





COUNTY GOVERNMENT OF NYAMIRA

**ANNUAL REPORT AND FINANCIAL
STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024**

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



County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information and Management

a) Background information

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

No.	Department	Main Responsibility
1.	Finance and Economic Planning	The overall mandate of the Department is "to facilitate the management of resources, coordinate the County development planning, policy formulation and implementation for economic development.
2.	Agriculture and Livestock and Fisheries	The Mandate of the department is to create an enabling environment for sustainable development and management of crops, livestock and fisheries resources to ensure the county's food and nutrition security.
3.	Transport , Infrastructure and Public Works	The mandate of the Department of Transportation and Works includes responsibly for the administration, supervision, control, regulation, management and direction of all matters relating transportation and public works.
4.	Health Services	The health sector is mandated to provide quality health services to the people of Nyamira in accordance with the constitution and other statutory and policy requirement.
5.	Trade, Tourism, Industrialization and Cooperative Development	Economic empowerment through creation of conducive business environment, mobilization of Savings and investments
6.	Public Service Management	The general departmental mandate of Public Service Management is to oversee the overall coordination, governance systems and general administration of county government entities for the purpose of enhancing effective and efficient service delivery.
7.	Lands, Housing and Physical	The core mandate of the department is to enforce the

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No.	Department	Major Responsibility
	Planning	legislations, policies and principles of various directorates.
8.	Education and Vocational Training	<ul style="list-style-type: none"> ▪ Administration and management of education programmes at ECDE and Youth Polytechnics, Home Craft Centres and Child care facilities ▪ Quality assurance, supervision and maintenance of Standards in ECDE Centres, Youth Polytechnics and Home Craft Centres and Child Care Institutions ▪ Teacher Management, development and utilization, ▪ Mobilization of curriculum support materials, ▪ Auditing of institutional accounts, ▪ Provision of bursaries and grants to institutions, ▪ Mobilization of resources for infrastructure development, ▪ Providing policy guidelines and advisory services.
9.	Gender, Sports ,Culture and Social Services	The Department of Gender, Youth, Sports, Culture & Social Services has been mandated to develop and empower the youth, promote sports, culture and also improve the provision of social services whereas ensuring gender is mainstreamed in all its programmes.
10	Environment , Natural Resources, Energy, Mining and Climate Change	<ul style="list-style-type: none"> • Provision of policy guidelines, financial resources, and sector services (Environmental management, forestry, health, sensitization and awareness creation, social services – Community Forest Associations (CFA), Water Resource Users Associations (WRUA), Energy, Mining among others); • Technical support and facilitation e.g. tree nursery establishment and support, adoption of appropriate technologies; • Project planning and implementation e.g. Bamboo project and Carbon Credit Schemes; • Partnership and investment e.g. African Development Bank (ADB) water supply system augmentation in Keroka Town, Kenya Forest Research Institute (KEFRI) advisory role on bamboo and tree nursery

No.	Department	Major Responsibility
		establishment and management; Solar power generation at Sironga • Environmental conservation e.g. tree planting, landscape stratification and zoning • Development and promotion of new technologies and research in liaison with research institutions e.g. Kenya Agricultural Research Institute (KARI), Kisii University, KEFRI NGOs; KPLC, Kengen • Advocacy and capacity building on the functions of the sector e.g. tree planting, choice of tree species to plant on water sources, alternative energy sources, waste management; brick making • Monitoring of the ongoing projects e.g. tree nursery establishment, replacement of eucalyptus species from water sources with suitable indigenous species and bamboo; • Implementation of rural electrification and promotion of alternative energy sources.
11	County public service board	➤ Establish and abolish offices in the county the county public service board. ➤ Appoint persons to hold or act in offices of county public service including in the boards of cities and urban areas within the county and to confirm appointments. ➤ Exercise disciplinary control over, and remove, persons holding or acting in those offices. ➤ Prepare regular reports for submission to the county assembly on the execution of the functions of the board. ➤ Promote in the county public service the values and principles referred to article 10 and 232. ➤ Evaluate and report to the county assembly on the extent to which the values and principles referred

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No.	Department	Major Responsibility
		to in article 10 and 32 are complied with in the county public service.
		<ul style="list-style-type: none"> ➤ Facilitate the development of coherent, integrated human resources planning and budgeting for personnel emoluments in the counties. ➤ Advise the county government on human resources management and development. ➤ Advise county government on implementation and monitoring of the national performance management system in counties. ➤ Make recommendations to the secretary to the salaries and remuneration commission on behalf of the county government, on the remuneration, pensions and gratuities for the county public service employees.
12	Office of the governor	<ul style="list-style-type: none"> ❖ To provide overall leadership and direction to the county Government as whole ❖ Ensuring policy implementation ❖ Provide cross-cutting services inclusive of Legal, Economic and political advisor

b) Key Management team

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

S/NO	NAME	DESIGNATION	DATE OF HOLDING OFFICE
1.	H.E Amos Nyaribo	Governor	29th Dec.2020 to 30 th June, 2024
2.	H.E. Dr. James Ondicho Gesami	Deputy Governor	17 th Aug 2021 to 30 th June, 2024

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3.	Mr. Jones Moko omwenga	CECM, Roads Transport and Public Works	26th March, 2021 to 30 th June, 2024
4.	Mr. Donald Mogoi	CECM, Health Services	1st May 2024 to 30 th June, 2024
5.	Mr. Barnard Maina	CECM, Trade, Tourism, Industrialization and Cooperative Development	26 th October 2022 to 30 th June, 2024
6.	Mr. Kennedy Ongwenyi	CECM, Public Service Management	26 th October 2022 to 30 th June, 2024
7.	Dr. Geoffrey Morara Nyakoe	CECM, Finance, ICT, Economic Planning and Resource Mobilization	26th March.2021 30 th June, 2024
8.	Mr. Stephen Oboso	CECM, Lands, Housing and Physical Planning	26 th October 2022 to 30 th June, 2024
9.	Mrs. Alice Manoti	CECM, Agriculture, Livestock and Fisheries	26 th October 2022 to 30 th June, 2024
10.	CPA Emilly Moraa Ongaga	CECM, Education and Vocational Training.	26 th October 2022 to 30 th June, 2024
11.	Dr. Grace Bosibori Nyamongo	CECM, Gender, Culture Sports and Social services	25 th February 2021 30 th June, 2024
12.	Mr. John Matiangi	CECM, Environment, Water Energy, Mining Natural Resources and climate change	26 th October 2022 to 30 th June, 2024
13.	Hon. Erastus Menge Oriaa	County Attorney	2020 to 30 th June, 2024

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	CECM Finance and Economic Planning	Dr. Geoffrey Morara Nyakoe
2.	Ag. Accounting Officer - Finance and Accounting Services	AG. CPA Azenath K. Maobe
3	Accounting Officer - ICT, Economic Planning and Resource Mobilization	CPA Azenath K. Maobe
3.	Accounting Officer- Public Service Management	Mrs Rael Momanyi
4.	Accounting Officer- Primary Health Care	Mr. Wilson Moenga Momanyi
5.	Accounting Officer- Medical Services	Mr. Andrew Ongere Nyakundi

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No.	Designation	Name
6.	Accounting Officer- Trade, Tourism, Industrialization and Cooperative Development	Mr Dennis Ondigo Onduko
7.	Accounting Officer- Lands, Housing and Physical Planning	Mr Josphat Gori
8.	Accounting Officer - Agriculture and Crop Production	Mr Mwencha Nyasimi
9.	Accounting Officer - Livestock and Fisheries	Mr. Lucas Odida
10.	Accounting Officer- Education and Vocational Training	Mrs. Zipporah Kemunto Orina
11.	Accounting Officer- Gender, Sports and Culture	Mrs Mercy Motanya
12.	Accounting Officer- Environment, Water Energy, Mining Natural Resources and climate change	Mr Joshua Marwanga
13.	Accounting Officer- County Executive Office	Mr Samuel Ongaro
14.	Accounting Officer- County Public Service Board	Mr. Donald Okoyo
15.	Accounting Officer-Nyamira Municipality	Mr Earnest Mokuia
16.	Accounting Officer- Roads, Transport and Public works	Eng. Josphat Oruru Matini
17.	Clerk to County Assembly	Mr. Daniel Orina
18.	Head of Accounting Services- Executive	CPA Jemimah B. Abuga
19.	Head of Supply Chain Management- Executive	Mrs Peres Nyakerario Mose
20.	Director Internal auditor -Executive	CPA Ann Nyanchama Ongera
21.	Head of Internal Audit-County Assembly	Mrs. Joyce Onyiego
22.	Head of Supply Chain Management- County Assembly	Mr Allice Kingara
23.	Director Finance & Accounts-Assembly	CPA Leonard Kevin Nyamasege

d) Fiduciary Oversight Arrangements

The oversight mandate of the County Government is bestowed on the County Assembly of Nyamira which is headed by the Speaker Hon. Enock Ogori Okero and deputised by Hon. Thaddeus Nyabaro. The Accounting Officer for the County Assembly is the Clerk. The current office holder is Mr Daniel Orina

The house had twenty (20) elected members and Fifteen (14) nominated members but one member pass on thus in total they are 34 members currently. The assembly carries its mandate through the whole house or through various committees. The committees include;

i) Finance and Economic Planning.

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

SN	Name	Designation
1	Hon. Charles Keganda	Chairperson
2	Hon. Dolphine Nyangara	Vice Chairperson
3	Hon. Dennis Kebaso	Member
4	Hon. Josephine Atunga	Member
5	Hon. Elijah Abere	Member
6	Hon. Samuel Ogeto	Member
7	Hon. Rueben Minda Riechi	Member
8	Hon. Dickson Machungo	Member
9	Hon. Henry Obwaya	Member
10	Hon. Josiah Mang'era	Member
11	Hon. Martha Marwa	Member

ii) County Public Investment and Accounts Committee.

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

SN	Name	Designation
1	Hon. Kennedy Nyamcino	Chairperson
2	Hon. Dickson Machungo	Vice chairperson
3	Hon. Charles Keganda	Member
4	Hon. Priscilla Nyatichi	Member
5	Hon. Duke Masira	Member

iii) County Budget and Appropriations Committee.

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

SN	Name	Designation
1	Hon. George Abuga	Chairperson
2	Hon. Zipporah Matundura	Vice Chairperson
3	Hon. Nyambega Gesesa	Member
4	Hon. Lameck Sikweya	Member

5	Hon. Dennis Kebaso	Member
6	Hon. James Msting'a	Member
7	Hon. Jemiah Nyakangi	Member
8	Hon. Janerose Nyakundi	Member
9	Hon. Julius Nyangana	Member
10	Hon. Doris Nyamanga	Member

e) Nyamira County Executive Headquarters

P.O. Box 434-40500
Nyamira County Building
NYAMIRA, KENYA

f) Nyamira County Executive Contacts

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

g) County Executive 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

4. Equity bank of Kenya

Nyamira Branch

P.O. 650- 40500

Nairobi, Kenya.

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h) Independent Auditor

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) Hon. Erastus Menge Orina

County Attorney,

P.O. Box 434-40500,

Nyamira, Kenya


3. Governance Statement

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

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

Profile of key management

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

 <p>NYAMIRA GOVERNOR H.E. HON. AMOS KIMWOMI NYARIBO</p>	<p>H.E. Amos Kimwomi Nyaribo is the incumbent Governor of Nyamira County Government, having taken office in 2020 and re-elected in August 2022.</p> <p>He holds Bachelor of Commerce, finance option as a chartered Accountant and has previously worked as a trade development officer and as an account manager in the government of Kenya.</p> <p>Before joining the County leadership, he previously served as a Senior Economist with the World Bank Group and as a top manager in various institutions.</p> <p>Before being elected the Governor he served as Deputy Governor from 2013 to 2020</p> <p>He hails from Magwagwa ward, Nyamira county.</p>
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**NYAMIRA DEPUTY GOVERNOR
 H.E DR. JAMES GESAMI**

H.E Dr. James Ondicho Gesami holds a Masters Medicine and Bachelor of Surgery from the University of Nairobi.

H.E Dr James Ondicho Gesami, a medical doctor in profession, long term administrator and former Nyamira West Mugirango (2007-2017) he is the second Deputy Governor of Nyamira County.

Before joining politics, H.E Dr. Gesami had worked for 37 years in the Government of Kenya in different capacities, including senior positions up to the portfolio of Assistant Minister in the Ministry of Public Health and Sanitation and various senior positions in the health sector.

He hails from Bogichora ward, Nyamira county.



**MRS. ALICE MANOTI
 CECM FOR AGRICULTURE LIVESTOCK
 AND FISHERIES DEPARTMENT**

Academic qualifications

She is a graduate on Animal sciences from Egerton University.

Professional Experience

Mrs. Manoti has vast experience in the public service sector spanning close to 30 years.

She has worked in various stations in National Government, rising to rank of DLPO the later for world bank project at Ogembo (KAPPAP).

She has previously worked as a chief officer for water and sanitation, Public Works and roads at PSM formerly Public Administration at Coordination of Decentralized Units (PACDU) in the County Government of Nyamira.

She hails from Magombo ward, Nyamira County.



MR. STEVEN KENNEDY OBOSO
 CECM FOR LANDS, HOUSING, PHYSICAL
 PLANNING AND URBAN DEVELOPMENT

Academic Qualifications

Mr. Oboso completed his Bachelors in Law (LLB) from the University of Nairobi in 1989 and proceeded to the Kenya school of Law the following year for his Diploma.

Professional Experience

He started practicing law in the year 1991 and has long standing career as an Advocate of the High Court of Kenya
 He worked in the Nyamira County Public Service Board as a member between 2013-2017.

He hails from Bosamare ward, Nyamira county.



MR. JOHN OMAMBIA MATIANG'I
 CECM, DEPARTMENT OF ENVIRONMENT,
 WATER, MINING AND NATURAL
 RESOURCE



Academic qualifications

He holds a Master of Education degree (MED) in Education Administration from the Eastern University of Baraton (July 2013) and a Bachelor of Education- Arts degree from the University of Nairobi (October 2008). He is currently pursuing Doctorate of Philosophy (Ph.D.) in Education Administration from the University of Nairobi.

Professional Experience

He has cumulatively 31 years of successful, career progression and experience in public service. He has risen through the ranks to his most recent position as Deputy Director of Education in the Directorate of Project Coordination and Delivery in the Ministry of Education.

He hails from Esise ward, Nyamira county.

 <p>MR. BERNARD MAINA CECM FOR TRADE, TOURISM, INDUSTRY AND COOPERATIVE DEVELOPMENT</p>	<p><i>Academic Qualifications</i></p> <p>He holds a Bachelor of Science (BSC) degree from the University of Nairobi and a professional Certificate in Retail Banking from Retail Bank Academy International.</p> <p><i>Professional Experience</i></p> <p>He is skilled in Business Development, Customer experience, Relationship building and Management Credit origination and analysis SME banking Foreign Exchange (FX) and Operations management from private sector</p> <p>He hails from Magwagwa ward, Nyamira county.</p>
 <p>MR. JONES MOKO OMWENGA EXECUTIVE COMMITTEE MEMBER: TRANSPORT, ROADS AND PUBLIC WORKS</p>	<p><i>Academic Qualifications</i></p> <p>He has a Master of Business Administration (Finance) from Jomo Kenyatta University Agriculture & Technology and a Bachelor Education degree from Kenyatta University.</p> <p><i>Professional Experience</i></p> <p>Prior to his appointment he has served as the County Executive Committee member for Education Vocational Training, Trade, Tourism Industrialization & Cooperatives and Finance Economic Planning departments respectively in the County Government of Nyamira and Banking sector</p> <p>He hails from Itibo ward, Nyamira county.</p>



**CPA EMILLY MORAA ONGAGA
EXECUTIVE COMMITTEE MEMBER:
EDUCATION AND VOCATIONAL TRAINING**

Academic Qualifications

CPA. Emilly Moraa Ongaga holds a Master of Business Administration MBA (Finance Option) and Post Graduate Diploma In Education from Egerton University and a Bachelor of Arts (Economics & Sociology) degree from the University of Nairobi.

Professional Qualifications



She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Certified Public Secretaries of Kenya (ICSK), Association of Women Accountants of Kenya (AWAK) and Certified Human Resources Professionals.



Professional Experience

Prior to her appointment, she served as CECM Finance ICT and Economic planning in Nyamira county in the year 2021 to 2023 and as the Director of Corporate Services in the National Commission for Science, Technology and Innovation. She also has a wealth of experience from various institutions spanning twenty five years.

She also worked with various Donors, including IDRC, CTBTO, The British Council, European Commission, UNESCO, UNFPA UN Women at The Finnish Embassy.

She hails from Nyansiongo ward, Nyamira county.

 <p>MR. KENNEDY ANGWENYI COUNTY CECM FOR THE DEPARTMENT OF PUBLIC SERVICE MANAGEMENT</p>	<p>Academic Qualifications</p> <p>He holds a bachelor of Education in history and religious studies from Kenyatta University.</p> <p>Professional Experience</p> <p>He has an outstanding career in civil servant with twenty eight (28) years of experience serving as an administrator and as well as a tutor.</p> <p>He hails from Rigoma ward, Nyamira county</p>
 <p>DR. GRACE BOSIBORI NYAMONGO COUNTY EXECUTIVE COMMITTEE MEMBER: GENDER, SPORTS, CULTURE & SOCIAL SERVICES</p>	<p>Academic Qualifications</p> <p>Dr. Grace Bosibori Nyamongo holds a PhD in Women Studies from York university, Toronto Canada, Post Graduate Diploma in Gender and Development Studies from University of Nairobi, Post Graduate Diploma in public Relations and Post Graduate Diploma in curriculum development both from Kenyatta University, holds a Master of Arts in Religious Studies from Nairobi University and Bachelor of Arts in Education from Kenyatta University.</p> <p>Professional Experience</p> <p>Prior to her appointment CECM Dr. Nyamongo worked at the university of Nairobi as a Research Associate/Lecturer and at the Center for African Women Studies. Her work experience spans to total of thirty two years.</p> <p>She hails from Kiabonyoru ward, Nyamira county.</p>

 <p>DR. GEOFFREY MORARA NYAKOE CECM FOR FINANCE, ICT AND ECONOMIC PLANNING</p>	<p>Academic Qualifications Dr Geoffrey Nyakoe holds a PHD in Human Resource Management</p> <p>Professional experience Prior to his appointment, he served as CECM Public Service and Management in Nyamira county in the year 2021 to 2023. He has worked as consultant in strategic management, organization development and social economic development. He has previously lectured at the University of Nairobi and Jomo Kenyatta University of Agriculture and Technology. The working experience spanning over 15 years in both the public and private sectors.</p> <p>He hails from Bonyamatuta ward, Nyamira county.</p>
 <p>DR. JACK MAGARA COUNTY SECRETARY AND HEAD OF COUNTY PUBLIC SERVICE</p>	<p>Academic Qualifications Dr Magara is a PhD candidate and a holder of Masters in Public Health, Advanced Postgraduate Certificate Health Policy Planning and Development from Tok University School of Medicine in Japan.</p> <p>Professional experience He has undergone several leadership and management trainings locally and internationally and as a career civil servant, he has previously served with the Ministry of Health rising from a Dental Officer Intern to Senior Assistant Director of Medical Services.</p> <p>Dr Magara also served as a District Medical Officer of Health in various parts of the country including Nyamira South and Nyamira North before taking up responsibility of County Director of Health in Nyamira and later served as County Chief Officer for Health Services in Nyamira. He is a fellow of the Academy of Dentistry International (FADI).</p> <p>He hails from Homabay County.</p>

4. Foreword by the CECM Finance and Economic Planning

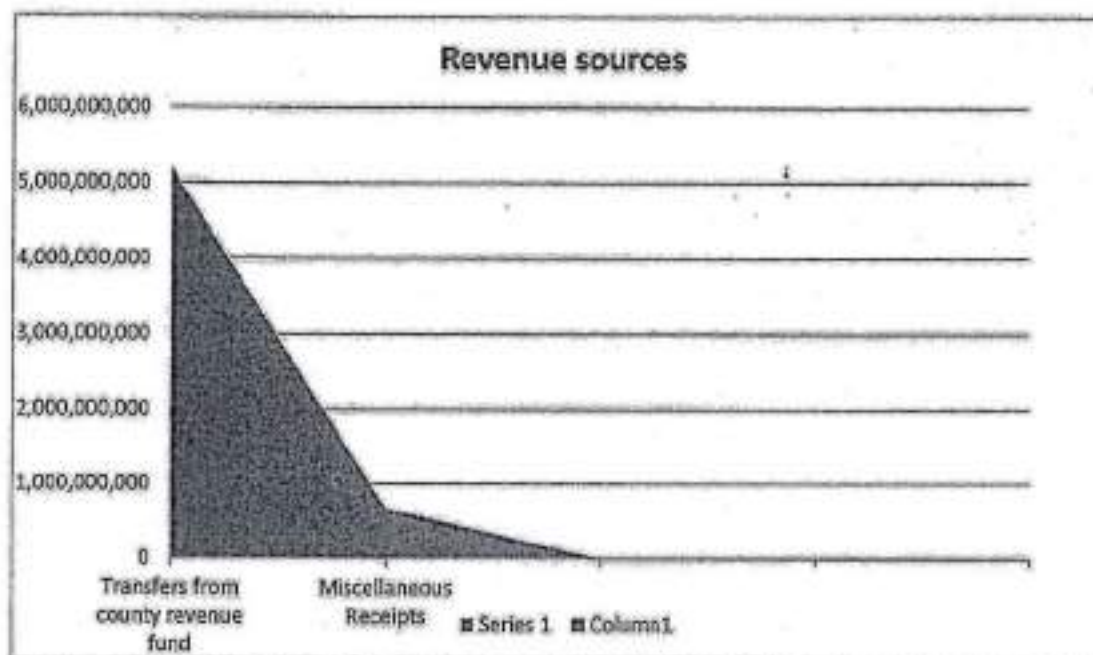
It is my pleasure to present the annual Report on the Financial Statements of the County Government of Nyamira - Executive for the year ended 30th June, 2024.

During the year under review, the County Government of Nyamira recorded a surplus of Kshs. 139,784,939 being net of total expenditure of Kshs. 5,745,164,842 against total revenue of Kshs. 5,884,949,781.

The County - Executive was able to realize Kshs 5,884,949,781 in actual revenues against a projection of Kshs 7,282,175,903 as analysed below:

a) **Revenue**

Revenue sources	Amount in Kshs.
Transfers from county revenue fund	5,203,268,775
Other Receipts	681,681,006
Total	5,884,949,781

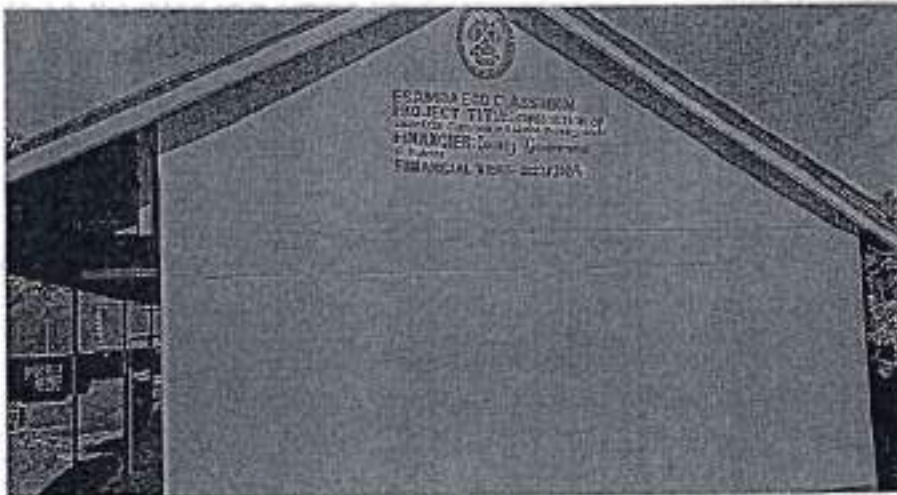


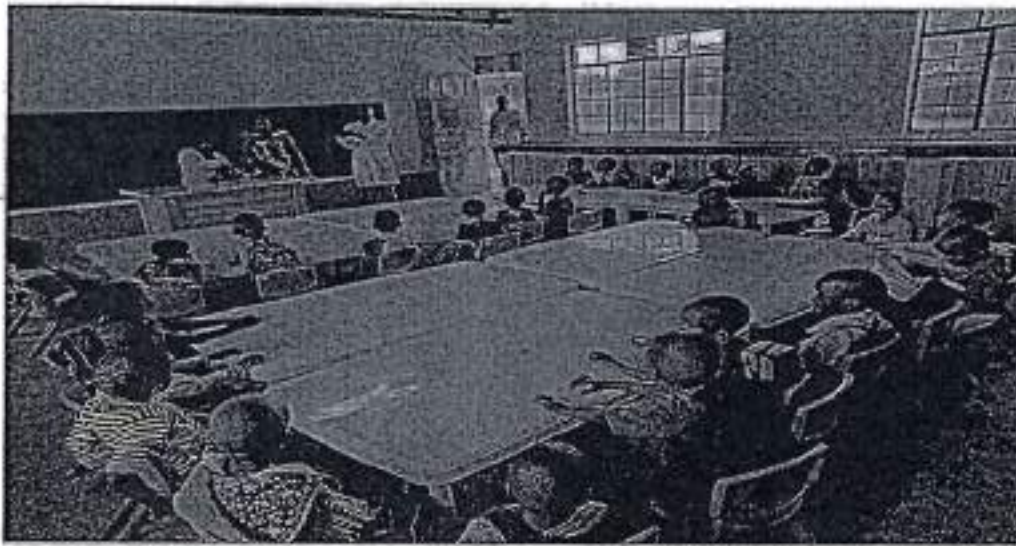
b) Payments

The County - Executive incurred a total expenditure of Kshs 5,745,164,842 of this, Kshs 4,321,409,578 and Kshs. 1,423,755,264 were applied on recurrent and development activities respectively. During the year under review, the County government of Nyamira - Executive continued to undertake development projects at a slow base due to the late disbursement of funds from National Government. The financial problems experienced were as a result of depressed economy nationally being caused by the Cost of leaving.

Some of the projects undertaken in the year 2023 / 2024 are shown in the Pictorial below:

- Esamba ECDE Class under construction showing external & interior finishes.

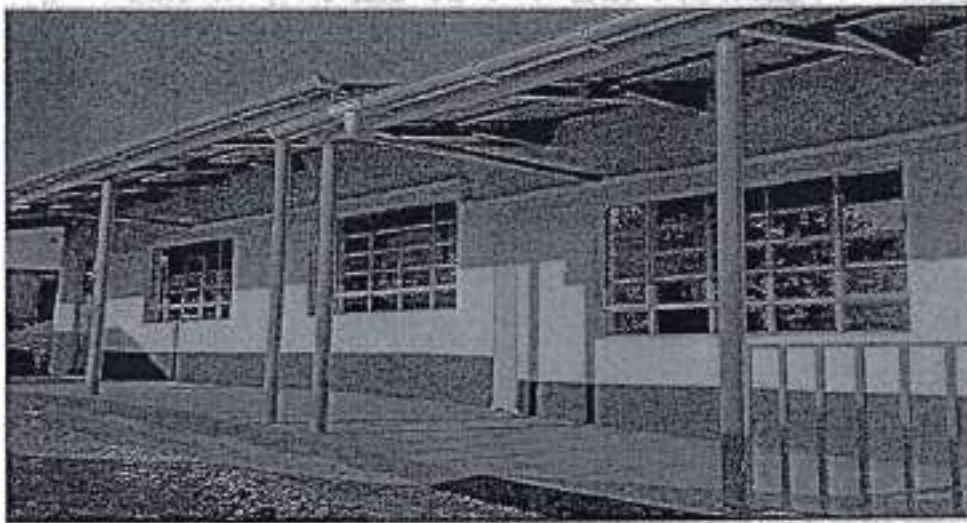
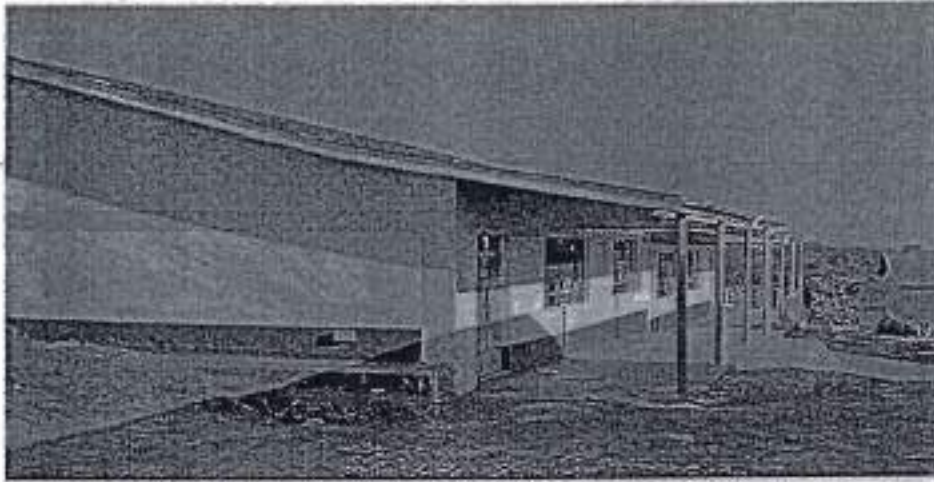




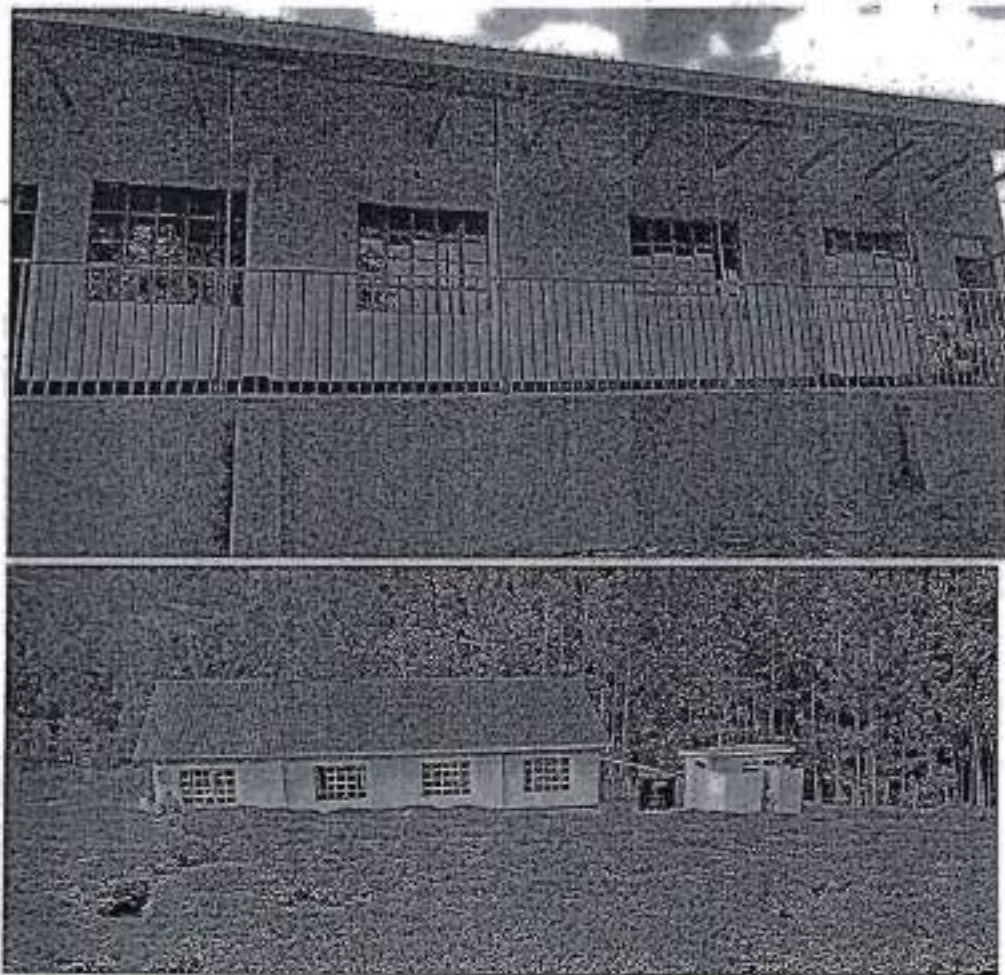
- Ensinyo ECDE Class under construction showing external works/plaster ongoing



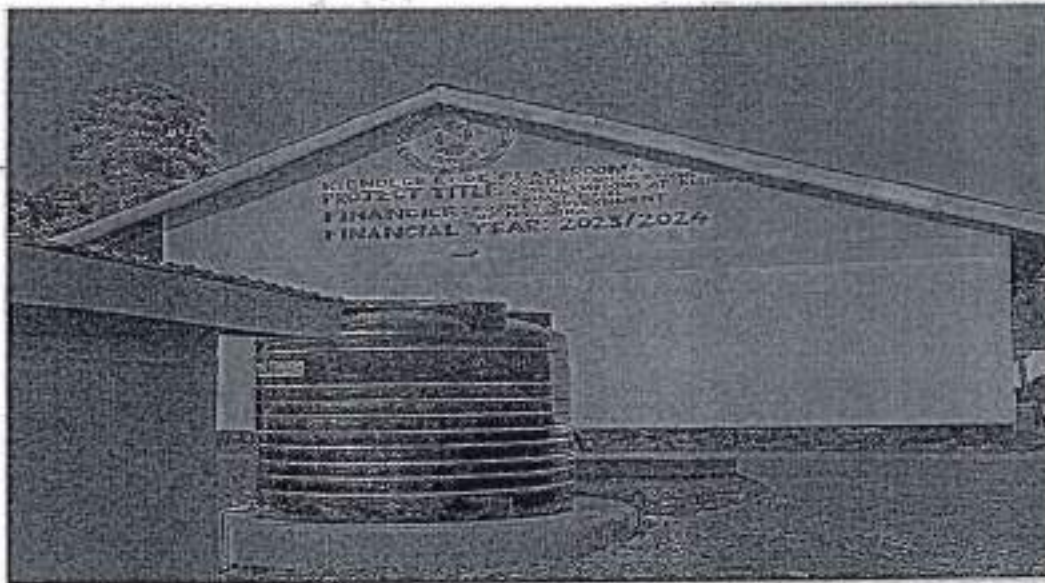
- Kebirigo SDA ECDE Classroom



- Bundo Primary School ECDE

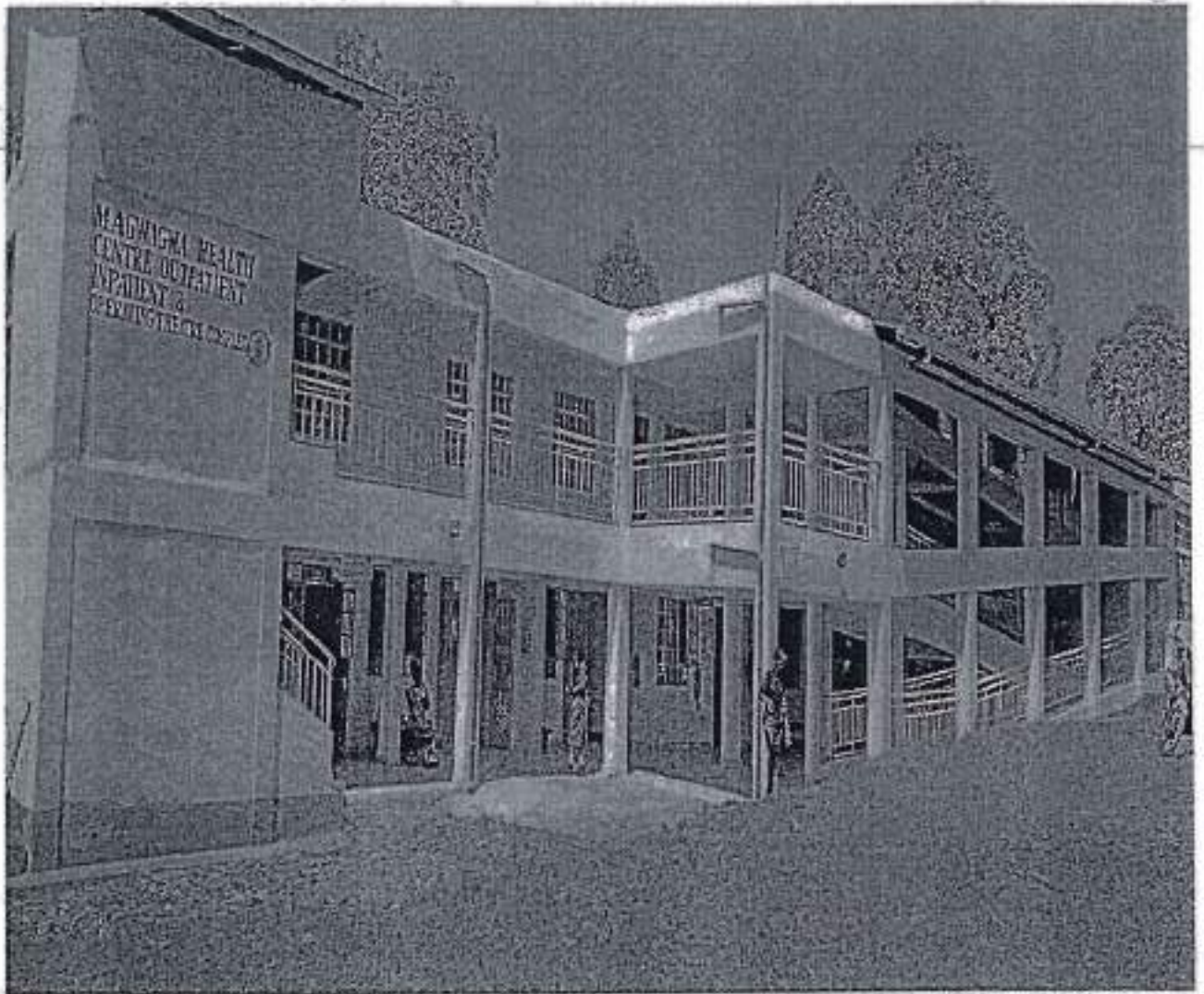


- Kiendege Primary School ECDE Classes

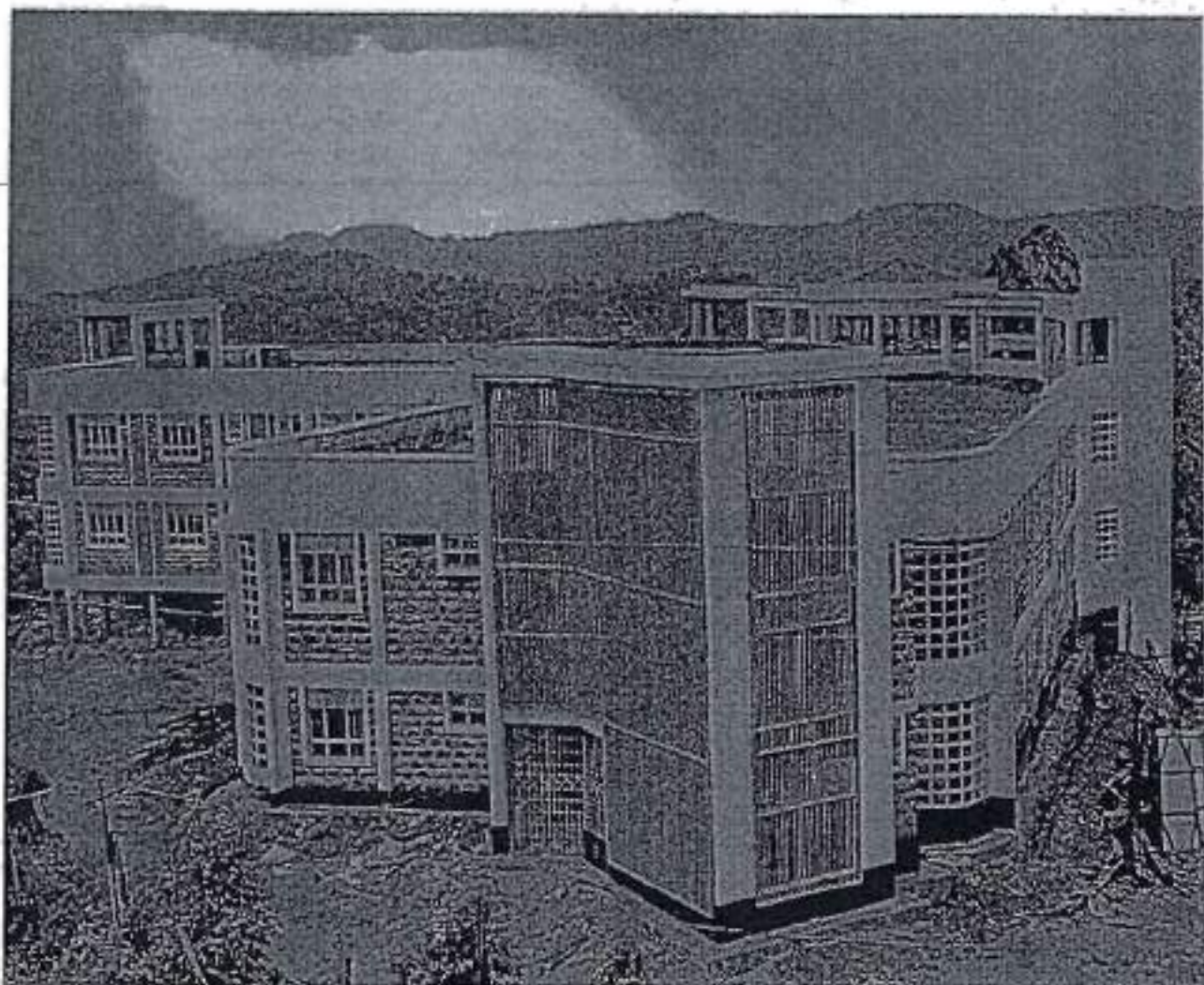




Manga pavilion and Pitch



Magwagwa Health Centre




Riomego Psychiatric Hospital

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

The county executive created FIF to improve on service delivery to the community thus the facilities have in depended accounts that the collect and spend

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


Dr. Geoffrey Morara Nyakoe
CECM Finance and Economic Planning
County Government of Nyamira



5. Statement of Performance against County Predetermined Objectives

Introduction

Strategic development objectives for Nyamira County CIDP 2023-2027

The Nyamira CIDP 2023-2027 has identified 44 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Sector Plans 2023-2033, County Spatial Plan 2020-2030, Governor's manifesto, the National Government's Vision 2030, Sustainable Development Goals (SDGs) and the Medium Term Plan (MTP) IV.

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

The key development objectives of the Nyamira County's CIDP 2023-2027 are as follows;

1. To Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness
2. To ensure quality financial resources enhancement, control and advisory
3. To strengthen revenue administration and management
4. Improve food security and eradicate poverty in the County
5. Improve fisheries productivity, safe products and marketing
6. Increase organizational, technical and enterprise capacity of farmers, groups and cooperatives to manage livestock enterprises
7. Increase livestock productivity, safety and high quality of livestock products
8. To increase marketing, value addition and reduce post production losses
9. To increase forest cover
10. Increased accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 60 % by year 2027 and to <0.5km
11. Increased area (ha) under irrigation, drainage and water storage
12. Irrigation and drainage development
13. Promote green growth and circular economy activities

14. Provide real-time and early warning climate information for advisory support for key economic sectors
15. To ensure a clean and safe environment for all
16. Full access to affordable, adequate and reliable energy for social-economic transformation.
17. To enhance efficiency and effectiveness in service delivery
18. Entrenchment of good governance and best business management practices in cooperative societies and SMEs.
19. Create and ensure a level playing field that facilitates fair competition in trade
20. Ensure use legal weighing and measuring equipment's
21. To attract local and foreign industrial investment
22. Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.
23. Ensure timely maintenance of vehicles and machinery to minimize down town
24. Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts
25. Enhance public works by improving infrastructure and efficiently allocating resources to meet community needs.
26. To enhance efficiency and effectiveness in service delivery
27. To Ensure timely delivery of core managerial and leadership competencies
28. To provided efficient services
29. To establish a well-structured coordination, management and administration framework for public participation
30. To Reduce Incidence of Preventable Diseases And Mortality In The County
31. To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services
32. To establish and designate landfills, dumpsites and disposal sites
33. To improve infrastructure and mitigate disasters.

34. To Organize, Monitor and Support All Supply Chain Activities to Guarantee Access to Safe and Efficacious Health Products And technologies
35. To provide a spatial framework for infrastructure and socioeconomic development of the county
36. To enhance housing development and infrastructure through integrated management
37. To increase safety in alcohol consumption.
38. To Promote and develop a reading culture
39. Appreciation and promotion of cultural expression and heritage
40. To promote Social inclusion and equity in society
41. To Provide adequate and standard sports facilities
42. To promote and develop sports talent.
43. To Enhance access to quality Early Childhood Development and Education services
44. To impart competency-based training to trainees

Progress made in attaining the objectives of the Nyamira CIDP 2023-2027

1. DEPARTMENT OF FINANCE, ECONOMIC PLANNING, ICT AND ECONOMIC PLANNING

S/No	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness	M&E Policy Developed	50% done	To be completed in the current financial year
		Capacity built staff	On-going	Continuous every F/Y year
		M&E system in place	Not yet	Budgetary constraints
		Preparation of the progress reports	Quarterly and annual reports prepared	Target met
		Prepared County indicator handbook	Not yet prepared	Budgetary constraints
		County statistical abstract prepared	Not yet prepared	Budgetary constraints
		Reviewed CIDP and strategic plans	Not done	Not yet Mid-Term. To be done in the year 2025/2026

		Prepared CIDP 2028-2032 and strategic plans 2018-2032	Not done	Not yet Time
		Operationalized County Information and Documentation Centres	Operationalized	Done
		Preparation of the Budget Policy Documents (ADP, CBRÖP, CFSP, DMSP, Sector Reports and PBB)	Complied	Done
2	To ensure quality financial resources enhancement, control and advisory	Capacity built staff	On-going	Continuous every year
		Revenue Collection automated	80% done	On-going
		Assets management register developed	Developed	Complete
		Records management system developed	Not yet	To be done in 2024/25 FY
		Audit System in place	Not yet	Budgetary constraints
		Audit Reports prepared	Prepared	Continuous
		Risk policy document developed	Not done	To be done
		Audit trainings conducted	Internal Audit team trained	Partially met
3	To strengthen Revenue Administration and Management	Revenue Administration Act prepared	Prepared	Done
		RRI Framework	Developed	Done
		County Valuation Roll	40% complete	On-going
		Finance Act	Developed	Continues on annual basis
		Annual Revenue Report	Done	Continues on annual basis
		Revenue Service Charter	Not done	To be done
		Business Data Base	Done	Updated annually
		Revenue system installed and maintained	In-place	Updating and

				maintenance continuous
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2. DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

SN	Strategic Objective as per CDD	Targeted Output	Performance output since inception of the latest CDD	Remarks
4	Improve food security and eradicate poverty in the County	Farmers provided subsidized inputs	In Collaboration with the Ministry of Agriculture and Kenya Cereal Board, more than 100,000 Farmers have been provided with subsidized inputs	Achieved
		Soil sampling and testing kits procured	Five Soil Sampling kit has been procured, purchased and launched and distributed across the subcounties	Achieved
		Farmers trained on soil fertility improvement technologies	Soil testing and Soil Improvement programmes is ongoing	Achieved
		Farmers to be trained on post-harvest management and pests & diseases	In collaboration with development partners farmers have been trained on post-harvest management and pests & diseases	Achieved
		Farmers to be trained on FLID and water harvesting management	In collaboration with development partners, Nyabomile Irrigation Scheme has been Constructed and farmers are doing irrigation of their farms	Achieved. In Collaboration with FLOCCA and NAVCDP
5	Improve fisheries productivity, safe products and marketing	Improved fisheries productivity, safe products and marketing	Not done	Not done
6	Increase organizational, technical and enterprise capacity of farmers, groups and cooperatives to manage livestock enterprises	farmers trained on livestock management	In collaboration with development partners, farmers and Group have been trained on different TIMPs on Livestock and developed demo farms	Achieve
7	Increase livestock productivity, safety and high quality of livestock products	more extension farmers recruited	more livestock extension officers recruited	Achieved. In need of more extension staffs to be recruited

8	To increase marketing, value addition and reduce post production losses	support and Federate new FPOS across the county	in Collaboration with NARIGP and NAVCDP, the department have been able to support different FPO by providing them with inclusion grants EDP Grants and matching grants, capacity building them and linking them to offtakers	Done
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3. DEPARTMENT OF WATER, ENVIRONMENT, MINING AND NATURAL RESOURCES, ENERGY AND CLIMATE CHANGE

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
9	To increase forest cover	Sensitization on transition implementation plan (tips) at various levels done	6 meetings held	In progress
10	Increased accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 60 % by year 2027 and to <0.5km	21 water supply schemes constructed	11 water supply schemes constructed	In progress
		Drilled and developed 110 no. Boreholes	20 boreholes drilled and developed	In progress
		Disilted 10 no. Dams	1 dam still under disilting	In progress
		4 no water pans constructed	2 water pans constructed	In progress
		2 waste water treatment plant and sewerage systems constructed	0 no. of waste water treatment plant	To be done
		Formation of 120 WUAs	40 WUAs formed	In progress
		Training of 120 WUAs	20 WUAs trained	In progress
11	Increased area (ha) under irrigation, drainage and water storage	Annual budget prepared.	1 Annual budget prepared	Done
		Procurement work-plan report	2 procurement workplan reports prepared	Done
		No. Of irrigation schemes implemented	0	Not done
12	Irrigation and drainage development	No. Of micro- irrigation projects rehabilitated (greenhouses 250no.)		

		Acres of micro-irrigation area rehabilitated,		
		No. Of group beneficiaries for microirrigation drip kits		
		No. Of irrigation farmers adopting modern irrigation technologies		
		No. Of modern irrigation technologies adopted		
		Irrigation water management and capacity building	no. Of projects rehabilitated,	
		Wetlands rehabilitation conservation and management	No. Of modern technologies adopted	
		Water harvesting and storage	No of irrigation farmers capacity built.	
		Scheme organization and management	No. Of staff trained on m & e methodology	
		Monitoring, evaluation and communication	No. Of m & e operational and performance indicators developed	
13	Promote green growth and circular economy activities	percentage of population adopted green and circular economy	%of training green growth and circular economy concepts	
		Green financing	No of entrepreneurs accessed green financing	
		Climate smart agriculture	No. Of farmers trained on climate smart agriculture	
		Circular economy on solid waste management	Tons of waste collected	
14	Provide real-time and early warning climate information for advisory support for key economic sectors	Establishment of the weather/ climate change service centre(s) and weather stations	No. Of forecaster work station established	
15	To ensure a clean and safe environment for all	clean and safe environment	number of noise meters procured	
		noise pollution and control	number of officers trained on noise pollution and control	

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		Pollution and waste management services	Number of skip loaders constructed	0
			Number of skips procured	0
			Number of	
			landfills purchased	
			Number of residents sensitized on waste segregation	
		Environmental management	Number of environmental and social impact assessment (ESIA) reports done	
			Number of environmental audits (EA) done	
		Occupational safety and health administration	Number of residents sensitized on occupational safety and health administration	
16	Full access to affordable, adequate and reliable energy for social-economic transformation.	electricity coverage increased from 49.5% to 70%	No. Of solar powered lamps installed	Repair and maintenance of solar street lights ongoing
		Street lighting	No. Of electric lights installed	48 street lights installed
		Rural electrification	%age access rate	
		Establishment of other sources of energy	no. Of power generation stations	

4. DEPARTMENT OF TRADE, INDUSTRY AND COOPERATIVE DEVELOPMENT

S/N	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
17	To enhance efficiency and effectiveness in service delivery	Monthly payroll processed	Payrolls processed	Target met
		Utilities paid	Bills paid	Target met
		Motor vehicles purchased	Not purchased	no budget allocation

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		Office equipment purchased	Not done	no budget allocation
		Capacity built staff	Not done	no budget allocation
		Prepared of plans	Plans prepared	Fully met
18	Entrenchment of good governance and best business management practices in cooperative societies and SMEs.	Toilets constructed	Not done	no budget allocation
		Market fenced	Not done	no budget allocation
		Market constructed	Started	Initiated
		Shoe shining constructed	Not done	No budgetary allocation
		Slaughter house constructed	Not done	No budgetary allocation
		Industrial park constructed	20% done	On going
19	Create and ensure a level playing field that facilitates fair competition in trade	Consumers trained	No. of consumers trained	Target met
		Weights calibrated	Continuing	Partially met
20	Ensure use legal weighing and measuring equipment's	Equipment verified	Continuing	Partially met
		Inspections done	Continuing	Partially met
		Investigations and prosecutions carried out	Continuing	Partially met
		Workshops carried out	Not yet	No budgetary allocation
21	To attract local and foreign industrial investment	Structures refurbished and renovated	Continuing	On going at the industrial park
		Tools procured	Not yet procured	Delay in procurement process

5. DEPARTMENT OF TRANSPORT, ROADS, PUBLIC WORKS AND DISASTER MANAGEMENT

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S/N	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks (Explain The reasons underperformance/ Over performance)
22	Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.	Roads constructed to bitumen standard	Not done	Limited resources; no budget allocated
		New roads constructed to gravel standard	Opened 12 KM's of Roads FY 2023/24	Budget constraints limited the completion to only 12 km.
		Bridges Constructed	Not done	Limited resources; no budget allocated
		Box culverts constructed	2 Box culverts were constructed	Budget constraints limited the completion to only 2 culverts
		Foot bridges constructed	Not done	Limited resources; no budget allocated
		Surveying equipment purchased	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Roads Rehabilitated & Maintained	Rehabilitated and maintained 200 kilometers across all wards in FY 2023/24	Excellent stakeholder support has enabled the achievement of 200 km of road development
		Road construction equipment purchased	Budgeted for FY 2024/25	Budgeted for FY 2024/25
23	Ensure timely maintenance of vehicles and machinery to minimize down town	Motor vehicle and machinery Serviced	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Construction of a petrol station	Not done	Limited resources; no budget allocated
		Purchase fire engines	Not done	Limited resources; no budget allocated
24	Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts	Purchase of PPE Kits	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Inspection of public facilities	Total of 45 fire safety compliance inspections were carried out in institutions	Excellent stakeholder support has enabled the achievement of this inspections
		Construction of a fire station at Borabu Sub County	Not done	Limited resources; no budget allocated
		Purchase of disaster Vehicle for Rapid Response, Inspection	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Disaster Mgt training conducted	Five institutions received fire training session	Emergency fund allocation facilitated timely responses to various needs

		Disaster Mgt fund.	2 Mn set aside in FY 2023/24	Emergency fund allocation facilitated timely training to various needs
		A toll number for fire emergency reporting	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Office block buildings completed	Budgeted for FY 2024/25	Budgeted for FY 2024/25
25	Enhance public works by improving infrastructure and efficiently allocating resources to meet community needs.	Tender documents prepared	50 Tender documents prepared	Excellent stakeholder support has enabled the achievement of this output
		Project management	50 project management reports completed	Excellent stakeholder support has enabled the achievement of this output
		Building plans approved	30 building plans done	Excellent stakeholder support has enabled the achievement of this output

6 PUBLIC SERVICE MANAGEMENT

S/No	Strategic objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
26	To enhance efficiency and effectiveness in service delivery	Monthly payroll processed	461 staff were paid	Target met
		Capacity built staff	staff were capacity built	Target met
		Developed policies, service delivery charter	In progress	ongoing
		Membership to professional bodies	5 staff enrolled	target not met
		Developed and reviewed Strategic Plans	Plan prepared	Target met
		Developed Service Charter	1 service charter was to be developed	no budget allocation
		Developed Annual Work Plan & Procurement	annual work plan and procurement plan were prepared	Fully met
27	To Ensure timely delivery of core managerial and leadership	Communication Strategy Developed	communication strategy to be developed	in process
		Records Management System established	No. of establishments done	delayed funding

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	competencies	Mental wellness & Counselling Unit established	Mental wellness & Counselling Unit established	initiated
		Performance management system developed	No of performance management developed	Prepared PCs and signed
		Staff Performance Appraisal conducted	staff review in progress	Initiated
		Staff welfare system developed	staff welfare to be developed	to be budgeted for in the next financial year
		Employee exit management programs developed	Not developed	no budget allocation
		Annual Staff audit undertaken	annual staff audit was undertaken	Target met
28	To provided efficient services	Ward Offices Constructed	offices were constructed	Target met
		Established Village Administration Units	sub-counties and wards covered	on going
29	To establish a well-structured coordination, management and administration framework for public participation	Feedback mechanism	no wards were covered	delayed funding
		Actively involving in vulnerable and the marginalized	not done	delayed funding
		Public participation	at 60% of annual target	in progress
		A well-informed resident of the ward	A well-informed resident of the ward	delayed funding
		Handling public complains	Handling public complains	to be initiated in this financial year
		Public access to information	Public access to information.	to be initiated in this financial year
		reporting mechanisms	No reporting mechanisms done	to be initiated in this financial year
		motor vehicle provided	no vehicle purchased	no budget allocation
		Developed policies and manuals	Policy not developed.	to be done in the next financial year.
		Holding yard provided	No holding yard provided	to be done in the next financial year.
		Enforcement equipment & tools procured	No tools procured.	to be done in the next financial year.

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	Band equipment procured	No band equipment purchased	to be done in the next financial year.
	Capacity built staff	No officers were trained	no budget allocation.
	Uniforms procured	100 uniforms were procured	target partially met

7. PRIMARY HEALTH SERVICES

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
30	To Reduce Incidence of Preventable Diseases And Mortality In The County	Nutrition services provided	4 supervisions done	Achieved
			9 nutrition supplements procured	Achieved
			8 hospitals procured with patient food	Achieved
		Disease surveilled and controlled	One active case search for AFP conducted	Training gap on Staff
			4 specimens transported to national Lab	Achieved
			52 Weekly reports uploaded	Achieved
			one quarterly surveillance meetings performed.	Facilitation challenge
		TB control interventions done	5 TB interventions scaled up	Achieved
			quarterly DQA	Achieved
		HIV control interventions done	5 HIV interventions scaled up	Achieved
		Malaria Control interventions done	Number of LLITNs redistributed.	2787(This is for routine) For mass net we distributed 416,385 (92.6%)
			280 community awareness talks	Ongoing
			5 SCHMTs done	Achieved

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			4 malaria data quality audits done.	Achieved
			850 HCWs sensitized on MIP/IPTp	Ongoing
		Environmental Health, Water and Sanitation Interventions done	7725 eateries and food processing entities inspected	Inadequate PH staff to visit all eateries.
			35 household fumigations done	Chemicals not procured
		Community level awareness done	10 health promotion talks done	Achieved
		Behavior change sessions conducted done	20 behavior change sessions conducted	Achieved
		Communication session for adolescents done	20 communication sessions for adolescents	Achieved
31	To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services Department	Prepared AWP	1 AWP done	Achieved
		Prepared departmental budget	5 budget documents and plans done	Achieved
		Prepared M&E reports	4 M&E reports done quarterly	Achieved
		Supportive supervisions done	4 supportive supervisions done	Achieved

8. NYAMIRA MUNICIPALITY

S/N	Strategic Objective as per CIDP 2023-2027	Targeted output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
32	To establish and designate landfills, dumpsites and disposal sites	no. Of tones collected.	collected	budgeted and its ongoing
		Number of dumpsites acquired	one dumpsite acquired	Preparation of Bill of Quantity'
		Number of skip loaders purchased.	no skip loader was purchased	budgeted fo FY 2024/2025

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		Number of skips purchased	no skips was purchased	budgeted fo FY 2024/2025
		No of erected bill boards	no elected board done	no budget allocation
33	To improve infrastructure and mitigate disasters.	Access roads opened Access roads maintained	construction of Nyaramba-Ikonge-Ikioge	ongoing
		No of vehicles purchased	no vehicle was purchased	insufficient fund
		No of drainage systems constructed	cut off drained in the process	Preparation of Bill of Quantity ¹
		No of gullies constructed	Not done	no budget allocation
		No of streets covered lighted	streetlights done	Preparation of Bill of Quantity ¹
		No of masts raised	No masts raised	no budget allocation
		Approved spatial plan.	90% done	waiting for approval from assembly
		No. OF Acres purchased	No land purchased	no budget allocation
		No of inspections carried out.	No inspections carried out.	no budget allocation
		No of civic education sessions conducted.	No civic education sessions conducted.	no budget allocation
		No of equipment procured	No equipment procured	no budget allocation
		GIS system developed for the municipality	Not done	no budget allocation
		No of land parcels reclaimed	No land parcels reclaimed	no budget allocation
		.no of title deeds issued for public land parcels.	No of title deeds issued for public land parcels.	no budget allocation
		No of fire stations constructed.	1 fire station constructed.	ongoing
		no of fire engines purchased	no fire engines purchased	insufficient fund
		Recruited personnel	No recruitments done	insufficient fund
		Health and safety committee in place.	No committees	no budget allocation
		No of policies formulated	No policies formulated	no budget allocation
	Safety audits conducted	Not done	no budget allocation	
	No of plans developed.	2 plans developed.	ongoing	

9. MEDICAL SERVICES

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
34	To Organize, Monitor and Support	Referral services	8 hospitals offering referrals	Achieved
	All Supply Chain Activities to Guarantee Access to Safe and Efficacious Health Products And technologies	provided in hospitals		
		Laboratory services offered	60 Health facilities offering laboratory services	Achieved
		Provided essential health products in hospitals	8 hospitals supplied with health products	Achieved
		Facilities stocked with EMMS	Enhance service delivery at 8 L4s and L5s	Achieved
		Supported supervision to hospitals	2 supportive supervisions to hospitals	Ongoing
		Quarterly progress meetings held	2 performance review meetings	Ongoing
		Maintained medical equipment	8 hospitals with medical equipment maintained	Ongoing

10. LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

S/No	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
35	To provide a spatial framework for infrastructure and socioeconomic development of the county	Spatial plan prepared	One spatial plan prepared	Gazettement for completion for the Dafi Plan done
		Reviewed county physical planning act 2014	No county physical planning act 2014 reviewed	No budget was allocated
		Improved enforcement and compliance unit	No enforcement and compliance unit improved	No budget was allocated

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		training of staff on GIS	8 members of staff trained on GIS software, 1 GIS lab established	Achieved
		Improved land use management system	No Improved and land use management system	No budget was allocated
		Plans approved	4 approved plans (Annual development plan, strategic plan, sector plans and annual implementation report)	was fully achieved
		Reserved land or development	Not done	Not achieved because no budget was allocated
		preparation of resettlement plans	Not yet	Not achieved because no budget was allocated
		preparation of county valuation roll	40% done	ongoing
		demarcation of public land boundaries	Done	Achieved
36	To enhance housing development and infrastructure through integrated management	Constructed drainages	60%of drainages constructed	ongoing
		Upgraded market centers	On-going	ongoing
		Constructed new municipalities and town offices	Not done	To be done 2024/2025
		Opened and maintained roads	On-going	Continuous
		residential houses constructed	Planned in 2024/2025 FY	Not yet commenced
		Refurbished unit house	No units refurbished	No budget was allocated
		Trainings conducted	Trainings conducted in all the 4 sub-counties	Achieved
		inspection of buildings done	Done	achieved
		Advertisement policy prepared	Not done	Not achieved because no budget was allocated
		Signage's done	Done	Achieved

11. DEPARTMENT OF YOUTH, GENDER, SOCIAL SERVICES AND SPORTS DEVELOPMENT

S/No	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
37	To increase safety in alcohol consumption.	Sensitized community on drug abuse and alcohol abuse	One campaign and awareness done	Achieved
38	To Promote and develop a reading culture	Improved reading culture	libraries in operation	Library not constructed due to Litigation issues
39	Appreciation and promotion of cultural expression and heritage	preserved and appreciated cultural heritage	one refurbished and rehabilitated museum	Completed
		Improved performance of social /cultural activities	One festival held	KICOSCA In meru
40	To promote Social inclusion and equity in society	Empowered society, special interest groups (plwds, youth, and women)	Launch of child policy 2023 Review of the PLWDs bill 2023	Launch of child policy 2023 Review of the PLWDs bill 2023
41	To Provide adequate and standard sports facilities	Sports facilities developed and managed	6 sports facilities developed and managed	In progress
42	To promote and develop sports talent.	Remunerated sports instructors and trainers	5 instructors and trainers remunerated	Achieved
		Sports activities held	Two sports activity organized and held	KJcosca held in Meru and talanta hela

12. EDUCATION AND VOCATIONAL TRAINING

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
43	To Enhance access to quality Early Childhood	Constructed ECDE centers	5 ECDE centers constructed	Achieved

	Development and Education services	Curriculum implementation (Instructional support and play materials)	ECDE centers provided with instructional support and play materials	Materials receiving awaiting distribution.
		Quality assurance and standards ensured	ECDE centers assessed	Employment of more quality assurance officers.
44	To impart competency-based training to trainees	Youth Polytechnic operated	27 youth polytechnics operated	Achieved
		Curriculum implemented	27 youth polytechnics provided with training materials	Achieved
		Quality assured	43 VTC workshops assessed	Achieved

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024

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

Below we provide the progress on attaining the stated objectives.

I. DEPARTMENT OF FINANCE, ECONOMIC PLANNING, ICT AND ECONOMIC PLANNING

Objective	Outcome	Indicator	Performance
To Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness	Improved livelihood due to proper allocation of the resources on planned programmes and their targets	No. of capacity built staff	10
		No. of M&E systems established	0
		No. of progress reports prepared	5
		No. of County indicator handbooks prepared	0

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		No. of County statistical abstracts prepared	0
		No. of Budget Policy Documents prepared (ADP, CBROP, CFSP, DMSF, Sector Reports and PBB)	13
		Preparation of the budget implementation reports	5
To ensure quality financial resources enhancement, control and advisory	Better managed and controlled public financial management system	No. of staff capacity built	20
		% automation of revenue	80% done and continuing
		No of Assets management registers developed	1
		No. of Audit Reports prepared	5
		No of Audit trainings conducted	1
Strengthening Revenue Administration and Management	County Own source Revenue Growth	No. of Revenue Administration Acts prepared	1
		No. of Finance Acts prepared	1
		No. of Annual Revenue Reports done	1
		No. of Business Data Bases done	1
		No. of Revenue systems installed and maintained	1

2. DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

S/N	Strategic Objective as per CIDP	Targeted Output	Indicator	Performance
1	Reduce cost of agricultural inputs	farmers provided subsidized inputs	No of farmers provided with subsidized inputs	in Collaboration with the Ministry of Agriculture and Kenya Cereal Board, more than 100,000 Farmers have been provided with subsidized inputs

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2	Improve soil fertility	soil sampling and testing kits procured	No of soil sampling test kits procured	Five Soil Sampling kit has been procured, purchased and launched and distributed across the sub counties
		farmers trained on soil fertility improvement technologies	No of farmers trained on soil fertility improvement technologies	Soil testing and Soil Improvement programmes is ongoing
3	Reduce postharvest losses and pests & diseases	farmers to be trained on post harvest management and pests & diseases	No of farmers trained on post harvest management and pests & diseases	in collaboration with development partners farmers have been trained on post harvest management and pests & diseases
4	Reduce over reliance on rain fed agriculture	farmers to be trained on FLID and water harvesting management	No of farmers trained on FLID and water harvesting management	in collaboration with development partners , Nyabomite Irrigation Scheme has been Constructed and farmers are doing irrigation of their farms
5	Enhanced extension Service delivery	Employment of more extension officers	No of extension officers employed	35 more extension officers were recruited across the department
6	Organize marketing of agricultural produce to support aggregation & bulking	support and Federate new FPOS across the value chains	No of FPOS across the value chains federated and supported	in Collaboration with NARIGP and NAVCDP, the department have been able to support different FPO by providing them with inclusion grants EDP Grants and matching grants, capacity building them and linking them to off takers
7	Strengthen and support farmers cooperatives	formation of farmers cooperatives	No of farmers cooperatives formed	There is formation with a farmers cooperatives in every ward where they are supported with grants for their initial operations and matching grants for subsidized loan interests
8	To support of extension officers with Motorbikes thus more animals to be vaccinated.	Increased vaccination coverage	No of vaccination coverage achieved	More Mortobikes have been purchased and County vaccination campaigns have been conducted
9	To increase uptake of AI services	-increased uptake of AI services	No of Insemination done	sufficient purchase of AI though there isnt enough storage facilities thus increased spoilage
10	To Increased fodder and pasture acreage	-Increased fodder and pasture acreage	No of fodder and pasture acreage achieved	In collaboration , farmers have been trained on fodder practices

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11	To Promote modern slaughter houses	slaughter house constructed	No of slaughter houses constructed	No Slaughter house has been constructed
12	Strengthen meat inspection services,	Meat inseminators trained	No of Meat inseminators trained	Meat inseminators have been not trained
13	Development of a Fish hatchery	County fish Hatchery constructed	No of County fish Hatchery constructed	Not been constructed
14	Establishing demonstration sites on modern technologies	demo farms developed	No of demo farms developed	IN collaboration, demo farms have been constructed across the county

3. DEPARTMENT OF WATER, ENVIRONMENT, MINING AND NATURAL RESOURCES, ENERGY AND CLIMATE CHANGE

S/N	Objective	Outcome	Indicator	Performance
9	To increase forest cover	sensitization on transition implementation plan (tips) at various levels.	number of sensitization meetings	6 meetings held
10	Increased accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 60 % by year 2027 and to <0.5km	Water supply	Construction of 21 no water supply schemes	11 water supply schemes constructed.
			drilling and development of 110 no. Boreholes	20 boreholes drilled and developed
			Distillation of 10 no. Dams	1 dam still under desilting
			Construction of 4 no water pans	2 water pans constructed
			Construction of 2 waste water treatment plant and sewerage systems	0 no. of waste water treatment plant
			Formation of 120 WUAs	40 WUAs formed.
			Training of 120 WUAs	20 WUAs trained
11	Increased area (ha) under irrigation, drainage and water storage	Enhanced utilization of land through irrigation, drainage and water	No of policies developed.	
			No. Of monitoring and evaluation reports	

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		storage,	Annual budget prepared,	1 Annual budget prepared
			No. Of weeks taken to procure supplies and services.	
			Procurement work-plan report	2 procurement work plan reports prepared
			Market survey reports.	
			No. Of irrigation schemes implemented	
	Irrigation and drainage development		No. Of micro- irrigation projects rehabilitated (greenhouses 250no.)	
			Acres of micro- irrigation area rehabilitated,	
			No. Of group beneficiaries for micro irrigation drip kits	
			No. Of irrigation farmers adopting modern irrigation technologies	
			No. Of modern irrigation technologies adopted	
		Irrigation water management and capacity building	no. Of projects rehabilitated,	
		Wetlands rehabilitation conservation and management	No. Of modern technologies adopted	
		Water harvesting and storage	No of irrigation farmers capacity built.	
		Scheme organization and management	No. Of staff trained on m & e methodology	
		Monitoring, evaluation and communication	No. Of m & e operational and performance indicators developed	
	Promote green growth and circular economy activities	percentage of population adopted green and circular economy	%of training green growth and circular economy concepts	
		Green financing	No of entrepreneurs accessed green financing	

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		Climate smart agriculture	No. Of farmers trained on climate smart agriculture	
		Circular economy on solid waste management	Tons of waste collected	
	Provide real-time and early warning climate information for advisory support for key economic sectors	Establishment of the weather/ climate change service centre(s) and weather stations	No. Of forecaster work station established	
	To ensure a clean and safe environment for all	clean and safe environment	number of noise meters procured	
		noise pollution and control	number of officers trained on noise pollution and control	
		Pollution and waste management services	Number of skip loaders constructed	0
			Number of skips procured	0
			Number of	
			landfills purchased	
		Environmental management	Number of environmental and social impact assessment (ESIA) reports done	
			Number of environmental audits (EA) done	
		Occupational safety and health administration	Number of residents sensitized on occupational safety and health administration	
	Full access to affordable, adequate and reliable energy for social-economic transformation.	electricity coverage increased from 49.5% to 70%	No. Of solar powered lamps installed	Repair and maintenance of solar street lights ongoing
		Street lighting	No. Of electric lights installed	48 street lights installed
		Rural electrification	%age access rate	
		Establishment of other sources of energy	no. Of power generation stations	

4. DEPARTMENT OF TRADE, INDUSTRY AND COOPERATIVE DEVELOPMENT

Objective	Outcome	Indicator	Performance
To enhance efficient and effective service delivery	Customer satisfaction in service delivery	No of monthly payroll processed	12
		No of monthly utility bills	12
		No. Of annual plans Prepared	1
Entrenchment of good governance and best business management practices in cooperative societies and SMEs.	Good Governance on Trade, cooperative	No. Of toilets constructed	2 toilet constructed
		No of markets fenced	No market fenced
		Construction of an industrial park	Construction on going
		Purchase of a coffee miller machine	No coffee miller purchased
		Construction of modern kiosks	No kiosk constructed
		Market sheds and mama mboga sheds	No mama Mboga shed constructed
		Establishment and strengthening of market committees	5 committee strengthened
		Capacity building of Cooperative Society Leaders.	6 cooperative leaders trained
		Cooperative supervision	5 cooperatives supervised
		Cooperative inspections	3 inspections carried out
To attract local and foreign industrial investment	Farmers enhanced about value addition	Renovation and refurbishment	On going at the industrial park
		Procuring tools	None procured
Create and ensure a level playing field that facilitates fair competition intrade transaction involving quantity measurement.	Sensitization on consumers rights	No. of consumers trained	None carried out
		No. of weights calibrated standards	2 carried out
		Number of equipments verified	1800 equipments verified
		No. of impromptu inspections	50 inspections carried out
		No of investigations and procesutions	5 carried out
		No of weights and measures workshop established	None established

5. DEPARTMENT OF TRANSPORT, ROADS, PUBLIC WORKS AND DISASTER MANAGEMENT

Objective	Outcome	Indicator	Performance
Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.	Enhanced road network ensures comprehensive coverage and improved connectivity	Km of roads constructed to bitumen standard	No Budget allocated
		Km of roads constructed to gravel standard	Opened 12 KM's of Roads FY 2023/24
		No. of Bridges Constructed	No Budget allocated
		No. of Box Culverts Constructed	2 Box culverts were constructed
		No. of foot bridges constructed	No Budget allocated
		No of surveying equipment	Budgeted for FY 2024/25
		Km of roads rehabilitated & maintained	Rehabilitated and maintained 200 kilometers across all wards in FY 2023/24
Ensure timely maintenance of vehicles and machinery to minimize down time.	Timely maintenance reduces downtime of vehicles and machinery	No of Motor vehicle and machinery Serviced	Budgeted for FY 2024/25
		No of petrol station constructed	No Budget allocated
		No of fire engine purchased	No Budget allocated
Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts	Strengthened systems improve disaster preparedness and recovery	No of PPE Kits purchased	Budgeted for FY 2024/25
		No of public facilities inspected.	Total of 45 fire safety compliance inspections were carried out in institutions
		No of fire station constructed	No Budget allocated
		No of disaster Response Vehicles purchased	Budgeted for FY 2024/25
		No of Disaster Mgt training conducted	Five institutions received fire training session
		Amount of Disaster Mgt fund set aside	2 Mn set aside in FY 2023/24 & 2022/23
		Set up of a toll number for fire emergency reporting	Budgeted for FY 2024/25
Enhance public works by improving infrastructure and efficiently allocating	Enhanced infrastructure meets community needs effectively	No of Tender documents prepared	50 Tender documents prepared
		No of project management report completed.	50 project management reports completed

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resources to meet community needs.		No of building plans approved.	30 building plans done
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6. PUBLIC SERVICE MANAGEMENT

Objective	Outcome	Indicator	Performance
To enhance efficient and effective service delivery	Customer satisfaction in service delivery	Monthly payroll processed	461 staff were paid.
		Office space and well equipped with office infrastructure	No office space provided
		No of annual work plan and procurement plans prepared	annual work plan and procurement plan were prepared
		No service charter reviewed and developed	No service charter reviewed and developed
		No of Annual reports prepared	Annual reports were prepared
		No of policies developed and review	No policy prepared
Continuously enhance human resource competencies and skills and achieve 100% compliance to legal statutory and policy requirements	improved human resource capacity in terms of skills and competencies and enhanced compliance	No of No of departmental structures and designs reviewed	No departmental structure and designs reviewed
		No of staff establishment developed	No staff establishment developed
		No of policies adopted and customized	No policies adopted and customized
		No of record management system Developed	No record management systems developed
		No of performance management system developed	Prepared PCs and signed
		No of Established welfare association	No welfare established
		No Wellness and counselling unit	No wellness and counselling unit was established
		No of staff audits undertaken	staff audit was done
		No of officers appraised	Staff were appraised
		No of statutory and control forms	

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		No of officers making wealth declaration	staff made wealth declaration
		No of HRM budget prepared	
		No of Training and development system developed	No development system was developed
		No of TNA report prepared	TNA reports were prepared
		No of staff trained	219 staff trained
		No of officers inducted	officers were inducted
Strengthen Institutional framework for administration of decentralized units	Well administered and coordinated decentralized units	The level of decentralization of county government functions/units Access to information to both internal and external publics of county government functions/programs	support to administrative field coordination at sub county and ward level
		No of Established CEPP	
		Enhanced enforcement and compliance	enforcement and compliance was done
To strengthen Humanitarian Response and Improve Resilience of Vulnerable Groups and Communities	Accelerate social economic development	No. of programs implemented	programs were implemented
		No. of infrastructure systems in place	No infrcture systems are in place
		Number of functional coordination structures established at the county, sub county and ward levels	No functional coordination
		No. of forums organized	forums were organised
		Existence of development partners database Existence of the county investment and development corporation and forums	No county investment and development corporation and forums
To create awareness to the public on government projects, programmes and service delivery	communicating results	increased a warness on county projects Increased inquiries about what the government plans	Awareness was done
		Enhanced image and perception. Quality articles and content	on going
		Maintenance of county data banks	ongoing

7. PRIMARY HEALTH

Objective	Outcome	Indicator	Performance
To Reduce	Efficient and effective	Number of program	
Incidence of Preventable Diseases and Mortality In The County	customer satisfaction in public service delivery to the citizen of the county and health policy formulation	supervisions done	4 supervisions done
		Number of nutrition supplements procured	9 nutrition supplements procured
		Number of hospitals procured with patient food	8 hospitals procured with patient food
		Number of specimens transported to national Lab	4 specimens transported to national Lab
		Weekly reports uploaded	52 reports uploaded
		Number, of quarterly surveillance meetings performed.	1 meeting performed
		Number of TB interventions scaled up	5 TB intervention scaled up
		No of quarterly DQA	4 quarterly DQA
		Number of HIV interventions scaled up	5 HIV interventions scaled up
		Number of LLITNs redistributed	2787(This is for routine) For mass net we distributed 416,385 (92.6%)
		Number of community awareness talks	280 community awareness talks
		Number of SCHMTs done	5 SCHMTs done
		Number of malaria data quality audits done.	4 malaria data quality audits done.

Objective	Outcome	Indicator	Performance
		Number of HCWs sensitized on MIP/IPTp	850 HCWs sensitized on MIP/IPTp
		Number of eateries and food processing entities inspected	7725 eateries and food processing entities inspected
		Number of household fumigations done	35 household fumigations done
		Number of health promotion talks done	10 health promotion talks done
		Number of behaviours change sessions conducted	20 behaviour change sessions conducted
		Number of communication sessions for adolescents	20 communication sessions for adolescents
To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services Department	Improved Health Service access and efficiency	Number of AWP's done	1 AWP's done
		Number of budget documents and plans done	5 budget documents and plans done
		Number of M&E reports done quarterly	4 M&E reports done quarterly
		Number of supportive supervisions done	4 supportive supervisions done

8. NYAMIRA MUNICIPALITY

Objective	Outcome	Indicator	Performance
To establish and designate landfills, dumpsites and disposal sites	To strengthen delivery and quality of services	Payrolls run	enough budget and fully paid
		No of monthly Utilities paid	target met
		No of office purchases maintained	target not met
		No of office supplies purchased	target achieved
		No of officers trained	target not met

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		No of board of board members inducted	target not met
To improve infrastructure and mitigate disasters.	habitable and safe environment	No. of towns/centers covered within the municipality	Preparation of Bill of Quantity's (BQs)
		No of drainage works done	Preparation of Bill of Quantity's (BQs)
		No of streetlights installed	Preparation of Bill of Quantity's (BQs)
		No of plans prepared	ongoing
		Number of dumpsites acquired	Preparation of Bill of Quantity's (BQs)

9. DEPARTMENT OF MEDICAL SERVICES

Objective	Outcome	Indicator	Performance
To Organize, Monitor and Support All Supply Chain Activities to Guarantee Access to Safe and Efficacious Health Products And technologies	Improved commodity security in health facilities	Number of hospitals offering referrals	8
		Number of Health facilities offering laboratory services	60
		Number of hospitals supplied with health products	8
		Enhance service delivery at L4s and L5s	8
		Number of supportive supervisions to hospitals	2
		Number of performance review meetings	2
		Number of hospitals with medical equipment maintained	8

10. LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

S/N	Objective	Outcome	Indicator	Performance
1	To provide a spatial	Improved	No of spatial plans done	90%

	framework for infrastructure and socioeconomic development of the county	developments within the County	No of county headquarters constructed	it's a multi-year project at 60%
			No of survey reports done	4 surveys were done
2	Enhance Housing Development and Infrastructure Through integrated management	Integrated development of housing and infrastructure	No of valuation rolls prepared	it's an ongoing project 40%
			Number of policies enacted	there was insufficient funds
			Number of residential houses constructed	not yet achieved
			No of ppl compensated	there was insufficient funds

11. DEPARTMENT OF YOUTH, GENDER, SOCIAL SERVICES AND SPORTS DEVELOPMENT

Objective	Outcome	Indicator	Performance
To increase safety in alcohol consumption.	Preserved and appreciated Cultural Heritage, and Empowered community	No of campaigns and awareness done	One campaign and awareness done
To Promote and develop a reading culture	Preserved and appreciated Cultural Heritage, and Empowered community	No of libraries in operation	One library in operation though county Library not constructed due to Litigation issues
Appreciation and promotion of cultural expression and heritage	Preserved and appreciated Cultural Heritage, and Empowered community	Of of museum refurbished and rehabilitated	One museum refurbished and rehabilitated
	Preserved and appreciated Cultural Heritage, and Empowered community	No of festival held	One (KICOSCA In mera)
To promote Social inclusion and equity in society	Preserved and appreciated Cultural Heritage, and Empowered community	No of special interest groups, (PWDs, children, Youth and women empowered)	Launch of child policy 2023 Review of the PLWDs bill 2023

Objective	Outcome	Indicator	Performance
To Provide adequate and standard sports facilities	Improved performance, promotion and development of all sports	No. of sports facilities developed and managed	In progress (6 sports facilities)
	Disciplines in the county		
To promote and develop sports talent.	Improved performance, promotion and development of all sports Disciplines in the county	No. of instructors and trainers remunerated	Achieved (5 instructors and trainers remunerated)
	Improved performance, promotion and development of all sports Disciplines in the county	No. of sports activities organized held	Two sports activities held (Kicosca held in Meru and talanta hela)

12. EDUCATION AND VOCATIONAL TRAINING

Objective	Outcome	Indicator	Performance
To Enhance access to quality Early Childhood Development and Education services	Improved access, equity, retention, completion, transition and holistic development of the child	No of ECDE centers constructed	5
		No of ECDE centers provided with instructional support and play materials	0
		No of ECDE centers assessed	0
To impart competency-based training to trainees	To ensure quality training	No of youth polytechnic operated	27
		No of youth polytechnic provided with training materials	27
		No of VTC workshops assessed	43

6. Corporate social responsibility statement/sustainability
Reporting

- Sustainability strategy and profile

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

- Environmental performance

The County Government of Nyamira has a draft Solid Waste Management Policy as well as Environmental Management Policy. The former outline a frame work on how solid waste is managed right from the source, collection, transportation and disposal. The later outlines how the environment should be managed and the rights citizens have to a clean and safe surroundings. It as well gives highlights the obligations citizens have towards taking care of the same environment.

The County Government also has a Transition Implementation Plan (TIPs) that stipulates how forest activities are managed between the County Government and Kenya Forestry Services.

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

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

- **Employee welfare**

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

- **Market place practices-**

- a) **Responsible competition practice.**

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

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

- b) **Responsible Supply chain and supplier relations-**

The County Government of Nyamira after contract execution by the contactor and suppliers, provide full payment and with all factors held constant the process is done with a maximum of 5 days and we endeavour to keep our pending Bills within manageable levels and we pride ourselves in achieving this year in year out. The Management as at fourth quarter has paid 30% of the pending bills of FY 2022/2023.

- c) **Responsible marketing and advertisement-**

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

d) Responsibility ethical practices

The County Government has a functional Ethical and Integrity Committee to check and guide out on our practises. Additionally all our new recruits are required to comply with requirements as spelt out in Chapter Six of the Constitution.

e) Stewardship of goods

All goods procured, donated, received and or are being held under trust for the public by the County Government of Nyamira go through stringent inspection before being taken into custody and are held securely and safely to meet the objectives that they are intended for. The S13 is filled for every delivery received.

f. Community Engagements

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

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

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8. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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


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

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 26th September, 2024.

Signature.....

Dr. Geoffrey Morara Nyakoe
County Executive Committee Member
Finance, ICT and Economic Planning

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nyamira set out on pages 1 to 108, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Nyamira as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Compensation of Employees - Variance Between Bank Remittance Records and Payroll

The statements of receipts and payments reflects compensation of employees amounting to Kshs.3,038,348,148 as disclosed in Note 3 to the financial statements. However, review of records revealed unexplained variances between actual amount remitted to the staff bank accounts and net pay amounts reflected in the IPPD Payroll as shown below:

Month	Bank Remittances Net Pay (Kshs)	IPPD Payroll Net Pay (Kshs)	Variance (Kshs)
September, 2023	83,725,988	83,015,265	710,723
May, 2023	82,413,418	80,537,720	1,875,698
November, 2023	70,751,050	80,373,127	(9,622,077)
December, 2023	79,319,587	89,987,016	(10,667,429)
March, 2024	76,313,131	85,601,117	(9,287,986)
Total	392,523,174	419,514,245	(26,991,071)

In the circumstances, the accuracy and completeness of remittances to employees of Kshs.419,514,245 could not be confirmed.

2. Unsupported Expenditure on Research Studies, Project Preparation Design

The statement of receipts and payments and as disclosed in Note 8 to the financial statements, reflects acquisition of assets amounting to Kshs.471,057,068 which includes an amount of Kshs.30,887,200 in respect of research, studies, project preparation, design and supervision. This component further includes an amount of Kshs.13,487,200 relating to imprest issued to different officers to undertake feasibility studies. However, review of the supporting records revealed that the imprest was irregularly issued to various officers on behalf of other members of staff. No explanation was given for failure to issue imprests to individual staff members who should account for it after completion of stated duties and

tasks. In addition, there were no acknowledgments from the recipients showing their names, personal numbers and signatures.

In the circumstances, the regularity of the expenditure amounting to Kshs.13,487,200 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents totalling Kshs.564,648,152 which relates to funds held in thirty (30) bank accounts operated by the County Executive as disclosed in Note 9A to the financial statements. However, an amount of Kshs. 124,722,994 held in eleven (11) bank accounts which were not supported with bank reconciliation statements, cashbooks, bank balance certificates and board of survey reports.

In the circumstances, the completeness and accuracy of the Kshs.124,722,994 included in cash and cash equivalents balance could not be confirmed.

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

Emphasis of Matter

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounting to Kshs.7,282,175,903 and Kshs.5,884,949,781, respectively resulting to underfunding of Kshs.1,397,226,122 or nineteen percent (19%) of the budget. Similarly, payments totalling to Kshs.5,745,164,842 were made against an approved budget of Kshs.7,282,175,903 resulting to under expenditure of Kshs.1,537,011,061 or twenty percent (20%) of the budget.

The underfunding and under expenditure had an adverse effect on the implementation of the planned activities during the year.

2.0 Unremitted Retirement Contributions by County Executive of Nyamira

Review of Annex 2 to the financial statements reflects pending accounts payable totalling Kshs.776,379,157 as at 30 June, 2024. However, the balance excluded an amount of Kshs.310,956,550 in respect of un-remitted pension contribution owed to LAPFUND being pension contributions arising from the four defunct of Town Council of Keroka, County Council of Nyamira, Town Council of Nyamira and Town Council of Nyansiongo as tabulated in the table below:

Defunct Local Authorities	Principal Amount (Kshs)	Interest (Kshs)	Amount (Kshs)
Town Council of Keroka	20,997,297	38,848,752	59,846,049
County council on Nyamira	20,045,275	32,021,314	52,066,589
Town Council of Nyamira	64,433,140	117,478,272	181,911,413
Town Council of Nyansiongo	6,111,298	11,021,198	17,132,497
Total	111,587,011	199,369,538	310,956,550

Though Management has explained that the matter was adjudicated in court, a copy of the judgement was not provided for audit review.

3.0 Pending Bills

Annex 2 to the financial statement reflects pending accounts payable totalling Kshs.776,779,157. The amount includes a balance of Kshs.191,936,374 in respect of recurrent and development expenditure for the previous financial years. Failure to clear pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget. The County Executive therefore runs the risk of incurring significant and unquantified interest costs and penalties associated with delays in settling the invoiced bills. Further, failure to settle pending accounts payables is contrary to Regulation 43 (2) of Public Finance Management (County Governments) Regulations, 2015, that requires County government entities shall execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, the prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided satisfactory reasons for the delay in resolving the issues.

Other Information

Management is responsible for the other information set out on page iii to lxi which comprise of Key Entity Information and Management, Governance Statement, forward by the CECM Finance and Economic Planning, Statement of Performance Against County

Predetermined Objectives, Corporate Social responsibility Statement, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Law on Minimum Development Expenditure

The statement of comparison of budget and actual amounts-development-reflects actual total expenditure of Kshs.1,423,755,264 which is 25% of the total expenditure amount of Kshs.5,745,164,842 reflected in the statement of receipts and payments.

The County Executive's Development expenditure was less than the minimum limit of 30% set by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which states that pursuant to section 107(5) of the act, the county government actual expenditure on development shall be at least thirty percent in conformity with the requirement under section 107(2) of the act.

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

2. Composition of Employees

2.1. Non-Compliance with Fiscal Responsibility Principles

The compensation of employees expenditure amounting to Kshs.3,038,348,148 constitute 53% of total revenue of Kshs.5,690,166,473 collected during the year under review. This was contrary to Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee members with the approval of the County Assembly to set a limit

on the County Government's expenditure on wages and benefits for its public office not to exceed thirty five percent (35%) of the County Government total revenue.

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

2.2. Non-Compliance with Law on Staff Ethnic Composition

The County has a total staff of three thousand nine hundred and forty-one (3941) officers. However, the staff number comprised of three thousand seven hundred and thirty-four (3734) members of staff from the dominant ethnic group, approximately over ninety four percent (94%) of the total staff composition. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county. It is not clear what action Management is taking to remedy the anomaly.

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

2.3 Non-Compliance with the Third Rule on Basic Salary Role

Review of the payroll for the month of June, 2024 revealed that forty-eight (48) officers were earning a net salary of less than one third of their respective basic pay. This was contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that the total amount of all deductions which may be made by an employer from the wages of his or her employee at any one time shall not exceed two-thirds of such wages or such additional or other amounts as may be prescribed.

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

2.4 Delay in Confirmation of Staff in Employment

Review of the payroll for the month of June, 2024 revealed that one thousand seven hundred and seventy-nine (1,779) or forty-five (45%) of the employees, have been on probation for a period exceeding six (6) months without confirmation. This is contrary to Section B.13(1) of the County Human Resource Manual, 2013 which states that, "an officer shall be put on probation for a period of 6 months as provided for in the Employment Act, 2007. No explanation has been provided for this anomaly.

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

3. Irregular Transfers to the County Assembly

The statement of receipts and payments and as disclosed in Notes reflects transfers to other Government entities amounting to Kshs.943,016,579 which includes an amount of Kshs.838,858,168 transferred to the County Assembly of Nyamira, which is equivalent to

14.7% of the County Government's total revenue of Kshs.5,690,166,473. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditure of a County Assembly shall not exceed seven per cent (7%) of the total revenue of the county government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

4. Lack of Training Needs Assessment

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amounting to Kshs.573,189,460 which includes training expenses totalling Kshs.39,689,755. However, review of the expenditure schedules revealed that an expenditure of Kshs.2,257,800 was incurred on provision of catering and full board services in a local hotel. This was during training of County Officers from Public Service Management and Finance and Planning Departments. However, the expenditure was not supported by training needs assessments. This was contrary to Section H.3 (1) of the Public Service Commission Human Resource manual of May, 2016 which states that training in the Public Service shall be based on Training Needs Assessment. In addition, Section H.3 (3) states that selection of trainees for all training programmes will be based on identified needs and will emphasize on training for performance improvement that address individual, organizational and national goals.

In the circumstances, the accuracy and completeness of the expenditure amount of Kshs.2,257,800 included in training expenses could not be confirmed.

5. Delayed Completion of Projects

5.1 Delayed Completion of Nyamira County Headquarters

As previously reported, the County Government entered into a contract on 11 July, 2018 with a local contractor for the construction of Nyamira County Headquarters at a contract sum of Kshs.382,970,401. The contract commenced on 31 December, 2018 for a contract period of three (3) years with an estimated completion date of 31 December, 2021. The contract period was later extended by six (6) months to 30 June, 2022. However, on 25 January, 2024, the contractor requested for a further contract extension by twenty-four (24) months and the approval was given by the Contract Implementation Committee on 6 February, 2024 and hence a new project completion date was set for 31 December, 2025.

As at 30 June, 2024, a total of Kshs.233,282,357 or 61% of the contract sum against 61% of the work done. The delays in the works and the reasons thereof point to poor feasibility studies of the Project carried out by the County Government which should have identified these issues at the planning stage of the Project.

In the circumstances, the residents of the County of Nyamira may not obtain value for money spent on the Projects.

5.2 Termination of Contract for Construction and Completion of Nyamira County Referral Hospital Complex

A contract for the construction and completion of Nyamira County Referral Hospital Covid-19 Complex was awarded on 25 September, 2020, to a local firm at a contract sum of Kshs.95,860,834. The contract was to be executed for a period of one (1) year with an initial completion date of September, 2021. Review of the financial records including the payment vouchers and procurement records revealed that the Project Implementation Committee approved the extension of the contract period to 26 August, 2022.

However, the contractor abandoned the site and sued the County Government for failing to settle an invoice of Kshs.6,001,142. Available records indicates that the case was settled out of court and the contract was terminated by mutual consent between the contractor and the County Government. The contractor was paid a final payment of Kshs.3,525,019 resulting to cumulative payments of Kshs.38,867,928 or 41% of the contract sum. Physical verification undertaken in the month of September, 2024 revealed that there were no activities at the site. Management has not provided evidence of efforts towards resumption of the works.

In the circumstance, the residents of the County of Nyamira may not obtain value for money spent on the Projects.

5.3 Delayed Completion of Twin Houses at Motagara Health Centre

The County Executive on 21 March, 2019 awarded the contract for the construction and completion of a twin staff house at Motagara Health Facility to a local firm at a contract sum of Kshs.3,990,155 for a period of 180 days with an initial completion date of September, 2019. Review of records indicated that the Project Implementation Committee approved the extension of the contract period to 31 January, 2023. However, the contractor abandoned site without any reasons and the works stalled resulting in the County Government terminating the Project on 27 April, 2023. At the time of termination, the contractor had been paid an amount of Kshs.2,180,815 which is equivalent to 55% of the contract sum.

However, though a performance security bond was not listed as a requirement in the tender documents, management has not explained any measures taken to ensure County gets compensation from the supplier for breaching the terms of the contract.

In the circumstances, the residents of the County of Nyamira may not obtain value for money spent on the Project.

5.4 Delayed Completion of Twin Houses at Nyakeore Health Centre

The County Executive on 12 August, 2020 awarded a contract for Construction and completion of a twin staff house at Nyakeore Health Facility to a local firm at a contract sum of Kshs.3,441,671 for a period of ten (10) months with an initial completion date of June, 2021. Review of records indicated that the Project Implementation Committee approved the extension of the contract period to 8 January, 2022. At the time of audit in September, 2024, the Contractor had been paid an amount of Kshs.1,894,995 which is

equivalent to 55% of the contract sum. Physical verification of the Project on 17 September, 2024 revealed that the contractor was not on site and works remained incomplete and the Project remained abandoned. However, though a performance security bond was not listed as a requirement in the tender documents, Management has not explained any measures taken to ensure the County gets compensation from the supplier for breaching the terms of the contract.

In the circumstances, the residents of the County of Nyamira may not obtain value for money spent on the Project.

5.5 Delayed Completion of Twin Houses at Kahawa Health Centre

The County Executive awarded a contract on 12 August, 2020 for construction and completion of a twin staff house at Nyakeore Health Facility to a local firm at a contract sum of Kshs.3,600,986 for a period of ten (10) months with an initial completion date of 12 June, 2021. At the time of audit in September, 2024, the contractor had been paid a sum of Kshs.1,885,781 which is equivalent to 55% of the contract sum. Physical verification of the Project on 17 September, 2024 revealed that the contractor was not on site and works remained incomplete and the Project therefore remained abandoned. However, though a performance security bond was not listed as a requirement in the tender documents, Management has not explained any measures taken to ensure the county gets compensation from the supplier for breaching the terms of the contract.

In the circumstances, the County may not obtain value for money spent on the Project and the expected benefits from the Projects to the residents of Nyamira County may not be realized.

5.6 Delayed Completion of Twin Houses at Emenyenche Health Centre

The County Executive on 21 May, 2019, awarded a contract for Construction and completion of a twin staff house at Emenyenche Health Facility to a local firm at a contract sum of Kshs.3,687,645 for a period of one hundred and eighty (180) days with an initial completion date of 21 November, 2019. At the time of audit in September, 2024, the Contractor had been paid an amount of Kshs.1,967,035 which is equivalent to 53% of the contract sum. Physical verification of the Project on 17 September, 2024 revealed that that the contractor was not on site and works remained incomplete and the project therefore remained abandoned. However, though a performance security bond was not listed as a requirement in the tender documents, Management has not explained any measures taken to ensure the County Executive gets compensation from the supplier for breaching the terms of the contract.

In the circumstances, the County may not obtain value for money and the expected benefits from the Project to the residents of Nyamira County may not be realized.

5.7 Delayed Completion of Outpatient Department and Inpatient Wards at Ekorenyo Sub-county Hospital

The County Executive awarded contract for the construction and completion of outpatient department and inpatient wards block at Ekorenyo Sub-county Hospital at a contract sum of Kshs.34,589,321, which was signed on the 12 August, 2020. Review of the contract file indicated that the contractor was granted a contract extension period of fifty-two (52) weeks from the 28 October, 2022 to 28 October, 2023, and further extension of twenty-four weeks from 28 October, 2023 to 30 April, 2024.

However, audit verification of the Project carried out on 10 September, 2024, revealed that the contractor was not on site and no work was ongoing. The report of the implementation committee, indicated that the contractor had been paid an amount of Kshs.12,480,341 or 36% of the contract sum. The contract period has since expired and works not completed. Management failed to provide explanation for the delay in completion of the Project.

In the circumstances, the County may not obtain value for money and the expected benefits from the projects to the residents of Nyamira County may not be realized.

5.8 Delayed Completion of Construction of Eye Hospital at Nyamwetuoko

The contract was awarded to a local contractor on 12 August, 2020, at a contract sum of Kshs.35,104,864 for contract period of 20 months with completion date of April, 2022. Review of the financial records including the payment vouchers and procurement records revealed that the contractor had been paid cumulative sums of Kshs.15,127,212 translating to 43.09% of the contract sum.

Review of records indicated that the contractor on 7 March, 2022 requested for an extension of the contract period citing a delay of 8 months before the official handing over of the site due to Covid-19 pandemic. The approval for extension from the Project Implementation Committee through the Project Manager was granted on 20 June, 2023 and the contract period was extended for a period of twenty-four weeks from 30 June, 2023 to 30 December, 2023. However, audit verification on 19 September, 2024 revealed that the works had stalled and the contractor was not on site. Management failed to provide explanation for the delay in completion of the Project.

In the circumstances, the County may not obtain value for money and the expected benefits from the projects to the residents of Nyamira County may not be realized.

5.9 Termination of Contract for Construction of Inpatient Block at Manga Sub-county

A contract was awarded to a local contractor on 28 June, 2018, at a contract sum of Kshs.34,237,845 for contract period of thirty-six (36) weeks with an initial completion date of March, 2019 which was later revised to 25 September, 2023. Review of the financial records including the payment vouchers and procurement records revealed that the

contractor had been paid cumulative sums of Kshs.11,510,480 translating to 33.62% of the contract sum.

However, despite several warnings and default notices, the contractor abandoned the site and the works stalled. The contract was subsequently terminated on 4 March, 2024 on grounds of breach of contract. However, Management has not provided any measures taken to ensure the works are completed.

In the circumstances, the County may not obtain value for money and the expected benefits from the Project to the residents of Nyamira County may not be realized.

5.10 Delay Implementation of the Development of Nyamira County Spatial Plan

Review of records reveal that a Contract for the provision of consultancy services for preparation and development of Nyamira County Spatial Plan (2020-2030) was awarded to a local Company at contract sum of Kshs.74,999,973 for a contract period of eighteen (18) months from 15 July, 2020 to 15 January, 2022. The contract period was later extended to 15 December, 2023.

The contractor was to be paid in four (4) phases. A scrutiny of payment records revealed that the contractor had been paid cumulative sums of Kshs.58,699,974 translating to 78% of the contract sum and had completed 90% of the work and submitted the draft plan.

The draft plan was gazetted vide gazette notice number 14672 dated 18 October, 2023 and members of the public were invited through newspaper notice to give views on the draft plan. However, despite completion of the draft plan and expiry of the public participation window, Management has not forwarded the draft plan to the County Assembly for their input and approval.

In the circumstances, the County may not obtain value for money and the expected benefits from the Projects to the residents of Nyamira County may not be realized.

5.11 Delayed Finalization of Nyamira County Valuation Roll

Review of procurement records reveal that a Contract for Consultancy services on the preparation of Nyamira County Valuation roll was awarded to a local firm at contract amount of Kshs.58,000,000 for a period of 12 months commencing 21 July, 2023. The contract was to be paid in four (4) phases.

Verification of the Project revealed that, the contractor issued an inception report on 30 August, 2023 and has been paid a total of Kshs.17,400,000 which is equivalent to thirty percent (30%) of the contract amount. However, at the time of audit in September, 2024, the valuation rolls had not been finalised despite the contract period having expired. Review of the budget indicated that the available budget was Kshs.11,600,000 which was not sufficient to complete the Project within the contract period hence resulting to delays in completion.

In the circumstances, the County may not obtain value for money and the expected benefits from the Project to the residents of Nyamira County may not be realized.

5.12 Tinga Ekoro Water Supply Project

The County awarded a contract for construction and completion of Tinga Ekoro Water supply Project to a local firm at a contract sum of Kshs.6,814,051 as per the contract document signed on 12 April, 2017. The Project scope of works included construction of 50 cubic meter sump, construction of a rising main from cubic meter sump, installation, testing and commissioning of a water distribution pipeline, installation of a solar powered submersible pump, construction of a pump house and water kiosk. Review of records indicated that the Project Inspection and Acceptance Committee confirmed the completion of the works in their Project inspection meeting held on 20 June, 2019 and approved the final payment of Kshs. 2,389,001 owed to the contractor.

However, physical inspection carried out on 19 September, 2024, more than five (5) years after completion of the works, revealed that the water Project was still not in use. Though Management explained that lack of power connection caused the delay in use of the water supply infrastructure, there was no evidence of any efforts being made to correct the situation. Further, no explanation was given for failure to install the solar powered water pump as indicated in the bills of quantities. In addition, the site had invasive and overgrown vegetation which may compromise the integrity of the already completed works.

In the circumstances, the County may not obtain value for money and the expected benefits from the Projects to the residents of Nyamira County may not be realized.

6. Grounded Motor Vehicles and Machinery

Review of documents provided including motor vehicle records provided for audit revealed that the County owns seventy-four (74) grounded motor vehicles of undetermined value. However, the County has not prepared an Annual Disposal Plan of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting Officer of a procuring entity shall ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescent store, assets and equipment.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standard require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Hold Minimum Number of Audit Committee Meetings

The Audit Committee met only twice as per the minutes provided for audit. This was contrary to Regulation 172 (1) of Public Finance Management (County Government) Regulations, 2015 which requires that the Audit Committee meet at least once every three months (quarterly).

In the circumstances, the county executive did not benefit from the assurance and advisory, and oversight services from the Audit Committee.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

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

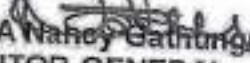
Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024