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**COUNTY GOVERNMENT OF NYANDARUA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

Nyandarua County Government is constituted as per the Constitution of Kenya, 2010. Its mandate are stipulated by the Fourth Schedule of the Constitution of Kenya and is discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process that is cyclical in nature. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct Local Authority and the ones that have been transferred from the National Government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Development is in charge of the County Treasury. One of the functions of the CECM – Finance is financial reporting at the County level.

**VISION**

A Productive, Prosperous, Secure and a Newly Industrialized County that adds value to its citizens and competes effectively in the 21st Century.

**MISSION**

To transform the lives of the people to sustainable levels of development through the provision of an enabling Social, Economic and Political Environment.

**b) Key Management**

No.	Name	Designation
1.	H.E. Francis Kimemia	Governor
2.	H.E. Cecilia Mbuthia	Deputy Governor
3.	Hon. Stephen Mwaura Njoroge	CECM – Finance and Economic Development
4.	Hon. Mary Wangui Mugwanja	CECM – Transport, Energy and Public Works
5.	Hon. Dr. John Mungai	CECM - Health Services
6.	Hon. Dr. James Karitu	CECM - Agriculture, Livestock and Fisheries
7.	Hon. Daniel Wangenye	CECM - Education, Culture and The Arts
8.	Hon. Raphael Njui	CECM - Industrialisation, Trade, Cooperatives and Urban Development and Ag. Lands, Housing and Physical Planning
9.	Hon. Milka Wanjiru	CECM - Water Environment, Tourism and Natural Resources

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No.	Name	Designation
10.	Hon. Ann Mary Gathigia	CECM - Youth, Sports, Gender and Social services
11.	Hon. Dominic Murani	CECM - Public Administration and ICT
12.	Ms. Anne Githinji	County Attorney
13.	Mr. Kevin Ikua	Ag. County Secretary and Head of Public Service

**c) Fiduciary Management**

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

	Name	Designation
1.	Hon. Stephen Mwaura	CECM – Finance and Economic Development
2.	Mr. Juvenalis Thiong'o	Chief Officer – Finance
3.	Ms. Mary Ndorongo	Chief Officer – Public Administration and ICT
4.	Arch. Lawrence Gitau	Chief Officer -Transport, Energy and Public Works
5.	Dr. Rose Oyolo	Chief Officer - Agriculture, Livestock and Fisheries
6.	Mr. Martin Mwangi	Chief Officer - Water, Environment, Tourism and Natural Resources
7.	Mr. Samson Mweru	Chief Officer - Industrialisation, Trade, Cooperatives and Urban Development
8.	Isaac Waithaka	Chief Officer - Youth, Sports, Gender and Social Services
9.	Mrs. Sarah Ndegwa	Chief Officer - Health Services
10.	Ms. Florence Anan	Chief Officer - Lands, Housing and Physical Planning



# THE LEADERSHIP OF NYANDARUA COUNTY

## For the financial year 2020 / 2021

**H.E Hon Francis T. Kimemia, E.G.H, C.B.S - Governor - Nyandarua County**

Governor Francis Thuita Kimemia was born in Sabugo, Ol'Kalou Constituency, Nyandarua County. He vied for Nyandarua County's gubernatorial seat and won in 2017. He has previously served as Head of Public Service and Secretary to the Cabinet.

He also served as Permanent Secretary, Ministry of State for Provincial Administration and Internal Security, Deputy Secretary in the Ministry of State for Provincial Administration, Under Secretary in the Ministry of State for Education, Assistant Secretary in the Ministry of Education, Assistant Secretary for Ministry of State for Provincial Administration and Internal Security, Director of Personnel Management in the Office of the President for Ministry of State for Provincial Administration and Internal Security and District Commissioner in both Mandera and Kakamega. The Governor holds a Bachelor's degree in Political Science and Public Administration as well as a Master's degree in Business Administration.



**H.E. Hon. Cecilia Wanjiru Mbutia - Deputy Governor - Nyandarua County**



Her Excellency Hon. Cecilia Wanjiru Mbutia is the Deputy Governor of Nyandarua County. She holds a Master's of Business and Administration degree (MBA) and a Bachelor's degree in Education (B.Ed.)

In addition, she has attained training from many global centers of excellence, including the Les Aspin Centre of Governance in the United States, the United Nations staff college in Italy, German Summer School for Trade and Agriculture, the World Bank, University of London, among others. She has extensive experience in development programming, management and partnership building. Her academic and research interests are in the area of public policy management for social development. She has many years of working experience in development within the United Nations and Civil Society. She has also served as a commissioner for Kenya's National Gender and Equality Commission.



## The County Executive Committee during the financial year consisted of:

### Hon. Mary Mugwanja – CECM Transport, Energy and Public Works



Hon. Mugwanja holds a Double Major in Public Administration and NPO degree in Leadership and Management from Strathmore University and a Certificate in Leadership and Management from the same institution. She also holds a Diploma in Secretarial duties.

A stickler for professional standards, she has had a lengthy, impeccable background in Kenya's vibrant Banking Sector, including while serving as Secretary / Bank Clerk, Personal Banker, Prestige Manager, Branch Manager with Barclays Bank of Kenya Limited. At Equity Bank Limited, she served as a Business Growth and Development Manager Westlands - Retail Branch and Senior Business Growth and Development Manager - Corporate Branch with an annual portfolio of more than Ksh 30 Billion.

### Hon. Daniel Ndungu Wangenye – CECM Education, Culture and the Arts



Born on February 14th, 1978 in Milangine Sub-County, Hon. Wangenye was until this appointment domiciled in Laikipia County where, since April 2011, he worked as the Executive Secretary of the Kenya Union for Post-Primary Teachers (KUPPET). He brings to Nyandarua over two decades of experience in both the public and private sector, which has included transformative leadership roles at the Dedan Kimathi Foundation, the County Education Board of Laikipia, Kenya Teachers in Hardship and Arid Areas Welfare Association (KATHA), Kenya National Integrated Civic Education Programme (Laikipia), 2010 Constitutional referendum, 2007 General Election, 2005 Constitutional referendum, teaching (2003-2005/2005-2011), 2002 and 1997 General Elections.

Hon. Wangenye holds a Masters' degree in Project Planning and Management from the University of Nairobi, which was conferred in 2013. He graduated with a Bachelor of Education in Science degree in 2004 from Egerton University, having previously attained a B+ (Plus) in his Kenya Certificate for Secondary Education (KCSE) examination from Nyandarua High School in 1996. He sat for his Kenya Certificate for Primary Education (KCPE) in 1992 at Gituamba Primary School. He holds professional certificates in disaster management skills from the Kenya Red Cross Society and political leadership development from Friedrich Ebert Stiftung. He is currently pursuing a Bachelor of Laws degree from the University of Nairobi.

### Hon. Dominic Murani - CECM, Public Administration and ICT



Hon. Murani holds a Bachelor's degree in Economics from Kenyatta University. He believes that youth leadership is a major incentive for development. He has served in various positions, including as a District Manager, Branch Manager, Service Delivery Manager, Operations Manager and Acting Head of Secure Solutions.



**Hon. Stephen Mwaura Njoroge – CECM Finance and Economic Development**



Hon. Njoroge was born in 1958 around Njabini area. He went to St. Christopher Primary School and later in 1974 joined Nyahururu High School for his 'O' Level studies. He joined Njiri's High School in Murang'a County in 1978 for his 'A' Level studies and later Kenyatta University College, then a constituent college of the University of Nairobi, from where he graduated in 1984 with a Bachelor of Education (Science) second upper class Honors degree. Hon. Njoroge joined the University of Nairobi for a Master of Education degree, specializing in Education, Administration and Planning, graduating in 2004. He again registered for an Executive Master of Business Administration (EMBA) at Jomo Kenyatta University of Agriculture and Technology (JKUAT), graduating in 2010.

In his endeavors to give back to the society, he currently serves as Chairman Nyakio Secondary School Board of Management (BOM), member Nyahururu High School Board of Management, member Karima Girls' Board of Management, and member Bongo Girls' Board of Management, all in Nyandarua County. This is addition to being a member of Kijabe Boys' Secondary School's Board of Management, in Kiambu County.

**Hon. Milkah Wanjiru Ndirangu - CECM, Water, Environment, Tourism and Natural Resources.**



Until her appointment, Hon. Wanjiru was serving as a specially elected Member of the County Assembly from Kiriita Ward in Ndaragwa Sub-County. In the County Assembly of Nyandarua, she served as Vice-Chairperson of the Trade and Co-operatives Development committee; a member of the Budget and Appropriation Committee; a member of the Education, Gender Culture and Social Services Committee; a member of the Health Committee and Chairperson of the Women's Caucus in Nyandarua. She has also served as the national Chairperson of the County Assemblies Women's Caucus.

Outside the legislative process, Hon. Wanjiru has worked as a Human Resources Manager, Marketing Manager, Liaison Manager, and Property Manager in various organizations. This included serving for five years as a Director for the Kenya Film Classification Board. As a gender ambassador for more than eight years, she also served as a trainee and trainer in various organizations on affirmative action, County Government budgeting, devolved legislation, gender and development, among other issues.

Hon. Wanjiru holds a Bachelor of Arts degree in Peace and Conflict Studies (Mount Kenya University) and is currently pursuing a Master's in Governance, Peace and Security degree at African Nazarene University. She also holds a Diploma in Co-operative Management (Kabete Technical Training College), coupled with specialized trainings in Governance and Leadership from the Chinese Academy of Governance; effective leadership from the Jomo Kenyatta University of Agriculture and Technology; conflict mediation and peace building from the African Center for the Constructive Resolution of Disputes (ACCORD) and the United Nations Development Programme (UNDP). She is an alumni of Nyandarua High School.



**Hon. Ann Mary Gathigia – CECM Youth, Sports, Gender and Social Services**



Ms. Gathigia has an MA in Psychology from Kwazulu-Natal University in South Africa, Bachelor of Arts in Psychology from Rhodes University, and another BA from the University of South Africa. She is a resident of Gatimu Ward and is the founder and CEO of Mkono Wa Upendo Centre. Ms. Gathigia previously worked with Christian Social Awareness Organization as a Gender and HIV manager in South Africa.

**Hon. Lawrence Mukundi – CECM Lands, Housing and Physical Planning**



Hon. Mukundi holds a Master's of Business Administration (strategy) degree from the University of Nairobi, a Master's degree in Philosophy from Moi University, and a Bachelor's degree in Production Engineering, also from Moi University. He also holds a certificate in Finance Management from Cornell University, in addition to professional training in France, South Africa, the United States, Sweden and Singapore. Hon. Mukundi has previously served with Nachu Ballast Masters Limited (Managing Partner), Unga Holding Limited (Business Improvement Manager), Total Kenya Limited (Consumer Sales Manager and Lubricants Manager), Tetra Park Kenya Limited (Engineer Manager) and Industrial Plant East Africa Limited.

**Hon. (Dr.) James Karitu - CECM, Agriculture, Livestock and Fisheries**



A former Principal of the Meat Training Institute, Hon. (Dr.) Karitu holds a Master's degree in Meat Science from Bristol University and a Bachelor's degree in Veterinary Medicine from the University of Nairobi. He is a registered member of the Kenya Veterinary Board and a corporate member of the Kenya Veterinary Association. A career civil servant under the National Government's Ministry of Agriculture and Livestock Development, he rose from Senior Veterinary Officer upto Deputy Director of Veterinary Services. He represented the Ministry in various international fora, including CODEX Committee in Australia, United States Mexico, Belgium and Argentina as well as the World Animal Health Organisation in Paris, France.

**Hon. Anne Wangechi Githinji - County Attorney**



She holds a Bachelors degree in Law (LLB) and has worked for 22 years as an active advocate of the High Court of Kenya. In addition, she is also an East African Human Rights lawyer and chairs the National U.N Environmental Tourist Fund.

She has previously served as the speaker of Kirinyaga County Assembly and is a renowned consultant having consulted for PNU, TNA, UDA, NCKK and the Presbyterian University of East Africa (PUEA). Her achievements and contributions to this country have not gone unnoticed as she is a recipient of the Head of state commendation award.



**Hon. Raphael Njui Njoroge - CECM Trade, Industrialization and Co-operatives**



Born in Mharati's Kiriko village, Kipipiri Ward in Kipipiri Sub-County, Hon. Njoroge has been a Project Manager, Business and Technology Consultant with many years of experience in project execution. Having served with several private and public sector institutions in Kenya and beyond, he has acquired excellent skills in managing large multi-disciplinary teams to deliver complex, multi-faceted international projects.

Hon. Njoroge has served as Projects Manager at Indra Systemas (South Africa), Manager of the Information system at Kenya Ports Authority, Projects Manager at Soluziona and Systems administrator at Kenya Power and Lighting. Until his appointment, he served as Director of Projects and Business Development at Infocentury Solutions limited,

Hon. Njoroge holds a Project Management Professional Certification (PMP) from Project Management Institute, a Master's in Business Administration degree from Heriot Watt University (Edinburgh Business School, Scotland), a Diploma in System Management Methodology from Puenta Nuevo (Spain) and a Bachelor's of Education Sciences degree (Mathematics and Physics) from Kenyatta University. He also studied at Mahindu Primary School, Malewa Secondary School and Njabini Boys' High School.

Hon. Njoroge is a member of the Commonwealth Institute of Directors and a Fellow at the Computer Society of Kenya.

**Nyandarua Sub-Counties  
and County Assembly Wards**



**Kinangop Sub County** – Engineer, Gathara, North Kinangop, Murungaru, Njabini/Kibiru, Nyakio, Magumu, Githabai

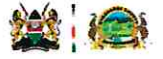
**Kipipiri Sub County** – Wanjohi, Kipipiri, Geta, Githioro

**Oi Joro Orok Sub County** – Gathanji, Gatimu, Weru, Charagita

**Ndaragwa Sub County** – Leshau/Pondo, Kiriita, Central, Shamata

**Oi Kalou Sub County** – Karau, Kanjuire Ridge, Milangine, Kaimbaga, Rurii





The Chief Officers during the financial year consisted of:



**Mr. Juvenalis Thiong'o**  
Chief Officer: Finance



**Mr. Muigai Wainaina**  
Chief Officer: Economic Planning and Development



**Ms. Mary Ndorongo**  
Chief Officer: Public Administration and ICT



**Mr. Isaack Waithaka**  
Chief Officer: Youth, Sports, Gender and Social Services



**Mr. Nelson Kimilu**  
Chief Officer: Education, Culture and the Arts



**Ms. Sarah Ndegwa**  
Chief Officer: Health Services



**Ms. Mary Waihera**  
Chief Officer: Tourism and Natural Resources



**Mr. Martin Mwangi**  
Chief Officer: Water and Environment



**Mr. Samuel Muchunu**  
**Chief Officer: Co-  
operatives Development**



**Mr. Samson Kabugi Mweru**  
**Chief Officer: Trade,  
Industrialization and  
Urban Development**



**Arch. Lawrence Gitau**  
**Chief Officer: Transport  
,Energy and Public  
Works**



**Ms Florence Annan**  
**Chief Officer: Lands,  
Housing & Physical  
Planning**



**Dr. Rose Oyolo**  
**Chief Officer: Agriculture,  
Livestock and Fisheries**

In performing their functions, the chief officers are answerable to the county executive committee member for that particular county ministry.

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the Year ended 30<sup>th</sup> June 2021 were:

	<b>Fiduciary Oversight Body</b>	<b>Fiduciary activities undertaken during the financial year</b>
1.	County Assembly of Nyandarua	<ul style="list-style-type: none"> <li>• Budget pronouncements presentation to the whole house</li> <li>• Meeting with County Assembly House business committee on the adoption and approval of the supplementary budget estimates</li> </ul>
2.	Budget and Appropriations Committee	<ul style="list-style-type: none"> <li>• Review and critique County pending bills for incorporation into the supplementary budget.</li> </ul>

**e) County Executive Headquarters**

County Government of Nyandarua  
Office of the Governor,  
P.O. Box 701-20303  
Ol'Kalou  
Telephone: (+254) 020 2660859  
E-mail: [info@nyandarua.go.ke](mailto:info@nyandarua.go.ke)  
Website: [www.nyandarua.go.ke](http://www.nyandarua.go.ke)

**f) County Executive Contacts**

Telephone: (+254) 020 2660859  
E-mail: [info@nyandarua.go.ke](mailto:info@nyandarua.go.ke)  
Website: [www.nyandarua.go.ke](http://www.nyandarua.go.ke)

**g) County Executive Bankers**

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

**Other Commercial Banks**

1. Kenya Commercial Bank Ltd.  
Revenue Collection Account  
P.O. BOX 138-20303  
**Ol'Kalou**
2. Equity Bank Kenya Ltd.  
Revenue Collection Account  
P.O. BOX 215-20303  
**Ol'Kalou**

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

County Attorney  
County Executive Headquarters  
P.O. Box 701-20303  
**Ol'Kalou**  
Telephone: (+254) 020 2660859  
E-mail: [info@nyandarua.go.ke](mailto:info@nyandarua.go.ke)

## **2. FORWARD BY THE CECM FINANCE AND ECONOMIC DEVELOPMENT**

I take this noble opportunity to present the County Government of Nyandarua Financial Statements for the Year ended 30th June 2021. The Financial Statements present the financial performance of the County Government over the FY 2020/21 in the most intelligible way possible.

Section 164 (1) of the Public Finance Management Act prescribes that, the Accounting Officer for a County Government Entity at the end of each Financial Year, should prepare Financial Statements in respect of the Entity in formats to be prescribed by the Accounting Standards Board. The Financial Statements should be submitted to the Office of the Auditor-General, Office of the Controller of Budget, the National Treasury, Commission of Revenue Allocation and the County Assembly.

### **Overview**

The County Government's mandate as stipulated by the Fourth Schedule of the Constitution of Kenya is discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process that is cyclical in nature.

Section 104. (1) Of the PFM, 2012 stipulates that; Subject to the Constitution, a County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the County Government including coordinating the implementation of the Budget of the County Government.

The County Treasury prepared the 2020/21 FY budget and a subsequent supplementary budget which were approved by the County Assembly paving way for their implementation. During the financial year, the County had a total resource envelope of Kshs. 7,815,571,528 where Kshs. 4,859,911,824 (62%) was appropriated for recurrent expenditure, Kshs. 2,955,659,704 (38 %) for development expenditure. A 9% proportion of the County revenue estimates went to funding the expenditures of the County Assembly – both recurrent and expenditure.

The County was projected to receive Kshs. 7,815,571,528 as the total revenue estimates. This comprised of Kshs. 5,437,020,456 as exchequer releases. The proceeds from domestic and foreign grants were Kshs. 1,236,729,948, Transfers from other Government agencies was Kshs. 187,821,124. The County own generated receipts were at Kshs. 954,000,000.

In the past Financial Year, the County recorded the highest absorption rate since devolution translating to the highest rate of budget implementation in a Financial Year at 85.29 % for both the recurrent and development appropriations. It is expected that the outputs/programme and projects deliverables will be instrumental to the County Government's achievement of the Socio-economic Transformative Agenda.

In the implementation of the FY 2020/21, anchorage to the fiscal principles as stipulated in the PFM was paramount in ensuring that the resources at the disposal of the County are optimally used for efficiency and effectiveness in service delivery to the County citizenry. This is in pursuit to ensure that all the County entities are working towards the achievement of its objectives as is enshrined in the Constitution of Kenya and in the County Integrated Development Plan 2.

The socioeconomic facets of the County residents have been ravaged by the COVID-19 pandemic. It is pertinent that the County in its planning and implementation of programmes and projects advances strategies that will alleviate the suffering of the residents whilst at the same time stimulate growth and development in pursuit of achieving higher indicators as at the pre-COVID-19 period. To this end, the emphasis in the Departmental programmes and projects across all the Departments was on higher investments in the social enablers and infrastructure development for sustainable growth whilst pushing for the implementation of other pivotal programmes.

## **Revenues**

The projected revenues for the FY 2020/21 are as elucidated below with a chart illustrating their proportions with respect to the overall budget.

**Table 1: Estimates vis-à-vis their proportion to the total budget estimates**

<b>Description of Receipts</b>	<b>Final Budget</b>	<b>Proportion of Receipt Estimates to the Overall Budget</b>
Exchequer releases	5,437,020,456	70%
Proceeds from Domestic and Foreign Grants	1,236,729,948	16%
Transfers from Other Government Entities	187,821,124	2%
Proceeds from Domestic Borrowings	-	0%

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Proceeds from Foreign Borrowings	-	0%
Proceeds from Sale of Assets	-	0%
Reimbursements and Refunds	-	0%
Returns of Equity Holdings	-	0%
County Own Generated Receipts	954,000,000	12%
Returned CRF issues	-	0%
<b>Total Receipts</b>	<b>7,815,571,528</b>	<b>100%</b>

**Projected Expenditures**

In the year under review, the County projected total expenditure amounting to Kshs. 7,815,571,528 as tabulated in the table below.

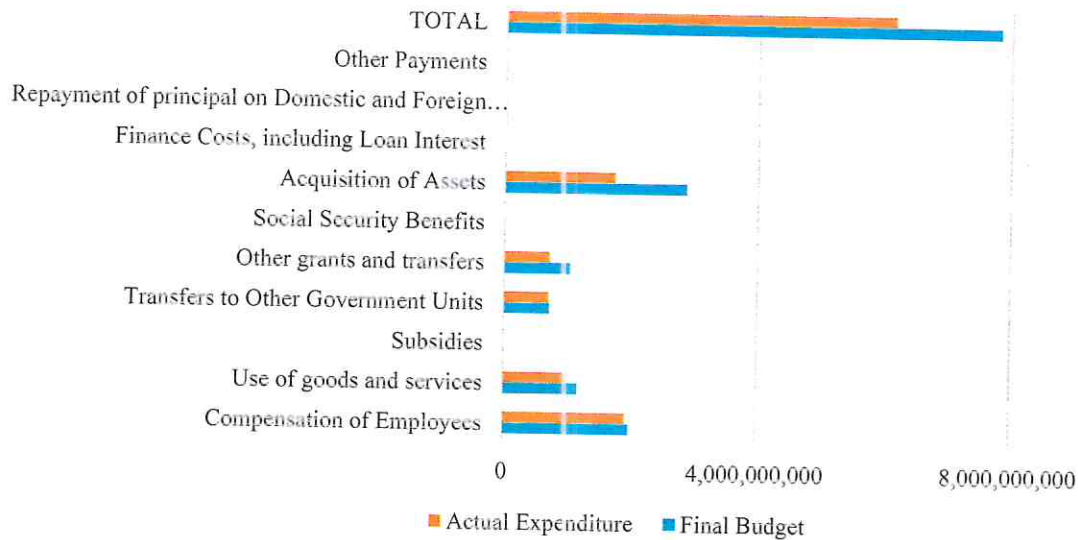
**Table 2: Approved summary of projected expenditure categories for the FY 2020/21**

Description of Payments	Final Budget	Actual Expenditure	Budget Utilisation Difference	% of Utilisation
Compensation of Employees	1,992,500,000	1,941,760,782	50,739,218	97%
Use of goods and services	1,182,070,589	1,017,091,947	164,978,642	86%
Subsidies	-	-	-	
Transfers to Other Government Units	725,000,000	719,481,913	5,518,086	99%
Other grants and transfers	1,046,032,772	732,039,961	313,992,811	70%
Social Security Benefits	-	-	-	
Acquisition of Assets	2,869,968,167	1,750,366,015	1,119,602,153	61%
Finance Costs, including Loan Interest	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	
Other Payments	-	-	-	
<b>TOTAL</b>	<b>7,815,571,528</b>	<b>6,160,740,618</b>	<b>( 1,654,830,910)</b>	<b>79%</b>

As highlighted above, the approved appropriations comprised of Kshs. 1,992,500,000 as compensation to employees with an actual expenditure of Kshs. 1,941,760,782. Kshs. 1,017,091,947 under use of goods & services was expended against Kshs. 1,182,070,589 appropriated for the same in the year under review. Kshs. 725,000,000 as Transfers to Other Government Units had been appropriated in the year under review with an actual expenditure of Kshs. 719,481,913. Other grants and transfers had an appropriation of Kshs. 1,046,032,772. However, a utilisation of 70% was recorded at Kshs. 732,039,961.

The chart below illustrates the appropriations by category and payments for the FY 2020/21:

Summary of Final Budget and Actual Payments



**Departmental Allocations**

The Departmental programmes and sub-programmes are derived from the Constitution of Kenya 2010 and are further strengthened by H.E. the Governor’s Executive Orders. The Departments in the Governance Sector are facilitate and its expected that their programmes and sub-programmes are largely recurrent in nature against those in other sectors that are expected to have development programmes and sub-programmes.

**Table 3: Approved Departmental allocations for the FY 2020/21**

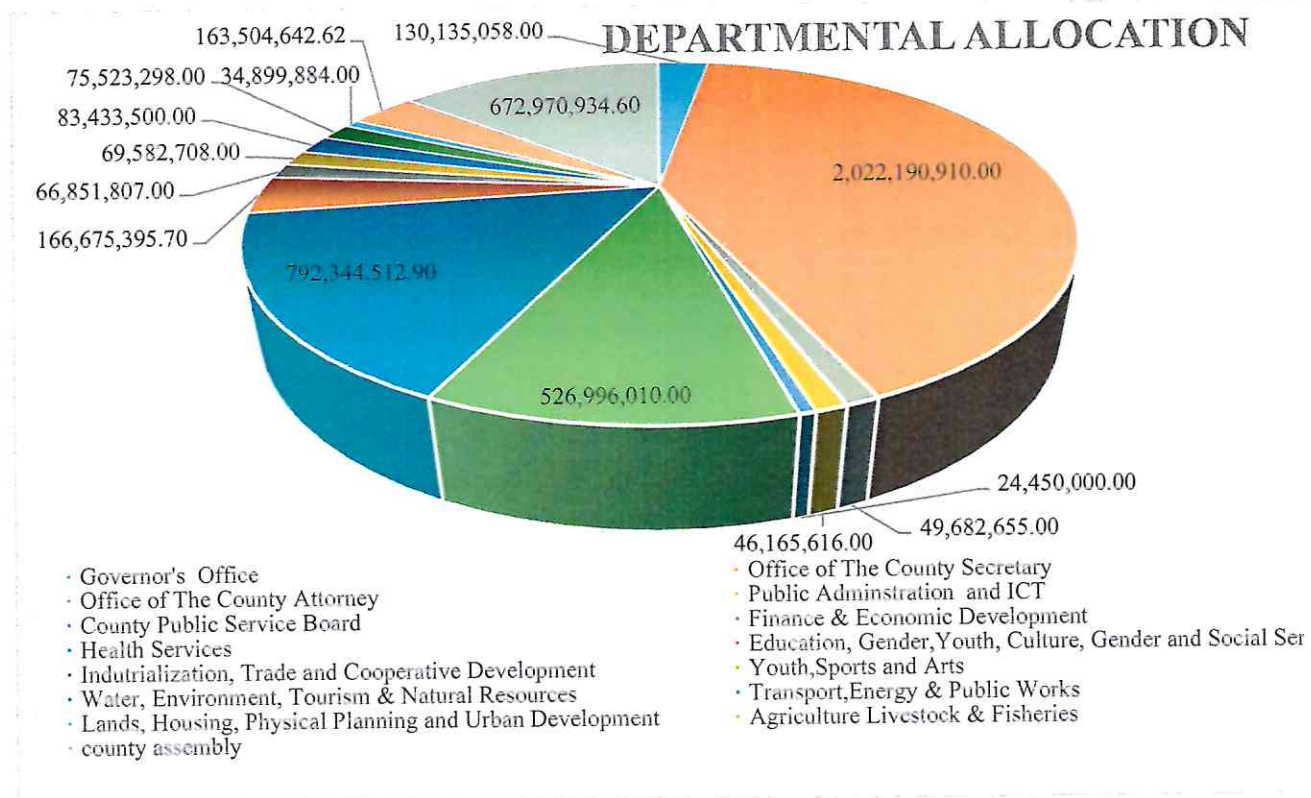
Department	Recurrent	Development	Total	% Allocation
Governor’s Office	130,135,058	2,000,000	132,135,058	1.69
Office of The County Secretary including compensation to employees	2,022,190,910	-	2,022,190,910	25.87
Office of The County Attorney	49,682,655	-	49,682,655	0.64
Public Administration and ICT	46,165,616	11,000,000	57,165,616	0.73
County Public Service Board	24,450,000	-	24,450,000	0.31
Finance & Economic Development	526,996,010	5,423,316	532,419,326	6.81
Health Services	792,344,513	294,266,507	1,086,611,020	13.90
Education, Gender, Youth, Culture, Gender and Social Services	166,675,396	139,194,478	305,869,874	3.91



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Industrialization, Trade and Cooperative Development	66,851,807	144,674,640	211,526,447	2.71
Youth, Sports and Arts	69,582,708	63,220,551	132,803,259	1.70
Water, Environment, Tourism & Natural resources	83,433,500	416,177,574	499,611,074	6.39
Transport, Energy & Public Works	75,523,298	1,289,525,416	1,365,048,714	17.47
Lands, Housing, Physical Planning and Urban Development	34,899,884	168,109,273	203,009,156	2.60
Agriculture Livestock & Fisheries	163,504,643	304,543,776	468,048,418	5.99
County Assembly	672,970,935	52,029,065	725,000,000	9.28
<b>TOTAL</b>	<b>4,333,536,377</b>	<b>1,827,204,241</b>	<b>7,815,571,528</b>	<b>100.00</b>

The chart below illustrates the distribution of the appropriations per department:



**County Flagship Projects**

The County Government of Nyandarua in its Transformative Agenda envisaged in the CIDP 2 has several flagship projects that are perceived to be transformative in nature. These are, the Olkalou Stadium, the County Youth empowerment programme, the County Rural Machinery Programme, the laying and installation of the fibre optic cable, Bursary fund, the upgrade of the

JM Kariuki Memorial Hospital and in the Agriculture, Livestock and Fisheries Department, the input subsidy programme.

The Ol Kalou Stadium is a mega flagship project given its capital requirement. The project has been done in phases and works contracted on annual basis rather than issuance of one contract for the whole project. The project had a budget cost of Kshs. 33.8 Million for works on the Terraces Foul Water Drainage and Septic tank and other works Olkalou Stadium - Dias Mechanical works. The project so far has taken shape and over the year been used to host several events. It is expected to generate revenues and promote talent development within the County after its completion.

The County youth empowerment programme has so far been the most transformative given its conceptualization and delivery. The County has far had over 140 group benefiting from the programme. The proposals that the groups have presented to the Department charged with the mandate together with the monitoring and evaluation reports availed to the County Treasury on the same further show how beneficial the programme has been to the youth folk of the County. Kshs 24.56 was appropriated in the year under review and reports on the beneficiaries (groups) available for follow up.

The County Rural Machinery programme has been a game changer for the County. It has greatly enabled the County to expansively work on its rural roads at cheaper prices in comparison to use of contractors. In the year under review, the county was able to use the county machinery for gravelling of 125.1 kms of road and grading of 146.05 kms of road including maintenance. At least Kshs. 10 Million was appropriated per ward with works in each ward following the set guidelines by the County Machinery Policy.

The County Bursary programme is a socio-economic transformative programme enabling needy learners to fully participate in learning for optimal learning outcomes. The County bursaries were issued to 28,192 needy learners. The appropriated amount for the year under review was Kshs.126 Million.

The Upgrade of JM Kariuki Memorial hospital is a key variable for the enhancement of the County health indicators that are but not limited to the mortality and morbidity rates. The County in its transformative agenda envisages to have a Level 6 health facility. The referral centre continues to take shape with the Mashujaa Complex that is to house several specialized units currently ongoing under the KDSP programme. Through the mainstream budget the

County has been implementing phased projects in the facility. In the year under review, the County appropriated Kshs. 15,071,953 under the JM Hospital Upgrade of the Pathology Department/Mortuary.

Costs of inputs is a key hurdle in the agriculture production chain. To mitigate on the effects of the challenge to farmers across the County, the County has invested in input subsidy that largely focuses on fertilisers and seeds. In the year under review, the County appropriated Kshs.13 Million for input subsidy in the County.

**Value for money achievement**

Value for money achievements are not restricted to the County Rural machinery programme that has immensely allowed for the reduced cost of road construction per a unit of measure but also the input subsidy programme whose multiplier effects for the county socio-economic indicators are wide. The former has allowed for the expansive rehabilitation and opening up of roads across the County, driving and opening up areas whilst promoting local economic development. The County's road rehabilitation programmes where roads are contracted has further assisted on this though its impact may not be big as under the machinery programme. The input subsidy programme has worked in a similar way, where it benefits surpass the costs sunk into the programme.

The programmes and projects under the health sector have their benefits multifaceted. In furtherance to this, the costs of the programmes and projects outweigh the benefits for the county residents. The programmes/sub-programmes fall under the promotive, preventive or curative health.

The County bursary programme has allowed for the County, parents and teachers to keep children in school. This has enhanced the students' education outcomes. It is expected that in the long run, literacy levels will be higher than present resulting in to an overall enhancement of the County residents' standards of living and overall welfare.

Fiscal principles have entrenched prudence, accountability and transparency among others in Public Finance management. To this end, all county stakeholders have strived to ensure that there is value for money for all the programmes and projects implemented in the County. Therefore, the highlighted projects and programmes only highlight the value for money, a critique that is entrenched in almost all the programmes and projects implemented in the County.

### **Key risk management strategies**

In leadership and management, there are four key risk management strategies or options. These are: risk acceptance, risk transference, risk avoidance and risk reduction.

As encapsulated in the strategies, risk acceptance is basically the first strategy the county has embarked on in its planning, implementation, monitoring and evaluation of programmes and projects the County has undertaken. This entails recognizing and agreeing to the consequences of exposure. Under this, the County Treasury has measures through which the identification of resources and their risk exposure is done. The damage that could occur is also estimated/costed. Risk mitigation is the action in place to minimize the impact of the consequences is done. This is done through either transference or avoidance of the risk (where possible).

**Key strategies that can be highlighted herein are but are not limited to:**

- (i) Monitoring and evaluation – The County Treasury has been using the reports (field reports) to process payments more so for the development projects. This assists in avoiding payments of programmes or projects that do not meet the threshold as stipulated by the PFM.
- (ii) Internal Audits – The directorate charged with this role has been engaged overtime to critique, review and report on the county’s systems and processes that could be questionable or invoke questions. Through these processes and systems audits, the county is guided on the best strategy for the mitigation of the risks involved.
- (iii) Approvals of cheques, vouchers and other documents by two or more parties have been used by the County Treasury to identify and deter fraud. Cheques courtesy of the County, require at least two approvals whilst the payment process entails a chain of approvals for final settlement of payment.
- (iv) County risks and emergency issues that can act as key deterrents of budget implementation have also been mitigated by the emergency fund that assists on the risks and emergency issues. This allows for the approved estimates/appropriations to be implemented with the year

**Budget Implementation Challenges**

In the FY 2020/21, the county was grappling with the COVID-19 pandemic that continues to affect negatively all the socio-economic facets of the citizenry of the County. Mitigating the effects was a key strategy across the departments which was largely done through the County Emergency Fund and other social programmes across all the sectors. The challenges

notwithstanding, the County has had the highest Own-Source, revenue collection at Kshs. 408M.

Notable challenges in the financial year are not limited to:

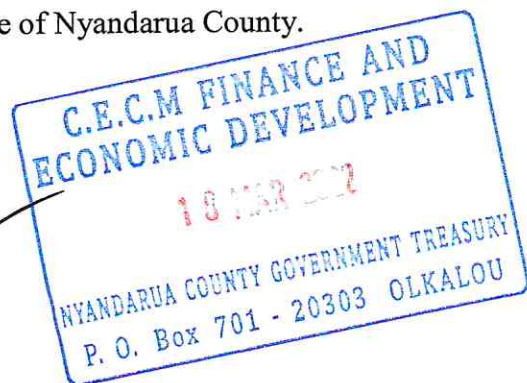
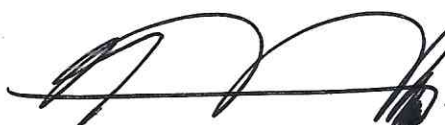
- ✓ Budgetary constraints thus limiting the scope and the number of projects being undertaken by the department;
- ✓ Shortage of personnel in the departments;
- ✓ Lack of working offices for staff at sub-county level;
- ✓ Lengthy processes of approval by external stakeholders;
- ✓ Inadequate internal control systems; and
- ✓ Inadequate resources for capacity building.

**Conclusion**

During the year under review, the County Government of Nyandarua made key milestones in its key deliverables as envisaged in the County Integrated Development Plan 2. The County Generated Own Source Revenue has been highest since devolution and the County recording the highest budget implementation rate ever. This is indicative of the Government's pursuit of the County' Socio-Economic Transformative Agenda.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their invaluable support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other Departments whom we have worked for hand in hand to ensure that Nyandarua County Government achieves its objectives.

I thank all Staff in the entire County for their continued commitment and dedication through hard work in delivering services to the People of Nyandarua County.



.....  
**HON. STEPHEN MWAURA NJOROGE**  
**CECM - FINANCE AND ECONOMIC DEVELOPMENT**

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

#### **Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each Financial Year, the Accounting Officer will prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the County Government's performance against predetermined objectives.

#### **Strategic development objectives**

The County's 2018-2022 CIDP II has identified six 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 Nyandarua County's 2018-2022 CIDP II is encapsulated in H.E. the Governor's Manifesto as:

- a) Good Governance;
- b) Social Sector Development;
- c) Infrastructure Development;
- d) Financial and Trade Services;
- e) Agriculture Development; And
- f) Industrialization.

#### **Progress on Attainment of Development Objectives from Annual Development Plan**

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:

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Department	Objective	Outcome	Indicator	Performance
Office of the Governor	To deliver services	a mutual platform for engagement with the citizens/stakeholders	No. of forums	In FY 20/21 the Office organized for various for adhering to the provisions of the MOH on COVID-19
	Promotion of investments in the County	Preferred investments destination in the country	No of PPP contracts signed No. of investment fora held No. of development partners identified & engaged	The Office guided on waivers and lobbied for investments in the County. 2 MOUS and PPPs signed Follow –up on previous agreements
Public Administration and ICT	Promotion of intergovernmental relations	Increased cooperation between County, National Government, between Counties and other various stakeholders	No. of summits facilitated No. of meetings held No. of fora facilitated	The Office was facilitated to take part in the forums for the advancement of the objectives.
	Information dissemination to the County Citizenry	Increased citizen participation in political, economic and social affairs of the government.	No. of fora held	4 civic education for a held across the County
County Secretary and Head of Public Service	Seamless coordination for service delivery	Coordinated County operations	% increase in level of efficiency in coordinated County functions	All activities for programme and sub-programme implementation across the County were seamless
	Enhanced Service delivery	a motivated and orderly County workforce	No. of promotions effected by the Board	All the deserving promotions forwarded to the Board

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Department	Objective	Outcome	Indicator	Performance
			Staff turnover rate	
			No. of staff with mortgage facilities	All mortgage facilities meeting all the conditions were processed fully
County Attorney		timely and adequate compensation to workforce	No of payroll reports generated	12 monthly payroll reports generated
	Seamless county legislation and cost effective settlement of cases	Affordable and reduced county costs on litigations	No. of Policies, laws and regulations Drafted No. of cases handled No. of transaction completed	All cases attended to per the available resources. The Office facilitated formulation of various instruments for the Departments.
	Annual planning and budgeting	Improved effectiveness in the allocation of resources	An Annual Development Plan for submission to the County Assembly	<b>CADP formulated and submitted to the CA</b>
Finance and Economic Development		Coordinated and effective County budgeting	a published and publicized CBROP , CFSP, Cash flow projection and budget	All the requisite policy papers prepared and submitted to the County Assembly on time
	Monitoring, evaluation and statistics	Timely and quality information disseminated for proper planning and budgeting	Number of M&E reports produced	All the projects needed the reports in the payment process
	Public Finance Management	Efficient, effective and prudent use of the County's financial resources	No of financial reports prepared and submitted	12 monthly reports 4 quarterly reports 1 annual report



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**For the year ended June 30, 2021.**

Department	Objective	Outcome	Indicator	Performance
	Enhanced Revenue Collection	Increased efficiency and effectiveness in supply chain management	Amount in Kshs. collected	408,000,000
	Supply Chain Management	Increased efficiency and effectiveness in supply chain management	No. of procurement plans produced Compliance with procurement procedures	1 annual procurement plan 100% compliance
	Audit, internal control and risk management	Efficient and prudent internal control and risk management of public finances	No. of audit reports produced	4 quarterly audit reports
Land, Housing and Physical Planning	Land Use Administration & Management	Land and Ownership Documents and/or road availed	No. of parcels of Land acquired for Public Utilities	3 parcels of land acquired. 15 parcels of land has their acquisition in progress
	Survey and Mapping Services	Survey of Townships/Squatter villages	No. Surveyed Townships/Squatter villages	I survey conducted
	Controlled and sustainable urbanization	A controlled and sustainable urban area	No. of areas upgraded	Ongoing
Transport Energy and Public Works	To promote transport and access for the County residents	Enhanced transport for access to goods and services	No. of kms of roads gravelled and graded	•550kms of gravelled and graded roads And 121 kms of roads maintained

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Department	Objective	Outcome	Indicator	Performance
	Energy development and County lighting	Developed energy network and county lighting to promote and stimulate growth	No. of floodlights procured and installed No. of floodlights maintained No. of wards in which floodlights are maintained and repaired No. of transformers procured and installed	4 flood lights installed, 25 maintained and 10 transformers procured and installed
<b>Health Services</b>	Enhancement of access to health care services	improved accessibility of quality health services	Number of structures being constructed Completions, renovations or construction being conducted.	Upgrade of the JM hospital ongoing with 27 renovations undertaken
	To enhance preventive & promotive health care services	healthy practices at house hold level and the general community	No. of schools trained on health matters No. of outbreaks & disasters managed No. of community units established No. of groups trained on healthy living	1209 school trainings conducted, 5 disaster management and outbreak campaigns facilitated, 17 groups trained on health living
	Solid waste management	safe and conducive disposal of waste and human remains	No. of trading centres cleaned	32 townships cleaned (routine garbage collection)
	Enhanced curative services	improved provision of health services in all facilities	No. of facilities supplied with health commodities and supplies Number of ambulances procured Number of supportive supervision visits made Number of facilities whose utility bills paid Number of review meetings Number of meetings Number of sub counties/hospitals that receive funds	80 facilities supplied with health strategic stocks, 2 ambulances procured, utility bills settlement in the 80 health facilities, 16 performance review meetings and 7 facilities received funds for their operations.

**NYANDARUA COUNTY EXECUTIVE**  
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Department	Objective	Outcome	Indicator	Performance
Education , Culture and the Arts	Enhanced Early Childhood Development Education	Developed Cognitive, Emotional, Social and Physical competencies.	Number of new ECDE classrooms constructed/renovated increasing pupils' enrolments annually. Number of new ECDE toilets constructed annually Number of ECDE pupils benefiting from the program Number of ECDE centres equipped No. Co- curricular activities in ECDEs Number of ECDEs supported on quality curriculum implementation No. of ECDEs provided with Teaching and learning materials for new curriculum Improved performance and transition rates	19 New 6 completion projects 9 Renovations  485 ECDE centres benefiting from the milk feeding programme.  A 95% transition rate recorded.
	Water Resource Development	Accessibility to adequate water supply	No. of new boreholes, no. of dams desilted, No. of reticulation lines installed	13 No new borehole sunk and 3 no boreholes rehabilitated
Water, Natural Resources and Tourism Department	Tourism Development and Marketing	Increase in the number of visitors	Number of Marketing events done Number of sites mapped and documented No. of tourism site developed No. of structures developed and no. of people visiting No. of daily reservations taken No. of irrigation projects completed and operationalized	Marketing activities conducted in conjunction with other government agencies  Promotion of activities in the arboretum, Lake Olbolosat activities and hiking of the Aberdare Ranges
	Crop and animal farming Development	Improved production, productivity and income from crop enterprises	% completion of tissue Culture Laboratory No. of bags of subsidized fertilizer procured and distributed No. of farmers benefitted No. of Kgs of certified seeds procured and distributed No of Fingerlings procured	100% completion of the tissue Culture Laboratory,  5000 bags of subsidized fertilizer procured and distributed  10,000 of Kgs of certified seeds procured and distributed
Agriculture, Livestock and Fisheries Department				

**NYANDARUA COUNTY EXECUTIVE  
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Department	Objective	Outcome	Indicator	Performance
			Ha. Of improved fodder and pastures bulking sites, climate smart fodder and Sunflower production Number of livestock registered with Kenya Stud Book No. of well-equipped model zero grazing units established in schools No of one month old chicks procured	10,000 of Fingerlings procured, promotion of 10 Ha of improved fodder and pastures bulking sites, climate smart fodder and Sunflower production

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

Nyandarua County has its roles cut out in the Fourth Schedule of the Constitution of Kenya. The County Government Act further elucidates on tasks and responsibilities of various organs at the County. The County's vision is to be a Productive, Prosperous, Secure and a Newly Industrialized County that adds value to its citizens and competes effectively in the 21st Century.

In the implementation of the Budget for the FY 2020/2021, the County Government has integrated social and environmental concerns in its operations and interactions with the County citizenry. It has continually been addressing events/issues that are directly affecting the people and factors the environmental impact and sustainability at large.

The County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

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

For the sustainability of goods and services delivery, the county has endeavored to entrench accountability, integrity, inclusivity and equity while rolling out its programmes and projects. Various policies have been approved by the Cabinet and the County Assembly which are supposed to ensure optimality in the delivery of goods and services to the County citizenry. The County Treasury optimizes its responsibilities through the County Finance Manual. Also, to cure vices such as corruption that are detrimental to any institution, the County has a risk policy that seeks to mitigate and alleviate the vice. Seamless operations at the County Treasury will optimize the implementation of the Budget by all the user Departments/Entities.

Adherence to the set legal instruments by the County is instrumental. The instruments envisage all developments that come with change/transition of governments and pursuit of sustainability in government programmes and projects. To this end, the County Treasury is a proponent of adherence to provisions of all the Acts that guide operations in its activities. This is not limited to revenue collection, audit, planning, monitoring and evaluation and supply chain management. The same is cascaded to the User Departments.

Audit reports and the proposals/recommendations therein are also followed up through the internal audits that are periodically initiated by the County Treasury.

The County Government Act, 2010 and the PFM Act 2012 prescribe on the need for public participation on all matters planning, budgeting and finances. The County has thus ensured that at all programmes and projects are anchored to consultations and public participation with the views and input by stakeholders well captured and taken into consideration. This is a vital strategy for sustainability and seamless running operations of the County Government for the betterment of the socio-economic welfare of its residents.

## **2. Environmental performance**

The County is located on one of the Country's water tower. The Aberdare Forest provides water to various urban areas not limited to Nairobi, Gilgil and Nakuru. The County is cognizant of the vital role environmental conservation and protection plays in an economy. Environmental protection may limit economic growth in the short run, according to various findings. However, as the degree of coupling increases, their correlation becomes stronger, and as a result, environmental protection can gradually improve economic development infrastructure, and environmental and economic development will become more closely coordinated in promoting green economic development in the long run. To this end, the County the County has an approved unit under the Water, Environment, Tourism and Natural Resources docket dealing with climate change.

Project implementation for infrastructure/capital intensive projects is dependent on the Environmental Impact Assessment to assess the sustainability of the projects and their impact on the Community and County at large. These are the prerequisites to project implementation at the County.

## **3. Employee welfare**

The County Public Service Board undertakes the key role of human resource planning and management as prescribed in the County Government Act. In the FY 2020/21, the County Public

Service Board largely focused on human resource planning, management and development. This has seen the board embarking on an intensive recruitment exercise to fill up position that were vacant across all the Departments. Priority has been on the essential departments for services provision starting with the health services department followed by the Agriculture, Livestock and Fisheries Department. The Exercise has spilled over to the FY 2021/22 given its intensity. Other activities that have been undertaken by the Board largely to motivate staff and reduce the staff turnover rate has been promotions and redesignation for optimality in service delivery. The County Public Service Board also engaged 125 interns in the FY 2020/21. This programme purposes to prepare the participants for the job market whilst support the government in service delivery.

The County staff welfare is further enhanced through the County Mortgage Fund that issues mortgage to fund asset acquisition ventures. The County endeavours to ensure that the fund is able to cater to the needs of staff in a Financial Year. KICOSCA entails County Games that allow for competitive sporting activities and interaction between staff from various Counties. The Medical scheme currently under the NHIF is another essential component for County Staff welfare that ensures that staff are able to access health care at all times. The County continues to promote and facilitate these programmes for the enhancement of staff welfare and its sustainability.

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

The County Government of Nyandarua strives to adhere to the prescribed rules and regulations in implementing its programmes and projects. As indicated in the premise above, the County adheres to the PPDA 2015 and Regulations 2020 in the acquisition of goods and services that envisage constructive competition for optimality in the quality of goods and services.

## **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 and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where



applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2022.



**HON. STEPHEN MWAURA NJOROGE**

**CECM - FINANCE AND ECONOMIC DEVELOPMENT**



**6. REPORT OF THE INDEPENDENT AUDITOR ON THE COUNTY EXECUTIVE  
OF NYANDARUA**

**7. FINANCIAL STATEMENTS**

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

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>RECEIPTS</b>			
Exchequer releases	1	5,293,272,600	4,454,927,400
Proceeds from Domestic and Foreign Grants	2	767,076,252	342,449,043
Transfers from Other Government Entities	3	158,951,539	277,304,485
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	408,718,259	379,480,630
Returned CRF issues	10	-	-
<b>TOTAL RECEIPTS</b>		<b>6,628,018,650</b>	<b>5,454,161,558</b>
<b>PAYMENTS</b>			
Compensation of Employees	11	1,941,760,782	1,853,386,089
Use of goods and services	12	1,017,091,947	1,223,530,225
Subsidies	13	-	-
Transfers to Other Government Units	14	719,481,913	820,110,183
Other grants and transfers	15	732,039,961	678,324,685
Social Security Benefits	16	-	-
Acquisition of Assets	17	1,750,366,015	2,173,486,455
Finance Costs, including Loan Interest		-	-
Repayment of principal on Domestic and Foreign borrowing	18	-	-
Other Payments	19	-	-
<b>TOTAL PAYMENTS</b>		<b>6,160,740,618</b>	<b>6,748,837,637</b>
<b>SURPLUS/DEFICIT</b>		<b>467,278,032</b>	<b>1,294,676,079</b>

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

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2022 and signed by:



CPA Juvenalis Thiong'o  
**Chief Officer - Finance**  
ICPAK Member No. 6358



CPA Phoebe Mbiyu  
**Head of Accounting Services**  
ICPAK Member No. 16267



7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021

	Notes	2020-2021 KShs	2019-2020 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	20A	999,305,766	515,329,444
Cash Balances	20B	-	-
<b>Total Cash and cash equivalent</b>		<b>999,305,766</b>	<b>515,329,444</b>
Accounts Receivables	21	3,059,770	3,756,347
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,002,365,536</b>	<b>519,085,791</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	22	75,243,626	59,241,913
<b>NET FINANCIAL ASSETS</b>		<b>927,121,911</b>	<b>459,843,878</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	23	459,843,878	1,600,023,593
Prior year adjustments	24		154,496,364
Surplus/Deficit for the year		467,278,032	- 1,294,676,079
<b>NET FINANCIAL POSITION</b>		<b>927,121,911</b>	<b>459,843,878</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2022 and signed by:



CPA Juvenalis Thiong'o  
**Chief Officer - Finance**

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CPA Phoebe Mbiyu  
**Head of Accounting Services**

ICPAK Member No. 16267



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

**7.3 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	5,293,272,600	4,454,927,400
Proceeds from Domestic and Foreign Grants	2	767,076,252	342,449,043
Transfers from Other Government Entities	3	158,951,539	277,304,485
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	408,718,260	379,480,630
Returned CRF issues	10	-	-
<b>Total operating receipts</b>		<b>6,628,018,651</b>	<b>5,454,161,558</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	11	1,941,760,782	1,853,386,089
Use of goods and services	12	1,017,091,947	1,223,530,225
Subsidies	13	-	-
Transfers to Other Government Units	14	719,481,913	820,110,183
Other grants and transfers	15	732,039,961	678,324,685
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	19	-	-
Other Payments		-	-
<b>Total operating payments</b>		<b>4,410,374,603</b>	<b>4,575,351,182</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts Receivables	25	696,577	3,756,347
Increase/(Decrease) in Accounts Payables	26	16,001,713	- 59,241,913
Other Adjustments-Prior year Adjustments		-	- 154,496,364
<b>Net cash flow from operating activities</b>		<b>- 16,698,290</b>	<b>- 209,981,930</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,750,366,015	2,173,486,455
<b>Net cash flows from Investing Activities</b>		<b>1,750,366,015</b>	<b>2,173,486,455</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	18	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
Cash and cash equivalents at BEGINNING of the year		483,976,322	- 1,084,694,149
Cash and cash equivalents at END of the year		515,329,444	1,600,023,593
<b>Cash and cash equivalents at END of the year</b>		<b>999,305,766</b>	<b>515,329,444</b>

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2022 and signed by:



CPA Juvenalis Thiong'o  
**Chief Officer - Finance**  
ICPAK Member No. 6358



CPA Phoebe Mbiyu  
**Head of Accounting Services**  
ICPAK Member No. 16267



**NYANDARUA COUNTY EXECUTIVE**  
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**For the year ended June 30, 2021.**

**7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a + b	Actual on Comparable Basis d	Budget Utilisation Difference e = c - d	% of Utilisation f = d/c %
<b>RECEIPTS</b>						
Exchequer releases	4,905,750,000	531,270,456	5,437,020,456	5,293,272,600	143,747,856	97%
Proceeds from Domestic and Foreign Grants	971,987,511	264,742,437	1,236,729,948	767,076,252	469,653,696	62%
Transfers from Other Government Entities	158,951,539	28,869,585	187,821,124	158,951,539	28,869,585	85%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	830,000,000	124,000,000	954,000,000	408,718,259	545,281,741	43%
County Own Generated receipts	-	-	-	-	-	
Return issues to CRF	<b>6,866,689,050</b>	<b>948,882,478</b>	<b>7,815,571,528</b>	<b>6,628,018,650</b>	<b>1,187,552,878</b>	<b>85%</b>
<b>TOTAL</b>						
<b>PAYMENTS</b>						
Compensation of Employees	2,006,500,000	14,000,000	1,992,500,000	1,941,760,782	50,739,218	97%
Use of goods and services	838,866,766	343,203,823	1,182,070,589	1,017,091,947	164,978,642	86%
Subsidies	-	-	-	-	-	



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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a + b	Actual on Comparable Basis d	Budget Utilisation Difference e = c - d	% of Utilisation f = d/c %
Transfers to Other Government Units	755,000,000	30,000,000	725,000,000	719,481,913	5,518,086	99%
Other grants and transfers	950,270,500	95,762,272	1,046,032,772	732,039,961	313,992,811	70%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	2,316,051,784	553,916,383	2,869,968,167	1,750,366,015	1,119,602,153	61%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>6,866,689,050</b>	<b>948,882,479</b>	<b>7,815,571,528</b>	<b>6,160,740,618</b>	<b>1,654,830,910</b>	<b>79%</b>

(a) Other grants and transfers has a 70% underutilization stemming from non-receipts of exchequer releases anticipated for grants and donors for conditionally funded programs and projects and under collection/realization of County Own Generated receipts and

(b) The acquisition of assets expense item has an underutilization of 61% occasioned by the non-realization of County Generated receipts where only 43% was realized.

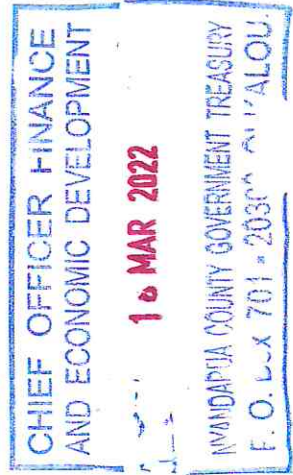
The County Executive's financial statements were approved on \_\_\_\_\_ 2022 and signed by:



CPA Juvenalis Thiong'o

**Chief Officer - Finance**

ICPAK Member No. 6358





CPA Phoebe Mbiyu

**Head of Accounting Services**

ICPAK Member No. 16267

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**7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	3,286,852,500	355,951,206	3,642,803,706	3,784,466,156	141,662,450	104%
Proceeds from Domestic and Foreign Grants	443,593,111	121,599,085	565,192,196	262,897,505	302,294,691	47%
Transfers from Other Government Entities	12,735,922	-	12,735,922	12,735,922	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	273,841,234	-	43%
County Own Generated receipts	556,100,000	83,080,000	639,180,000	-	365,338,766	
Return CRF issues	-	560,630,291	4,859,911,824	4,333,940,817	525,971,007	89%
<b>TOTAL</b>	<b>4,299,281,533</b>					
<b>PAYMENTS</b>						
Compensation of Employees	2,006,500,000	14,000,000	1,992,500,000	1,941,760,782	50,739,218	97%
Use of goods and services	838,866,766	343,203,823	1,182,070,589	1,017,091,947	164,978,642	86%
Subsidies	-	-	-	-	-	

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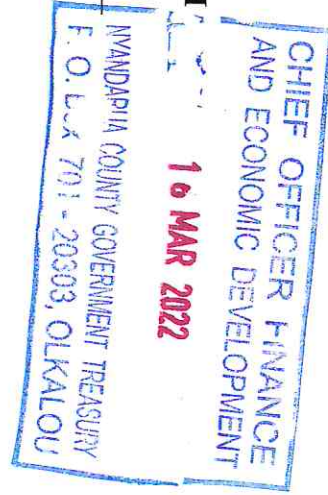
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
Transfers to Other Government Units	663,970,935	9,000,000	672,970,935	669,453,037	3,517,897	99%
Other grants and transfers	819,270,500	57,164,770	876,435,270	562,964,670	313,470,622	64%
Social Security Benefits		-	-			
Acquisition of Assets	149,556,981	51,873,158	201,430,139	142,265,941	59,164,199	71%
Finance Costs, including Loan Interest		-				
Repayment of principal on borrowings		-				
Other Payments		-				
<b>TOTAL</b>	<b>4,478,165,182</b>	<b>447,241,751</b>	<b>4,925,406,933</b>	<b>4,333,536,377</b>	<b>591,870,556</b>	<b>88%</b>

(a.) Other grants and transfers has an utilization of 64% stemming from non-receipts of exchequer releases anticipated for grants and donors for conditionally funded programs and projects and under collection/realization of County Own Generated receipts and, (b.) The acquisition of assets expense item has an underutilization of 70% occasioned by incomplete projects and the non-realization of County Generated receipts where only 43% was realized.

The County Executive's financial statements were approved on \_\_\_\_\_ 2022 and signed by:



CPA Juvenalis Thiong'o  
Chief Officer - Finance



CPA Phoebe Mbiyu

Head of Accounting Services

**NYANDARUA COUNTY EXECUTIVE  
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ICPAK Member No. 6358

ICPAK Member No. 16267

**NYANDARUA COUNTY EXECUTIVE**  
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**7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,618,897,500	175,319,250	1,794,216,750	1,508,806,444	285,410,306	84%
Proceeds from Domestic and Foreign Grants	349,510,751	256,531,892	606,042,643	504,178,747	101,863,896	83%
Transfers from Other Government Entities	146,215,617	28,869,585	175,085,202	146,215,617	28,869,585	84%
Proceeds from Domestic Borrowings		-		-	-	
Proceeds from Foreign Borrowings		-		-	-	
Proceeds from Sale of Assets		-		-	-	
Reimbursements and Refunds		-		-	-	
Returns of Equity Holdings		-		-	-	
County Own Generated receipts	273,900,000	40,920,000	314,820,000	134,877,025	179,942,975	43%
<b>TOTAL</b>	<b>2,388,523,869</b>	<b>388,252,187</b>	<b>2,955,659,704</b>	<b>2,294,077,833</b>	<b>661,581,871</b>	<b>78%</b>
<b>PAYMENTS</b>						
Compensation of Employees		-		-	-	
Use of goods and services		-		-	-	
Subsidies		-		-	-	
Transfers to Other Government Units	91,029,065	39,000,000	52,029,065	50,028,876	2,000,189	96%
Other grants and transfers	131,000,000	38,597,502	169,597,502	169,076,291	522,211	100%

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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
Social Security Benefits		-		-	-	
Acquisition of Assets	2,166,494,803	502,043,225	2,668,538,028	1,608,100,074	1,060,437,954	60%
Finance Costs, including Loan Interest		-		-	-	
Repayment of principal on borrowings		-		-	-	
Other Payments		-		-	-	
<b>TOTALS</b>	<b>2,388,523,868</b>	<b>501,640,727</b>	<b>2,890,164,595</b>	<b>1,827,204,241</b>	<b>1,062,960,354</b>	<b>63%</b>

(a.) The acquisition of assets expense item has an underutilization of 70% occasioned by incomplete projects and the non-realization of County Generated receipts where only 43% was realized.

The County Executive's financial statements were approved on \_\_\_\_\_ 2022 and signed by:



*[Signature]*

CPA Juvenalis Thiong'o  
**Chief Officer - Finance**  
ICPAK Member No. 6358

*[Signature]*

CPA Phoebe Mbiyu  
**Head of Accounting Services**  
ICPAK Member No. 162

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**7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis		Budget utilization difference
	2020/21 KShs		2020/21 KShs	Date, 20xx	KShs	
<b>General administration, planning and support services</b>						KShs
Service Delivery Unit	18,200,000	5,000,000.00	23,200,000.00			
Governor's Office & Investment Promotion	81,335,058	5,250,000.00	86,585,058.00	23,200,000.00		-
Liaison and Intergovernmental Relations	13,750,000	0.00	13,750,000.00	78,878,052.00		7,707,006
Civic Education and Public Participation	8,600,000	0.00	8,600,000.00	5,250,000.00		8,500,000
<b>County Secretary</b>		0.00		8,599,998.00		2
County Secretary-Administration	15,655,000	2,550,450.00	18,205,450.00			
Communication and Public Relations	2,400,000	6,405,460.00	8,805,460.00	18,205,449.50		1
Cabinet Affairs	700,000	400,000.00	1,100,000.00	8,805,440.00		20
<b>Human Resource Management</b>		0.00		1,100,000.00		
Payroll (Including Compensation to employees)	1,906,050,000	-9,500,000.00	1,896,550,000.00			
Human Resource Management (Including employee gratuity, pension and medical insurance)	101,530,000	-4,000,000.00	97,530,000.00	1,896,549,999.76		0
<b>County Attorney Services</b>		0.00		90,530,000.00		7,000,000
legal and public affairs	33,332,655	16,350,000.00	49,682,655.00			
<b>Public administration</b>		0.00		47,702,965.00		1,979,690

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Public Administration	3,920,000	900,000.00	4,820,000.00	4,510,896.00	309,104
sub-county and ward administration	25,450,000	1,000,000.00	26,450,000.00	20,709,040.00	5,740,960
Enforcement and Compliance	6,000,000	0.00	6,000,000.00	5,958,194.00	41,806
<b>ICT and E-government Services</b>	11,000,000	8,895,616.00	19,895,616.00	17,300,730.00	2,594,886
ICT and E-government Services		0.00			-
<b>County Public Service Board</b>	18,400,000	6,050,000.00	24,450,000.00	24,450,000.00	-
County Public Service Board		0.00			-
<b>Public Finance Management</b>	246,000,000	-5,000,000.00	241,000,000.00	212,500,000.00	28,500,000
County Funds	98,747,429	-95,206,425.00	3,541,004.00	3,117,688.00	423,316
County Pending Bills	71,872,978	7,240,694.50	79,113,672.50	81,129,947.10	2,016,275
treasury services	5,096,300	1,001,125.00	6,097,425.00	6,089,071.00	8,354
Financial reporting	20,642,085	5,000,000.00	25,642,085.00	25,936,694.00	294,609
Revenue Collection and Administration (Including automation)	300,000	18,378,073.00	18,678,073.00	18,678,064.00	9
Revenue Enhancement and Monitoring	6,828,407	-41,950.00	6,786,457.00	7,326,170.00	539,713
Supply Chain Management	11,320,000	1,600,000.00	12,920,000.00	12,806,688.00	113,312
Internal Audit and Risk Management		0.00			-
<b>Economic planning and development</b>	13,600,000	2,626,340.00	16,226,340.00	16,221,142.00	5,198
County Budgeting	5,850,000	1,550,000.00	7,400,000.00	7,392,860.00	7,140
County Statistics and Data Bank	3,750,000	10,401,649.00	14,151,649.00	14,149,029.00	2,620
Monitoring and Evaluation					



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Economic Modelling and Research	3,700,000	0.00	3,700,000.00	3,698,290.00	1,710
Economic Development Planning (Including CEKEB)	54,093,305	43,069,315.50	97,162,620.50	43,085,245.00	54,077,376
<b>Preventive and Promotive Services</b>		0.00			
Preventive and Promotive Services	6,271,274	233,000.00	6,504,274.00	6,301,194.30	203,080
<b>Curative Services</b>		0.00			
Curative Services (including universal health care and grants)	678,821,034	102,549,289.90	781,370,323.90	490,586,432.00	290,783,892
<b>General administration, planning and support services</b>		0.00			
Solid Waste and Cemeteries	5,219,915	-750,000.00	4,469,915.00	4,319,585.00	150,330
Infrastructure and Equipment	300,774,687	-6,508,180.25	294,266,506.75	155,989,933.00	138,276,574
<b>Primary education</b>		0.00			
ECDE	77,040,000	-3,400,000.00	73,640,000.00	40,102,085.00	33,537,915
<b>Youth training and development</b>		0.00			
revitization of youth polytechnics	61,934,894	6,188,870.55	68,123,764.55	46,974,498.00	21,149,267
<b>Gender Affairs and Social Services &amp; youth empowerment</b>		0.00			
Gender Affairs and Social Services	54,770,000	6,990,000.00	61,760,000.00	53,760,000.00	8,000,000
<b>General administration, planning and support services</b>		0.00			
Alcohol Drinks Control and Civic Education	3,500,000	1,050,000.00	4,550,000.00	4,550,000.00	-
<b>Culture</b>		0.00			
development and promotion of culture	6,644,999	91,151,110.51	97,796,109.51	35,361,254.00	62,434,856
<b>Trade development and promotion</b>		0.00			

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Financial and Trade Services	59,320,000	6,429,157.00	65,749,157.00	40,009,376.00	25,739,781
<b>Industrial development and investment</b>		0.00			
Industrial and Enterprise Development	225,430,000	-115,982,210.00	109,447,790.00	25,143,494.67	84,304,295
Weights & Measures	2,620,000	-47,500.00	2,572,500.00	2,666,487.00	93,987
<b>Cooperative development and management</b>		0.00			
Cooperative advisory services	17,530,000	12,005,800.00	29,535,800.00	29,483,862.00	51,938
cooperative audit extension services	4,308,700	-87,500.00	4,221,200.00	4,170,785.00	50,415
<b>Sports</b>					
Sports Development	77,553,800	-14,650,000.00	62,903,800.00	56,165,119.20	6,738,681
<b>Youth Affairs</b>					
Youth Affairs	23,295,000	9,660,000.00	32,955,000.00	32,954,748.00	252
<b>Arts &amp; Theater</b>					
Arts & Theater	5,900,000	31,044,458.80	36,944,458.80	15,916,709.00	21,027,750
<b>Water Resource Development.</b>					
water resource conservation and protection, infrastructure and flood control	218,305,000	30,743,800.00	249,048,800.00	87,041,883.00	162,006,917
<b>Environment</b>					
environmental support and management	27,865,000	7,200,000.00	35,065,000.00	34,064,973.00	1,000,027
climatechange resilience	3,500,000	0.00	3,500,000.00	3,500,000.00	-
<b>Tourism development and promotion</b>					
tourism infrastructure development	15,310,000	184,732,273.80	200,042,273.80	92,532,351.00	107,509,923
<b>Irrigation and Drainage infrastructure</b>					
		0.00			

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promotion of irrigation and drainage development and management	10,455,000	1,500,000.00	11,955,000.00	2,955,000.00	9,000,000
<b>Road transport</b>		0.00			
Transport (Including fuel level, General Administration & Support Services)	783,180,617	36,020,000.00	819,200,617.00	726,204,965.55	92,995,651
Public Works	114,389,000	377,568,463.52	491,957,463.52	289,139,791.00	202,817,673
<b>Alternative energy technologies</b>		0.00			
alternative energy technologies	40,084,000	10,456,633.00	50,540,633.00	44,903,297.00	5,637,336
<b>General administration, planning and support services</b>		0.00			
Emergency Response & Preparedness	3,350,000	0.00	3,350,000.00	3,349,986.00	14
<b>Land policy and planning</b>		0.00			
Physical Planning	26,294,798	0.00	26,294,798.00	22,471,226.00	3,823,572
Survey and Mapping	7,655,000	-1,984,436.00	5,670,564.00	4,502,366.00	1,168,198
Land Administration and Management	35,570,000	9,444,258.00	45,014,258.00	11,524,258.00	33,490,000
<b>Housing &amp; Urban Development</b>		0.00			
Housing & Urban Development (Kenya Urban Support Programme)	38,978,642	87,050,895.00	126,029,537.00	91,217,420.90	34,812,116
<b>Crop development and management</b>		0.00			
land and crop development	335,817,671	27,726,260.20	363,543,931.20	184,797,098.60	178,746,833
<b>Livestock resources management and development</b>		0.00			
livestock production and management	7,941,204	7,910,000.00	15,851,204.00	12,851,204.00	3,000,000
Veterinary Services	12,117,621	2,350,000.00	14,467,621.00	14,467,621.00	-
<b>Fisheries Development and management</b>		0.00			
					-

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fisheries policy, strategy and capacity building	3,961,871	-1,040,000.00	2,921,871.00	2,570,871.00	351,000
<b>General administration, planning and support services</b>		0.00			
Institution Support (ATCs)	10,195,000	850,000.00	11,045,000.00	10,435,000.00	610,000
Agriculture Mechanization Services	7,265,044	35,127,503.62	42,392,547.62	39,158,082.35	3,234,465
General administration and Extension Services	5,174,382	5,850,181.00	11,024,563.00	11,928,763.00	904,200
Subsidized Artificial Insemination	5,221,681	1,580,000.00	6,801,681.00	6,801,681.00	-
<b>County Assembly</b>		0.00			
legislative, oversight and representation	755,000,000	-30,000,000.25	724,999,999.75	715,985,564.74	9,014,435
	<b>6,866,689,051</b>	<b>948,882,476</b>	<b>7,815,571,527</b>	<b>6,160,740,618</b>	<b>1,654,830,910</b>

## **7.8 SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these Financial Statements are set out below:

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **i) Tax receipts**

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

#### **ii) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

iii) **External Assistance**

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

**Donations and grants**

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

**Proceeds from borrowing**

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

**Undrawn external assistance**

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

iv) **County Own Generated Receipts**

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

v) **Returns to CRF Issues**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. In-kind contributions**

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

**a) Third Party Payments**

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

**5. Cash and cash equivalents**

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

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 75,243,626 compared to KShs 59,241,913 in prior period as indicated on note 22. **(There were no other restrictions on cash during the year)**

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**



This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

#### **7. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

#### **8. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

#### **9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

#### **10. Contingent Liabilities**

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

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- 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 County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**11. Contingent Assets**

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

**12. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was one 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.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 13. Comparative figures

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

### 14. Subsequent events

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

### 15. Errors

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

### 16. Related party transactions

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

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**7.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases	6,060,348,852	4,797,376,443
<b>Total</b>	<b>6,060,348,852</b>	<b>4,797,376,443</b>

**1A. Equitable Share**

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	419,172,600	848,093,400
Total Equitable Share for quarter 2	1,608,453,000	877,338,000
Total Equitable Share for quarter 3	804,226,500	1,779,046,500
Total Equitable Share for quarter 4	2,461,420,500	950,449,500
<b>Total</b>	<b>5,293,272,600</b>	<b>4,454,927,400</b>

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Proceeds from Domestic and foreign grants received through exchequer</b>		
DANIDA - Universal Healthcare in Devolved Units Programme		14,718,750
World Bank – THUSCP	13,860,000	35,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	163,095,262	
Kenya Devolution Support Programme		30,000,000
Youth Polytechnic support grant	229,795,683	37,983,298
Abolishment of user fees in health centres and dispensaries	30,949,894	
Kenya Urban Support Programme		105,745,898
Agriculture Sector Development Support Project (ASDSP)	72,719,583	15,739,467
Kenya Climate Smart Agriculture Project (KCSAP)	9,992,349	103,261,630
<b>Sub total</b>	<b>246,663,482</b>	<b>342,449,043</b>
<b>Proceeds from domestic and foreign grants received directly by the county</b>	<b>767,076,252</b>	
Covid-19 Donations	0	0
Others	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>767,076,252</b>	<b>342,449,043</b>

Note: These are grants received through Exchequer

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
<b>Transfers from Central Government entities</b>		
Road maintenance levy fund		
Ministry Of Health	146,215,617	138,354,563
Ministry of Health User fee forgone	-	94,849,000
Ministry Of health Result Based	12,735,922	12,735,922
		31,365,000
<b>TOTAL</b>	<b>158,951,539</b>	<b>277,304,485</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**6. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings	0	0
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**7. REIMBURSEMENTS AND REFUNDS**

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals & Private organizations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organizations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**8. RETURNS OF EQUITY HOLDINGS**

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	0	0
Returns of Equity Holdings in International Organisations	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

9. COUNTY OWN GENERATED RECEIPTS	2020-2021	2019-2020
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	2,420,090	857,730
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	2,171,406	3,324,154
Fines, Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	98,748,739	77,823,838
Business permits	204,000	-
Liquor License	62,888,469	41,909,446
Cess	-	-
Poll rates	23,698,357	15,152,063
Plot rents	64,622,530	75,584,159
Other local levies	-	-
Administrative services fees	-	-
County's natural resources	2,330,176	1,153,770
Lease / rental of council's Infrastructure assets	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	10,399,731	9,069,222
Market/trade Centre fee	16,311,540	20,443,690
Vehicle parking fees	-	-
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	119,234,216	124,497,209
Public health services	-	-
Public health facilities operations	1,734,660	4,379,324
Environment & conservancy Administration	774,730	793,280
Slaughterhouses' administration	-	-



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	2020-2021	2019-2020
Water supply administration	446,170	755,338
Sewerage administration	218,000	248,160
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	2,515,446	3,489,247
<b>Total</b>	<b>408,718,259</b>	<b>379,480,630</b>

*(There was significant growth in Own Source revenue)*

**10. RETURNED CRF ISSUES**

	2020-2021	2019-2020
	KShs	KShs
Recurrent account- County Assembly	0	0
Development account- County Assembly	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**11. COMPENSATION OF EMPLOYEES**

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	1,782,028,581	1,705,297,498
Basic wages of temporary employees	199,420	1,337,872
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	159,532,781	146,750,719
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>1,941,760,782</b>	<b>1,853,386,089</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**12. USE OF GOODS AND SERVICES**

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	26,606,494	16,237,288
Communication, supplies and services	12,275,069	19,411,335
Domestic travel and subsistence	118,117,402	218,360,177
Foreign travel and subsistence	-	341,600
Printing, advertising and information supplies & services	16,435,868	22,675,818
Rentals of produced assets	9,224,720	7,779,511
Training expenses	22,554,782	148,677,432
Hospitality supplies and services	55,017,644	185,715,754
Insurance costs	69,922,032	102,727,934
Specialized materials and services	272,891,694	222,145,853
Office and general supplies and services	31,374,211	21,014,982
Fuel, oil and lubricants	57,825,336	62,214,676
Other operating expenses	300,824,723	162,592,559
Routine maintenance – vehicles and other transport equipment	19,062,266	25,139,655
Routine maintenance – other assets	4,959,705	8,495,651
<b>Total</b>	<b>1,017,091,947</b>	<b>1,223,530,225</b>

**13. SUBSIDIES**

	2020 - 2021	2019 - 2020
Description	KShs	KShs
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government entities		
Nyandarua county assembly	719,481,913	820,110,183
<b>TOTAL</b>	<b>719,481,913</b>	<b>820,110,183</b>

This relates to transfer to County Assembly

15. OTHER GRANTS AND PAYMENTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	121,000,000	115,400,000
Emergency relief and refugee assistance	31,500,000	41,000,000
Other Current transfers (Hospital Transfers)	275,954,795	185,501,062
Car and Mortgage	60,000,000	60,000,000
Transfer to Youth Polytechnics	29,573,880	41,441,334
Transfer to KUSP	38,597,502	105,745,898
Transfer to EU IDEAS	11,000,000	2,267,682
Transfer to KSCAP	120,522,211	124,218,709
Transfer to Covid	25,900,000	
Transfer to ASDSP	17,991,573	2,750,000
<b>Total</b>	<b>732,039,961</b>	<b>678,324,685</b>

16. SOCIAL SECURITY BENEFITS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**17. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Purchase of Buildings		182,183,981
Construction of Buildings	229,381,594	-
Refurbishment of Buildings	-	-
Construction of Roads	-	1,366,154,497
Construction and Civil Works	1,373,888,481	-
Overhaul and Refurbishment of Construction and Civil Works	-	277,297,111
Purchase of Vehicles and Other Transport Equipment	54,238,125	-
Overhaul of Vehicles and Other Transport Equipment	-	40,060
Purchase of Household Furniture and Institutional Equipment	-	9,766,219
Purchase of Office Furniture and General Equipment	4,976,069	-
Purchase of ICT Equipment	12,763,444	9,241,069
Purchase of Specialized Plant, Equipment and Machinery	32,476,538	280,359,523
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,022,900	10,189,934
Research, Studies, Project Preparation, Design & Supervision	35,788,865	4,177,360
Rehabilitation of Civil Works	-	5,940,001
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	4,830,000	28,136,700
Acquisition of Intangible Assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>1,750,366,015</b>	<b>2,173,486,455</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>		<b>2,173,486,455</b>
<b>Total acquisition of assets</b>	<b>1,750,366,015</b>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On - Lending	-	-
<b>Total</b>	-	-

19. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**20. CASH AND BANK BALANCES**  
**20A. BANK BALANCES**

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
Nyandarua County Revenue Fund	1000170182	CRF	64,050,715.25	143,109,632
Nyandarua County Development	1000170174	Development	2,874,911	635,922
Nyandarua County Recurrent	1000170204	Recurrent	7,145,541	2,302
Nyandarua County Deposit Account	1000237295	Deposit	75,243,626	59,241,913
Road Maintenance Levy Fund	1000268301	Fuel Levy	-	28,869,585
Nyandarua County Youth Polytechnic	1000368478	Youth Poly	5,467,888	6,703,152
Nyandarua County Special Purpose Account	1000321148	SPA- HEALTH	90,139,307	11,669,770
Kenya Climate Smart Agr Programme	1000365878	Climate Smart	118,806,753	85,857
Kenya Urban Support Programme	1000380519	KUSP	-	-
Kenya Devolution Support Programme	1000386096	KDSP	278,897,814	88,796,258
Nyandarua County Agri Sec Dev Support Programme	1000365889	ASDSP	15,990,243	18,489,467
Nyandarua Covid 19 Account	1000459883	COVID 19 SPA	-	-
<b>Sub - Total</b>			<b>658,616,797</b>	<b>357,603,858</b>
<b>Revenue Collection Accounts</b>				
KCB	1140736779	Revenue	511,552	1,652,592
Equity	620261016673	Revenue	1,714,354	1,576,630
<b>Sub - Total</b>			<b>2,225,906</b>	<b>3,229,222</b>
<b>Grants Balances Held At Commercial Banks</b>				
Kenya Climate Smart Agr Programme	Equity Bank - 620275829859	Special Purpose Account - Donor Funds	1,328,227	221,059
Nyandarua County Agri Sec Dev Support Programme	Family Bank 37000013527	Special Purpose Account - Donor Funds	13,577,741	6,874,600
Kenya Urban Support Programme- Uig	Equity Bank 620278998041	Special Purpose Account - Donor Funds	16,999,868	25,887,140

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Kenya Urban Support Programme - Udg	Equity Bank 620277326491	Special Purpose Account – Donor Funds	149,721,631	41,262,574
Ideas Led Grant	KCB 1240139284	Special Purpose Account – Donor Funds	57,300,446	80,250,988
Covid Account	Coop Bank 01141468452000	Special Purpose Account – Donor Funds	99,535,150	-
<b>Sub - Total</b>			<b>338,463,063</b>	<b>154,496,364</b>
<b>Total</b>			<b>999,305,766</b>	<b>515,329,444</b>

*These are balances in the cash book and bank reconciliation statements prepared for each account held.*

**21B. CASH IN HAND**

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	-	-

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

**21. ACCOUNTS RECEIVABLE (Annex 4)**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests		
Salary Advance	3,059,770	3,756,347
Clearance accounts	-	-
<b>Total</b>	<b>3,059,770</b>	<b>3,756,347</b>

Breakdown of imprest per department	2020 - 2021	2019 - 2020
Imprest	KShs	KShs
Department of Governance	314,680	149,950
Department of Water	807,000	2,096,000

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	187,550	0
Department of Lands	250,000	
Department of Legal	472,180	221,000
Department of Health	400	1,275,820
Department of Finance	284,360	
Department of Sports	578,600	
Department of Education		530,577
Department of Agriculture		103,000
Department of County Public Service Board	165,000	130,000
Department of County Secretary	3,059,770	3,756,347
<b>Grand Total</b>		

*Annex 4 for a detailed analysis of the outstanding imprests.*



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	75,243,626	59,241,913
Retention monies	0	0
<b>Total</b>	<b>75,243,626</b>	<b>59,241,913</b>

*Relates to monies held in the Deposit Accounts awaiting payment after the defect period expires*

23. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	515,329,444	1,626,359,238
Cash in hand	-	-
Accounts Receivables	3,756,347	11,250,453
Accounts Payables	59,241,913	-
<b>Total</b>	<b>459,843,878</b>	<b>37,586,098</b>
		<b>1,600,023,593</b>

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

24. PRIOR YEAR ADJUSTMENTS

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

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	154,496,364	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>154,496,364</b>	<b>-</b>	<b>-</b>

These were amounts held in the commercial bank accounts not disclosed as analysed:

KUSP UIG 25,887,140, KUSP UDG- 41,262,574 KSCAP - 221,059,

IDEAS LED - 80,250,988

ASDSP - 6,874,603

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**25. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES**

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	3,756,347	-
Receivables as at 30 <sup>th</sup> June (b)	3,059,770	-
Increase)/ Decrease in Receivables (c=(b-a))	696,577	-

**26. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 <sup>st</sup> July (a)	59,241,913	-
Payables as at 30 <sup>th</sup> June (b)	75,243,626	-
Increase/ (Decrease) in payables c= b-a	16,001,713	-

**7.10 OTHER IMPORTANT DISCLOSURES**

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

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Construction of buildings	133,397,861	30,547,699	97,735,094	35,616
Construction of civil works	328,304,006	536,898,036	344,914,012	557,962
Supply of goods	150,445,749	90,875,616	128,032,373	96,227
Supply of services	77,278,420	58,220,783	77,638,299	67,842
<b>Total</b>	<b>689,426,034</b>	<b>716,542,134</b>	<b>648,319,778</b>	<b>757,648</b>

**2. Pending Staff Payables**

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	28,389,750	-	28,389,750
<b>Total</b>	<b>-</b>	<b>28,389,750</b>	<b>-</b>	<b>28,389,750</b>

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**4. External Assistance**

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

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

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

**b) Undrawn external assistance**

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

**c). Classes of providers of external assistance**

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