REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF NANDI

FOR THE YEAR ENDED 30 JUNE 2016

KENYA NATIONAL AUDIT OFFICE
RIFT VALLEY PROVINCE
RECEIVED
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COUNTY ASSEMBLY OF NANDI

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

'AMMENDED COPY'

Table of Content

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT 3
II. FORWARD BY THE SPEAKER OF THE ASSEMBLY 5
III. STATEMENT OF RECEIPTS AND PAYMENTS 7
IV. STATEMENT OF FINANCIAL ASSETS 8
V. STATEMENT OF CASHFLOW 9
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 11
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 13
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 15
IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 16
X. NOTES TO THE FINANCIAL STATEMENTS 17

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The *County Assembly of Nandi's* day-to-day management is under the following key organs:

- The Hon. Speaker
- The County Assembly
- The CASB
- The Clerk to the County Assembly.

(c) Fiduciary Management

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

No.	Designation	Name
1.	Clerk	**Barnaba GK. Kosgei**
2.	PFO	**Wesley C. Kimeto**
3.	HR	**Henry Tarus**
4.	HOB	**Luke K. Cherutich**

(d) Fiduciary Oversight Arrangements

- *County Assembly Service Board*
- *Internal Audit Reports*
- *County Assembly Inspection and Acceptance Committees*
- *Auditor General*

(e) Entity Headquarters

P.O. Box 673 – 30300,
COUNTY ASSEMBLY
Jean-Marie Seroney road, Bungei Street,
Kapsabet, KENYA

(f) Entity Contacts

Telephone: (254) 0535252039
E-mail: info@nandiassembly.go.ke
Website: www.nandiassembly.go.ke

(g) Entity Bankers

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

2. Cooperative Bank of Kenya
   P. O. Box 869 – 30300,
   KAPSABET

(h) Independent Auditors

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

The financial statements for the Financial Year 2015/2016 herein set out reflects actual expenditure of KShs. 478,124,118 against a total income (Exchequer Releases) of KShs. 519,540,064 thus leaving a surplus of KShs. 41,415,946. The Assembly's recurrent budget for the financial year under review is KShs. 524.20 Million representing 19% of the entire County Recurrent Budget of KShs. 2,770.60 Million.

It is worth noting that the County Assembly gained its financial autonomy from the County Executive, albeit on recurrent budget only, in November 2015. The receipts and expenditure being reported here therefore relates to the period 1st July, 2015 up to 30th June, 2016. The Development component of the Assembly's Budget is still being held in the Executive side of the County Government as the Assembly is yet to get approval to open and operate Development Account with the Central Bank of Kenya.

The County Assembly came into being in 2013 following the conclusion of the General Elections held in 4th March, 2013. Since then the Assembly has been carrying out its activities in the former County Council of Nandi buildings/offices. It is in this connection therefore that the architectural designs for a new modern Assembly chambers have been done and going forward construction of a more spacious complex shall commence.

The acquisition of more motor vehicles, notably for monitoring and evaluation has greatly assisted the various committees of the Assembly in the performance of their oversight roles.

There has also been challenges faced by the Assembly largely on the issue of office space and mobility but as aforementioned, this will be a thing of the past once construction of the New Assembly complex is completed.

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:.....

Sign

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 30th June, 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 30th June, 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 quarter 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 Government's financial statements were approved and signed by the Clerk of the County Assembly on 29th September, 2016.

Clerk of the County Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:.....

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Nandi set out on pages 7 to 33, 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 notes to the financial statements in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

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 the 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 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.

Because of the matters discussed in the Basis for Disclaimer Opinion Paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer Opinion

1.0 Presentation of the Financial Statements

1.1 Accounting Policies

The financial statements failed to indicate the accounting policies contrary to International Public Sector Accounting Standard 1 which states that 'a complete set of financial statements comprises relevant financial statements and summary of significant accounting policies and other explanatory notes.

1.2 Accounting Period

The statement of receipts and payments and statement of financial assets do not reflect the accounting period contrary to paragraph 63(c) of the International Public Sector Accounting Standards (IPSAS) 1 which require disclosure of the reporting date or the period covered by the financial statements, whichever is appropriate to the related component of the financial statements.

1.3 Notes to the Financial Statements

Notes to the financial statements not included as a header in pages 26 to 33.
Consequently, the financial statements submitted for audit do not comply with the requirements of International Public Sector Accounting Standards and as prescribed by the Public Sector Accounting Board.

2.0 Inaccuracies in the Financial Statements

2.1 Use of Goods and Services

Note 5 to the financial statements reflect foreign travel and subsistence figure of Kshs.20,217,227 which is at variance with IFMIS balance of Kshs.10,455,553 resulting in unexplained or reconciled amount of Kshs.9,761,674.

2.2 Variance in Surplus

The statement of financial assets reflects surplus/deficit for the year as Kshs.64,373 which varies with the figure of Kshs.41,415,946 reflected in the statement of receipts and payments. The resultant difference of Kshs.41,351,573 has not been reconciled or explained.

2.3 Annual Budget

The statement of comparison of budget and actual amounts: recurrent and development combined reflect original budget and final budget receipts of Kshs.524,198,214 and Kshs.524,198,214 respectively which varies with the approved budget and supplementary budget figure of Kshs.634,756,214 and Kshs.552,756,214 respectively as shown below:

Expenditure	Financial Statement Figure (Kshs.)	Approved Budget Figures (Kshs.)	Variance (Kshs.)
Original Budget			
Compensation of	326,682,610	241,742,094	(84,940,516)
employees	183,102,804	282,456,120	(99,353,316)
Use of goods and	14,412,800	110,558,000	(96,145,200)
services			
Acquisition of assets	524,198,214	634,756,214	(110,558,000)
Sub total			
Final Budget			
Compensation of	318,282,610	248,242,094	70,040,516
employees	191,502,804	275,956,120	(84,453,316)
Use of goods and	14,412,800	28,558,000	(14,145,200)
services			
Acquisition of assets			
Total	524,198,214	552,756,214	(28,558,000)

The resultant respective variances of Kshs.110,558,000 and Kshs.28,558,000 has not been reconciled or explained. Further, the statement of comparison of budget and actual amounts for development indicate nil receipts which is at variance with figure of Kshs.28,000,000 reflected in the report of Controller of Budget for the year 2015/2016.No reason has been provide for this omission.

2.4 Unsupported Adjustments

The statement of cash flows reflects adjustments amounting to Kshs.55,474,078 and which the management has not explained or supported. In addition the statement reflects cash and cash equivalent at the beginning of the quarter of Kshs.64,373 which was also not explained or supported.

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

3.0 Compensation of Employees

3.1 Unsupported Compensation of Employees

The statement of receipts and payments reflects compensation of employees' figure of Kshs.303, 667,193 out of which an expenditure of Kshs.173,333,371 had no supporting schedule remove one. Consequently, the propriety, accuracy and completeness of

compensation of employees' figure of Kshs.303,667,193 for the year ended 30 June 3016 could not be confirmed.

3.2 Car Loan and Mortgage

Included in basic salaries of permanent employees figure of Kshs.296,579,783 reflected in note 4 to the financial statements is Kshs.47,831,267 relating to car loan and mortgage recoveries from salaries and allowances of members of the County Assembly. However, no explanation has been provided for including the loan and mortgage recoveries in the compensation of employees' expenditure. Further, scrutiny of records made available revealed that loan repayments totalling Kshs.199,797,030 had been made by the members of the County Assembly since March 2014. However, only Kshs.47,831,267 had been banked in the fund account leaving Kshs.151,965,763 which had not been banked. In addition, the cars purchased through the car loan scheme have not been jointly registered in the name of the county assembly and the beneficiary as required in the loan application form contrary to Section 11 (c) of the Public Finance Management (Nandi County Assembly Car loan and Mortgage Scheme Fund) Regulation, 2014 which stipulate that a loan granted shall be subject to such other conditions as may be in the application form or may be prescribed by the Salaries and Remuneration Commission or any lawful authority. Under the circumstances, the validity of car loan and mortgage recoveries from salaries and allowances of members of the County Assembly balance of Kshs.47,831,267 for the year ended 30 June 2016 could not be confirmed. Further, the loan recoveries of Kshs.151,965,763 not banked may have been misappropriated.

4.0 Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2016 discloses exchequer releases of Kshs.519,540,064 which is at variance with the figure of Kshs.547,540,000 in the Report of Controller of Budget for the same period comprising of recurrent exchequer of Kshs.519,540,000 and development exchequer releases of Kshs.28,000,000, resulting in unexplained variance of Kshs.27,999,936. Consequently, validity, accuracy and completeness of the exchequer releases of Kshs.519,540,064 in the statement of receipts and payments for the year ended 30 June 2016 could not be confirmed.

5.0 Construction of Perimeter Wall at County Assembly

As reported in previous year, Nandi County Assembly during the year 2014/2015, entered into contract with two construction firms for construction of perimeter wall at a contract sum of Kshs.4,165,317. The contract was to commence on 3 February 2015 and be completed in 12 weeks on 8 July 2015.

As at 10 November 2015, approximately 70% of the work had been completed. However, the construction had stalled due to non-payment to the contractor apparently because there was no budgetary allocation for the work and no reason has been provided for entering into contract for works without the budgetary allocation contrary to the provisions of Section 26 (6) of the Public Procurement and Disposal Act, 2005.

The management was therefore in contravention of the law and may lead to fines and penalties that may arise due to inability to meet the contractual financial obligations.

6.0 Use of Goods and Services

6.1 Insurance Costs

Note 5 to the financial statements reflects expenditure of Kshs.160,398,793 as use of goods and services. Although insurances costs is indicated as nil balance, payment vouchers availed for audit examination revealed that the County Assembly incurred a total expenditure of Kshs.18,666,537 during the year under review on insurance in respect of provision of medical cover for staff and motor vehicles as detailed below:

Date	Payment Voucher Number	Payee	Amount (Kshs)
2 Feb 2016	30123	Madison Insurance Kenya Ltd	6,549,601
24 Mar 2016	30468	AAR Insurance Company Ltd	10,191,122
13 Jun 2016	30187	African Merchant Assurance Company Ltd	1,925,814
	Total		**18,666,537**

Consequently, the validity, accuracy and completeness of the use of goods and services figure of Kshs.160,398,793 in the statement of receipts and payments for the year ended 30 June 2016 could not be confirmed.

6.2 Unsupported Domestic Travel and Subsistence

Included in the use of goods and services figure of Kshs.160,398,793 and as disclosed in note 5 to the financial statements is domestic travel and subsistence allowance of Kshs.51,716,174, out of which Kshs.15,124,901 was not supported with motor vehicle work tickets, workshop invitation letters and activity programs, meetings, attendance registers, minutes of meetings attended and reports of the meetings.

As a result, the propriety of expenditure totalling Kshs.15,124,901 on domestic travel allowance for the year ended 30 June 2016 could not be confirmed.

7.0 Governance Framework

7.1 Inadequately Staffed Internal Audit

A review of the internal audit department revealed that the County Assembly of Nandi has an established internal audit unit to oversee the governance mechanism and promote transparency and accountability in management of resources of the County Assembly. However, it was confirmed that the unit has only one staff in acting capacity and it therefore lacks sufficient capacity to execute its mandate. Further, the Assembly does not have an organizational structure for the internal audit department and internal audit charter has not been prepared and approved. This is contrary to the provisions of Section 155(2) of the

Public Financial Management (County Governments) Regulations, 2015 which stipulates that an accounting officer shall ensure that internal audit unit is facilitated with sufficient authority to promote independence and ensure broad internal coverage, and adequate consideration of audit reports.

7.2 Audit Committee

The County Assembly of Nandi has not established an audit committee contrary to Section 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires each county government entity to establish an audit committee. The County Assembly is therefore in breach of the law.

7.3 IT Internal Control Check List

A review of Nandi County application system revealed that the entity uses Integrated Financial Management Information System (IFMIS), Integrated Personnel Payroll Database (IPPD), G-Pay and Internet Banking for transaction processing. However, the Assembly has not established an IT Steering Committee to provide direction on IT matters. In addition, the County Assembly does not have an approved IT security policy and disaster recovery plan in place. Lack of disaster recovery plan means the entity may not be able to continue with normal services in case of a disaster.

8.0 Budget Control and Performance

8.1 Irregular Budget

Included in the total approved budget for 2015/2016 of Kshs.552,756,214 is Development Expenditure Estimates of Kshs.28,558,000 or approximately 5% of the total approved budget after supplementary budget which is contrary to Section 15 (2) (a) of the Public Finance Management Act, 2012 which stipulates that over the medium term a minimum of thirty percent (30%) of the national and county governments budget shall be allocated to the development expenditure. Further, the initial development expenditure estimates was Kshs.110,558,000 which was reduced to Kshs.28,558,000 by 82,000,000 or approximately 74% of the approved budget contrary to Section 39 (9) of the Public Finance Management (County Governments) Regulation, 2015 which stipulates that in approving any estimates under Sections 135 and 154 of the Public Finance Management Act, 2012, that County Assembly approval shall not exceed ten (10%) percent of the approved budget estimates of a program of Sub-Vote unless it is for an unforeseen and unavoidable need. The County Assembly was therefore in breach of the law in reducing the Development budget by over 74% of the initial budget.

8.2. Budget Absorption

During the year under review, Nandi County Assembly had a total budget of Kshs.552,756,214 comprising development budget of Kshs.28, 558,000 and recurrent budget of Kshs.524,198,214. Further, the total budget reflected overall under absorption of Kshs.209,535,733 or 14% as summarized below:

Item	Approved Budget for 2015/2016 (Kshs.)	Actual Expenditure for 2015/2016 (Kshs.)	Under Absorption (Kshs.)	Under Absorption (%)
Development Vote	28,558,000	0	28,558,000	100
Recurrent Vote	524,198,214	478,124,118	46,074,096	8
Total	**552,756,214**	**478,124,118**	**74,632,096**	**14**

The under absorption of approved budget is an indication of activities and projects in the annual work plan not implemented by the County Assembly which is likely to have negative effect on goods and service delivery by the County Assembly. There is need for the management to re-look at its budgetary mechanism with a view to focusing on priority areas and which enhance service delivery to the citizens of Nandi County.

8. 3 Development Budget

During the year under review, Nandi County Assembly allocated Kshs.28,558,000 for development projects and spent nil, resulting in under expenditure of Kshs.28,558,000 or 100% of budget. The under expenditure was mainly on Construction of County Assembly complex building.

It is clear that the County Assembly did not utilize Kshs.28,558,000 (100%) of the funds allocated for construction of building and hence the intended objectives may not have been achieved and this may hamper service delivery to the people of Nandi County due to lack of infrastructure.

Disclaimer of Opinion

Because of the significance of matters discussed in the Basis for Disclaimer Opinion Paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

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

Nairobi

15 August 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/16 Kshs	2014/15 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	519,540,064	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**519,540,064**	**-**
PAYMENTS			
Compensation of Employees	4	303,667,193	-
Use of goods and services	5	160,398,793	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	14,058,132	-
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**478,124,118**	**-**
SURPLUS/DEFICIT		**41,415,946**	**-**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September, 2016 and signed by:

Clerk of the Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:.....

Chief Finance Office – County Assembly

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/16 Kshs	2014/15 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	64,373	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		**64,373**	-
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		**64,373**	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**64,373**	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Deficit for the year		**64,373**	-
NET FINANCIAL POSITION		**64,373**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September, 2016 and signed by:

Clerk of the Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:

Chief Finance Officer – County Assembly

V. STATEMENT OF CASHFLOW

	Note	2015/16 Kshs	2014/15 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	519,540,064	-
Other Receipts	3	-	
Payments for operating expenses			
Compensation of Employees	4	303,667,193	
Use of goods and services	5	160,398,793	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		55,474,078	-
Net cash flows from operating activities		-	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	14,058,132	-
Net cash flows from investing activities		**14,058,132**	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**41,415,946**	-
Cash and cash equivalent at BEGINNING of the quarter		**64,372.95**	-
Cash and cash equivalent at END of the quarter		**64,372.95**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th June, 2016 and signed by:

Clerk of the Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:.....

Chief Finance Office – 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	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	524,198,214	-	524,198,214	519,540,064	99%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**524,198,214**	-	**524,198,214** -	**519,540,064**	**99%**
PAYMENTS					
Compensation of Employees	326,682,610	(8,400,000)	318,282,610	303,667,193	95%
Use of goods and services	183,102,804	8,400,000	191,502,804	160,398,793	84%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	14,412,800	-	14,412,800	14,058,132	98%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**524,198,214**	-	**524,198,214**	**478,124,118**	**91%**

The entity financial statements were approved on 29/9/ 2016 and signed by:

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:

Clerk of the Assembly

Chief Finance Office – County Assembly

VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	524,198,214	-	524,198,214	519,540,064	99.1%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**524,198,214**	-	**524,198,214**	**519,540,064**	99%
PAYMENTS					
Compensation of Employees	326,682,610	-8,400,000	318,282,610	303,667,193	95%
Use of goods and services	183,102,804	8,400,000	191,502,804	160,398,793	84%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	14,412,800	-	14,412,800	14,058,132	98%
Finance Costs	-	-	-	-	-

Other Payments	-	-	-	-	-
TOTAL	**524,198,214**	-	**524,198,214**	**478,124,118**	**91%**

The entity financial statements were approved on 29/9/ 2016 and signed by:

Clerk of the Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:.....

Chief Finance Office – County Assembly

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	-	-	-	-	-
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	-	-	-	-	-

The entity financial statements were approved on 29/9/ 2016 and signed by:

Clerk of the Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300,KAPSABET
Sign:

Chief Finance Office – County Assembly

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-progarmme	Budget	Actual	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	20xx	Quarter 20xx		Date, 20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						
Programme 2						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						

X. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2015/16	2014/15
	Kshs	Kshs
Total Exchequer Releases for quarter 1	176,284,100	-
Total Exchequer Releases for quarter 2	87,788,200	-
Total Exchequer Releases for quarter 3	124,117,404	-
Total Exchequer Releases for quarter 4	131,350,360	-
Cumulative Amount	**519,540,064**	**-**

2 PROCEEDS FROM SALE OF ASSETS

	2015/16	2014/15
	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

	2015/16	2014/15
	Kshs	Kshs
Other Receipts I	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Other Receipts XXXX	-	-
Total	**-**	**-**

4 COMPENSATION OF EMPLOYEES

	2015/16	2014/15
	Kshs	Kshs
Basic salaries of permanent employees	296,579,783	-
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	7,087,410	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**303,667,193**	**-**

5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	Kshs
Utilities, supplies and services	3,032,908	-
Communication, supplies and services	2,151,589	-
Domestic travel and subsistence	51,716,174	-
Foreign travel and subsistence	20,217,227	-
Printing, advertising and information supplies & services	3,325,932	-
Rentals of produced assets	990,000	-
Training expenses	30,275,114	-
Hospitality supplies and services	4,199,560	-
Insurance costs	0	-
Specialized materials and services	346,343	-
Office and general supplies and services	2,251,896	-
Other operating expenses	26,975,454	-
Routine maintenance – vehicles and other transport equipment	3,477,660	-
Routine maintenance – other assets	5,259,909	-
Fuel, Oil and Lubricants	6,179,027	-
Total	**160,398,793**	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 SUBSIDIES

Description	2015/16	2014/15
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to National Government entities		
See attached list	-	-
Transfers to County Assembly Car Loan Fund (HFCK)	-	
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

8 OTHER GRANTS AND TRANSFERS

	2015/16	2014/15
	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

	2015/16	2014/15
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

10 ACQUISITION OF ASSETS

Non Financial Assets	2015/16	2014/15
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
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	412,800	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	13,645,332	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-

Non Financial Assets	2015/16	2014/15
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	**14,058,132**	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS

	2015/16	2014/15
	Kshs	Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Total	-	-

12 OTHER PAYMENTS

	2015/16	2014/15
	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	-	-
Domestic Accounts	-	-
Total	-	-

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16	2014/15
		Kshs	Kshs
CENTRAL BANK OF KENYA, Acc. No.1000197056, KES currency	Recurrent Acc	37,243	-
CO-OP BANK, Acc. No.01141327553600, KES currency	Commercial Bank Accs	27,130	-
Total		**64,373**	-

13B CASH IN HAND

	2015/16	2014/15
	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:

	2015/16	2014/15
	Kshs	Kshs
Location 1	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

	2015/16	2014/15
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-

Staff Advances	-	-
Other Advances		-
Total	-	-

15 ACCOUNTS PAYABLE

	2015/16	2014/15
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

18 OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-

Total	-	-

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
Name of Staff	**Kshs**	**Kshs**
	-	-
	-	-
Total	-	-

18.3: OTHER PENDING PAYABLES (See Annex 3)

	2015/16	2014/15
	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

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.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution	dd/mm/yy	xxx	Xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	Xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	Xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	Xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	Xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	Xxx	Xxx
Total				**Xxx**

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)