REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF NYANDARUA

FOR THE YEAR ENDED 30 JUNE 2016

REPUBLIC OF KENYA
COUNTY GOVERNMENT OF NYANDARUA

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COUNTY GOVERNMENT OF NYANDARUA

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)

THE AUDITOR GENERAL
CENTRAL HUB
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1. 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.

(b) Key Management

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

No.	Designation	Name
1.	Governor	H.E Daniel Waithaka Mwangi
2.	Deputy Governor	H.E Waithaka Mwangi Kirika
3.	CEC Member – Finance & Economic Planning	Hon. Godfrey Nderi Ndiani
4.	CEC Member – Agriculture, Livestock & Fisheries	Hon. Agatha Wamuyu Thuo
5.	CEC Member – Health Services	Hon. Peter Kungu Mbugua
6.	CEC Member – Roads, Public Works & Transport	Hon Julius Muthanwa
7.	CEC Member – Industialization,Trade,Coop. & Entr. Devt	Hon. JudyNyambura Mwangi
8.	CEC Member – Tourism,Sports, Wildlife & Youth Affairs	Hon. Peter Mwangi Gathimba
9.	CEC Member – Water, Energy, Environ. & Natural Resources	Hon. Grace Wanjiru Gitonga
10.	CEC Member – Education, Culture & Social Services	Hon. Peter M. Macharia
11.	CEC Member – Lands, Housing & Physical Planning	Hon. Gitau Thabanja
12.	CEC Member – Comm., Legal, ICT & Intergovt. Affairs	Hon. Geoffrey Mundia

13. Fiduciary Management

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

No.	Designaation	Name
1.	Chief Officer – Finance & Economic Planning	Ag. Daniel Njuguna Mwaura
2.	Chief Officer – Agriculture, Livestock & Fisheries	Dr. Daniel Gikaara
3.	Chief Officer – Health Services	Mr. Daniel M. Irungu
4.	Chief Officer – Roads, Public Works & Transport	Eng. Robert Maina Ndumia
5.	Chief Officer – Industrialization, Trade,Coop. & Entr.Devt.	Mr. John Njoroge Gitau
6.	Chief Officer – Tourism,Sports, Wildlife & Youth	Ag. David Kanyoni
7.	Chief Officer – Water, Energy, Environ. & Natural Resources	Eng. Martin Kamani
8.	Chief Officer – Education, Culture & Social Services	Ms Charity Nduta Maina
9.	Chief Officer – Lands, Housing & Physical Planning	Mr. William Cheruiyot
10.	Chief Officer – Comm., Legal, ICT & Intergovt. Affairs	Eng. Wilson Kigwa

11. Entity Headquarters

P.O. Box 701-20303
Ol Kalou,
Kenya

12. Entity Contacts

Telephone: (254) 0202660859
E-mail: info@nyandarua.go.ke
Website: www.nyandarua.go.ke

13. Entity Bankers

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

2. Kenya Commercial Bank
   Ol- Kalou Branch
   P.O. Box 138-20303
   Ol- Kalou

3 Equity Bank
   Ol- Kalou Branch
   P.O. Box 125- 20303

14. Independent Auditors

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

15. Principal Legal Adviser

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

II. FORWARD BY THE CEC

departments undertook various development activities which were aimed at discharging the County Government mandate as spelt out in the Constitution of Kenya (devolved functions). In its spending the County Government was guided by the constitution, the PFM Act, 2012 as well as other financial guidelines and standards as directed by the County Treasury. Key among these standards is the International Public Sector Accounting Standards (IPSAS) which is internationally recognized in guiding financial management in Public sector.

In the financial year, the County had a total budget of Ksh.5,597,056,815 of which Ksh.3,437,906,827 (61%) was allocated for recurrent expenditure and Ksh.2,159,149,988 (39%) was allocated for development expenditure. The County therefore met the minimum requirements of PFM Act particularly Sec. 107(2) which requires at least 30% of the County budget to dedicated for development.

The expected County budget revenue consisted of:

- Balance brought forward from previous year Ksh. 591,051,795.00
- Equitable Share Ksh. 4,307,070,831.00
- DANIDA Ksh. 18,860,000.00
- Fuel Levy Fund Ksh. 54,714,122.00
- Reimbursement for User Fee foregone Ksh. 13,898,986.00
- Leasing of Medical Equipment Ksh. 95,744,681.00
- Local Revenue Ksh. 392,000,000.00
- Roads 2000 Ksh. 73,000,000.00
- Reimbursement for Free Maternity Ksh. 50,716,400.00

However, some of the projected revenues were not realised. In the health department for instance the free maternity reimbursement was under realised by Kshs 20,026,400 while local revenue had a shortfall of Ksh.110, 050,531. Further Kshs 73,000,000 which was budgeted as conditional grant for Roads 2000 was not received.

The following are key milestones achieved as per the various departments in the County;

DEPARTMENT OF ROADS AND PUBLIC WORKS

In an effort to continually improve road infrastructure in the County where many roads have been impassable while other areas lacked proper road network Ksh. 1,049,234,194 was allocated to this department. This was an increment from Kshs 669,096,689 allocated in the FY 2014/2015. The actual expenditure on road works amounted to Kshs 929,872,801. With this allocation a total of 660 KMs of road were gravelled, roads culverted, drainage system and bridges constructed across the County consequently improving accessibility. This is expected to not only spur economic growth but also revitalise the agricultural sector which remains the mainstream of the County economy.

DEPARTMENT OF HEALTH SERVICES

This department had an allocation of Kshs 236,120,605 for development and Kshs 1,103,336,103 for recurrent. With this allocations, major milestones were achieved namely:

Engineer Hospital radiology and theatre units were functionalized and X-ray department constructed;

Sinking of borehole and water reticulation at Engineer hospital;

JM Kariuki memorial Hospital radiology, renal, theatre were operationalized;

Construction of maternity theatre at a cost of Ksh 8,312,534, casualty/emergency units at Ksh 21,609,282 and laboratory at Ksh 7,143,056 at JM Kariuki memorial Hospital;

Completion of Nyandarua KMTC at a cost of Ksh 18,598,051;

Other health facilities across the County were operationalized and;

Ksh 100,000,000 was used to purchase drugs and other strategic stocks.

The above milestones have assured the Citizenry of quality and affordable healthcare. In addition, the KMTC has attracted national enrolment with locals benefiting from the arising employment opportunities.

DEPARTMENT OF LAND, HOUSING & PHYSICAL PLANNING

To address the shortages of land for social amenities, the department acquired land at a cost of Kshs 14,301,662 for the construction of social amenities and for provision of land for road connectivity.

DEPARTMENT OF INDUSRIALIZATION, TRADE & COOPERATIVE DEVELOPMENT

This department was allocated Ksh 58,631,928 for market upgrading which was aimed at improving trade and economically empower the people. Olkalou, Nyakarianga, Mairo Inya markets were upgraded and electricity installed in several other markets. An amount of Kshs 13,000,000 was utilized for the purchase of milk coolers for bulking of milk. The department also funded software development and training for 13 Saccos at a cost of Kshs 6M.

DEPARTMENT OF EDUCATION, CULTURE & SOCIAL SERVICES

Pre-primary education (ECD) is the only devolved education aspect in the County. In discharge of this mandate, the department constructed 62 E.C.D classrooms at a cost of Ksh 39,830,000 this has improved pre-primary school enrolment. Further, youth polytechnics were also constructed with four completed and six others still ongoing across the County. This is intended to provide the youth with technical skills for self employment and assure self-reliance. A further Ksh.65,600,000 was disbursed as bursary to needy students within the County. The ultimate goal is improve literacy level where every child will have access to basic education in line with the constitution and the Basic Education Act.

DEPARTMENT OF SPORTS & TOURISM

This department had an allocation Ksh 38, 692,316 for upgrading sports stadia in support of sporting activities in the County.

DEPARTMENT OF WATER, ENERGY ENVIRONMENT & NATURAL RESOURCES

The department of water undertook 69 water projects at a cost of Ksh 304,843,548, out of these 24 projects were completed while the others are still ongoing. Upon completion, a huge segment of the residents will have access to clean water. In an attempt to streamline drainage systems within the headquarter a storm water management system was allocated Ksh 30,000,000 and the project is ongoing.

DEPARTMENT OF AGRICULTURE, LIVESTOCK & FISHERIES

The department was allocated Ksh 24 million for subsidised Artificial Insemination services which project is aimed at making A.I.services accessible and affordable as well as improve the genetic makeup of livestock in the county. A further Ksh16.2 million was allocated for fertilizer subsidies to farmers to increase crop productivity.

DEPARTMENT OF COMMUNICATION, LEGAL, ICT & INTERGOVERNMENTAL AFFAIRS

The department had set aside Ksh 23 million for rolling out the revenue automation system within the County. The system is expected to improve efficiency in local revenue collections as well as seal all the revenue seepage points.

DEPARTMENT OF FINANCE & ECONOMIC PLANNING

In an attempt to harness adequate resources for budgetary funding and reduce over reliance on exchequer releases, the department enhanced its capacity for local revenue generation. Through elaborate revenue enhancement programmes the local revenue collection has grown from kshs.240 million in 2014/15 FY to kshs 281 million in 2015/2016 FY. This has been achieved through participatory preparation of County Finance Acts, continued enhancement of efficiency in revenue collection and administration. In the preparation of the Finance Bill 2016, the department has come up with new revenue sources aimed at widening the existing revenue base.

In the overall, the County was able to absorb 90% of the budget and the failure to fully absorb the budgeted funds can be attributed to the following:

- Delays in exchequer releases;

- Heavy rains that interfered with construction of roads;
- Unrealised budget revenues;and
- bureaucracy in the procurement process.

conclusion the County will endeavour to observe prudence in resource utilization by all the spending units. This will be collaborative effort from all the stakeholders to ensure that value for money in delivering goods and services to the unty residents is achieved in line with Article 201 of the Constitution as well with the provisions of the PFM Act.

.....

on Ndeti Ndiani

ounty Executive Committee Member

inance and Economic Planning

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2016, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ 2016.

Hon.Nderi Ndiani
County Executive Committee member – Finance

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYANDARUA FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Nyandarua set out on pages 1 to 28, 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 appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Executive'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 obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1.0 Variances between IFMIS Report and Financial Statements

Comparison between the balances reflected in the financial statements and extracts of the Integrated Financial Management System (IFMIS) balances indicate the following variances:

Description	Amount as per Financial Statements (Kshs)	Amount as per IFMIS (Kshs)	Variances (Kshs)
Receipts	4,328,522,177	-	4,328,522,177
Payments	4,708,948,216	3,825,822,160	883,126,056
Cash and Cash equivalents	287,328,625	1,614,717,240	(1,327,388,615)
Receivables	7,986,066	(1,007,490,169)	1,015,476,235
Payables	23,754,834	(1,701,666,809)	1,725,421,643

No explanation or reconciliations have been provided for these variances.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June 2016 could not be confirmed.

2. Other Payments

Note 21 to the financial statements reflects other expenses figure of Kshs.158,419,576 comprised of emergency fund/reserve and Kenya Revenue Authority (KRA) tax expenditure amounting to Kshs.41,393,447 and Kshs.117,026,129 respectively. The KRA tax balance is comprised of unpaid principal tax of Kshs.86,969,935, tax penalties and interest of Kshs.12,478,931 and Kshs.17,577,263 respectively. These penalties and interest charged on tax arrears and delayed tax returns and payments were caused by failure by the County Executive to deduct and remit Income Tax, Withholding tax (WHT) and Value-Added-Tax (VAT) as required of tax agents. Therefore, the nugatory expenditure would have been avoided had the County Executive filed tax returns and paid the required taxes in due time.

Consequently, the tax penalties amounting to Kshs.12,478,931 and interest amounting to Kshs.17,577,263 constitute nugatory expenditure.

3.0. Receipts

3.1. Other Receipts

The statement of receipts and payments for the year ended 30 June 2016 reflects other receipts of Kshs.281,941,469 in respect of local revenue collection. The amount includes direct revenue banking amounting to Kshs.5,885,428 whose analysis was not presented for audit review. Further, the balance for the year ended 30 June 2016 was net of unsupported revenue arrears amount of Kshs.3,170,144.45 indicated as collected and receipted for previous years. It was also not explained why the revenue collected in arrears was deducted from the collection of the year under review. Consequently, the accuracy of other receipts balance of Kshs.281,941,469 for the year ended 30 June 2016 cannot be confirmed.

4.0 Pending Bills

Records maintained at the County Executive of Nyandarua indicates that pending bills amounting to Kshs.563,895,932 in respect of recurrent and development votes had not been settled as at 30 June 2016. However, the pending bills were not disclosed in the Notes and annexure to the financial statements as required by financial reporting template issued by the Public Sector Accounting Standards Board. Further, had the bills been paid and the expenditure charged to the accounts for 2015/2016, the surplus of Kshs.380,426,036 in the statement of receipts and payments would have decreased to a deficit of Kshs.183,569,896.

Under the circumstances, the disclosures made in the financial statements in respect of the financial statements for the year ended 30 June 2016 are not adequate.

5.0 Assets and Liabilities Inherited from Defunct Local Authorities in Nyandarua

As previously reported in 2014/2015, the Executive's financial statements exclude the opening balances for assets and liabilities inherited from the defunct local authorities. Further, the official handover of assets and liabilities inherited from former local authorities of Nyandarua County has not been finalized.

6.0 Accounts Receivables

The statement of financial assets as at 30 June 2016 under accounts receivables reflects outstanding imprests of Kshs.7,971,066,which ought to have been surrendered on or before 30 June 2016. Further, records maintained at the County Executive showed that, outstanding revenue in form of property rates arrears was Kshs.6,902,265,193 as at 30 June 2016. However, the arrears was not disclosed by way of Notes or an annexure to these financial statements.

Consequently, the accuracy and recoverability of the accounts receivables balance of Kshs.7,971,066 as at 30 June 2016 canmot be confirmed.

7.0 Failure to Prepare Financial Statements for the County Funds

Review of records revealed that the County Executive of Nyandarua had created three (3) funds under Public Finance Management Act, 2012 namely Emergency Fund, Bursary

Fund and Car & Mortgage fund. However, as at the end of the year under review, on 30 June 2016, the administrators of the funds had not prepared and submitted annual financial statements for audit review contrary to section 167(1) of the PFM Act, 2012 which requires the administrator of a county public fund to prepare financial statements for the fund for each financial year in a form prescribed by the Accounting Standards Board.

Qualified Opinion

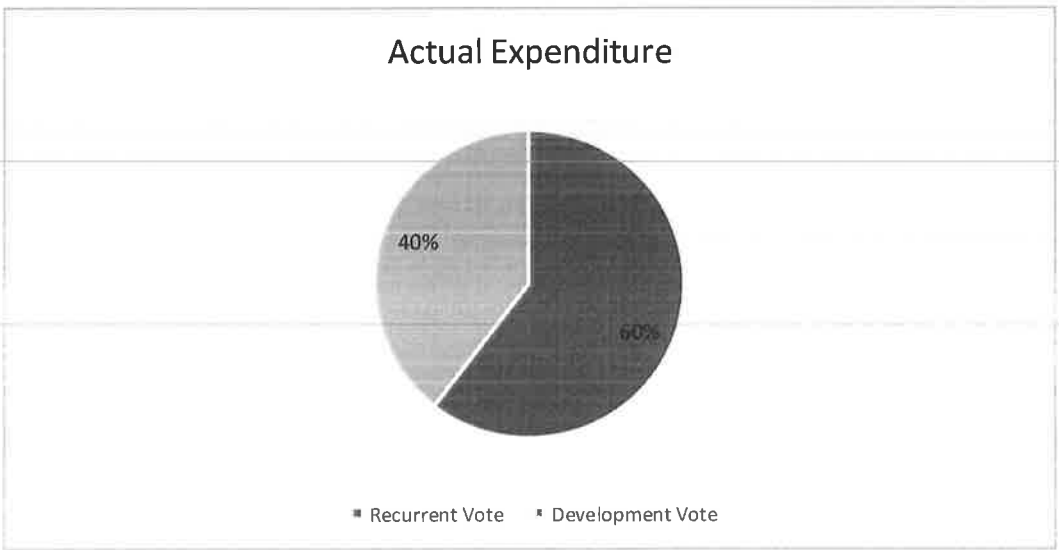
In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of County Executive of Nyandarua as at 30 June 2016, and of its financial performance and its cash flows 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 Performance

1.1 Overall Budget Performance

During the year under review, total expenditure budget for the County Executive of Nyandarua was Kshs.4,876,188,602 comprised of development expenditure budget of Kshs.2,043,849,988.00 (42%) and recurrent budget of Kshs.2,832,338,614 (58%). The actual total expenditure was Kshs.4,377,947,160.35 (89.8%) comprised of Kshs.1,732,831,443 development expenditure and Kshs.2,645,115,717 recurrent expenditure. Therefore, the County Executive under spent by Kshs.498,241,442 representing 10.2% of total expenditure budget as illustrated in the pie chart below:



1.2 Budget Performance on Development Projects

During the year under review, the County Executive spent Kshs.1,751,030,950 on development projects against an approved budget allocation of Kshs.1,987,945,248. Therefore the County Executive under spent by Kshs.236,914,298 representing 78% absorption rate of the total development budget as follows:

		Projects status						
Department	No. of Budgeted projects	No of Completed Projects	No. of On going Projects	No. of Projects Not Implemented	Budgeted Cost (Kshs)	Actual Cost (Kshs)	Variance	% Variance
Agriculture, Livestock and Fisheries					89,366,816.00	65,316,578.55	24,050,237.45	26.91
Education, Youth, Gender and Social Services, Cuture, Sports	72	64	6	2	65,990,000.00	64,490,000.00	1,500,000.00	2.27
Finance and Economic Planning	6	6	0	0	36,531,347.00	48,186,535.25	(11,655,188.25)	-31.9
Health Services	56	23	26	7	236,120,605	163,488,507.63	72,632,097.37	30.8
Industrialization, Cooperative Development, Trade, Tourism	20	16	4	0	67,111,200.00	12,752,640.00	54,358,560.00	81.00
Lands, Housing, and Physical Planning	23	2	21	0	43,096,568.00	15,914,346.40	27,182,221.60	63.07
County Attorney, Information, Communication & E-Government & Inter-Governmental Relations	5	6	3	0	36,050,000.00	16,422,707.80	19,627,292.20	54.44
Roads, Public Works and Transport					1,049,234,194.00	1,045,714,200.95	3,519,993.05	0.34
Sports Tourism and Wildlife	13	10	3	0	41,600,970.00	29,961,178.40	11,639,791.60	27.98
Water, Environment and Natural Resources	78	68	1	9	322,843,548.00	288,784,255.00	34,059,293.00	10.55
TOTAL	**273**	**195**	**64**	**18**	**1,987,945,248.00**	**1,751,030,949.98**	**236,914,298.02**	**11.92**

As the tabulation shows that the County Executive had planned to implement two hundred and seventy three (273) projects during the year under review out of which, one hundred and ninety five (195) projects were completed, sixty four (64) projects were ongoing and eighteen (18) projects had not been implemented as at 30 June 2016. No reason was provided for the slow progress in implementation of these projects. The following observations were also made in relation to the projects:

(i) The Ministry of County Attorney, Information, Communication & E-Government & Inter-Governmental Relations implemented four (4) projects at a cost of Kshs.2,628,235 namely installation of a unified communication system (Kshs.1,998,500), construction of 100 feet internet mast (Kshs.400,983), point to point internet connection from County headquarters to other County offices (Kshs.114,376) and point to point internet connection from County headquarters to new County headquarters (Kshs.114,376) but the projects were not in the approved budget for the year under review.

(ii) The Ministry of Lands, Housing and Physical Planning provided information for projects whose budget amounted to Kshs.43,096,568 yet the approved development budget for the year under review was Kshs.92,355,880 thus the balance of Kshs.49,259,312 was not explained.

(iii) Under the department of Agriculture, Livestock and Fisheries, details of projects implemented during the year under review at a total cost of Kshs.65,316,579 were not provided for audit review and thus could not be verified.

(iv) Information presented for audit review on implemented projects under the department of Roads, Public Works and Transport was not linked to the approved budget and budget figures were not indicated. It was therefore not possible to confirm whether the projects implemented during the year were budgeted for.

2.0 Revenue

2.1 Shortfall in Revenue Collection

During the year under review, total revenue budget was Kshs.5,218,403,583 for the County Government of Nyandarua against actual collection of Kshs.4,919,573,972 reflecting net under-collection of Kshs.298,829,612 or 6% of the budget as summarized below:

Revenue Item	Approved Budget for 2015/2016 (Kshs)	Actual Revenue for 2015/2016 (Kshs)	Under collection (Kshs)	Actual as % of Budget
Exchequer Releases	3,928,417,599	3,928,417,599	0	100
Other revenue	95,744,680		95,744,680	0
Danida Grant	18,860,000	18,860,000	0	100
Fuel Levy	54,714,123	54,714,123	0	100

Free Maternity	50,716,400	30,690,000	20,026,400	61
User Fees Foregone	13,898,986	13,898,986	0	100
Cash balances 2014/2015	591,051,795	591,051,795	0	100
Other Loans and grants	73,000,000		73,000,000	0
Other Revenue/Local Revenue	392,000,000	281,941,469	110,058,531	72
Total	**5,218,403,583**	**4,919,573,972**	**298,829,611**	**94**

As the tabulation shows, the County Executive had budgeted for the revenue collected from local sources of Kshs.392,000,000 in 2015/2016, but realized actual revenue of Kshs.281,941,469, resulting in a shortfall of Kshs.110,058,530 or 28% below the target. No explanation was given for the failure to achieve revenue collection target. The actual collection during the year of Kshs.281,941,469 represented an increase of 17% compared with an amount of Kshs.240,629,472 collected in the 2014/2015 financial year.

2.2 Analysis of Local Revenue Collection

The County Executive of Nyandarua had budgeted to collect Kshs.392,000,000 from local sources of revenue in the year under review. However, the County collected Kshs.281,941,469 during the year, resulting in a shortfall of Kshs.110,058,531 (28%) from the target as analyzed below:

Revenue Source	Revenue Target 2015/2016- Kshs.	Actual Revenue 2015/2016- Kshs.	Over/(Under) collection- Kshs.	Actual Revenue as % Target for 2015/2016
Hospital Facility Improvement Fund	42,000,000	41,520,192	(479,808)	99
Veterinary services	30,000,000	9,339,157	(20,660,843)	31
Single Business Permits	112,221,580	80,724,977	(31,496,603)	72
Plot Rates	22,559,946	13,021,102	(9,538,844)	58
Open Air Market Fees	16,028,336	10,754,926	(5,273,410)	67
Produce Cess and Royalties	47,253,869	52,194,840	4,940,971	110
Bus and Matatu Fees	21,085,466	14,003,830	(7,081,636)	66
Liquor licenses	250,173	12,253,800	12,003,627	4898
Other Sources	100,600,630	48,128,645	(52,471,985)	48
Total	**392,000,000**	**281,941,469**	**(110,058,531)**	**72**

The above analysis of local revenue collected indicated that at 4,898% of the budget liquor license recorded the highest performance against the annual target followed by produce cess and royalties at 110% against annual target, while veterinary services recorded the lowest performance at 31% of the approved budget. No plausible explanation has been provided for the variances noted.

3.0 Department of Health Services

3.1 Failure to Deduct 3% Withholding tax and 10% Retention Fee

During the year under review, the County Executive made payments to various contractors totaling Kshs.48,076,144 for implementing development projects under the Ministry of Health. It was however noted that the payments were gross amounts shown in completion certificates instead of net amounts after deducting 3% withholding tax on contractual fees on buildings, civil and engineering works and 10% retention fees. As a result, the county government failed to deduct and withhold Kshs.6,209,323 in respect of 3% tax of Kshs.1,401,709 and 10% retention fees amounting to Kshs.4,807,614, leading to overpayment to contractors.

Consequently, it was not possible to ascertain that expenditure of Kshs.6,209,323 during the year was a proper charge to public funds.

3.2 Unutilized Projects

During the year under review, the County Executive of Nyandarua through the department of Health purchased laboratory equipment for Ndunyu Njeru dispensary and constructed mortuary block and maternity ward at Engineer Hospital and another maternity ward at Mukindu dispensary at a total cost of Kshs.117,076,181. However, the laboratory equipment and health facilities completed had not been utilized as at the time of this audit due to the reasons given below:

Project	Contract Amount (Kshs)	Reason for not utilizing the Project
Mortuary Block at Engineer	32,619,255.68	Unreliable source of water and no interconnecting walkways between the mortuary and the rest of the hospital. However, there is a borehole at the hospital which should be connected to the mortuary.
Maternity Ward at Engineer Hospital	58,061,278	No adequate staff and lack of hospital equipment. No interconnecting walkways with the rest of the hospital.
Muimui Dispensary	11,345,136.40	Completed in August 2016 but staff are yet to be posted and lack of equipment.
Maternity Ward at Mukindu Dispensary	14,109,520.80	Completed in August 2016 but it is yet to be equipped.
Laboratory equipment for Ndunyu Njeru Dispensary	940,990	The equipment was delivered on 13 August 2015 however over one year later it has not been put to use, it is kept in a store as the dispensary does not have a lab technician.
Total	**117,076,181**	

It appears that no effort was made by the County government to post staff to the facilities to offer service to the residents of Nyandarua and ensure value for value on the above expenditures.

3.3 Unverified Medical Equipment

The Ministry of Health purchased non pharmaceutical medical equipments worth Kshs.3,795,490 from Medipharm East Africa Limited for use at Kamuchege Dispensary, in Nyandarua County. Records indicate that the equipments were received by the County Government on 19 October 2015, vide counter receipt voucher No. 8016024. However, the audit team was unable to trace the equipments during physical verification at the dispensary. The management did not explain where the equipment was stored and why it has taken over two years to utilize the equipment.

3.4 Doubtful Allowances Paid to Committees of the County Assembly

Records maintained at the County Executive indicate that Members of the standing committee on Health of the County Assembly of Nyandarua were paid Kshs.479,700 as facilitation for a report writing retreat on the status of the county's health referral facility held in Nakuru between 1 to 4 October 2015.

Further, an amount of Kshs.1,064,000 was paid on 7 August 2015 to County Assembly members of the Budget and Appropriation Committee for report writing held at Mombasa Beach Resort. However, the management did not provide satisfactory justification for charging the allowances to the County Executive vote instead of the County Assembly vote. In addition, supporting documents including work tickets, bus fare tickets and reports of the committees to account for the money were not presented for audit review.

As a result of these anomalies, the propriety of the travel and subsistence allowances expenditure of Kshs.1,543,700 incurred during the year ended 30 June 2016 cannot be confirmed.

4.0 Department of Water, Environment and Natural Resources

4.1 Procurement of Exhauster Truck

During the year under review, the County Executive procured an exhauster truck from M/s Thika Motor Dealers at a cost of Kshs.12,450,000. However, the truck's logbook was not presented for audit review. Further, although the vehicle was confirmed to have been delivered, there was no evidence that pre-delivery inspection was carried out to confirm that it met the specifications of the purchase order. In absence of ownership documents and the inspection report, it has not been possible to confirm that value-for-money was obtained on the expenditure incurred on purchasing the truck.

5.0 Governance Department

5.1 Unsupported Training Allowance and Devolution Expenses

Records maintained by the County Executive revealed that a total of Kshs.2,049,600 was paid to facilitate ward Administrators attendance at a Governance Course held between 6

November 2015 to 11 December 2015 in Naivasha. Further, other records indicate that an amount of Kshs.319,900 was paid to officers attending a devolution conference in Meru between 19 to 23 April 2015. However, the payments appear to have been expensed directly instead though issue of imprests to the officers. No signed attendance list, work ticket or bus fare receipts were through provided to confirm that the officers travelled and attended the training. Consequently, it has not been possible to confirm that the payments were used for official duties only and was properly accounted for.

6.0 Department of Education, Culture and Social Services

6.1 Transfer of Funds to Institutions' Bank Accounts for ECD and Youth Polytechnic Projects

During the financial year under review, the department of Education, Culture and Social Services funded construction of Early Childhood Development (ECD) classrooms and construction of hostels and workshops at various youth polytechnics. The amount allocated to the projects totalled Kshs.63,090,000 being Kshs.43,490,000 for ECD projects and Kshs.19,600,000 for youth polytechnic projects. However, the department opted to transfer funds to bank accounts of the ECD centres and the youth polytechnics instead of implementing the projects within. Requests for quotations procurement method was used and payments for the projects made from the respective institutions' bank accounts. No explanation was given by management why the payments for the projects undertaken were not made directly from the main county Executive bank accounts.

In view of the anomaly, the propriety of the expenditure totalling Kshs.63,090,000 cannot be confirmed.

6.2 Construction of Youth Polytechnics

During the financial year under review, the County Executive of Nyandarua under the department of Education allocated funds to county youth polytechnics for construction of hostels and workshops. It was however noted that implementation and procurement of the works for projects were split into phases by use of requests for quotations method instead of awarding full contract to completion through open national tendering or restricted tender as detailed below:

Project	Phase/Works funded in 2015/2016	Amount Allocated in 2015/2016 (Kshs)
Hostel at Kangui Youth Polytechnic	Super-structure, walling and roofing	3,000,000
Twin Workshop at Ol-Kalou Youth Polytechnic	Super-structure, walling and roofing	3,000,000
Hostel at Nandarasi Youth Polytechnic	Sub-structure up to slab level	2,000,000
Hostel at Miharati Youth Polytechnic	Sub-structure up to slab level	2,500,000

Single Workshop at Olbollosat Youth Polytechnic	Sub-structure up to slab level	1,000,000
Twin Workshop at Mbuyu Youth Polytechnic	Super-structure, walling and roofing	3,000,000

Although inadequate funding was mentioned to justify implementation of the projects in phases, engineer's estimates and bill of quantities for each project were not presented for audit to explain provided the basis applied to determine the determining the procurement method to be used. It appears therefore that the contracts were split to avoid use of open tender contrary to the Public Procurement and Asset Disposal Act, 2015. Further, implementation of the projects may take several years to complete and therefore there is risk that the projects may stall and money already spent on these projects could go to waste.

6.3 Management of Bursary Funds

In the 2015/2016 financial year, the County Executive allocated Kshs.65,600,000 as bursary funds for the needy students, in addition to 2014/2015 unspent amount of Kshs.42,500,000 bringing total allocation to Kshs.108,100,000. Out of the available funds, a total of Kshs.107,942,180 was paid out to 6,068 beneficiaries in various schools and institutions. However, cheques worth Kshs.10,802,400 remained un presented as at 30 June 2016. No reason was provided for the delay in dispatching the cheques to the intended beneficiaries.

7.0 Department of Roads and Transport

7.1 Improvement of Laikipia- Huhoini- Bidii- Milangine Road

The contract for improvement of Laikipia-Huhoini-Bidii-milangine road project was awarded to M/s Nawaki Construction Company Limited on 29 April 2016 at a contract price of Kshs.9,000,324 following a competitive tender. This was one of the flagship projects identified and implemented by the County Government.

According to the engineers bill of measurement, the project was to cut across Gathanji ward (2.2km), Charagita ward (2.7km) and Milangine ward (2.3km). However, physical verification of the flagship project showed that improvement of the road section at Gathanji ward was not done in accordance with the specifications of he contractas there was no continuous grading, gravelling and murraming, but instead the contractor did spot patching, as indicated in the engineer's certificate of works. The contractor therefore could have been paid for works not done. Consequently, it has not been possible to confirm that the county government achieved value-for-money spent during the year on this contract.

8.0 Department of Tourism & Wildlife, Youth and Sports

8.1 Construction of Wall at Heni Stadium

Contract No. NYA/CG/ST/123/2015-2016 for the construction of stone wall and gate at Heni stadium was contracted to M/s Wheel Safety Enterprises at a contract sum of

Kshs.3,975,528. The works involved construction of stone walling around the stadium, drainage, grading, gravelling and ground leveling. Examination of the project's records and an audit inspection carried out at the site in November 2016 revealed the following:

(i) Drainage works to allow for water flow from the stadium was not constructed;

(ii) There were cracks on the wall and pillars had developed a sign of poor workmanship;

(iii) Grading, gravelling and ground leveling was not done before the wall was erected.

Consequently, the propriety and value-for-money for the expenditure of Kshs.3,975,528 incurred on the project during the year under review cannot be confirmed.

9.0 Department of Agriculture, Livestock and Fisheries

9.1 Construction of Horticulture Pack House

As previously reported, the contract for the construction of Pack House was competitively awarded by the department of agriculture to the lowest evaluated contractor at a sum of Kshs.50,175,680. The works involved construction of a cold storage and packing area for county produce by local farmers. The contract agreement was signed on 19 June 2015 and the works were to commence immediately and were scheduled for completed within one (1) year. A review of the progress of the project through examination of records and an inspection carried out revealed that as of November 2016, the project was already behind schedule with overall progress standing at approximately 60%, while about 150% of the contract period had elapsed. No explanation has been provided for the slow progress of the works. Although an amount of Kshs.24,815,708 had been paid on the contract, the contractor was not on site at the time of audit. Further, it is not clear whether a request for extension of contract period was sought and approved to ensure completion of the project. In addition, it was noted that the architectural plan/ design of the project had been changed from wooden roofing (first and second grade cypress timber) as per bill of quantities to steel roofing. However, no approval on change of the roofing design was provided for audit review.

As a result, the cost escalation on the project may arise and the county government has not explained measures put in place to ensure that the construction is completed to serve the intended purpose.

10.0 Human Resources Management

10.1 Staff Recruitment

During the financial year under review, the County Government of Nyandarua recruited a total of one hundred and thirty six (136) officers various cadres. However, 96% of employees were from the dominant community in the county contrary to Section 65(i)(e) of the County Government Act 2012 which requires, the County Public Service Board (CPSB), in selecting candidates for appointment, to ensure that at least 30% of the vacant

posts at entry level are filled by candidates who are not from the dominant ethnic community in the county. Further, it was noted that the County Government had re-advertised for the recruitment of one hundred (100) enforcement officers but instead recruited one hundred and twenty (120) no explanation was provided by management for the recruitment of more offers than the posts advertised.

In addition, the County Public Service Board advertised for the minimum academic qualification for the post of enforcement officers as KCSE mean grade of D (plain). However, a sample of personal files of the recruited of reinforcement officers showed that eight (8) officers had attained mean grade of D- (minus) in their Kenya Certificate of secondary Education. No justification was provided for lowering the minimum qualifications for the post.

10.2 Special Duty Allowance

Examination of the payroll for the year under review revealed that three (3) officers were overpaid special duty allowance amounting to Kshs.143,092.75 as a result of failure to pay staff according to their job grades. No explanation has been provided for the anomaly.

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

Nairobi

30 August 2017

COUNTY EXECUTIVE OF NYANDARUA
STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 (Adjusted) Kshs	2014-2015 Audited
RECEIPTS				
Tax Revenues	1	-	-	-
Social Security Contributions	2	-	-	-
Proceeds from Domestic and Foreign Gra	3	18,860,000	16,480,000	16,480,000
Transfers from National Treasury	4	3,928,417,599	3,758,296,517	3,758,296,517
Transfers from Other Government Entitl	5	99,303,109	-	-
Proceeds from Domestic Borrowings	6	-	-	-
Proceeds from Foreign Borrowings	7	-	-	-
Proceeds from Sale of Assets	8	-	-	-
Reimbursements and Refunds	9	-	-	-
Returns of Equity Holdings	10	-	-	-
Other Receipts	11	281,941,469	240,629,472	240,629,472
TOTAL REVENUES		4,328,522,177	4,015,405,989	4,015,405,989
PAYMENTS				
Compensation of Employees	12	1,499,140,147	1,401,032,517	1,401,032,517
Use of goods and services	13	849,619,047	785,304,188	833,906,385
Subsidies	14	-	-	-
Transfers to Other Government Units	15	159,749,356	86,146,320	86,146,320
Other grants and transfers	16	65,600,000	103,513,833	103,513,833
Social Security Benefits	17	71,935,265	15,539,108	15,539,108
Acquisition of Assets	18	1,904,484,825	1,459,504,551	1,444,531,467
Finance Costs, including Loan Interest	19	-	-	-
Repayment of principal on Domestic and	20	-	-	-
Other Expenses	21	158,419,576	117,040,341	117,040,341
TOTAL PAYMENTS		4,708,948,216	3,968,080,858	4,001,709,971
SURPLUS/DEFICIT		380,426,039	47,325,131	13,696,018

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

CHIEF OFFICER FINANCE AND ECONOMIC PLANNING
20 APR 2017
NYANDARUA CO
P.O. Box

COUNTY EXECUTIVE OF NYANDARUA
STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015(ADJUSTED) Kshs	2014-2015 AUDITED Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	22A	287,328,624.92	627,328,403.75	601,229,565.95
Cash Balances	22B	-	-	-
Total Cash And Cash Equivalents		287,328,624.92	627,328,403.75	601,229,565.95
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	7,986,066.00	24,657,493.00	11,992,913.00
TOTAL FINANCIAL ASSETS		295,314,690.92	651,985,896.75	613,222,478.95
LESS: FINANCIAL LIABILITIES				
Accounts Payables - Deposits	24	23,754,834.00	-	-
NET FINANCIAL ASSETS		271,559,856.92	651,985,896.75	613,222,478.95
REPRESENTED BY				
Fund balance b/fwd	25	651,985,896.00	604,660,765.00	2,026,746,150.00
Surplus/Deficit for the year		380,426,039.00	47,325,131.00	13,696,018.00
Prior year adjustments				
NET FINANCIAL POSSITION		271,559,857.00	651,985,896.00	2,040,442,168.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

COUNTY EXECUTIVE OF NYANDARUA
STATEMENT OF CASH FLOW

	Note	2015-2016 Kshs	2014-2015(ADJUSTED) Kshs	2014-2015 AUDITED Kshs
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts for operating income				
Tax Revenues	1	-	-	-
Social Security Contributions	2	-	-	-
Proceeds from Domestic and Foreign Gra	3	18,860,000	16,480,000	16,480,000
Transfers from National Treasury	4	3,928,417,599	3,758,296,517	3,758,296,517
Transfers from Other Government Entitie	5	99,303,109	-	-
Reimbursements and Refunds	9	-	-	-
Returns of Equity Holdings	10	-	-	-
Other Revenues	11	281,941,469	240,629,472	240,629,472
		4,328,522,177	**4,015,405,989**	**4,015,405,989**
Payments for operating expenses				
Compensation of Employees	12	1,499,140,147	1,401,032,517	1,401,032,517
Use of goods and services	13	849,619,047	785,304,188	833,906,385
Subsidies	14	-	-	-
Transfers to Other Government Units	15	159,749,356	86,146,320	86,146,320
Other grants and transfers	16	65,600,000	103,513,833	103,513,833
Social Security Benefits	17	71,935,265	15,539,108	15,539,108
Finance Costs, including Loan Interest	19	-	-	-
Other Expenses	21	158,419,576	117,040,341	117,040,341
		2,804,463,391	**2,508,576,307**	**2,557,178,504**
Adjusted for:				
Changes in receivables		- 16,671,427		
Changes in payables		23,754,834	-	
Adjustments during the year		-	-	
Net cashflow from operating activities		**1,531,142,193**	**1,506,829,682**	**1,458,227,485**
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	8	-	-	-
Acquisition of Assets	18	(1,904,484,825)	(1,459,504,551)	1,444,531,467
Net cash flows from Investing Activities		**(1,904,484,825)**	**(1,459,504,551)**	**1,444,531,467**
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings	6	-	-	
Proceeds from Foreign Borrowings	7	-	-	
Repayment of principal on Domestic and	20	-	-	
Net cash flow from financing activities		-	-	
NET INCREASE IN CASH AND CASH EQUIVALEN		**373,342,632**	**47,325,131**	**13,696,019**
Cash and cash equivalent at BEGINNIN	24	**651,985,896**	**604,660,765**	**599,526,460**
Cash and cash equivalent at END of the	25	**278,643,264**	**651,985,896**	**2,040,442,168**
Control		-	-	

The accounting policies and explanatory notes to these financial statements form an integral part of the

Chief Officer

Head of Treasury Accounts

COUNTY GOVERNMENT OF NYANDARUA
AND ECONOMIC PLANNING
20 APR 2017
P.O. Box

COUNTY EXECUTIVE OF NYANDARUA

Comparison of Budget and Actual Amounts Combined

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		A	B	C=A+B	D	E=C-D	F=D/C %
	RECEIPTS						
	Tax Receipts	-	-	-	-	-	#DIV/0!
	Social Security Contributions	-	-	-	-	-	
	Proceeds from Domestic and Foreign Grant	18,860,000	-	18,860,000	18,860,000	-	100%
	Exchequer releases	3,222,667,319	705,750,280	3,928,417,599	3,928,417,599	-	
	Transfers from Other Government Entities	288,074,189	-	288,074,189	99,303,109	188,771,080	34%
	Proceeds from Domestic Borrowings	-	-	-	-	-	#DIV/0!
	Proceeds from Foreign Borrowings	-	-	-	-	-	#DIV/0!
	Proceeds from Sale of Assets	-	-	-	-	-	#DIV/0!
	Reimbursements and Refunds	-	591,051,795	591,051,795	591,051,795	-	100%
	Returns of Equity Holdings	-	-	-	-	-	#DIV/0!
	Other Receipts	372,000,000	20,000,000	392,000,000	281,941,469	110,058,531	72%
	Total Receipts	3,901,601,508	1,316,802,075	5,218,403,583	4,919,573,972	298,829,611	94%
							#DIV/0!
	Payments						#DIV/0!
							#DIV/0!
12	Compensation of Employees	1,427,231,873	45,607,825	1,472,839,698	1,499,140,147	- 26,300,449	102%
13	Use of goods and services	574,030,957	183,234,993	757,265,950	849,619,047	- 92,353,097	112%
14	Subsidies	-	-	-	-	-	#DIV/0!
15	Transfers to Other Government Units	128,263,333	138,476,547	266,739,880	159,749,356	106,990,524	60%
16	Other grants and transfers	65,000,000	600,000	65,600,000	65,600,000		100%
17	Social Security Benefits	6,000,000	76,753,597	82,753,597	71,935,265	10,818,332	87%
18	Acquisition of Assets	1,468,335,130	721,260,800	2,189,595,930	1,904,484,825	285,111,105	87%
19	Finance Costs, including Loan Interest	-	-	-	-	-	#DIV/0!
20	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	#DIV/0!
21	Other Expenses	41,393,447	-	41,393,447	158,419,576	- 117,026,129	383%
	Total	**3,710,254,740**	**1,165,933,762**	**4,876,188,502**	**4,708,948,216**	**167,240,286**	**1**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

CHIEF OFFICER FINANCE AND ECONOMIC PLANNING

20 APR 2017

NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303, OLKALOU

COUNTY EXECUTIVE OF NYANDARUA

Comparison of Budget and Actual Amounts Recurrent

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		A	B	C=A+B	D	E=C-D	F=D/C%
	RECEIPTS						
	Tax Receipts			-		-	#DIV/0!
	Social Security Contributions	-	-	-		-	
	Proceeds from Domestic and Foreign Grants	18,860,000	-	18,860,000	18,860,000	-	100%
	Exchequer releases	1,932,570,307	22,411,426	1,954,981,733	2,275,634,965	- 320,653,232	
	Transfers from Other Government Entities	160,360,067	-	160,360,067	44,588,986	115,771,081	28%
	Proceeds from Domestic Borrowings	-	-	-		-	#DIV/0!
	Proceeds from Foreign Borrowings	-	-	-		-	#DIV/0!
	Proceeds from Sale of Assets	-	-	-		-	#DIV/0!
	Reimbursements and Refunds	-	591,051,795	591,051,795	591,051,795	-	100%
	Returns of Equity Holdings	-	-	-		-	#DIV/0!
	Other Receipts	372,000,000	20,000,000	392,000,000	281,941,469	110,058,531	72%
	Total Receipts	2,483,790,374	633,463,221	3,117,253,595	3,212,077,215	- 94,823,620	103%
						-	#DIV/0!
	Payments					-	#DIV/0!
						-	#DIV/0!
12	Compensation of Employees	1,427,231,873	45,607,825	1,472,839,698	1,499,140,146	- 26,300,448	102%
13	Use of goods and services	523,580,957	201,421,999	725,002,956	795,566,631	- 70,563,675	110%
14	Subsidies	-	-	-		-	#DIV/0!
15	Transfers to Other Government Units	103,963,333	160,360,247	264,323,580	159,749,356	104,574,224	60%
16	Other grants and transfers	65,000,000	600,000	65,600,000	65,267,200	332,800	99%
17	Social Security Benefits	6,000,000	76,753,597	82,753,597	71,935,265	10,818,332	87%
18	Acquisition of Assets	136,273,996	44,151,340	180,425,336	242,843,019	- 62,417,683	135%
19	Finance Costs, including Loan Interest	-	-	-		-	#DIV/0!
20	Repayment of principal on Domestic and Foreig	-		-		-	#DIV/0!
21	Other Expenses	41,393,447		41,393,447	108,055,821	- 66,662,374	261%
Grand Total		**2,303,443,606**	**528,895,008**	**2,832,338,614**	**2,942,557,438**	**- 110,218,824**	**104%**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

CHIEF OFFICER FINANCE AND ECONOMIC PLANNING
20 APR 2017
NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 – 20303, OLKALOU

COUNTY EXECUTIVE OF NYANDARUA

Comparison of Budget and Actual Amounts Development

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation	% of Utilisation
		A	B	C=A+B	D	E=C-D	F=D/C%
	RECEIPTS						
	Tax Receipts			-		-	#DIV/0!
	Social Security Contributions			-		-	#DIV/0!
	Proceeds from Domestic and Foreign Grants			-		-	#DIV/0!
	Exchequer releases	1,290,097,012.00	683,338,854	1,973,435,866	2,031,435,866	- 58,000,000	103%
	Transfers from Other Government Entities	127,714,122.00		127,714,122	54,714,122	73,000,000	43%
	Proceeds from Domestic Borrowings			-		-	#DIV/0!
	Proceeds from Foreign Borrowings			-		-	#DIV/0!
	Proceeds from Sale of Assets			-		-	#DIV/0!
	Reimbursements and Refunds			-		-	#DIV/0!
	Returns of Equity Holdings			-		-	#DIV/0!
	Other Receipts			-		-	#DIV/0!
	Total Receipts	1,417,811,134	683,338,854	2,101,149,988	2,086,149,988	15,000,000	99%
						-	#DIV/0!
	Payments					-	#DIV/0!
						-	#DIV/0!
12	Compensation of Employees			-		-	#DIV/0!
13	Use of goods and services	50,450,000	- 18,187,006	32,262,994	17,752,767	14,510,227	55%
14	Subsidies	-	-	-		-	#DIV/0!
15	Transfers to Other Government Units	24,300,000	- 21,883,700	2,416,300		2,416,300	0%
16	Other grants and transfers	-	-	-		-	#DIV/0!
17	Social Security Benefits	-	-	-		-	#DIV/0!
18	Acquisition of Assets	1,332,061,134	677,109,460	2,009,170,594	1,661,641,806	347,528,788	83%
19	Finance Costs, including Loan Interest			-		-	#DIV/0!
20	Repayment of principal on Domestic and Foreign borrowing			-		-	#DIV/0!
21	Other Expenses			-	41,393,447	- 41,393,447	#DIV/0!
Grand Total		**1,406,811,134**	**637,038,754**	**2,043,849,888**	**1,720,788,020**	**323,061,868**	**85%**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2016 and signed by:

Chief Officer

Head of Treasury Accounts

COUNTY ... AND ECONOMIC PLANNING
20 APR 2017
NYANDARUA COUNTY GOVERNMENT
P.O. BOX ...

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* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

2. **Recognition of revenue and expenses**
   The *entity* recognises all revenues 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 expenses 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.

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**

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

11. Subsequent events

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

	COUNTY EXECUTIVE OF NYANDARUA			
	NOTES TO THE FINANCIAL STATEMENTS			
1	TAX REVENUES	2015-2016	2014-2015 (Adjusted)	2014-15 Audited
		Kshs	Kshs	
	Taxes on Income, Profits and Capital Gains	-	-	
	Taxes on Property	-	-	
	Taxes on Goods and Services	-	-	
	Taxes on International Trade and Transactions	-	-	
	Other Taxes (not elsewhere classified)	-	-	
	Total	-	-	-
2	SOCIAL SECURITY CONTRIBUTIONS	2015-2016	2014-2015	2014-2015
		Kshs	Kshs	Kshs
	Receipts for Health Insurance Contribution	-	-	
	Receipts to NHIF for Health Insurance Contributions	-	-	
	Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-	
	Total	-	-	-

3	PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS			
	Name of Donor	2015 - 2016	2014 - 2015	2014-2015
		Kshs	Kshs	Kshs
	Grants Received from Bilateral Donors (Foreign Governments)			
	(Insert name of donor)			
	(Insert name of donor)			
	Grants Received from Multilateral Donors (International Organisations)			
	Danida -29.12.15	9,320,000	8,240,000	8,240,000
	Danida-31.03.16	9,540,000	8,240,000	8,240,000
	Grants Received from other levels of government			
	User Fee Foregone			
	Transfers from Counties			
	(insert name of budget agency)			
	(insert name of budget agency)			
	TOTAL	18,860,000	16,480,000	16,480,000
4	EXCHEQUER RELEASES			
	Description and reference of the transfer	2015 - 2016	2014 - 2015	
		Kshs	Kshs	
	1st quarter transfer	344,565,666	469,787,065	469,787,065
	2nd quarter transfer	1,098,303,062	620,118,926	620,118,926

	3rd quarter transfer	1,076,767,707	977,157,095	977,157,095
	4th quarter transfer	1,787,434,396	1,691,233,431	1,691,233,431
	Total Exchequer Received	**4,307,070,831**		
	Less Transfer to County Assembly	(378,653,232)		
	Total	**3,928,417,599**	**3,758,296,517**	**3,758,296,517**
5	**TRANSFERS FROM OTHER GOVERNMENT ENTITIES**			
	Description	**2015 - 2016**	**2014 - 2015**	
		Kshs	**Kshs**	
	Transfers from Central government entities			
	Fuel Levy	54,714,123	-	
	Free Maternity	30,690,000	-	
	User Fee Foregone	13,898,986		
	Transfers from Counties			
	(insert name of budget agency)	-	-	
	(insert name of budget agency)	-	-	
	TOTAL	**99,303,109**	-	-
	The amounts above have been reconciled with the sending Government entity.			
6	**PROCEEDS FROM DOMESTIC BORROWINGS**			
		2015-2016	**2014-2015**	**2014-2015**

		Kshs	Kshs	Kshs
	Borrowing within General Government	-	-	
	Borrowing from Monetary Authorities (Central Bank)	-	-	
	Other Domestic Depository Corporations (Commercial Banks)	-	-	
	Borrowing from Other Domestic Financial Institutions	-	-	
	Borrowing from Other Domestic Creditors	-	-	
	Domestic Currency and Domestic Deposits	-	-	
	Domestic Accounts Payable	-	-	
	Total	-	-	-
	[Provide short appropriate explanations as necessary]			
7	**PROCEEDS FROM FOREIGN BORROWINGS**	2015-2016	2014-2015	2014-2015
		Kshs	Kshs	Kshs
	Foreign Borrowing – Draw-downs Through Exchequer	-	-	
	Foreign Borrowing - Direct Payments	-	-	
	Foreign Currency and Foreign Deposits	-	-	
	Total	-	-	-

	[Provide short appropriate explanations as necessary]			
8	**PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**			
		2015-2016	**2014-2015**	**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	-	-	
	[Provide short appropriate explanations as necessary]			
	[Provide short appropriate explanations as necessary]			

9	**REIMBURSEMENTS AND REFUNDS**			
		2015-2016	**2014-2015**	**2014-2015**
		Kshs	**Kshs**	**Kshs**
	Refund from World Food Programme (WFP)			
	Reimbursement of Audit Fees	-	-	
	Reimbursement on Messing Charges (UNICEF)	-	-	
	Reimbursement from World Bank – ECD	-	-	
	Reimbursement from Individuals and Private Organisations		-	
	Reimbursement from Local Government Authorities	-	-	
	Reimbursement from Statutory Organisations	-	-	
	Reimbursement within Central Government	-	-	
	Reimbursement Using Bonds	-	-	
	Total	-	-	
	[Provide short appropriate explanations as necessary]			
10	**RETURNS OF EQUITY HOLDINGS**			
		2015-2016	**2014-2015**	**2014-2015**
		Kshs	**Kshs**	**Kshs**
	Returns of Equity Holdings in Domestic Organisations	-	-	
	Returns of Equity Holdings in	-	-	

	International Organisations			
	Total	-	-	
	[Provide short appropriate explanations as necessary]			
11	**OTHER REVENUES**			
		2015-2016	**2014-2015**	**2014-2015**
		Kshs	**Kshs**	**Kshs**
	Interest Received	-	-	-
	Profits and Dividends		-	-
	Rents	3,438,917	3,901,250	3,901,250
	Other Property Income		1,015,457	1,015,457
	Sales of Market Establishments		10,122,904	10,122,904
	Receipts from Administrative Fees and Charges	4,764,000	-	-
	Receipts from Administrative Fees and Charges - Collected as AIA		24,740,255	24,740,255
	Receipts from Incidental Sales by Non-Market Establishments		-	-
	Receipts from Sales by Non-Market Establishments		-	-
	Receipts from Sale of Incidental Goods		-	-
	Fines Penalties and Forfeitures	4,158,300	1,988,966	1,988,966
	Receipts from Voluntary transfers other than grants		-	-

	Other Receipts Not Classified Elsewhere		-	-
	Business Permits	80,724,977	74,241,554	74,241,554
	Cesses	54,910,163	29,843,795	29,843,795
	Poll Rates	-	-	-
	Plot Rents	19,333,131	22,576,356	22,576,356
	Other Local Levies	11,201,100	-	-
	Administrative Services Fees	2,682,320	20,435,405	20,435,405
	Various Fees	-	2,120,454	2,120,454
	Council'S Natural Resources Exploitation	-	-	-
	Sales Of Council Assets	-	-	-
	Lease / Rental Of Council'S Infrastructure Assets	2,185,578	858,939	858,939
	Other Miscellaneous Revenues	14,762,062	15,001,207	15,001,207
	Other Miscellaneous Revenues	-	-	-
	Insurance Claims Recovery	-	-	-
	Medium Term Loans (1-3 Yr Repayment)	-	-	-
	Long Term Loans (Over 3 Yr Rpayment)	-	-	-
	Transfers From Reserve Funds	-	-	-
	Donations	-	-	-
	Fund Raising Events	-	-	-
	Other Revenues From Financial Assets Loan	-	-	-
	Market/Trade Centre Fee	10,754,926	-	-
	Vehicle Parking Fees	19,349,195	15,168,900	15,168,900

	Housing	-	-	-
	Social Premises Use Charges	570,300	292,740	292,740
	School Fees	-	-	-
	Other Education-Related Fees	-	-	-
	Other Education Revenues	-	-	-
	Public Health Services	37,069,007	11,033,320	11,033,320
	Public Health Facilities Operations	13,162,331	2,213,759	2,213,759
	Environment & Conservancy Administration	539,200	1,113,972	1,113,972
	Slaughter Houses Administration	1,203,345	1,159,920	1,159,920
	Water Supply Administration	276,217	489,550	489,550
	Sewerage Administration	856,400	996,100	996,100
	Other Health & Sanitation Revenues	-	-	-
	Technical Services Fees	-	-	-
	External Services Fees	-	1,314,669	1,314,669
	System Required Revenue A/cs	-	-	-
				-
	Total	**281,941,469**	**240,629,472**	**240,629,472**
	[Provide short appropriate explanations as necessary]			
12	**COMPENSATION OF EMPLOYEES**			
		2015-2016	**2014-2015**	**2014-2015**
		Kshs	**Kshs**	**Kshs**

	Basic salaries of permanent employees	1,456,399,409	1,287,388,486	1,287,388,486
	Basic wages of temporary employees	2,660,574	457,580	457,580
	Personal allowances paid as part of salary	40,038,778	107,923,523	107,923,523
	Personal allowances paid as reimbursements	-	-	-
	Personal allowances provided in kind	-	-	-
	Pension and other social security contributions	-	-	-
	Compulsory national social security schemes	41,386	5,262,928	5,262,928
	Compulsory national health insurance schemes	-	-	-
	Social benefit schemes outside government	-	-	-
	Other personnel payments	-	-	-
				-
	Total	**1,499,140,147**	**1,401,032,517**	**1,401,032,517**
	[Provide short appropriate explanations as necessary]			
13	USE OF GOODS AND SERVICES			
		2015-2016	**2014-2015**	
		Kshs	**Kshs**	
	Utilities, supplies and services	17,098,034	16,860,047	16,860,047
	Communication, supplies and services	18,425,540	26,833,578	26,833,578
	Domestic travel and subsistence	227,598,789	166,634,060	153,229,368
	Foreign travel and subsistence	38,319,208	3,576,839	11,357,570

	Printing, advertising and information supplies & services	52,945,641	65,411,968	67,791,968
	Rentals of produced assets	9,243,165	18,513,864	18,513,864
	Training expenses	42,227,813	27,584,621	33,208,582
	Hospitality supplies and services	91,618,405	56,188,381	56,188,381
	Insurance costs	53,774,889	65,367,787	65,367,787
	Specialised materials and services	42,045,889	127,745,917	137,907,363
	Office and general supplies and services	30,162,610	27,755,635	31,024,117
	Other operating expenses	127,216,785	84,791,620	110,734,909
	Routine maintenance – vehicles and other transport equipment	19,392,432	20,545,872	20,545,872
	Fuel Oil and Lubricants	46,446,643	29,535,454	36,384,434
	Routine maintenance – other assets	33,103,204	47,958,545	47,958,545
				-
	Total	**849,619,047**	**785,304,188**	**833,906,385**
	[Provide short appropriate explanations as necessary]			
14	**SUBSIDIES**			
	Description	**2015 - 2016**	**2014 - 2015**	**2014 - 2015**
		Kshs	**Kshs**	
	Subsidies to Public Corporations			
	See list attached	-	-	
	(insert name)	-	-	

	Subsidies to Private Enterprises			
	See list attached	-	-	
	(insert name)	-	-	
	TOTAL	-	-	
	[Provide short appropriate explanations as necessary]			
15	**TRANSFER TO OTHER GOVERNMENT ENTITIES**			
	Description	**2015 - 2016**	**2014 - 2015**	
		Kshs	**Kshs**	
	Transfers to Central government entities			
	See attached list	148,014,105	86,146,320	86,146,320
				-
				-
	Transfers to County Aseembly			-
	Other transfers		-	
		11,735,251		-
	(insert name of budget agency)	-	-	-
				-
	TOTAL	**159,749,356**	**86,146,320**	**86,146,320**
16	**OTHER GRANTS AND OTHER PAYMENTS**			
		2015 - 2016	**2014 - 2015**	
		Kshs	**Kshs**	
	Scholarships and other educational benefits		68,236,600	68,236,600

	Emergency relief and refugee assistance	65,600,000	-	
	Subsidies to small businesses, cooperatives, and self employed		35,277,233	35,277,233
	Total	**65,600,000**	**103,513,833**	**103,513,833**
	[Provide short appropriate explanations as necessary]			
17	**SOCIAL SECURITY BENEFITS**			
		2015 - 2016	**2014 - 2015**	
		Kshs	**Kshs**	
	Government pension and retirement benefits	71,935,265	15,539,108	15,539,108
	Social security benefits in cash and in kind	-	-	-
	Employer Social Benefits in cash and in kind	-	-	-
				-
	Total	**71,935,265**	**15,539,108**	**15,539,108**
	[Provide short appropriate explanations as necessary]			
18	**ACQUISITION OF ASSETS**			
		2015 - 2016	**2014 - 2015**	
		Kshs	**Kshs**	
	Non Financial Assets			
	Purchase of Buildings		-	
	Construction of Buildings	256,007,657	300,198,396	300,846,596

	Refurbishment of Buildings	1,113,601	28,346,098	28,213,777
	Construction of Roads	135,287,150	471,070,416	468,542,434
	Construction and Civil Works	1,175,567,200	247,147,114	245,123,298
	Overhaul and Refurbishment of Construction and Civil Works		-	-
	Purchase of Vehicles and Other Transport Equipment	51,211,110	74,231,400	74,042,668
	Overhaul of Vehicles and Other Transport Equipment		-	-
	Purchase of Household Furniture and Institutional Equipment	15,000,000	1,228	-
	Purchase of Office Furniture and General Equipment	19,933,077	12,038,585	17,811,917
	Purchase of Specialised Plant, Equipment and Machinery	25,820,148	92,731,501	92,641,569
	Rehabilitation and Renovation of Plant, Machinery and Equip.		1,472,500	1,472,500
	Purchase of Certified Seeds, Breeding Stock and Live Animals	2,001,450	28,398,210	28,398,210
	Research, Studies, Project Preparation, Design & Supervision	4,159,218	33,041,047	33,041,047
	Rehabilitation of Civil Works	29,658,337	18,816,789	2,036,434
	Acquisition of Strategic Stocks and commodities	99,424,214	-	-
	Acquisition of Land	14,301,663	123,585,899	123,585,989
	Acquisition of Intangible Assets		-	-
	Purchase of ICT Equipment		28,425,368	28,775,028
	Financial Assets		-	-

	Domestic Public Non-Financial Enterprises	75,000,000	-	-
	Domestic Public Financial Institutions		-	-
	Foreign financial Institutions operating Abroad		-	-
	Other Foreign Enterprises		-	-
	Foreign Payables - From Previous Years		-	-
				-
	Total	**1,904,484,825**	**1,459,504,551**	**1,444,531,467**
	[Provide short appropriate explanations as necessary]			
19	**FINANCE COSTS, INCLUDING LOAN INTEREST**			
		2015 - 2016	**2014 - 2015**	**2014 - 2015**
		Kshs	**Kshs**	
	Interest Payments on Foreign Borrowings	-	-	
	Interest Payments on Guaranteed Debt Taken over by Govt	-	-	
	Interest on Domestic Borrowings (Non-Govt)	-	-	
	Interest on Borrowings from Other Government Units	-	-	
	Total	-	-	-
	[Provide short appropriate explanations as necessary]			

20	**REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**			
		2015 - 2016	**2014 - 2015**	**2014 - 2015**
		Kshs	**Kshs**	
	Repayments on Borrowings from Domestic	-	-	
	Principal Repayments on Guaranteed Debt Taken over by Government	-	-	
	Repayments on Borrowings from Other Domestic Creditors	-	-	
	Repayment of Principal from Foreign Lending & On – Lending	-	-	
	Total	-	-	
	[Provide short appropriate explanations as necessary]			
21	**OTHER EXPENSES**			
		2015 - 2016	**2014 - 2015**	**2014 - 2015**
		Kshs	**Kshs**	
	Budget Reserves	-	2,040,341	2,040,341
	Civil Contingency Reserves	41,393,447	41,000,000	41,000,000
	Other expenses/KRA recpveries	117,026,129	74,000,000	74,000,000
	Domestic Accounts	-	-	-
		158,419,576	117,040,341	117,040,341
	[Provide short appropriate explanations as necessary]			

22A	**Bank Accounts**			
	Name of Bank, Account No. & currency	**2015 - 2016**	**2014 - 2015**	**2014-2015**
		Kshs	**Kshs**	**Kshs**
	CBK-1000170182	**201,470,082.45**	**338,314,105.40**	338,314,105
	CBK-1000170174	**7,724,395.05**	**190,737,915.25**	190,737,915
	CBK-1000237295	**23,754,834.05**		-
	Recurrent-10000170204	**7,269,969.55**	**24,833,193.00**	3,694,025
	KCB-1140736779	**7,260,466.68**	**9,622,992.23**	9,622,992
	Equity-0620261016673	**12,971,664.64**	**15,530,849.64**	15,530,850
	Coop Bank-01141467361100		**303,699.53**	303,700
	Coop Bank-1140736779		**21,597,679.00**	21,597,679
	Family a/c 03700006218	**157,710.00**	**22,069.00**	21,428,300
	Coop a/c 01141467471300	**168,621.50**	**7,464,400.70**	-
Family Bank a/c 37000008303		**26,550,881.00**	**18,901,500.00**	-
	Assembly			-
	Assembly			-
				-
	Total	**287,328,624.92**	**627,328,403.75**	**601,229,565.95**
	[List all bank account held by the entity]			
22B	**Cash in hand**			
		2015 - 2016	**2014 - 2015**	**2014-2015**
		Kshs	**Kshs**	**Kshs**

	Cash in Hand – Held in domestic currency			
	Cash in Hand – Held in foreign currency			
	Total	0	0	
	Cash in hand should also be analysed as follows:	2015 - 2016	2014 - 2015	2014-2015
		Kshs	Kshs	Kshs
	Location 1			
	Location 1			
	Total	-	-	
	[Provide cash count certificates for each]			
23	**Outstanding Imprests**			
	Description	**2015 - 2016**	**2014 - 2015**	**2014-2015**
		Kshs	**Kshs**	**Kshs**
	Government Imprests	7,986,066.00	24,657,493.00	11,992,913
	Clearance accounts			
	Total	7,986,066.00	24,657,493.00	11,992,913.00
	[Provide short appropriate explanations as necessary]			
24	**Accounts Payables**			
		2015 - 2016	**2014 - 2015**	

		Kshs	Kshs	
	Deposits-Retention Funds	23,754,834	-	
	TOTAL	**23,754,834**	-	-
25	**BALANCES BROUGHT FORWARD**			
		2015 - 2016	**2014 - 2015**	**2014 - 2015**
		Kshs	**Kshs**	**Kshs**
	Bank accounts	627,328,404	2,026,746,150	2,026,746,150
	Cash in hand	-	-	
	Receivables - Outstanding Imprests	-	-	
	Payables - Deposits	-	-	
	Total	**627,328,404**	**2,026,746,150**	**2,026,746,150**