

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY ASSEMBLY OF NYERI**

**FOR THE YEAR
ENDED 30 JUNE 2016**



COUNTY ASSEMBLY OF NYERI

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

AMENDED

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



COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- Legislative and Committee Services
- Staff Management and Development
- Financial Resources Management

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Clerk to the Assembly	Jenard N. Mwiggeh
2.	Deputy Director Accounting Services	Geoffrey W.Mungai
3.	Finance Officer	Joseph Kimiti

(d) Fiduciary Oversight Arrangements

- The Assembly has in place an Internal Audit Department
- The Assembly has in place an Audit Committee

(e) Entity Headquarters

P.O. Box 162
Nyeri
Off Nyeri-Karatina –Nairobi Highway
Ruringu

(f) Entity Contacts

Telephone: (254)
E-mail: nyeriassembly@gmail.com & info@nyeriassembly.go.ke
Website: www.nyeriassembly.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance

This is the first time the County Assembly is preparing its full year financial statements. This notwithstanding; the Assembly staff has managed to prepare the Financial Statements as per the statutory requirements. In regards to budget performance against the actual, the Assembly performed its core mandates to satisfactory level, with an absorption level of 83%.

Performance of key development projects

On key development projects, the Assembly managed to complete the perimeter fence and parking bay. This enhanced security within the Assembly compound, thus has reduced incidences theft and safe custody of Assembly's assets. The parking has ensured orderly and convenience parking to Assembly staff and visitors in all weather conditions.

Comment on value-for-money achievements

The county citizen's lives were greatly improved as they were the one involved in undertaking the project, in regards to provision of labour and supply of materials.

Challenges and Recommended Way Forward

During the reporting period, the challenges encountered were:

- Late disbursements of funds from the exchequer
- Late approval of the year procurement plan
- Pending bills
- Insufficient IFMIS connectivity due to inadequate infrastructure

The way forward to counter the challenges include:

- Timely release of funds from the exchequer to counter rise of pending bills
- Passing and approval of Budgetary estimates in time to enhance programmes execution in time
- Installation of Fibre optic connectivity to enhance speed and reliability of IFMIS connectivity

Sign



Jenard N. Mwiggeh
Clerk of the County Assembly

STATEMENT OF MANAGEMENT RESPONSIBILITIES


The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2016 and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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 Assembly financial statements were approved and signed by the Clerk of the County Assembly on **September 26, 2016**.


Jenard N. Mwiggen
Clerk of the County Assembly



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NYERI FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Assembly of Nyeri set out on pages 1 to 22, which comprise the statement of financial assets as at 30 June 2016, 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.

Management's Responsibility for the Financial Statements

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

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are

Report of the Auditor-General on the Financial Statements of County Assembly of Nyeri for the year ended 30 June 2016

appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Assembly's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Variances between IFMIS Report and the Financial Statements Balances

A comparison between the balances in the financial statements and the figures extracted from IFMIS reflects variances as tabulated below:

Description	Amount as per IFMIS-Kshs.	Amounts as per Financial Statements submitted - Kshs.	Variance Kshs.
Receipts	-	602,539,390	-602,539,390
Payments	523,982,538	549,384,781	-25,402,243
Cash and cash equivalent	-511,421,698	54,443,200	-565,864,898
Accounts receivable	1,542,697	571,943	952,754
Accounts payable	314,700,599	1,288,591	313,412,008

No reconciliation or explanation was provided for the differences noted.

Further, the statement of comparison of development budget and actual amounts reflects actual expenditure of Kshs.35,672,226. However, extract of Intergraded Financial Management Information System (IFMIS) payment details in respect of development vote indicate actual expenditure totaling Kshs.35,191,404.75 during the year under review resulting in unexplained and unreconciled variance of Kshs.480,821.25.

As a result, the accuracy and completeness of the County Assembly's financial statements for the year ended 30 June 2016 could not be confirmed.

2. Unsupported Subsistence Allowance

Records of expenditure presented for audit review revealed that, the County Assembly incurred a total of Kshs.106,608,013 on domestic travel and subsistence allowances, out of which an amount of Kshs.7,153,600 was not supported with work tickets, bus tickets, attendance list or invitation letters. In the circumstances, the propriety of the

expenditure of Kshs.106,608,013 incurred during the year ended 30 June 2016, could not be confirmed.

3. Cash and Cash Equivalents

The statement of financial assets reflects a bank balance of Kshs.54,443,200. However, the balance excludes an amount of Kshs.1,288,590.70 relating to County Assembly deposit account held at Central Bank of Kenya. Further, the following anomalies were also noted:

- (i) Cash books for both recurrent and development CBK accounts were not properly written and balanced on daily, weekly or monthly basis as required. The cash books were merely listing of payments made during the year and thus were unreliable.
- (ii) The manual bank reconciliation statement as at 30 June 2016 for CBK recurrent account had a reconciling figure of Kshs.22,203,937.25 in respect of payments in the cash book not yet recorded in the bank statements whose details were not provided for audit review.

Consequently, the validity and accuracy of cash and cash equivalents balance of Kshs.54,443,200 as at 30 June 2016, could not be confirmed.

4. Accounts Receivables/Outstanding Advances

Note 14 to the financial statements reflects staff advances amounting to Kshs.571,943. However, the statement of financial assets reflects a nil balance in respect of this item. No explanation or reconciliation has been provided for the variance noted. As a result, the accuracy of accounts receivables/outstanding advances balance of Kshs.571,943 as at 30 June 2016 could not be confirmed.

5. Pending Bills

Note 17.1 to the financial statements on pending accounts payable reflects pending bills amounting to Kshs.10,910,448 for purchase of computers, printers, hire of conference and training facilities and ward office rent and expenses. However, minutes of the meetings and attendance registers, local purchase/service orders, invoices and ledgers in respect of the above were not presented for audit review. Further, had the bills been paid, and amount charged to the accounts for 2015/2016, the County Assembly could have reflected overall surplus of Kshs.42,244,161 for the year instead of the surplus of Kshs.53,154,609 now shown. Under the circumstances, the accuracy and validity of the pending bills of Kshs.10,910,448 as at 30 June 2016 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of County Assembly of Nyeri as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with

International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Other Matter

1.0 Budget Control and Performance

During the year under review, the County Assembly of Nyeri approved expenditure budget of Kshs.657,580,707 comprising of development expenditure budget of Kshs.90,000,000 and recurrent budget of Kshs.567,580,707. The actual total expenditure was Kshs.549,384,781 (84%) comprising of Kshs.35,672,226 for development and Kshs.513,712,555 for recurrent. Therefore, the County Assembly under spent by Kshs.108,195,926, representing 16% of total expenditure budget as summarized below:

Vote	Approved Budget for 2015/2016 (Kshs.)	Actual Expenditure for 2015/2016 (Kshs.)	Under Expenditure (Kshs.)	% Under expenditure /Budget
Development	90,000,000	35,672,226	54,327,774	60
Recurrent	567,580,707	513,712,555	53,868,152	9
Total	657,580,707	549,384,781	108,195,926	16

2.0 Daily Subsistence Allowance

Included in Note 5 to the financial statements on use of goods and services are domestic travel and subsistence allowances totalling to Kshs.106,608,013. Included in the figure is an amount of Kshs.94,950,480 for which a provision of Kshs.88,000,000 had been made in the budget.

However, the County Assembly did not present evidence of authority including supplementary budget regularizing the resultant over expenditure of Kshs.6,950,480 contrary to Section 39(3) of the Public Finance Management County Government Regulations, 2015.

Further, expenditure totaling Kshs.13,895,200 in respect of daily subsistence allowance was misallocated and irregularly charged against other expenditure items including travel cost, board committees and seminars, and accommodation. Apart from failure to comply with the printed estimates as approved by the County Assembly, the charge was also contrary to Section 15 (12) of the Public Finance Management Act, 2012 which stipulate that no expenditure for which no provision has been included in the estimates may be incurred.

3.0 Catering Services

Note 5 to the financial statements reflects hospitality, supplies and services expenditure of Kshs.104,509,141. However, included in the balance spent is a sum of Kshs.11,687,960 on catering services in respect of hiring of hotel conference facilities

and cost of meals incurred by members of the County Assembly and employees while discussing bills, planning and various committees retreats which could have been cost effectively carried out within the precincts of County Assembly offices. Further, out of the total amount spent, payments amounting to Kshs.4,043,710 was not supported with invoices, attendance list or booking requests. In addition, the approved budget allocation for the item during the year under review totalled Kshs.10,000,000. The resultant over expenditure of Kshs.1,687,960 was not regularized through a supplementary budget.

Consequently, the propriety and value for money on expenditure in respect of catering services for the year ended 30 June 2016, could not be confirmed.

4.0 Car Loans and Mortgage Scheme

As previously reported, during the financial year 2013/2014, the County Assembly transferred Kshs.100,000,000 to Family Bank to facilitate car loans to the Members of the County Assembly (MCAs). However, the County Assembly did not obtain logbooks of the motor vehicles financed by the loans for the purpose of charging them as collateral contrary to Salaries and Remuneration Commission guidelines. Therefore, the loans were unsecured, making it difficult for the County Assembly to recover the funds in case of default in repayment. In addition, key records such as approval minutes of the committee appointing Family Bank as Fund manager, and also relevant bank statements of the Fund, and the enabling Act and regulations governing the operation of the Fund were not made available for audit review.



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

Nairobi

15 August 2017

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

III. STATEMENT OF RECEIPTS AND PAYMENTS

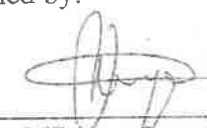
	Note	2015/2016 Kshs	2014/2015 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	602,539,390	-
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
TOTAL RECEIPTS		602,539,390	
PAYMENTS			
Compensation of Employees	4	196,065,564	-
Use of goods and services	5	288,890,319	-
Subsidies	6		-
Transfers to Other Government Entities	7	5,000,000	-
Other grants and transfers	8		-
Social Security Benefits	9		-
Acquisition of Assets	10	30,672,226	-
Finance Costs	11		-
Other Payments/Gratuity MCAS	12	23,496,689	-
TOTAL PAYMENTS		549,384,781	-

SURPLUS/DEFICIT

53,154,609

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on **September 26, 2016** and signed by:


Clerk of the Assembly



Chief Finance Officer – County Assembly

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/2016	2014/2015
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	13A	54,443,200	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		54,443,200	-
Accounts receivables	14		-
TOTAL FINANCIAL ASSETS		54,443,200	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	1,288,591	-
NET FINANCIAL ASSETS		53,154,609	-
REPRESENTED BY			
Fund balance b/fwd	16	0	-
Surplus/Deficit for the year		53,154,609	-
NET FINANCIAL POSITION		53,154,609	-

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on on **September 26, 2016** and signed by:


Clerk of the Assembly


Chief Finance Officer – County Assembly


COUNTY ASSEMBLY OF NYERI
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V. STATEMENT OF CASHFLOW

	Note			
		2015/2016		2014/2015
		Kshs		Kshs
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts from operating income				
Transfers from the County Treasury/Exchequer Releases	1	602,539,390		-
Other Receipts	3			-
Payments for operating expenses				
Compensation of Employees	4	196,065,564		-
Use of goods and services	5	288,890,319		-
Subsidies	6			-
Transfers to Other Government Entities	7	5,000,000		-
Other grants and transfers	8			-
Social Security Benefits	9	5,259,983		-
Finance Costs	11			-
Other Payments/Gratuity to MCA'S	12	23,496,689		-
Adjusted for:				
Adjustments during the year				-
Net cash flows from operating activities		518,712,555		-
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2			-
Acquisition of Assets	10	30,672,226		-
Net cash flows from investing activities		30,672,226		-
NET INCREASE IN CASH AND CASH EQUIVALENT		53,154,609		-
Cash and cash equivalent at BEGINNING of the year				-
Cash and cash equivalent at END of the year		53,154,609		-
As per statement of assets				-
				-

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on on **September 26, 2016** and signed by:


Clerk of the Assembly


Chief Finance Officer – County Assembly

**VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs		Kshs
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	702,580,707	45,000,000	657,580,707	602,539,390	(55,041,317)	92%
Proceeds from Sale of Assets						0%
Other Receipts						0%
TOTAL	702,580,707	45,000,000	657,580,707	602,539,390	(55,041,317)	92%
PAYMENTS						
Compensation of employees	203,187,370	(41,317)	203,146,053	196,065,564	(7,080,489)	97%
Use of goods and services	312,793,915	20,041,317	332,835,232	288,890,319	(43,944,913)	87%
Subsidies						0%
Transfers to Other Government Entities				5,000,000	(5,000,000)	0%
Other grants and transfers						0%
Social Security Benefits	5,916,977		5,916,977	5,259,983	(656,994)	89%
Acquisition of Assets	155,000,000	(65,000,000)	90,000,000	30,672,226	(59,327,774)	34%
Finance Costs	0	0	0	0	0	0
Other Payments-MCAS Gratuity	25,682,445	0	25,682,445	23,496,689	(2,185,756)	91%
TOTAL	702,580,707	(45,000,000)	657,580,707	543,987,126	(108,195,926)	84%

(a) Construction of a Health Club at Assemblies Unity Hotel was postponed due to change in priorities, thus the underutilization of the development budget.

The entity financial statements were approved on **September 26, 2016** and signed by:


Clerk of the Assembly


Chief Finance Office – County Assembly

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
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I. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs		Kshs
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	547,580,707	20,000,000	567,580,707	547,539,390	(20,041,317)	90%
Proceeds from Sale of Assets						0%
Other Receipts						0%
TOTAL	547,580,707	20,000,000	567,580,707	547,539,390	(20,041,317)	90%
PAYMENTS						0%
Compensation of Employees	203,187,730	(41,317)	203,146,053	196,065,564	(7,080,489)	97%
Use of goods and services	312,793,915	20,041,317	332,835,232	288,890,319	(43,944,913)	87%
Subsidies						0%
Transfers to Other Government Entities						0%
Other grants and transfers						0%
Social Security Benefits	5,916,977		5,916,977	5,259,983	(656,994)	89%
Acquisition of Assets						
Finance Costs	0	0	0	0	0	0
Other Payments-MCAS						
Gratuity	25,682,445		25,682,445	23,496,689	(2,185,756)	91%
TOTAL	547,580,707	20,000,000	567,580,707	518,712,255	(48,868,152)	91%

(a) There was no underutilization or overutilization on the recurrent expenditure.

The entity financial statements were approved on September 26, 2016 and signed by:


Clerk of the Assembly


Chief Finance Officer – County Assembly

COUNTY ASSEMBLY OF NYERI
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I. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs		Kshs
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	155,000,000	65,000,000	90,000,000	55,000,000	(35,000,000)	34%
Proceeds from Sale of Assets						0%
Other Receipts						0%
TOTAL	155,000,000	65,000,000	90,000,000	55,000,000	(35,000,000)	34%
PAYMENTS						0%
Compensation of Employees						
Use of goods and services						
Subsidies						0%
Transfers to Other Government Entities						0%
Other grants and transfers						0%
Social Security Benefits						0%
Acquisition of Assets	155,000,000	65,000,000	90,000,000	30,672,226	(59,327,774)	34%
Finance Costs	0	0	0	0	0	0
Other Payments		0	0		0	0
TOTAL	155,000,000	65,000,000	90,000,000	30,672,226	(59,327,774)	34%

(a) Construction of a Health Club at Assemblies Unity Hotel was postponed due to change in priorities.

The entity financial statements were approved on September 26, 2016 and signed by:


 Clerk of the Assembly


 Chief Finance Office – County Assembly

II. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The accounting policies adopted have been consistently applied to all the year round.

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

2. Recognition of receipts and payments

The *entity* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all payments when the event occurs and the related cash has actually been paid out by the *entity*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
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6. Accounts Payable

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

7. Non-current assets

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

8. Pending bills

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

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The entity's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

This is the first time the County Assembly is preparing its full year financial statements. Being a first time adopter, there are no comparative amounts for the previous year.

11. Subsequent events

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

III. NOTES TO THE FINANCIAL STATEMENTS

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

1 Transfers from the County Treasury/Exchequer Releases

Description	2015/2016	2014/2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	68,370,000	-
Total Exchequer Releases for quarter 2	158,718,694	-
Total Exchequer Releases for quarter 3	181,567,291	-
Total Exchequer Releases for quarter 4	193,883,405	-
Total	602,539,390	-

2 PROCEEDS FROM SALE OF ASSETS

Description	2015/2016	2014/2015
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPTS

Description	2015/2016	2014/2015
	Kshs	Kshs
Interest from Bank-Car Loan/Mortgage Account		
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Other Receipts XXXX		
Total		

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

4 COMPENSATION OF EMPLOYEES

Description	2015/2016	2014/2015
	Kshs	Kshs
Basic salaries of permanent employees	112,068,630	-
Basic wages of temporary employees	25,087,810	-
Personal allowances paid as part of salary	58,909,124	-
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Pension and other social security contributions		-
Compulsory national social security schemes		-
Compulsory national health insurance schemes		-
Social benefit schemes outside government		-
Other personnel payments-Gratuity MCA'S		-
Total	196,065,564	-

5 USE OF GOODS AND SERVICES

Description	2015/2016	2014/2015
	Kshs	Kshs
Utilities, supplies and services	768,793	
Communication, supplies and services	3,231,529	
Domestic travel and subsistence	106,608,013	
Accommodation	1,999,650	
Printing, advertising and information supplies & services	8,241,210	
Rentals of produced assets	4,290,000	
Training expenses	22,681,620	
Hospitality supplies and services	104,509,141	
Insurance costs	18,781,735	
Purchase of uniforms	1,235,806	
Fuel Oil and Lubricant	1,555,130	
Office and general supplies and services	1,386,474	
Other operating expenses	10,968,174	
Routine maintenance – vehicles and other transport equipment	1,270,858	
Routine maintenance – other assets	964,530	
Control	397,656	
Total	288,880,819	

6 SUBSIDIES

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

	2015/2016	2014/2015
Description	Kshs	Kshs
Subsidies to Public Corporations		
<i>See list attached</i>		
	-	-
	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

	2015/2016	2014/2015
Description	Kshs	Kshs
Transfers to National Government entities	5,000,000	
<i>See attached list</i>	-	-
Transfers to Counties		
County Assembly Car Loan Fund Account	-	-
(insert name of budget agency)	-	-
TOTAL	5,000,000	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 OTHER GRANTS AND TRANSFERS

	2015/2016	2014/2015
Description	Kshs	Kshs
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants		
Other capital grants and transfers		
Total		

9 SOCIAL SECURITY BENEFITS

COUNTY ASSEMBLY OF NYERI
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Description	2015/2016	2014/2015
	Kshs	Kshs
Government pension and retirement benefits	5,269,983	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	5,269,983	-

10 ACQUISITION OF ASSETS

Description	2015/2016	2014/2015
	Kshs	Kshs
Non-financial assets		
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	5,609,442	-
Construction of Roads	-	-
Construction and Civil Works	18,367,784	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	772,400	-
Purchase of ICT Equipment, Software and Other ICT Assets	5,922,600	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	30,672,226	-

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

11 FINANCE COSTS

Description	2015/2016	2014/2015
	Kshs	Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance Costs	-	-
Total	-	-

12 OTHER PAYMENTS

Description	2015/2016	2014/2015
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses-Gratuity	23,496,689	-
Domestic Accounts	-	-
Total	23,496,689	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/2016	2014/2015
		Kshs	Kshs
Central Bank of Kenya, Account No.1000243805 KShs	Recurrent	23,222,760	-
Central Bank of Kenya, Account No.1000282298 KShs	Development	29,931,849	-
Central Bank of Kenya, Account No.1000282274	Deposits	1,288,591	-
Total		54,443,200	-

COUNTY ASSEMBLY OF NYERI
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For the year ended June 30, 2016

13B CASH IN HAND

Description	2015/2016	2014/2015
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

Description	2015/2016	2014/2015
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

Description	2015/2016	2014/2015
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	571,943	-
Other Advances	-	-
Total	571,943	-

**See Annex 5 for a detailed analysis of the outstanding salary advances.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 ACCOUNTS PAYABLE

Description	2015/2016	2014/2015
	Kshs	Kshs
Accounts Payables – Deposits and retentions	1,288,591	-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

Description	2015/2016	2014/2015
	Kshs	Kshs

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

Bank accounts	-	
Cash in hand	-	
Accounts Receivables	-	
Accounts Payables	--	
Total		-

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2015/2016	2014/2015
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	2,410,970	-
Supply of services	8,499,478	-
Total	10,910,448	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description / Name of Staff	2015/2016	2014/2015
	Kshs	Kshs
Total		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.3: OTHER PENDING PAYABLES (See Annex 3)

Description	2015/2016	2014/2015
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. As per attached					2,410,970	
8.						
9.						
Sub-Total					2,410,970	
Supply of services						
10. As per attached					8,499,478	
11.						
12.						
Sub-Total					8,499,478	
Grand Total					10,910,448	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost or Revaluation FY2015/2016 KShs	Historical Cost FY2015/2016 KShs
Land	45,700,000	
Buildings and structures	60,939,649	
Motor Vehicles	18,547,640	
Office equipment, furniture and fittings	8,686,523	
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment	10,077,580	
Heritage and cultural assets		
Intangible assets	797,500	
Total	144,748,892	

ANNEX 5 – ANALYSIS OF OUTSTANDING SALARY ADVANCES

Government Advances

Name of Officer	Date Advance Taken	Amount Taken	Amount Recovered	Balance
		Kshs	Kshs	Kshs
Fredrick Karere Ndiritu	28/04/16	154,000	28,000	126,000
Virginia M Waruta	28/04/16	144,000	26,182	117,818
David M.Mugo	23/06/16	328,125	0	328,125
Total		626,125	54,182	571,943

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

REPUBLIC OF KENYA **F.O 30**
RECURRENT ACCOUNT BANK RECONCILIATION

AS AT 30 JUNE 2016 STATION COUNTY ASSEMBLY OF NYERI

Balances as per Bank Certificates

Less:-

1. Payments in Cash Book not yet recorded in Bank Statement

(unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in cash Book

Add-

3. Payments in Bank Statement not yet recorded in cash

4. Receipts in Cash Book not yet Recorded in Bank Statement.

Bank balance as per Cash book

Sh	Cts	Sh.	Cts.	Sh.	cts
				45,526,696	85
				22,303,937	25
				23,222,759.00	60

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Signature

Designation

Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNREPRESENTED CHEQUES)									
CHEQUES		PAYEE	AMOUNT		CHEQUES		PAYEE	AMOUNT	
No.	Date		Shs	Cts.	No.	Date		Shs.	cts

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

REPUBLIC OF KENYA **F.O 30**
DEVELOPMENT ACCOUNT BANK RECONCILIATION
AS AT 30 JUNE 2016 STATION COUNTY ASSEMBLY OF NYERI

Balances as per Bank Certificates

Less:-

1. Payments in Cash Book not yet recorded in Bank Statement (unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in cash Book

Add-

3. Payments in Bank Statement not yet recorded in cash

4. Receipts in Cash Book not yet Recorded in Bank Statement.

Bank balance as per Cash book

Sh	Cts	Sh.	Cts.	Sh.	cts
				29,931,849	45
				29,931,849.00	45

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Signature

Designation

Date

Finance officer *26/09/2016*

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNREPRESENTED CHEQUES)									
CHEQUES		PAYEE	AMOUNT		CHEQUES		PAYEE	AMOUNT	
No.	Date		Shs	Cts.	No.	Date		Shs.	cts

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

PENDING BILLS AS OF 30TH JUNE 2016

NO	PAYEE	DETAILS	AMOUNT
	Neotel Solutions	Desktops & Printers	445,000.00
	Dadmer Enterprises	Paper Shredders	272,640.00
	Munjawa Suppliers	Water Dispensers	69,600.00
	Ripetech Agencies	Laptops	410,000.00
	Dadmer Enterprises	Fire Proof Cabinets	1,085,730.00
	Sixty Four Business Machines	Office Furniture	128,000.00
	Sub-Totals		2,410,970.00
1	Golden Gates Hotel	Conference Package	188,750.00
2	Kasarani Sportsview Hotel	Conference Package	647,225.00
3	Eland Hotel	Catering Services	78,630.00
4	Green Hills	Catering Services	124,900.00
5	Dadmer Enterprises	Repairs & Maintenance	90,103.00
6	The Standard Group	Advertising	2,982,710.00
13	Queens Hotel	Catering Services	427,800.00
14	Kenya University Conference Centre	Conference Package	574,000.00
15	KICOSCA	Subscription Fee	165,000.00
16	Stephen Warui	Office Rent	90,000.00
17	Francis kanake	Office Rent	30,000.00
18	Francis kanake	Office Rent	30,000.00
19	Francis kanake	Office Rent	30,000.00
20	Francis kanake	Office Rent	30,000.00
21	Francis kanake	Office Rent	30,000.00
22	Francis kanake	Office Rent	30,000.00
23	Francis kanake	Office Rent	30,000.00
24	Francis kanake	Office Rent	60,000.00
25	Francis kanake	Office Rent	60,000.00
26	Francis kanake	Office Rent	60,000.00
27	Alice Njoki	Office Rent	30,000.00
28	Alice Njoki	Office Rent	30,000.00
29	Alice Njoki	Office Rent	60,000.00
30	Francis kanake	Office Rent	60,000.00
31	Francis kanake	Office Rent	60,000.00
32	Lawrence Kahinga	Office Rent	30,000.00

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2016

33	Andrew Gathuri Rabaiya	Office Rent	90,000.00
34	Lawrence Kahinga	Office Rent	60,000.00
35	Francis kanake	Office Rent	60,000.00
36	Francis kanake	Office Rent	60,000.00
37	Alice Njoki	Office Rent	60,000.00
38	Ephantus Mathenge Mwangi	Office Rent	60,000.00
39	Jecinta Njoki Kimaru	Office Rent	60,000.00
40	Kuyu Mwatha	Office Rent	60,000.00
41	Sarah Njeri Mwaniki	Office Rent	60,000.00
42	Kirimukuyu Ward	Office Rent	60,000.00
43	Charles Githua Mwangi	Office Rent	120,000.00
44	Hon Eva Githaiga	Ward Office Expenses	90,000.00
45	Hon Anastacia Njukia	Ward Office Expenses	90,000.00
46	Hon Mary Muraguri	Ward Office Expenses	90,000.00
47	Hon Jacinta Wambui Wamae	Ward Office Expenses	90,000.00
48	Hon Joseph Kingori	Ward Office Expenses	90,000.00
49	Hon Salome Kago	Ward Office Expenses	90,000.00
50	Hon George Gichuki	Ward Office Expenses	60,000.00
51	Hon David Wangai	Ward Office Expenses	60,000.00
52	Hon Paul Ngiria	Ward Office Expenses	120,000.00
53	Hon Hudson Gicheru	Ward Office Expenses	120,000.00
54	Hon Benard Mubea	Ward Office Expenses	120,000.00
55	Hon Johnson Njoroge	Ward Office Expenses	120,000.00
56	Hon Anthony Kanyiri	Ward Office Expenses	10,000.00
57	Hon Benard Kinga	Ward Office Expenses	120,000.00
58	Hon John Ndumia	Ward Office Expenses	60,000.00
59	Muchiri Wa Gathoni	Legal Fees	250,000.00
60	Kenya School of Government	Training Fee	140,360.00
	Sub-Totals		8,499,478.00
	Grand Totals		10,910,448.00

COUNTY ASSEMBLY OF NYERI

TRIAL BALANCE FOR FY 2015/2016

21101 Total	Basic salaries of permanent employees	112,068,630.00	EXCHEQUER RELEASES	602,539,390.00
21102 Total	Basic wages of temporary employees	25,087,810.00		
21103 Total	Personal allowances paid as part of salary	58,909,124.00		
2110000	Compensation of Employees	196,065,564.00		
21201 Total	Social security benefits	5,259,983.00		
2120000	Social Security Benefits	5,259,983.00		
22101 Total	Utilities, supplies and services	768,793.00		
22102 Total	Communication, supplies and services	3,231,529.00		
22103 Total	Domestic travel and subsistence	106,608,013.00		
22104 Total	Accommodation	1,999,650.00		
22105 Total	Printing, advertising and information supplies & services	8,241,210.00		
22106 Total	Rentals of produced assets	4,290,000.00		
22107 Total	Training expenses	22,681,620.00		
22108 Total	Hospitality supplies and services	104,509,141.00		
22109 Total	Insurance costs	18,781,735.00		
22110 Total	Purchase of uniforms	1,235,806.00		
22111 Total	Office and general supplies and services	1,386,474.00		
22112 Total	Other operating expenses	10,968,174.00		
22113 Total	Fuel Oil and Lubricant	1,555,130.00		
22201 Total	Routine maintenance - vehicles and other transport equipment	1,270,858.00		
22202 Total	Routine maintenance - other assets	964,530.00		
	Control	397,656.00		
2210000	Use of goods and services	288,890,319.00		
27101 Total	Other expenses-MCAS Gratuity	23,496,689.00		
2710100	Other expenses-MCAS Gratuity	23,496,689.00		
	Transfers to Nyeri County government CRF	5,000,000.00		
2640000	Transfers to Other Government Units	5,000,000.00		
31103 Total	Refurbishment of Buildings	5,609,442.00		
31105 Total	Overhaul and Refurbishment of Construction and Civil Works	18,367,784.00		
31110 Total	Purchase of Office Furniture and General Equipment	6,695,000.00		
3110000	Acquisition of Assets	30,672,226.00		
TOTAL EXPENDITURE		549,384,781.00		
Bank Balances				
RECURRENT A/C	23,222,759.60			
DEVELOPMENT A/C	29,931,849.45	53,154,609.00		
		602,539,390.00		602,539,390.00