REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF NYAMIRA

FOR THE YEAR ENDED 30 JUNE 2017

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF NYAMIRA

P.O. BOX 434 -40500
NYAMIRA, KENYA

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ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2017

EXECUTIVE

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Nyamira County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government. The county is headed by the County Governor H.E. John Obiero Nyagarama, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning, HON. Jackline Kemunto Momanyi is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

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

Mission

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

Core Values

Nyamira County upholds the values of;

i. Professional integrity: All staff shall uphold the highest standards of professional competence and integrity.
ii. Participatory approach: The Department is committed to consultative and all inclusive planning and budgeting processes.
iii. Customer focus: The Department is committed to uphold customer driven and customer focused service delivery.
iv. Innovation and visionary: The Department is committed to innovative, creative and visionary planning and financial management.
v. Transparency and accountability: The Department will conduct its business in a transparent and accountable manner
vi. Partnership: The Department will endeavor to promote and embrace partnerships and participatory process of implementing its activities.

(b) Key management

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

S/NO	NAME	DESIGNATION	DATE OF HOLDING OFFICE
1.	H.E John Obiero Nyagarama, EGH	Governor	3rd March 2013-30th June 2017
2.	H.E Amos Nyaribo	Deputy Governor	3rd March 2013-30th June 2017
3.	Mr. Kepha Osoro	CECM, Finance and Economic Planning	29th Dec 2016- 30th June 2017
4.	Mrs. Gladys Momanyi	CECM, Health Services	29th Dec 2016- 30th June 2017
5.	Mr. Richard Mareri	CECM, Trade, Tourism, Industrialization and Cooperative Development	29th Dec 2016- 30th June 2017
6.	Mr. Andrew Ombati	CECM, PACDU	29th Dec 2016- 30th June 2017
7.	Mr. John Omanwa	CECM, Transport and Infrastructure	29th Dec 2016- 30th June 2017
8.	Mr. Richard Mareri	CECM, Lands, Housing and Physical Planning	29th Dec 2016- 30th June 2017
9.	Mrs. Peris Mongare	CECM, Agriculture, Livestock and Fisheries	29th Dec 2016- 30th June 2017
10.	Mr. Jones Omwenga	CECM, Education and ICT	29th Dec 2016- 30th June 2017
11.	Mr. Peter Omwansa	CECM, Gender, Sports & Culture	29th Dec 2016- 30th June 2017
12.	Mr. Reuben Sinange	CECM, Environment and Natural Resources	29th Dec 2016- 30th June 2017

(c) Fiduciary management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mr. Kepha Osoro	CEC, Finance and Economic Planning
2.	Mr. Edward Ondigi	Chief Officer, Finance and Economic Planning
3.	CPA Lawrence Nyangena	Head of County Treasury (accounting services)
4.	CPA Philip Machuki	Director finance

(d) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2017 were:

1. County Assembly of Nyamira County;
2. Audit Committee Office of the county assembly
3. Public Accounts Committee; and
4. Budget and Appropriations Committee Office of the county assembly

Key information

(a) Headquarters of Nyamira County Government.

Nyamira county building,
P.O. Box 434-40500
Nyamira, Kenya.

(b) Nyamira County Contacts

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

(c) Nyamira County Government Bankers

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

2. Kenya Commercial Bank
   Nyamira branch
   Po Box 403-40500
   Nyamira, Kenya

3. Co-operative bank of Kenya
   P.O. 48231- 0100
   Nairobi, Kenya

(d) Independent Auditors

Auditor General,
Kenya National Audit Office,
Anniversary Towers, University Way,
P.O. Box 30084-00100,
Nairobi, Kenya

(e) Principal Legal Adviser

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

COUNTY GOVERNMENT OF NYAMIRA
KEY MANAGEMENT

The County Executive team during the financial year consisted of:

H.E. John Obiero Nyagarama, EGH - Governor

H.E. John Obiero Nyagarama, EGH was elected the first Governor of Nyamira County on 3 March 2013. The governor was elected on an agenda of uplifting the living standards of the people of Nyamira County, improving the county's roads, boosting agriculture output, building a firm education foundation and uplifting the people of Nyamira County from poverty. It is on these key pillars that the government of H.E. John Obiero Nyagarama has been working on since assumption of office.

Governor Obiero Nyagarama holds a Bachelor degree of education (English literature). He has worked as teacher, manager and KTDA board chairperson before his election as the governor.

H.E. Amos Nyaribo – Deputy Governor

H.E. Amos Nyaribo is the first Deputy Governor of Nyamira County. Before his new role as the Deputy Governor, he served as a senior accountant & held various management positions in various institutions.

The Deputy Governor is a sports enthusiast who is keen on enhancing youth programs throughout the county.

Mr. Kepha Osoro - CECM, Finance and Economic Planning

Mr. Kepha Osoro was appointed as the CECM, on 15th May 2013.

He has served in various departments and currently he is driving the financial management agenda in the county. Before his appointment, he served as the principal superintending architecture in the ministry of roads and public works. Mr. Kepha Osoro Kibaki holds Bachelor of Architecture from The University of Nairobi. He is also a certified Architecture.

Gladys Bogonko Momanyi - CECM, Health Services

Gladys Bogonko Momanyi was appointed the CECM, on 8th October 2013 she has served in various departments and currently she is driving the health services agenda in the county. Mrs. Bogonko graduated from Kenyatta University in 1994 with a Bachelor of Education. Until his appointment; she served as a lecturer at Chuka University.

Richard Ondieki Mareri - CECM, AG. Lands and Trade, Tourism and Industry

Mr Richard Ondieki Mareri was appointed as the CECM member on 15th of May 2013. Until his appointment he was working as assistant director of housing infrastructure in the ministry of housing.

Mr.Mareri holds masters 'degree in arts (planning) and also a graduate of bachelors of Arts from the University of Nairobi.

Omanwa Moenga John - CECM, Transport and Infrastructure

Omanwa Moenga John was appointed as the CEC, on 8th October 2013.He has served in various departments and currently he is driving the infrastructure agenda .He holds Bachelor Degree of Commerce (Accounting Option) from the Catholic University of East Africa. Until his appointment he was working as an Accountant at KTDA.

Marita Frank Andrew Ombati - CECM, Public Administration and Coordination of Decentralized Units.

Mr. Marita Frank Andrew Ombati was appointed into as CECM on 08th October 2013. Until his appointment, he was a private consultant after serving at the UN as a water expert for over 10 years. He also worked in the ministry of water as a hydro geologist until his current appointment. He coordinates the county government decentralized unit in order to harness energy & deliver services to the people of Nyamira

Mrs.Peris Nyaboke Oroko - CECM, Agriculture, Livestock And Fisheries

Mrs.Peris Nyaboke Oroko was appointed as the CECM for Agriculture, livestock and fisheries on 15th May 2013.
Mrs.Peris Nyaboke Oroko is a Masters holder of Science in Seed Science from Moi University. She is also a graduate of bachelors of Science and agriculture from Andrews University.
Until her appointment she was working as principal agricultural officer in the state department of agriculture.

Mr.Jones Omwenga - CECM, Education & ICT

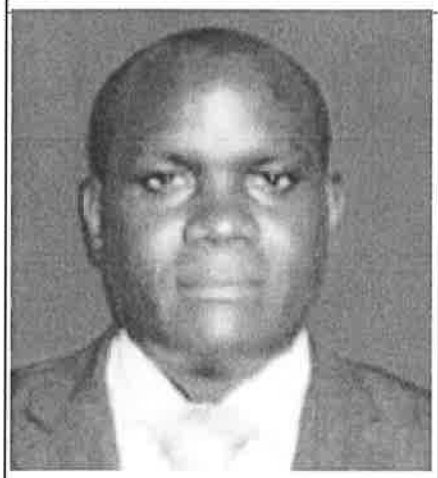
Mr. Omwenga was appointed as the CECM on 15th May 2013, He has served in various departments and currently he is driving the education agenda. He has previously served in Barclays bank Kenya in the trade operations department.
He holds a bachelors Degree of education (science) mathematics and physics from Kenyatta University.

Eric Onchana Aori - County Secretary

Eric Onchana Aori was appointed as the county secretary and head of public service on 13th November 2014. He was initially appointed as the Chief Officer in the department of Lands, Housing and Physical Planning until November 2014 when he was appointed to his current docket. He has also served as the chief lands adjudications and settlement officer. He is a Graduate of Bachelors of Arts (UON) and Masters holder in Business Administration from Kenyatta University. He is also an expert EIA with NEMA.He has a passion for efficient and effective service delivery through continues learning and re-engineering.

Reuben Sinange Kimanga - CECM, Environment, Water, Energy, Mining and Natural Resources

Reuben Sinange Kimanga was appointed as the CECM on 15th May 2013.He has previously served as director in the State Department of Environment and National Environment Trust fund. He holders Bachelor of Science and master's graduate in natural Resources Management.



Peter Ogwara Omwanza - CECM, Gender,Youth,Sports,Culture And Social Services

Peter Ogwara Omwanza was appointed as the CEC on 15th May 2013Until his appointment he was working at Kenya national examination council as examination secretary.
He graduated with bachelor of education (linguistic and literature) from the university of Nairobi.

2. COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Nyamira financial statements for the year ended 30th June 2017. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

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

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Nyamira County includes business permits, land rates, business plan approval, advertising fees, cesses and other various administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

1) Recruitment and training of enforcement officers to equip them with the necessary skills to enable them enforce revenue compliance
2) Acquiring additional vehicles dedicated to revenue department
3) Mapping of sources of revenue to expand our revenue streams.

Financial Performance

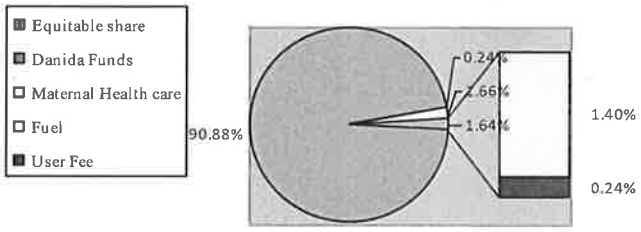
a) Revenue

i. Budget projection

In the year ended 30th June 2017, the County had projected to collect revenues totaling Kshs 4,932,374,900 consisting of KShs 274,983,801 from own sources and Kshs 4,657,391,097 from other sources mainly being its share of equitable share from national government amounting to KSHs 4,482,799,531.This projection is presented in the pie chart below

Figure 1: Nyamira County revenue sources in FY 2016/2017

ii. Revenue performance



CARA revenues continue to form the largest part of our revenue budget, contributing 92.2% towards our actual revenue realized. Our own generated revenues contributed 2.6% towards our budget support. This constituted a very small component of our budget financing, and going forward the county has put in elaborate mechanisms to increase our local revenue generations. Out of the projected revenue, the County was able to realize KShs 4,861,087,666 in actual revenues, representing 98.6% performance. This was a higher performance though, this performance include other sources of revenue – Coffee cess, doctors, nurses ,clinical and health workers allowances totaling 83,593, 871 which was not initially projected for.
The revenue projection and performance is tabulated here below:

Table 1: Revenue performance in FY 2016/2017

Revenue classification	Revenue budgeted (KShs)	Actual (KShs)	Realization (%)
Own generated revenues	274,983,801	126,461,992	46%
Equitable share	4,482,799,531	4,482,799,531	100%
Danida funds	11,960,000	11,960,000	100%
Maternal health care	82,174,925	77,047,500	93.8%
Fuel levy	68,878,185	68,878,185	100%
User fees	11,578,458	11,578,458	100%
Others	-	83,593,871	100%
Totals	4,932,374,900	4,861,087,666	98.6%

b) Payments

Our total expenditure for the year amounted to Kshs 4,341,059,726. Kshs 1,017,732,863.80 was spent on development expenditure while Kshs 3,323,326,862.20 was spent on recurrent expenditure representing a ratio of 23:77 respectively.

Some of the development projects in FY 2016/2017 included the following:

Figure 2: County Government Flagship projects completed in FY 2016/2017

Modern Magombo market in Manga sub county-constructed by department of Trade

Tissue Culture Bananas distributed by the department of agriculture

One of the ECDE Center Constructed By Education Department

Dialysis Machine acquired and installed at Nyamira Level Four by Health Department

Completed Parking Slot in Nyamira Town

Appropriate Building Technology (ABT) Trainings

County Government Flagship projects completed in FY 2016/2017

a) Construction and grading of 1573 km of road over the past one year.

b) Rehabilitation and Modernization of Nyamira level 4 hospitals including construction of a new theater, mortuary doctors plaza and causality wing.

c) Installation of 282 solar powered street lights.

d) Modernization of 3 markets at Magombo, Ikonge and Magwagwa.

e) Construction of 46 ECDE classes.

c) Cash flows

In the FY 2016/2017, we have not had many liquidity disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury. The cash and cash equivalents increased from Kshs 691, 858,374 as at 30th June 2016 to Kshs 890,739,581 as at 30th June 2017.

d) Accounts receivables

Imprest management is a critical area of focus in Nyamira County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff and the Honorable Members of County Assembly to account for their imprests on time. Going into FY 2017/2018, we will place more emphasis on complying with the PFM regulations with regards to imprests.

e) Pending bills

We have increased the pending bills from KShs 89,241,581 million to Kshs 205, 040, 540 million. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

Nyamira County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2017/2018. The policy will be among other things incorporating physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergy. In the table below, we summarize the key activities carried out by each department during the year:

Table 2: Departmental performance in FY 2016/2017

1	**Finance & Planning**	1. Preparation & submission to the relevant entities all statutory reports &policy documents. 2. Mobilization of resources F/Y 2016/2017. 3. Facilitation of procurement process for all departments in the county. 4. Provision of financial advisory services to County Government entities.
2	**Transport, Roads and Public Works**	1. Construction of roads using MTF machinery and equipment's - Opening -521 kms ;grading 706 kms and gravelling -346kms 2. Completion of RMLF funded road maintenance works – 50kms across the county. 3. Completion ongoing septic tank and generator house at the department of TR& PW. 4. Purchased and installed a generator at the county headquarters. 5. It oversaw implementation of 113 numbers of contracted public works projects across the various sectors of the county.
3	**Agriculture, Livestock & Fisheries**	1. Support to vulnerable and poor farmers on subsidized maize production inputs to 11,254 beneficiaries in all wards. 2. Distribution of 32,340 tissue culture materials to farmers groups in the county. 3. Putting up 46 sweet potatoes demonstration sites in the county. 4. Constructed 426 fish ponds and supported fish farmers with 500,000 fingerlings in the county. 5. Support dairy farmers with milk processing equipment (20 deep freezers). 6. Provide Artificial insemination services to 2,635 cows with a 70% conception rate during the period. 7. 54 women groups supported with inputs for local vegetable production demonstration inputs. 8. 1,000 Beehive kits distributed in all wards for demonstrations to improve on honey production in the county.
4	**Trade, Tourism, Industry & Co-operative Development**	1. Completion and commissioning of Magombo, Ikonge and Magwagwa Markets .We also completed fencing of 2 markets i.e. Mokomoni and Manga. 2. Issuance of 2100 licences and this led to increase in revenue collection. 3. Carried out 11 Cooperative leaders trainings, 6 Cooperative members trainings, 57 Cooperative Board meetings and Carried out 25 years cooperative statutory audits.

		4. Promoted 8 new cooperative societies and we have mobilized member savings societies in Nyamira County which have invested in socio-economic development. 5. Carried out 2632 verifications on weights and measures equipment.
5	**Gender, Youth, Sports, Culture & Social Services**	1. Completion of manga stadium phase I. 2. Leasing and equipping Nyamira County library 3. Rehabilitation of Talent Academy at Kiendege. 4. Engaging 1100 youths in youth empowerment programme.
6	**Environment, Energy, Mining & Natural Resources**	1. 8 medium water schemes & 5 boreholes completed. 2. 73 springs protected. 3. 282 solar powered street lights installed. 4. 800 home solar lights installed. 5. 1.5 million agro forestry seedlings distributed.
7	**Education & ICT**	1. Installation of Local Area Network, Wide Area 1)Networks & wireless connection at the County Head-Quarters 2. Construction of 46 ECDE classrooms. Recruitment of 400 ECDE teachers. 3. Construction of Home Craft centres and village polytechnics totaling to seven. 4. Rolled out the Education bursary to needy student at a tune of Kshs 103, 000,000.
8	**Lands, Housing & Physical Planning**	1. County spatial plan. 2. Hospital staff quarters refurbishment units. 3. Providing Appropriate building Technology (ABT) Trainings at (Bosose, Nyakemincha, Nyanchonoria, Gianchore, Irianyi, Kitaru). 4. Construction of 30 motor bike shades.
9	**Health Services**	1. Recruitment of new health workers (172) including 3 specialists 2. Modernize of Nyamira Level four hospitals by purchase of x ray machines, T scan and other modern equipment. 3. Renovation of health facilities (80). 4. Improved access to essential primary health services by opening five new health facilities.
10	**Public Administration & Coordination of Decentralized Units**	1. Safety of staff files. Two bulky filling units procured to ease the storage of staff personal files. 2. Publishing of four county Laws i.e. The Nyamira County Compliance and Enforcement Bill 2017 which is before the assembly, and The Nyamira County Disaster Management Rules and Regulations 2017, The Nyamira County Policy for Disaster and Emergency Management, Communication Policy and Nyamira County Public Participation Bill which are in draft form. 3. Capacity building by training of 16 officers at the Kenya School of Government & 70 enforcement officers. 4. Holding 15 public participation events across all the sub counties. 5. Holding of three National holiday celebrations and participation in the Devolution conference.

Despite the notable achievements, we have experienced some challenges during the year. These include:

1) Poor own revenue collection – the actual revenue collected during the year was 53% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;

2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers.

3) Political processes – there were delays in approving the budget for FY 2016/2017 due to disagreements between the MCAs. This delayed some development projects scheduled for FY 2016/2017;

4) Capacity -Lack of enough officers with technical skills that hindered the budgeting cycle.

Conclusion

FY 2016/2017 was a good year in general. Good progress was made and the momentum has been created to enable Nyamira County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Nyamira County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Nyamira County.

3. STATEMENT OF CORPORATE GOVERNANCE

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

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

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

The County Assembly

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

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

1. Public Accounts Committee
2. Budget and Appropriations Committee

Public Accounts Committee

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

Table 3: Public Accounts Committee Members

S/No	Name	Position	Period served
1	HON. Ezera Mochiemo	Chairperson	September 2013 to 30th June 2017
2	HON. Boniface Ombori	Vice chairperson	September 2013 to 30th June 2017
3	HON. Rabani Masira	Member	September 2013 to 30th June 2017
4	HON.Benson Sironga	Member	September 2013 to 30th June 2017
5	HON. Caren Atuya	Member	September 2013 to 30th June 2017

Budget and Appropriations Committee

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

Table 4: Budget and Appropriations Committee Members

No	Name	Position	Period Served
1	Samwel Nyanchama	Chairperson	September 2013 To 30th June 2017
2	Fred Menge	Vice Chairperson	5th June 2016 To 30th June 2017
3	Rachael Asumari	Member	September 2013 To 30th June 2017
4	Robinson Mocheche	Member	September 2013 To 30th June 2017
5	Peter Maroro	Member	September 2013 To 30th June 2017
	Thaduies Nyabaro	Member	September 2013 To 30th June 2017
6	Andrew Magangi	Member	September 2013 To 30th June 2017
7	Kennedy Nyameino	Member	5th June2016 To 30th June 2017
8	Magret Ongeri	Member	5th June2016 To 30th June 2017
9	Teresa Nyaanga	Member	5th June2016 To 30th June 2017
10	Benson Sironga	Member	5th June2016 To 30th June 2017
11	Fred Nyachae	Member	5th June2016 To 30th June 2017

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

Audit Committee

The audit committee was constituted in 2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held three meetings in FY 2016/2017. The committee members during FY 2016/2017 were:

Table 5: Audit Committee Members

No	Name	Position	Period Served
1	Mr.Peter Kereri	Chairperson	1st October 2016 To 30th June 2017
2	Evans Maeba	Member	1st October 2016 To 30th June 2017
3	Geofrey Manani	Member	1st October 2016 To 30th June 2017
4	Dolphine Mandera	Member	1st October 2016 To 30th June 2017
5	Jones Masimba	Member	1st October 2016 To 30th June 2017

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held various county dialogue meetings and Governor Mashinani consultative meeting in various wards culminating into county dialogue day called Shauri day. These meetings are important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

4. STATEMENT OF COMPLIANCE

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

a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Nyamira County complied with these requirements and submitted the quarterly reports within the stipulated timelines.

b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.

- "The county government's recurrent expenditure shall not exceed the county government's total revenue" – in FY 2016/2017, NYAMIRA County complied with this requirement whereby the recurrent expenditure was Kshs 3,938,157,048 against total revenues of Kshs 4,861,087,666.

  "A minimum of thirty percent of the county government's budget shall be allocated to the development expenditure" – in FY 2016/2017, Kshs 1,670,901,327 (29.8%) was allocated to development expenditure against a total budget of Kshs 5,609,058,375.

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which gives a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2016. This responsibility includes:

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

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2015, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for Finance on 30th August 2017.

Jackline Kemunto Momanyi
County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Nyamira set out on pages 23 to 52, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly the financial position of County Executive of Nyamira as at 30 June 2017 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis of Adverse Opinion

1. Inaccuracies in Financial Statements

1.1. Banks Reconciliations

The balances reflected in bank reconciliation statements for three bank accounts differ with the respective financial statement balances as indicated below:

Account Name	Bank Reconciliation Figures 30 June 2017 Kshs.	Financial Statement Figures 30 June 2017 Kshs.
Retention Account-1000323938	647,857	6,533,564
Development A/C-1000170549	(11,334,297)	2,241,577
Mortgage A/C-01141318866500	35,898,406.55	48,019,068

No explanation has been provided by management for these variances which should not

occur under normal circumstances. Further, the financial statements in respect of the Loans and Mortgages Fund for the year under review and prior years were not submitted by management for audit by 30 September 2017 contrary to Section 167 of the Public Finance Management Act, 2012.

Consequently, the completeness and accuracy of the County Executive's financial statements for the year ended 30 June 2017 cannot be confirmed.

2. Revenue

2.1 Decline in Local Revenue

Comparison of locally-generated revenue for the financial year under review (2016/2017) with that of the previous year (2015/2016) revealed that revenue from various sources had declined by an aggregate amount of Kshs.27,226,638.

Management have not provided any explanation for the unsatisfactory performance in local revenue collection. The underperformance points to leakage of revenue collected or unrealistic revenue targets set by management.

2.2 Non-collection of Local Revenue

The County Executive budgeted to collect Kshs.198,230,100 during the year under review. But, only Kshs.126,461,992 was collected resulting in under-collection of Kshs.71,768,108 equivalent to 36% of the target.

No explanation has been provided by management for the unsatisfactory performance in revenue collection.

2.3 Failure to Automate Revenue Collection

The County Executive has not automated its revenue collection processes for all its sources of internally generated revenue such as the Bus Park, single business permits and market fees among others. The omission has increased the risk of revenue leakages and under-banking.

3. Outstanding Imprests

Note 14 to the financial statements reflects outstanding imprests totaling Kshs.615,863 issued to a staff member and which ought to have been surrendered or accounted for on or before 30 June 2017.

A review of the position during the month of February 2018 showed that imprests amounting Kshs.492,605 had been surrendered leaving a balance of Kshs.123,158 outstanding. The Executive risks losing the outstanding amount if it is not surrendered.

4. Compensation of Employees

Temporary Employees

The financial statements reflect an increase of basic wages for temporary employees by Kshs.25,848,853(367%) from Kshs.7,039,851 in 2015/16 to Kshs.32,888,704 in the year

under review. No analysis or explanation has been provided by management for the enormous increase in casual wages.

5. Pending Bills

During the year ended 30 June 2017, the County Executive accumulated pending bills totaling Kshs.205,040,544 as reported in Note 17 this being an increase of Kshs.115,798,963 from the previous year's balance of Kshs.89,241,582. Further, some of the pending bills have been outstanding for a long period as far back as year 2013/2014.

Had the bills been paid and the expenditure reflected in the statement of receipts and expenditure for the year under review, the surplus reported for the year would have amounted to Kshs.311,729,996 instead of Kshs.516,770,540 shown in the statement.

6. Use of Goods and Services

6.1 Irregular Payments to Council of Governors

Included in use of goods and services balance of Kshs.1,086,068,116 reflected in the Statement of Receipts and Payments are operating expenses of Kshs.32,156,551 which in turn include payments amounting to Kshs.12,500,000 made to the Council of Governors. However, the payments were not approved by the County Assembly and the expenditure was not budgeted for. Further, the Council of Governors' budget is funded by the National Government. Therefore the payment constitutes nugatory expenditure.

6.2 Payments in Respect of Air Tickets for 2015/2016 Financial Year

Also included in the Use of Goods and Services expenditure of Kshs.1,086,068,116 are foreign travel and subsistence payments of Kshs.36,891,891 which in turn include foreign travel costs totaling to Kshs.4,005,258 paid on various dates to a local tour company for purchase of air tickets as shown below:

Date	Amount Kshs.
30-Sep-16	580,475
22-Sep-16	339,430
22-Sep-16	644,766
22-Sep-16	978,497
22-Sep-16	1,462,090
	4,005,258

However, the following unsatisfactory issues were noted in relation to the expenditure:

i. The expenditures were not included in the pending bills balance as at 30 June 2016.

ii. There were no procurement records availed for audit review to establish how the firm was identified.

Consequently, the propriety and validity of the expenditure totaling Kshs.4,005,258 incurred on air tickets during the year under review cannot be confirmed.

6.3 Procurement of Events Management Services

Also included in the use of goods and services balance of Kshs.1,086,068,116 is a sum of Kshs.3,999,860 incurred on procurement of events management services by the Department of Youth, Gender, Sports and Cultural Services. However the services were procured without following the due process, as indicated below:

i. The value of services procured was Kshs.3,999,860 which was beyond the maximum value of Kshs.2,000,000 for use of requests for quotations prescribed in regulations.

ii. Quotations were issued to three Companies which had not been prequalified to provide event management services to the County.

iii. All officers involved in the opening of the tender were also appointed to the tender evaluation committee which is against Section 78(1)b of the Public Procurement and Assets Disposal Act, 2015.

iv. The expenditure of Kshs.3,999,860 was not budgeted for and was paid out of the emergency vote.

Consequently, this expenditure of Kshs.3,999,860 was incurred illegally and irregularly.

6.4 Wasteful Expenditure

The Use of Goods and Services balance of Kshs.1,086,068,116 further includes is Kshs.1,087,200 relating to domestic travel and subsistence paid to staff of the county and Members of the County Assembly(MCAs) as reimbursement while travelling to Nairobi in September 2016 to attend a stakeholders forum on Kiabonyoru State University due to be established in Nyamira County.

The following anomalies were noted in relation to the expenditure:

i. MCAs were paid from the County Executive budget despite their expenses having been in catered for in the County Assembly's budget.

ii. No signed payment list was attached to the payment voucher to confirm that the officers and MCAs attended the forum.

iii. Although the expenditure was incurred under the Education Department, it could not be traced in the IFMIS payment extract and therefore it was not clear how it was captured in the financial statements.

iv. The travel to Nairobi was uneconomical since all the required information about the University was available in Nyamira County.

6.5 Unaccounted for Fuel

Also included in the Use of Goods and Services expenditure of Kshs.1,086,068,116 reflected in the Statement of Receipts and Payments is Kshs.2,943,060 incurred on purchase of fuel, oil and lubricants and paid for by the Department of Health Services and

the Office of the Governor at Kshs.1,349,060 and Kshs.1,594,000 respectively. However the payment vouchers did not include relevant supporting documents such as a fuel register, detail orders and work tickets.

Consequently, the propriety of the expenditure of Kshs.2,943,060 incurred on fuel, oil and lubricants during the year under review cannot be confirmed.

6.6 Advance Payment

The Use of Goods and Services balance of Kshs.1,086,068,116 includes Kshs.10,138,500 paid in respect of the Mechanical Transport Fund (MTF) under the Ministry of Transport and Roads for hire of machinery for leveling of Manga stadium.

However, the payment was made towards the end of the financial year on 23 June 2017 before the project commenced. At the time of the audit in January 2018, work had not started although the whole contract amount had been paid to the contractor.

Consequently, the propriety and validity of the expenditure of Kshs.10,138,500 under routine maintenance – vehicles and other transport equipment as at 30 June 2017 cannot be confirmed.

6.7 Re-Allocation of Funds without Approval

Expenditure incurred on Use of Goods and Services totaling Kshs.1,086,068,116 further includes other operating expenses, emergency relief and refugees costs and costs incurred on acquisition of agricultural items at a cost of Kshs.15,482,527 that were not budgeted for or approved for re-allocation as shown below:

Budgeted Item Name	Dept/Item Wrongly Charged	Amount Kshs.
Contractual Technical Services	Other Operating Expenses	8,202,700
Domestic & Subsistence	Emergency Relief and Refugee	5,538,990
Medical & Rental Equipments	Gender, Youth & Sports Ministry(Agricultural Items)	1,740,837
	Total	15,482,527

Consequently, the propriety of the payments cannot be confirmed.

7. Emergency Management Training on Fire Fighting in the USA

The Use of Goods and Services balance of Kshs.1,086,068,116, as shown in Note 6 to the financial statements, also includes Kshs.36,891,891 under foreign travel and subsistence which in turn includes Kshs.964,600 paid to the Deputy Governor who travelled to the USA for emergency management training on fire-fighting. However, it was not made clear why the Deputy Governor had to travel to the USA for the training available in Kenya. In addition, the expenditure was not properly supported as the payment documents did not include an airline boarding pass as evidence to show that the officer left the country.

Consequently, the propriety of the expenditure of Kshs.964,600 cannot be confirmed.

8. Acquisition of Assets and Irregular Procurement

8.1 Purchase of Laundry Machine

Included in the acquisition of assets balance of Kshs.657,294,415 reflected in the Statement of Receipts and Payments is expenditure of Kshs.8,500,000 paid to a local company for supply of a laundry machine. However, it was not clear how the firm was identified. In addition, examination of records revealed the following unsatisfactory issues in relation to the expenditure;

i. The agreement was signed on 17 September 2015 while the LPO was raised on 15 September 2015.
ii. Procurement documents indicated supply of theatre equipment while the payment reflected payment for a laundry machine.

8.2 Purchase of Motor Vehicles

Note 9 to the financial statements reflects an acquisition of assets balance of Kshs.657,294,415 which includes purchase of motor vehicles and other transport equipment of Kshs.30,204,600 among which are six (6) motor vehicles valued Kshs.29,654,600 as indicated below:

Payee	Date	Dept.	Reg. No	Amount (Kshs)
CMC Motors Group Limited	20-Apr-17	Education	46CG 027A	4,500,000
CMC Motors Group Limited	25-May-17	Gender, Youth and Sports	46CG 028A	4,797,600
Toyota Kenya Limited	23-Mar-17	Transport, Roads & Public Works	46CG 029A	5,672,000
Toyota Kenya Limited	21-Apr-17	Transport, Roads & Public Works	-46 CG 030 A -46 CG 031 A -46 CG 032 A	14,685,000
				29,654,600

However, the following anomalies were noted in relation to the expenditures:

i. No quotations were invited for procurement of vehicles No. 46CG 028A and No.46CG 027A valued at Kshs.4,797,600 and Kshs.4,500,000 respectively.

ii. The management indicated in their procurement documents vehicle models they wanted to buy contrary to Section 60 (4) of Public Procurement and Assets Disposal Act, 2015 which does not allow that.

iii. The circular from the Supplies Branch that the management relied on to procure the vehicles had expired on 30 June 2016.

iv. Log books for all the vehicles were not availed for audit review and verification and ownership of the vehicles could not be confirmed.

8.3 Renovation of National Government Offices

Included in the balance for acquisition of assets of Kshs.657,294,415 reflected in the Statement of receipts and Payments is Kshs.1,119,629 incurred on renovating Nyamira County Commissioner offices which is a property of the National Government but temporarily occupied by the Department of Public Administration and Coordination of Devolved Units (PACDU).

The management did not explain why it carried out elaborate modification of the property or indicate whether arrangements were made with the National Government on how the costs incurred by County Executive would I be compensated by the National Government

Consequently, the propriety and validity of the expenditure of Kshs.1,119,629 cannot be confirmed.

8.4 Delay in Project Completion - Kemasare and Bomwagamo Nyamusi Water Projects

Also included in the acquisition of assets balance of Kshs.657,294,415 is Kshs.277,750,840 for construction and civil works which in turn includes Kshs.30,208,895 paid to a local contractor for construction of Kemasare and Bomwagamo Nyamusi Water Projects at Kshs.18,357,631 and Kshs.11,851,264 respectively. The contract agreements were signed on 31 May 2016 with Kemasare contract execution period being six (6) months while Bomwagamo Nyamusi was three (3) months.
However, by the time of the audit verification in the month of January 2018, both projects had not been completed and were behind schedule by more than 13 months.
Consequently, the residents had not obtained value for the money invested in the two water projects by the County Executive.

8.5 Construction of Kebirigo Terminal Facility

Also included in the acquisition of assets balance of Kshs.657,294,415 balance reflected in the Statement of Receipts and Expenditure is Kshs.9,700,476 being the total contract sum incurred on construction of a terminal facility at Kabirigo Market. The contract was awarded a local contractor vide contract agreement signed on 11 September 2015.
However, an audit inspection at the site during the month of December 2017 revealed repairs of roads within the market were not carried out as planned. Instead, a road measuring 4.9 km from Kebirigo to Bokimo was murramed. Further, no explanation has been provided by the management on why it did not enforce construction of the works against a few plot owners who have encroached on the roads.
Consequently, the residents of Nyamira County may not have received value for the money invested in the project.

8.6 Stalled Project - Doctors Plaza

The acquisition of assets balance of Kshs.657,294,415 further includes Kshs.67,762,841 incurred on construction of buildings which in turn includes Kshs.13,257,183.45 paid in respect of construction of wards and doctors' offices which project was started during the previous (2015/16) financial year. Although, the construction works had stalled, the payment was made during the year under review.

Physical verification of the project in January 2018 revealed that the building was abandoned at the first floor level and steel works and piping for electrical installations had been fixed but left exposed to adverse weather conditions.

As a result, provision of health services may be adversely affected and the residents may not get value for money from the project.

8.7 Payments for Culverts and Drainage Works

The acquisition of assets balance of Kshs.657,294,415 also includes Kshs.181,262,670 incurred on construction of roads which amount includes Kshs.9,969,272 being the contract sum of a tender awarded to a local contractor for installation of culverts and drainage works within Nyamira County. However, physical verification of the works during the month of January 2018 revealed that a culvert on Bokimo-Masare Road in Banyamatuta ward was poorly installed while at another section of the road, the culverts were washed away by rain. It was further noted that laying of murram on the culverts was not completed and thus the road is likely to be rendered unusable when it rains.

Consequently, the citizens of the County did not receive value for the money invested in this project.

9. Governance Framework

9.1 Non-establishment of Information Communication Technology Steering and Strategic Committees

The County is yet to establish Information Communication Technology (ICT) steering and strategic committees. Absence of the two committees could result in lack of direction to management regarding ICT affairs, wrong advice to the Cabinet Members and improper budgeting. In view of the omission, ICT - related projects may not meet the County Executive's strategic and operational requirements.

9.2 Ethnic Composition

During the year under review, the total number of employees of Nyamira County Executive were 4,150 out of which 3885 representing 94% of the total were members of the ethnic community dominant in the County. This contravened Section 65(e) of the Government Act (2012) which states that one third of County staff should be recruited from communities other than the one dominant in the County.

9.3 Employees Costs

Compensation of employees costs of Kshs.1,927,809,441 incurred during the year under review accounted for 39.6% of the total County Revenue budget of Kshs.4,861,087,666. This was above the 35% limit set by Section 25(1)(b) of the Public Finance Management (County Government) Regulations, 2015.

This may constrain investment in the County Executive's development projects.

10. Budget and Budgetary Control

Budget and Performance Analysis

The actual expenditure and receipts for both the recurrent and development votes for the financial year 2016/2017 are shown in the two tables below:

1. Recurrent Expenditure					
Component Item	**Budget Amount Kshs**	**Actual expenditure Kshs**	**Under Utilization Kshs**	**Over utilization Kshs**	**% of Utilization**
Receipts					
Proceeds from Domestic and Foreign Grants	57,765,886	11,960,000	45,805,886		21%
Exchequer Releases	2,870,399,687	2,870,399,678			100%
Transfers from other Government Entities	164,364,254	170,987,958		6,623,704	104%
Local receipts	198,230,100	126,461,992	71,768,108		64%
Other receipts					
Total	**3,290,759,918**	**3,179,809,628**	**117,573,994**	**6,663,704**	
Payments					
Compensation of Employees	2,251,620,297	1,909,398,075	344,222,222		85%
Use of goods and Services	1,482,103,407	698,113,158	783,990,249		47%
Transfers to Other Government Units		488,710,625		488,710,625	100%
Other grants and transfers	100,208,832	97,539,962	2,668,870		97%
Social Security Benefits	80,698,200	24,019,592	56,678,608		30%
Acquisition of Assets	78,624,212	46,425,638	32,198,574		59%
Total	**4,413,615,188**	**6,444,016,678**	**1,337,332,517**	**495,334,329**	
2. Development Expenditure					
Receipt/Expense Item	**Budgeted Amount Kshs.**	**Actual Amount Kshs.**	**Under Utilization Kshs.**	**Over Utilization**	**% of Utilization**
Receipts					
Exchequer releases	1,612,399,853	1,612,399,853			100%
Transfers from Other Government Entities	68,878,185	68,878,185			100%
Total	**1,681,278,038**	**1,681,278,038**			
Payments					
Compensation of Employees	30,398,820	18,411,366	11,987,454		61%
Use of goods and services	468,426,645	387,954,958	80,471,687		83%
Transfers to Other Government Units		51,875,947		51,875,947	100
Other grants and transfers	13,265,028	10,999,028	2,266,000		83%

Acquisition of Assets	1,158,660,834	610,868,777	579,126,925		50%
Other Payments	150,000			150,000	
Total	**3,352,179,365**	**2,761,388,114**	**673,852,066**	**52,025,947**	

i. The County Executive underspent on seven (7) items with a total expenditure of Kshs.1,337,332,517 and overspent Kshs.495,334.329 on two (2) items on recurrent expenditure as shown in table 1.

ii. Similarly, the County Executive underspent on four (4) items with total expenditure of Kshs.673,852,066 and overspent Kshs.52,025,947 out of which Kshs.51,875,949 was not budgeted for on two (2) items on development expenditure as shown in the table.

iii. Management have not provided explanatory notes for the large material variances between the budgeted and actual amounts reflected in the financial statements.

iv. The County budgeted for Kshs.30,398,820 for compensation to employees under development vote and spent Kshs.18,411,366. It was not explained why compensation to employees which is a recurrent expenditure was voted in the development vote.

Consequently, the County Government of Nyamira did not implement all the budgeted projects as approved by the Assembly, which omission affected service delivery to the residents of Nyamira County adversely.

11. Project Implementation Status

The County budgeted for 177 projects at a total cost of Kshs.925,611,045. However, 95 projects costing Kshs.371,638,807 had been completed and while 55 others costing Kshs.276,578,435 were ongoing and 27 projects costing Kshs.277,393,803 had stalled or been abandoned as at 30 June 2017.

Consequently, the residents of Nyamira County did not get value for the money for all the projects earmarked for 2016/2017.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Nyamira County Executive in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis of my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters discussed in the Basis for Adverse Opinion section of my report, I confirm that there were no Key Audit Matters to report in the year under review.

Responsibility of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services using the going-concern accounting assumption.

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Executive's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, determine whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive ability to continue offering services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue offering services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2018

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	11,960,000	23,920,000
Exchequer releases	2	4,482,799,531	4,154,538,019
Transfers from Other Government Entities	3	239,866,143	114,064,181
Other Receipts	4	126,461,992	106,981,969
TOTAL RECEIPTS		**4,861,087,666**	**4,399,504,169**
PAYMENTS			
Compensation of Employees	5	1,927,809,441	1,513,611,936
Use of goods and services	6	1,086,068,116	1,107,472,758
Transfers to Other Government Units	7	540,586,572	428,737,274
Social Security Benefits	8	24,019,592,	3,330,802
Acquisition of Assets	9	657,294,415	1,049,686,826
Repayment of County Mortgage Fund	10		52,500,000
Other grants and Transfers (Education Fund)	11	108,538,990	-
TOTAL PAYMENTS		**4,344,317,126**	**4,155,339,596**
SURPLUS/DEFICIT		**516,770,540**	**244,164,573**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 August 2017 and signed by:

Lawrence N. Nyangena
A.G. Chief Officer
ICPAK Member Number: 12445

Jemimah B.Abuga
A.G Head of Treasury
ICPAK Member Number: 12842

7.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12	1,179,593,739	690,902,391
Cash Balances	13	38,182	955,983
Total Cash and cash equivalent		**1,179,631,921**	**691,858,374**
Accounts receivables – Outstanding Imprests	14	615,862	5,140,230
TOTAL FINANCIAL ASSETS		**1,180,247,784**	**696,998,604**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	**0**	**(33,521,360)**
NET FINANCIAL ASSETS		**1,180,247,784**	**663,477,244**
REPRESENTED BY			
Fund balance b/fwd	16	663,477,244	419,312,670
Surplus/Deficit for the year		516,770,540	244,164,573
NET FINANCIAL POSITION		**1,180,247,784**	**663,477,244**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 August 2017 and signed by:

Lawrence N. Nyangena
A.G. Chief Officer
ICPAK Member Number: 12445

Jemimah B.Abuga
A.G Head of Treasury
ICPAK Member Number: 12842

STATEMENT OF CASHFLOW

		2016 - 2017 Kshs	2015 - 2016 Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	11,960,000	23,920,000
Exchequer Releases	2	4,482,799,531	4,154,538,019
Transfers from Other Government Entities	3	239,866,143	114,064,181
Other Receipts	4	126,461,992	106,981,969
Total operating receipts		**4,861,087,666**	**4,399,504,169**
Payments for operating expenses			
Compensation of Employees	5	(1,927,809,441)	(1,513,611,936)
Use of goods and services	6	(1,086,068,116)	(1,107,472,758)
Transfers to Other Government Units	7	(540,586,572)	(428,737,274)
Social Security Benefits	8	(24,019,592)	(3,330,802)
Other grants and Transfers (Education Fund)	11	(108,538,990)	-
Net cash flow from operating activities		**(1,174,064,955)**	**1,346,351,399**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(657,294,415)	(1,049,686,826)
Net cash flows from Investing Activities		**(657,294,415)**	**1,049,686,826**
CASHFLOW FROM BORROWING ACTIVITIES			
Repayment of County Mortgage Fund	10	0	(52,500,000)
Net cash flow from financing activities		0	**(52,500,000)**
NET INCREASE IN CASH AND CASH EQUIVALENT		516,770,540	244,164,573
Cash and cash equivalent at BEGINNING of the year	17	663,477,244	751,636,813
Cash and cash equivalent at END of the year		1,180,247,784	663,477,244

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 August 2017 and signed by:

Lawrence N. Nyangena
A.G Chief Officer
ICPAK Member Number: 12445

Jemimah B.Abuga
A.G. Head of Treasury
ICPAK Member Number: 12842

7.3. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	Budget Utilisation Difference Kshs	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	57,765,886.00		57,765,886.00	11,960,000.00	45,805,886.00	21%
Exchequer releases	4,482,799,531.00		4,482,799,531.00	4,482,799,531.00	0	100%
Transfers from Other Government Entities	328,987,120.00	(95,744,681.00)	233,242,439.00	239,866,143.00	(6,623,704.00)	103%
Other Receipts (local Revenue)	274,984,801.00	(76,754,701.00)	198,230,100.00	126,461,992.00	71,768,108.00	64%
TOTAL RECEIPTS	**5,144,537,338**	**(172,499,382.00)**	**4,972,037,956.00**	**4,861,087,666.00**	**110,960,290.00**	**95%**
PAYMENTS						
Compensation of Employees	2,135,302,656.70	(123,064,644.00)	2,012,238,012.70	1,927,809,441.00	84,428,571.70	96%
Use of goods and services	1,598,477,120.00	94,123,411.30	1,692,600,531.30	1,086,068,116.00	606,532,415.30	64%
Transfers to County Assembly	543,710,625.00	125,000,000.00	668,710,625.00	540,586,571.00	128,124,053.00	81%
Other grants and transfers	135,954,584.00	(22,480,724.00)	113,473,860.00	108,538,990.00	4,934,870.00	96%
Social Security Benefits	130,935,328.00	(66,237,128.00)	64,698,200.00	24,019,592.00	40,678,608.00	37%
Acquisition of Assets	1,445,685,404.00	(333,400,358.00)	1,112,285,046.00	657,294,415.00	454,990,631	59%
Other Payments	150,000.00		150,000.00	-	150,000.00	0%
TOTALS	**5,990,215,717.70**	**(326,059,442.70)**	**5,664,156,275**	**4,344,317,126.00**	**1,319,839,149.00**	**77%**

- The Ksh 95m relates to leasing of medical equipment by national government to county government that are non-cash in nature hence let to adjustment of appropriation summary.
- The county expected to collect ksh 254m but as the year progressed the appropriation summary was adjusted to reflect the market conditions
- The county expected to receive Ksh 45m donor fund from World Bank but was not received, and the over collection of Ksh 6.6 was the health workers allowances given by national treasury not anticipated
- The other receipt (local revenue was under collected due to unfavorable market conditions as detailed in the revenue reports
- Actual payments were less than budget amount as the payments are being carried forward as pending bills

The entity financial statements were approved on 30 August 2017 and signed by:

Lawrence N Nyangau
A/G.Chief Officer
ICPAK Member Number: 12445

Jemimah B.Abuga
A.G. Head of Treasury
ICPAK Member Number: 12842

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	Budget Utilisation Difference Kshs	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	57,765,886.00		57,765,886.00	11,960,000.00	45,805,886.00	21%
Exchequer releases	2,870,399,678.00		2,870,399,678.00	2,870,399,678.00	0	100%
Transfers from Other Government Entities	164,364,254.00		164,364,254.00	170,987,958.00	6,623,704.00	104%
Local receipts	274,984,801.00	(76,754,701.00)	198,230,100.00	126,461,992.00	71,768,108.00	64%
Other receipts		-				
TOTAL RECEIPTS	**3,367,514,619.00**	(76,754,701.00)	**3,290,759,918.00**	**3,179,809,628.00**	**3,188,547,261.00**	**92%**
PAYMENTS						
Compensation of Employees	2,122,926,387.00	(141,087,194.00)	1,981,839,193.00	1,909,398,075.00	72,441,118.00	96%
Use of goods and services	1,121,657,769.00	157,516,117.00	1,279,173,886.00	698,113,158.00	581,060,728.00	55%
Transfers to Other Government Units-County Assembly	488,710,625.00	0	488,710,625.00	488,710,625.00	0	100%
Other grants and transfers	124,448,583.00	(24,239,751.00)	100,208,832.00	97,539,962.00	2,668,870.00	97%
Social Security Benefits	130,935,328.00	(66,237,128.00)	64,698,200.00	24,019,592.00	40,678,608.00	37%
Acquisition of Assets	148,514,307.00	(69,890,095.00)	78,624,212.00	46,425,638.00	32,198,574.00	59%
TOTALS	**4,137,192,999.00**	**(143,938,051.00)**	**3,993,254,948.00**	**3,264,207,050.00**	**729,047,898.00**	**82%**

The entity financial statements were approved on 30 August 2017 and signed by:

Lawrence N Nyangau
A. G. Chief Officer
ICPAK Member Number: 12445

Jemimah B.Abuga
A.G. Head of Treasury
ICPAK Member Number: 12842

7.5 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	Budget Utilisation Difference Kshs	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,612,399,853.00		1,612,399,853.00	1,612,399,853.00	0	100%
Transfers from Other Government Entities	164,622,866.00	(95,744,681.00)	68,878,185.00	68,878,185.00	0	100%
TOTAL RECEIPTS	**1,777,022,719.00**	**(95,744,681.00)**	**1,681,278,038.00**	**1,681,278,038.00**	**0**	**100%**
PAYMENTS						
Compensation of Employees	12,376,270.00	18,022,550.00	30,398,820.00	18,411,366.00	11,987,454.00	61%
Use of goods and services	476,819,351.00	(63,392,706.00)	413,426,645.00	387,954,958.00	25,471,687.00	94%
Transfers to Other Government Units-(CA)	55,000,000.00	125,000,000.00	180,000,000.00	51,875,947.00	128,124,053.00	29%
Other grants and transfers	11,506,001.00	1,759,027.00	13,265,028.00	10,999,028.00	2,266,000.00	83%
Acquisition of Assets	1297,171,097.00	(263,510,263.00)	1,033,660,834.00	610,868,777.00	422,792,057.00	59%
Other Payments	150,000.00	0	150,000.00	0	150,000.00	0%
TOTALS	**1,853,022,719.00**	**(182,121,392.00)**	**1,670,901,327.00**	**1,080,110,076.00**	**590,791,251.00**	**65%**

The entity financial statements were approved on 30 August 2017 and signed by:

Lawrence N. Nyangau
A.G.Chief Officer
ICPAK Member Number: 12445

Jemimah B. Abuga
A.G.Head of Treasury Accounts
ICPAK Member Number: 12842

7.5. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

   The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of Nyamira and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

   The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. **Recognition of revenue and expenses**
   The County Government of Nyamira recognizes all revenues from the various sources when the event occurs and the related cash has actually been received by the County Government of Nyamira. In addition, the entity recognises all expenses when the event occurs and the related cash has actually been paid out by the County Government of Nyamira.

3. **In-kind contributions**
   In-kind contributions are donations that are made to the County Government of Nyamira 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 Government of Nyamira includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. **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.
5. **Accounts Receivable**
   For the purposes of these financial statements, imprests and advances to authorized 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 expenditure when fully accounted for by the imprest or

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

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. Non-current assets

Noncurrent assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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 Government of Nyamira at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. 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 Government of Nyamira's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Government of Nyamira's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. 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.

7.6. NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2016 - 2017	2015 - 2016
	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)		
DANIDA	11,960,000	23,920,000
Total	**11,960,000**	**23,920,000**

2. EXCHEQUER RELEASES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	762,075,920	1,038,634,506
Total Exchequer Releases for quarter 2	739,661,922	1,059,407,196
Total Exchequer Releases for quarter 3	1,120,699,882	1,038,634,505
Total Exchequer Releases for quarter 4	1,860,361,807	1,017,861,812
Total	**4,482,799,531**	**4,154,538,.019**

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers from Central government entities		
Fuel Levy fund	68,878,185	52,776,448
Free Maternal Healthcare	77,047,500	47,342,500
Compensation for user fees Foregone	11,578,458	13,945,233
Health staff workers allowances (combined)	82,362,000	-
TOTAL	**239,866,143**	**114,064,181**

4. OTHER RECEIPTS (COUNTY OWN GENERATED REVENUE)

	2016 - 2017	2015 - 2016
	Kshs	**Kshs**
Rents/rates	10,502,260	10,242,154
Fines Penalties and Forfeitures	48,100	234,450
Business permits	13,223,100	19,600,342
Receipts from administration fees AI	723,165	-
Cesses	42,106,501	2,064,080
Plot rents	-	3,251,124
Market/trade Centre fee	10,172,038	7,786,740
Vehicle parking fees	13,340,520	13,873,240
Housing/physical planning and survey	995,998	2,296,825
Social premises use charges	1,440,724	1,626,410
Other education revenues		1,000
Public health facilities operations	30,111,195	41,928,359
Environment & conservancy Administration	2,362,771	100,460
Slaughter houses administration		95,050
Cattle fees		3,307,205
Trade weights	401,270	574,530
Water supply administration	68,400	-
Other educational related	13,000	-
Public works approval and inspections	952,950	-
TOTAL	**126,461,992**	**106,981,969**

5 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic salaries of permanent employees	1,152,159,638	1,181,604,577
Basic wages of temporary employees	32,888,704	7,039,851
Personal allowances paid as part of salary	711,884,583	324,967,508
Personal allowances paid as reimbursements	12,000	-
Compulsory national health insurance schemes	30,864,515	-
Total	**1,927,809,441**	**1,513,611,936**

6. USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	24,065,356	11,926,486
Communication, supplies and services	5,801,492	7,953,006
Domestic travel and subsistence	274,417,304	217,569,695
Foreign travel and subsistence	36,891,891	45,397,022
Printing, advertising and information supplies & services	57,559,974	44,941,635
Rentals of produced assets	9,213,077	5,390,410
Training expenses	111,160,383	75,004,181
Hospitality supplies and services	48,656,080	36,414,504
Insurance costs	16,691,856	25,487,760
Specialised materials and services	281,773,896	393,610,702
Office and general supplies and services	54,940,058	49,607,581
Fuel oil and lubricants	96,466,293	87,248,320
Other operating expenses	32,126,551	57,523,277
Routine maintenance – vehicles and other transport equipment	18,192,543	23,627,035
Routine maintenance – other assets	18,111,363	25,771,144
Total	**1,086,068,116**	**1,107,472,758**

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to County Assembly of Nyamira :Mortgage Fund	-	-
Transfer to other county government entities	540,586,572	428,737,274
TOTAL	**540,586,572**	**428,737,274**

8. SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Government pension and retirement benefits	24,019,592	3,330,802
Total	**24,019,592**	**3,330,802**

9. ACQUISITION OF ASSETS

Non-Financial Assets	2016 - 2017	2015 - 2016
	Kshs	Kshs
Construction of Buildings	-	226,295,075
Refurbishment of Buildings	67,762,841	110,539,541
Construction of Roads	181,262,070	192,841,099
Construction and Civil Works	277,750,840	235,479,188
Overhaul and Refurbishment of Construction and Civil Works	262,315	16,950,149
Purchase of Vehicles and Other Transport Equipment	30,204,600	143,284,305
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	1,034,000	8,952,770
Purchase of Office Furniture and General Equipment	6,748,780	15,751,840
Purchase of ICT Equipment	14,977,823	11,932,008
Purchase of Specialised Plant, Equipment and Machinery	33,102,856	26,686,061
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,275,000	-
Research, Studies, Project Preparation, Design & Supervision	13,104,700	-
Rehabilitation of Civil Works	47,674,991	-

Acquisition of Land	7,400,000	1,651,000
Purchase of lighting equipment	21,408,590	59,320,790
Total	**657,294,415**	**1,049,686,826**

10. REPAYMENT OF COUNTY MORTGAGE FUND

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Repayment of County Mortgage Fund	-	52,500,000
Total	-	**52,500,000**

11. OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Scholarships and other educational benefits (Transfer to fund)	103,000,000	-
Emergency relief and refugee assistance	5,538,990	-
Subsidies to small business, cooperatives and self employed	-	-
Total	**108,538,990**	

12. **Bank Accounts (Bank balances)**

Name of Bank, Account No. & currency	Account Currency	Indicate whether recurrent, Development, deposit, revenue etc.	Exc rate (if in foreign currency)	2016 - 2017	2015 - 2016
				Kshs	Kshs
CBK Revenue Fund 1000170891	Kshs	Both		777,244,106.00	615,830,875.00
CBK, County Assembly No 1000239751	Kshs	Recurrent		-	
CBK Nyamira county THS-ASP A/C No.1000340018	Kshs	Both		-	
KCB, A/c No 1145126987 (Assembly)	Kshs	Both		-	
CBK Development Account 1000170549	Kshs	Both		2,241,577.00	1,916,080.00
CBK Recurrent Account 1000170522	Kshs	Recurrent		1,004,422.00	69,606.90
KCB Revenue Account 1141208989	Kshs	Recurrent		7,302,122.00	940,133.00
KCB Impest Account 114126987	Kshs	Recurrent		-	5,005.00
KCB- RMLF A/C No.1141208989	Kshs	Deposit		-	
CBK County RML Fund Account 1000291885	Kshs	BOTH		941,026.00	
CBK-Retention Account 1000323938	Kshs	BOTH		6,533,564.00	
KCB Nyamira County Salaries Account 1150304227	Kshs	Recurrent		3,226,265.00	
KCB Nyamira County Education Support Fund 1182983871	Kshs	Recurrent		7,675,252.00	
Coop Bank- Revenue Account	Kshs	Deposit		12,831,485.00	343,387.00

Coop Bank – County Mortgage Account	Kshs	Recurrent		48,019,068.00	16,456,400.00
Coop Bank - Retention Account 01141348535600	Kshs	Retention		0	33,521,360.00
KCB Health Facilities Various Accounts (Annex6)	Kshs	Health		275,676,613.85	21,819,543.90
Total				**1,179,593,739**	**690,902,390.60**

13. CASH IN HAND

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Cash in Hand various revenue zones	4,030	195,721
Cash in hand from various health facilities	34,152	760,262
Total	**38,182**	**955,983**

14. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	**2016 - 2017**	**2015 - 2016**
	Kshs	**Kshs**
Government Imprests	615,863	5,140,230
Amount with-held		
Total	**615,863**	**5,140,230**

Breakdown of un-surrendered imprest

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
PETER OMWANSA	2/10/2014	3,440,000	2,824,136	615,863
CHARLES KERONGO	24/9/2015	681,590	681,590	
DANIEL ARASA	25/9/2015	454,750	454,750	
KENNEDY ONGAGA	26/9/2015	563,890	563,890	
Total				**615,863**

15. ACCOUNTS PAYABLE

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Coop bank retention account	36,898,239	33,521,360
CBK retention account	6,533,564	
Total	**43,431,803**	**33,521,360**

16. FUND BALANCE BROUGHT FORWARD

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	690,902,391	415,274,075
Cash in hand	955,983	598,595
Accounts Receivables	5,140,230	3,440,000
Accounts payable	**(33,521,360)**	
Audited opening balance	**663,477,244**	**419,312,670**
Add: cash in transit omitted/prior year adjustment		**332,324,143**
Adjusted fund balance	**663,477,244**	**751,636,813**

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016-2017	2015-2016
	Kshs	Kshs
Construction of buildings	43,334,603.70	32,465,686.20
Construction of civil works		6,358,608.05
Supply of goods	125,065,881.00	21,273,471.00
Supply of services	36,640,060.00	29,143,816.20
Purchase of Land	-	-
Total	**205,040,544.70**	**89,241,581.45**

7.9 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditors, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external Report	Issue/ Observation from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/Not Resolved)	Timeframe: (date when expected to resolve)
1.1	Under-banking of local revenue	All the necessary supporting documents have been provided to the external auditor for review	L.N. Nyangena HOT- Accounting Services	Not Resolved	1 Month
2.1	Unsupported foreign travel expenditure	All the necessary supporting documents have been provided to the external auditor for review	E. Morara Chief Officer PACDU	Not Resolved	2 Months
2.2	Unaccounted domestic travelling and transport allowance	All the necessary supporting documents have been provided to the external auditor for review	V.O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
2.3	Unaccounted for training and development expenditure	All the necessary supporting documents have been provided to the external auditor for review	V.O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
2.4	Unaccounted for fuel	All the necessary supporting documents have been provided to the external auditor for review	V.O. Ondigi Chief Officer Finance & Planning Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.1	Purchase of motor vehicle not included in the procurement plan	There was a typing error on the procurement plan which has since been rectified through an amendment to the procurement plan and submitted to the external auditor for review	Thomas Geni Chief Officer Land, Housing & Urban Development	Not Resolved	2 Months
3.2	Irregular procurement of goods	Not part of our queries raised	In consultation with external auditor	Not Resolved	2 Months
3.3	Irregular award of boreholes projects	All the relevant information and supporting schedules	T. Sagwe Chief Officer Water,	Not Resolved	2 Months

		have been provided to the external auditor for review	Environment & Energy		
3.4	Cancellation and award of purchase of fertilizer tender to a local company	All the relevant information and supporting schedules have been provided to the external auditor for review	P. Omwansa Chief Officer Agriculture, Livestock & Fisheries	Not Resolved	2 Months
3.5.1	Single sourcing of vehicles form a local car dealer and non-inclusion of them in the asset register	Supplies branch contract was used and inclusion of the vehicles in the asset register has been done and necessary documents provided to the external auditor for review	Thomas Geni Chief Officer Land, Housing & Urban Development	Not Resolved	2 Months
3.5.2	Payment for incomplete works-Construction of Mosobeti Market	All the relevant information and supporting schedules have been provided to the external auditor for review	Thomas Geni Chief Officer Land, Housing & Urban Development	Not Resolved	2 Months
3.5.3	Delayed performance by contractors-construction of Ikonge Market	The project has since been completed and all necessary supporting documents provided to the external auditor for review	Thomas Geni Chief Officer Land, Housing & Urban Development	Not Resolved	2 Months
3.5.4	Incomplete Health projects- Miriri, Mochenwa	The projects have since been completed and certificate of completion awarded and provided to the external auditor for review	J. Magara Chief Officer Health Services	Not Resolved	2 Months
3.6	Split procurement irregularly	The relevant supporting documents and schedules have been provided to the external auditor for review	R. Okeyo Chief Officer Gender, Youth, Sports & Culture	Not Resolved	2 Months
3.7	Unsupported payments for the renovation of Executive Committee Member for Finance	The proper documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.8	Method used to procure services for construction of Manga stadium	The relevant supporting documents have been availed to the external auditor for review	R. Okeyo Chief Officer Gender, Youth, Sports & Culture	Not Resolved	2 Months

3.9.1	Routine maintenance and spot improvement of Rionsong-Nyaisa-Moromba road-Manga Ward	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.2	Irregular construction of Riagwaro Footbridge	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.3	Irregularities construction of Kaagwa Footbridge	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.4	Delayed construction of Riapima bridge and approved roads at Bogichora ward	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.5	Non Provision of BQs and site instruction in construction of backstreet at Keroka town	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.96	Irregular construction and upgrade of car lots in Nyamira town	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.7	Irregular improvement of terminal facility and backstreets at Nyansiongo	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.8	non provision of tender evaluation minutes on Rehabilitation of Rionsongo-Nyaisa-Moromba road-Manga ward	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.9	Termination of contract for the construction of Nyamira town sidewalk	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.10	Termination of contracts for various works awarded to contractors	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.11	Unsupported other infrastructure and civil	The relevant supporting documents	Alice Manoti Chief Officer	Not Resolved	2 Months

	works	have been availed to the external auditor for review	Roads, Transport & Public Works		
3.9.12	Irregular fencing of Governors private homes in Matutu and Mosobeti	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
3.9.13	Unaccounted for expenditure on construction of Egesieri-Nyabite-Florida Road	The relevant supporting documents have been availed to the external auditor for review	Alice Manoti Chief Officer Roads, Transport & Public Works	Not Resolved	2 Months
4	Non-inclusion of assets and liabilities inherited from the defunct local Authority	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
5	Un-reconciled figure in compensation of temporary employees	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
6	Inaccuracies in social security benefits	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
7.1	Misstatement of cash and cash equivalents	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
8	Accounts receivable-surrendered imprest of Kshs 3,440,000	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
9	Pending bills- had they been paid, the statement of receipts and payments would have a reduced surplus	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
10	Non recovery of Mortgage and car loans facility to Executive Members of the County Executive	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
11	Overstatement of the specialized materials vote by Withholding VAT of Ksh 49,724,341	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months

12.1	Unapproved excess Expenditure	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
12.2	Under absorption of Development budget	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
12.3	Failure of provision of implementation of County Project status report	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
12.4	Failure to put into use recurrent expenditure for Public Service Board	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
12.5.1	Local revenue under-collection	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
12.5.2	Failure to collect revenue from other revenue streams	The relevant supporting documents have been availed to the external auditor for review	V. O. Ondigi Chief Officer Finance & Planning	Not Resolved	2 Months
13.1	Irregular recruitment and selection-lack of staff establishment	The relevant supporting documents have been availed to the external auditor for review	P. Nyakundi Chairman Public Service Board	Not Resolved	2 Months
13.2	Ethnic Composition	The skewed composition of staff was due to staff inherited from the defunct local Authority and devolved staff.	P. Nyakundi Chairman Public Service Board	Not Resolved	2 Months

JACKLINE K. MOMANYI
CECM : FINANCE AND PLANNING

Sign .....

Date .....

3. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount Kshs	Amount Contracted Kshs	Amount Paid To-Date Kshs	Outstanding Balance as at 2016 Kshs	Outstanding Balance as at 2015 Kshs	Commen
	a	b	c	d=a-c		
Construction of buildings	130,200,250.00	89,300,400.00	45,965,796.30	43,334,603.70	32,465,686.20	
1.						
Sub-Total	**130,200,250.00**	**89,300,400.00**	**45,965,796.30**	**43,334,603.70**	**32,465,686.20**	
Construction of civil works	-		-			
Sub-Total	-					
Supply of goods	722,520,304.00	520,300,101.00	395,234,220.00	125,065,881.00	21,273,471.00	
Sub-Total	**722,520,304.00**	**520,300,101.00**	**395,234,220.00**	**125,065,881.00**	**21,273,471.00**	
Sub-Total	-					
Supply of services	526,300,000.00	326,528,000.00	289,887,940.00	36,640,060.00	29,143,816.20	
2.						
Sub-Total	**526,300,000.00**	**326,528,000.00**	**289,887,940.00**	**36,640,060.00**	**29,143,816.20**	
Grand Total	**1,379,020,554.00**	**936,128,501.00**	**731,087,956.30**	**205,040,544.70**	**89,241,581.45**	

ANNEX 4 - ANALYSIS OF PENDING STAFF RECEIVABLES

Name of Staff	Job Group	Original Amount kshs	Date Payable Contracted	Amount Paid To-Date kshs	Outstanding Balance 2016 kshs	Outstandi Balance 2015 kshs
		a	b	c	d=a-c	
Senior Management						
1. PETER OGWARA	R	3,440,000.00	2 /11/2014	2,824,137.30	615,862.70	3,440,00(
2.						
3.						
Sub-Total		**3,440,000.00**		**2,824,137.30**	**615,862.70**	**3,440,00(**
Middle Management						
4.						
Sub-Total						
Unionisable Employees						
5. CHARLES KERONGO	L	681,590.00	24/10/2015	681,590.00		
6. DANIEL ARASA	L	454,750.00	25/10/2015	454,750.00		
7. KENNEDY ONGAGA	L	563,890.00	26/10/2015	563,890.00		
Sub-Total		**1,700,230.00**		**1,700,230.00**		
Others (specify)						
8.						
9.						
Sub-Total						
Grand Total		**5,140,230.00**		**4,524,367.30**	**615,862.70**	

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Additions for the Year (Kshs) 2016/2017	Historical Cost as at (Kshs) 2015/16	Balance C/F Historical Cost as at (Kshs) 2016/17
	(a)	(b)	C=(a+b)
Land	7,400,000.00	3,651,000.00	11,051,000.00
Buildings and structures	67,762,841.60	438,846,892.00	508,290,782.60
Transport equipment	30,204,600.00	312,748,705.00	343,330,659.00
Construction of roads and other civil works	181,262,070.00	788,884,498.00	905,578,098.30
Construction of other civil works and overhaul and refurbishment of other civil works	291,117,855.00	390,586,360.00	714,560,463.60
Office equipment, furniture and fittings	7,782,780.00	37,586,834.00	45,369,614.00
ICT Equipment, Software and Other ICT Assets	12,037,513.00	12,572,934.00	24,310,447.00
Other Machinery and Equipment	33,102,856.15	80,838,985.00	113,941,841.15
Lighting equipment	21,408,590.00	83,412,023.00	104,820,613.00
Heritage and cultural assets			
Intangible assets	5,215,310.00	51,493,140.00	56,708,450.00
Total	**657,294,415.00**	**2,200,621,371.00**	**2,826,280,918.65**

ANNEX 6 – SUMMARY OF LIST OF BANK ACCOUNTS

ACCOUNTS BALANCES AT AT 30TH JUNE 2017 FOR HEALTH FACILITIES-DEPARTMENT OF HEALTH NYAMIRA						
S/NO	FACILITY	BANK/BRANCH	ACCOUNT NO	BANK BAL. (KSH)	CASH AT HAND (KSH)	TOTAL (KSH)
1	Nyamaiya Health Centre	Kcb-Nyamira	1158707029.00	1,968.00	-	1,968.00
			1124228233.00	1,025,007.15	-	1,025,007.15
2	Nyangweta Health Centre	Kcb-Nyamira	1158707452.00	5,008.00	-	5,008.00
			1125253053.00	12,659.00	-	12,659.00
3	Ogango Health Centre	Kcb-Nyamira	1158707908.00	3,514.00	-	3,514.00
			1124093648.00	157.85	-	157.85
4	Riongige Health Centre	Kcb-Nyamira	1158707983.00	1,709.00	-	1,709.00
			1126594989.00	-	-	-
5	Kenyambi Health Centre	Equity-Nyamira	520262790377.00	- 967.05	-	- 967.05
			520295669558.00	1,558.50	-	1,558.50
6	Bosiango Health Centre	Equity-Nyamira	520262790466.00	2,932.00	-	2,932.00
			520296679795.00	-	-	-
7	Ting'a Health Centre	Equity-Nyamira	520262790471.00	1,570.00	-	1,570.00
			520296834679.00	-	-	-
8	Nyansabakwa Health Centre	Equity-Nyamira	520262790196.00	179,525.25	-	179,525.25
			520194065919.00	202.75	-	202.75
9	Riakinaro Health Centre	Equity-Nyamira	520262790345.00	323,909.00	-	323,909.00
		COOP	1128347193600.00	21,144.00	-	21,144.00
10	Nyanturago Health Centre	Equity-Nyamira	520262790256.00	358,000.00	-	358,000.00
		COOP	1141347675600.00	-	-	
11	Embonga Health Centre	Equity-Nyamira	520262790215.00	2,102.00	-	2,102.00
		KCB	1124226281.00	-	-	-
12	Getiesi Health Centre	Equity-Nyamira	520262790236.00	105.00	-	105.00
		KCB	1124107983.00	1,000.00	-	1,000.00
13	Kenyerere Health Centre	Equity-Nyamira	520262790314.00	225.00	-	225.00
		KCB	1124318550.00	-	-	-
14	Kian'ginda Health Centre	Equity-Nyamira	520262790335.00	46,719.00	-	46,719.00
		KCB	1126646993.00	678.50	-	678.50
15	Mongorisi Health Centre	Equity-Nyamira	520262790357.00	56,071.00	-	56,071.00
		KCB	1123739854.00	491.00	-	491.00
16	Motontera Dispensary	Kcb-Nyamira	1158708033.00	328.00	-	328.00
			1124060871.00	71.00	-	71.00

17	Nyansangio Dispensary	Kcb-Nyamira	1158726082.00	39.50	-	39.50
			1126693979.00	- 2,592.50	-	- 2,592.50
18	Igenaltambe Health Centre	Equity-Nyamira	520262790305.00	1,860.00	-	1,860.00
			1141347327600.00	1,328.00	-	1,328.00
19	Gianchore Health Centre	Equity-Nyamira	520262790446.00	150.00	-	150.00
			1125751711.00	-	-	-
20	Etono Health Centre	Kcb-Nyamira	1158726252.00	6,059.00	-	6,059.00
			1124114483.00	239.50	-	239.50
21	Kenyoro Health Centre	Kcb-Nyamira	1158726546.00	510.00	-	510.00
			1126638188.00	-	-	-
22	Kerobo Health Centre	Kcb-Nyamira	1158726775.00	705.00	-	705.00
			1126673021.00	2,063.50	-	2,063.50
23	Magwagwa Health Centre	Kcb-Nyamira	1158726945.00	1,735.00	-	1,735.00
			1124090711.00	116.00	-	116.00
24	Riechieri Health Centre	Kcb-Nyamira	1158727186.00	3,795.50	-	3,795.50
			1125245174.00	77.00	-	77.00
25	Chaina Dispensary	Kcb-Nyamira	1158727305.00	9,822.00	-	9,822.00
			1126373303.00	-	-	-
26	Esianyi Dispensary	Kcb-Nyamira	1158727534.00	831.50	-	831.50
			1125060042.00	2.00	-	2.00
27	Gisage Dispensary	Kcb-Nyamira	1158727704.00	282.40	-	282.40
			1124102558.00	174.00	-	174.00
28	Ikonge Dispensary	Kcb-Nyamira	1158727836.00	31,831.05	-	31,831.05
			1125586761.00	-	-	-
29	Orwaki Dispensary	Kcb-Nyamira	1158727984.00	3,176.50	-	3,176.50
			1124183051.00	-	-	-
30	Chepn'gombe Health Centre	Kcb-Keroka	1158728166.00	1,431.00	-	1,431.00
			1129263436.00	-	-	-
31	Raitigo Dispensary	Equity-Keroka	1240262785442.00	17,601.00	-	17,601.00
			1240297043418.00	-	-	-
32	Kineni Dispensary	Equity-Keroka	1240262785583.00	15,566.00	-	15,566.00

			1240297006194.00	-	-	-
33	Mecheo Dispensary	Equity-Keroka	1240262785482.00	15,566.00	-	15,566.00
			1240297043246.00	-	-	-
34	Rigoko Dispensary	Equity-Keroka	1240262785457.00	55,855.00	-	55,855.00
			1240297043479.00	-	-	-
35	Ensakia Dispensary	Equity-Keroka	1240262779370.00	1,756.00	-	1,756.00
			1240297043070.00	-	-	-
36	Kahawa Dispensary	Equity-Keroka	1240262785557.00	-	-	-
			1240297043375.00	-	-	-
37	Nyandochelbere Dispensary	Equity-Keroka	1240262785349.00	34,938.00	-	34,938.00
			1240197864192.00	-	-	-
38	Kerumbe Dispensary	Equity-Nyamira	520262790367.00	1,791.00	-	1,791.00
			520297002731.00	-	-	-
39	Endiba Health Centre	Equity-Nyamira	520262790328.00	10,461.00	-	10,461.00
			520297230461.00	-	-	-
40	Isoge Health Centre	Kcb-Keroka	1158728409.00	-	-	-
			1128273624.00	-	-	-
41	Amatierio Health Centre	Kcb-Nyamira	1158728522.00	10,454.00	-	10,454.00
			1126648965.00	-	-	-
42	Mokomoni Health Centre	Kcb-Nyamira	1158728727.00	5,794.00	-	5,794.00
			1126644226.00	84.00	-	84.00
43	Mwongori Dispensary	Kcb-Keroka	1158728948.00	3,432.00	-	3,432.00
			1105607526.00	-	-	-
44	Tindereti Dispensary	Kcb-Keroka	1158729146.00	100,625.50	-	100,625.50
			1114954438.00	-	-	-
45	Nyankono Dispensary	Kcb-Nyamira	1158729294.00	3,385.00	-	3,385.00
			1131116380.00	-	-	-
46	Bogwendo Health Centre	Kcb-Nyamira	1158729421.00	686.50	-	686.50
			1115243624.00	-	-	-
47	Kiangoso Health Centre	Kcb-Nyamira	1158729685.00	5,964.50	-	5,964.50
			1110691041.00	-	-	-
48	Ogango Health Centre	Kcb-Nyamira	1158729944.00	2,195.00	-	2,195.00
			1127877437.00	-	-	-
49	Gesure Health Centre	Kcb-Nyamira	1158730071.00	62.00	-	62.00
			76149454131.00	-	-	-
50	Getare Health Centre	Equity-Nyamira	520262790253.00	62.00	-	62.00

		COOP	1100016206100.00	-	-	-
51	Ikobe Health Centre	Equity-Nyamira	520262790295.00	5,135.00	-	5,135.00
		COOP	1141422725100.00	-	-	-
52	Tombe Health Centre	Equity-Nyamira	520262790221.00	3,121.00	-	3,121.00
		COOP	1141422863400.00	-	-	-
53	NyambariaGeke Dispensary	Kcb-Nyamira	1158730209.00	4,201.00	-	4,201.00
			1143717406.00	4,569.50	-	4,569.50
54	Magombo Dispensary	COOP	1141422514700.00	30,722.40	-	30,722.40
		Equity-Nyamira	520262790427.00	-	-	-
55	Gesima Health Centre	Kcb-Keroka	1158730284.00	1,782.50	-	1,782.50
			1125332514.00	-	-	-
56	Magombo Health Centre	Kcb-Keroka	1158730551.00	5,698.00	-	5,698.00
			1125286237.00	-	-	-
57	Mochenwa Health Centre	Equity-Keroka	1240262785360.00	8,973.00	-	8,973.00
			1240297001311.00	-	-	-
58	Girango Dispensary	Kcb-Keroka	1158730683.00	2,448.00	-	2,448.00
			1113045604.00	-	-	-
59	Machururiati Dispensary	Kcb-Keroka	1158730799.00	1,436.00	-	1,436.00
			1119337992.00	-	-	-
60	Nyagancha Dispensary	Kcb-Keroka	1158730969.00	1,314.00	-	1,314.00
			1113046643.00	-	-	-
61	Rigoma Dispensary	Kcb-Keroka	1158731167.00	670.00	-	670.00
			1112982876.00	430.00	-	430.00
62	Rikenye Dispensary	Kcb-Keroka	1158731418.00	1,158.50	-	1,158.50
			1128710714.00	-	-	-
63	Mosobeti Dispensary	Kcb-Keroka	1158731566.00	644.00	-	644.00
			1114309516.00	-	-	-
64	Mong'oni Dispensary	Kcb-Keroka	1158731728.00	3,991.50	-	3,991.50
			1134627289.00	-	-	-
65	Miriri Dispensary	Kcb-Nyamira	1158731868.00	765.00	-	765.00
			1133100872.00	450.00	-	450.00
66	Nyamakoroto Dispensary	Equity-Keroka	1240262785423.00	1,434.00	-	1,434.00

			1240297001402.00	-	-	-
67	Nyanchonori Dispensary	Equity-Keroka	1240262785454.00	1,918.00	-	1,918.00
			1240297001546.00	-	-	-
68	Riakworo Dispensary	Equity-Keroka	1240262785604.00	1,999.00	-	1,999.00
			1240297001212.00	134.50	-	134.50
69	County Department of Health Nyamira	Kcb-Nyamira	1146826060.00	88.00	-	88
	County Health Management Team	Kcb-Nyamira	1158731957.00	19,463.50	-	19,463.50
70	Ramba Health Center	KCB Nyamira	1161619968.00	133.50	-	133.50
71	Kenyenya Health Center	KCB Nyamira	1163707961.00	271.50	-	271.50
72	Kiamanyomba Dispensary	KCB Nyamira	1145217192.00	2,912.50	-	2,912.50
73	Amaiga Dispensary	CO-OP Kisii	1141423595800.00	1,250.00	-	1,250.00
74	Nyaiguta Dispensary	KCB Nyamira	1105607356.00	23,001.00	-	23,001.00
75	Motagara Health Center	KCB Nyamira	1103057286.00	346.00	-	346.00
76	Nyamwetureko Dispensary	KCB Nyamira	1201740088.00	13,949.50	-	13,949.50
77	Kiomara Dispensary	KCB Nyamira	1202904769.00	174.00	-	174.00
78	Kemunchugu Dispensary	KCB Nyamira	1146643640.00	5,249.50		5,749.50
79	Rianyambweke Dispensary	KCB Nyamira	1202632211.00	190.00	-	190.00
80	Nyabweri Dispensary	KCB Nyamira	1202904971.00	1,674.50	-	1,674.50
81	Nyaronde Dispensary	Equity Keroka	1240269512834.00	9,585.00	-	9,585.00
82	Nyangori Dispensary	KCB Keroka	1202605206.00	314.50	-	314.50
83	Sirate Dispensary	CO-OP Kisii	1141670318800.00	30,054.00	-	30,054.00
84	Nyamira referral hospital	KCB	1152757091.00	1,140,808.65	17,552.00	1,140,808.65
85	Keroka sub-county hospital	KCB	1152777661.00	12,454.00	5,000.00	12,454.00
86	Nyangena sub-county hosp	KCB	1152615718.00	7,642.60	300.00	7,642.60
87	Esani sub-county hosp	KCB	1152864742.00	275,676,613.85	-	11,281.00
88	Kijauri sub-county hosp	KCB	1152800469.00	100,782.10	700.00	100,782.10
					-	
89	Ekerenyo sub-county hosp	KCB	1152767976.00	41,491.60	-	41,491.60
					-	
90	Manga sub-county hosp	KCB	1152782088.00	26,113.90	210.00	26,113.90
					9,100.00	
91	Nyamusi sub-county hosp	KCB-Nyamira		99,540.75	1,290.00	99,540.75
	TOTAL			**275,642,461.85**	**34,152.00**	**275,676,613.85**