REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF NYERI

FOR THE YEAR ENDED 30 JUNE 2016

OFFICE OF THE AUDITOR GENERAL
CENTRAL HUB
30 SEP 2016
RECEIVED
P.O. Box 267 - 10100, NYERI

COUNTY GOVERNMENT OF NYERI

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)

COUNTY GOVERNMENT OF NYERI

Reports and Financial Statements
For the year ended June 30, 2016

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COUNTY GOVERNMENT OF NYERI

Reports and Financial Statements
For the year ended June 30, 2016

I. KEY COUNTY GOVERNMENT OF NYERI.(EXCUTIVE) INFORMATION AND MANAGEMENT

(a) Background information

The County Government Of Nyeri 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 COUNTY GOVERNMENT OF NYERI

Day-to-day management is under the following key organs:

Designation	Name
His Excellency The Governor	Hon. Nderitu Gachagua
His Excellency The Deputy Governor	Amb. Samuel Wamathai
Speaker To The County Assembly	David Mwang Imugo
CEC. Finance And Economic Planning	Dr.Charles Githua Githinji
CEC Agriculture, Livestock Development, Fisheries And Co-Op Development	Robert Thuo
CEC Health Services	Dr. Charles G.Githinji.
CEC Public Administration, Information And Communication	Amb.Hon Samuel Wamathai.
CEC Water Envelopment& Natural Resources.	Eng.T .G. Ngunyangi
CEC Trade, Industrialization Culture And Tourism	Stanley Miano
CEC Energy	Robert Thuo(Acting)
CEC Education &ICT,.	Erastus Karanja Muriuki
Cecland& Infrastructure &Development.	Robert Thuo(Acting)
CEC Special Programmes Youth And Spots	Lucy Mugure Wanyitu
County Secretary	Alice Wachira

(a) 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.	Designation	Name
1.	Chief Officer- Finance.	.Richard Kimani
2.	Economic Planning.	Francis Kirira
3.	Public Administration Information & Communication	Robert Kang'ethe (Acting)
4	Trade Industrialization Calture& Tourism.	. Hawa Omari (Acting)
5	Health Services	Dr.Munyuamacharia
6	Water Environment T& Natural Resources	S.N.Githinji
7	Land, Housing &Physical Planning	Matheri L M
8	Education And Ict	Hawa Omari
9	Agriculture, Fisheries Livestock Cooperative	David Nyaga Muturi
10	Special Programmes	Beth Kariminjeru
11	Energy	Zachary M Munga
12	Roads And Infrastructure	Julius K Ringera

(b) Fiduciary Oversight Arrangements

- Audit And Finance Committee Activities
- Parliamentary Committee Activities
- Development Partner Oversight Activities
- Other Oversight Activities
- The Office Of The Auditor General

(c) County Government of Nyeri Headquarters

P.O. Box 1112-10100
Town hall
Kenyatta Road/Highway
NYERI, KENYA

(d) County Government of Nyeri

Telephone: 061 2030700
E-mail:infonyericounty@gmail.com
Website: www.nyeri.go.ke/

County Government of Nyeri Bankers

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

2. Kenya Commercial Bank
   Equity Bank
   Co-op Bank

...

(e) Independent Auditors

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

(f) Principal Legal Adviser

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

11. FORWARD BY THE CEC

iii. Statement of Management Responsibilities.
Section 163,164 and 165 of the Public Finance Act, 2012 requires that at the end of each financial year the County Treasury shall consolidate the Financial Statements for all County Government entities in accordance with the standard and format 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 Financial Statements which gives a true and fair view of the state of affairs of the County Government for the end of the Financial Year ended on 30th June 2016. This responsibility includes:-

i. Maintaining adequate financial management arrangement 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 financial statement.
iv. Safeguarding the assets of the County Government.
v. Selecting and applying appropriate accounting policies.
vi. Making accounting estimates that are reasonable in circumstances.

The CEC member for finance accept responsibilities for the County Government financial statements which have been prepared on a cash basis method of financial reporting using the appropriate accounting policy in accordance with the International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of opinion that the County Government financial statements gives a true and fair state of County Government transactions during the financial year ended 30th June 2016 and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained by the County Government which have been relied upon in the presentation of its financial statements as well as the system of financial control.

The CEC member for finance confirms that he has complied fully with the applicable government regulations and the terms of external financial covenant and that County Government funds received during the year under audit were used for the eligible purpose for which they were intended and were properly accounted for. Further the CEC member for Finance confirms that the County Government 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 Financial Statements
The County Government financial statements were approved and signed by CEC member for the Finance on ....29/09/..... 2016

County Executive Committee Member- Finance

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Nyeri set out on pages 6 to 32 which comprise the statement of 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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Accuracy of the Financial Statements

1.1 Variances Between the Ledger and the Financial Statements

A comparison between the balances in the financial statements and the ledger/trial balance reflects variances as tabulated below:

Item	Balance as per Ledger- Kshs.	Financial Statements' balance Kshs	Variance Kshs.
Use of Goods and Services	1,007,697,304	750,026,866	257,670,438
Receipts	-	5,247,544,314	5,247,544,314
Cash in Hand	890,773,876	-	890,773,876
Suspense and Clearance	7,766,765	-	7,766,765
Recurrent account	-5,152,248,805	167,885,105	-5,320,133,910
Development account	-1,850,556,197	380,933,117	-2,231,489,314
Other bank accounts	-	261,471,993	-261,471,993
Other Debtors & Prepayments	2,642,481	-	2,642,481
Other Liabilities: Salary Suspense and Other General Liabilities	78,959,175	-	78,959,175
System Required Liabilities	1,810,148,350	-	1,810,148,350
Provisions	-892,144,363	-	-892,144,363

No explanation has been provided in respect of these variances. As a result, the accuracy and completeness of the County Executive financial statements for the year ended 30 June 2016 could not be confirmed.

1.2 Variances Between IFMIS Expenditure Balances and Balances in the Financial Statements

Comparison of balances in the financial statements and extracts of IFMIS balances revealed significant variances as follows:

Description	Amounts as per Financial Statements Submitted Kshs.	Amount as per IFMIS Kshs.	Variance Kshs.
Receipts	5,247,544,314	-	5,247,544,314
Payments	4,498,209,175	4,005,631,405	492,577,770
Receivables	63,589,639	63,589,639	-
Payables	36,515,574	-	36,515,574
Cash and Bank	810,290,215	890,773,876	(80,483,661)

The management has not provided explanation or reconciliations 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.

2.0. Receipts

2.1 Exchequer Releases/Transfers from National Treasury

The statement of receipts and payments for the year ended 30 June 2016 reflects Exchequer Releases of Kshs.4,079,319,128, grants of Kshs.22,930,000 and other transfers of Kshs.335,981,700 all totaling Kshs.4,417,593,828. However, the Report of the Controller of Budget for the year indicates that the County Executive received recurrent and development exchequer issues amounting to Kshs.3,818,920,000 and Kshs.1,265,930,000 respectively all totaling Kshs.5,084,850,000 resulting in an unexplained and unreconciled variance of Kshs.666,256,172.

Consequently, the accuracy and completeness of receipts from National Treasury could not be confirmed.

2.2. Other Receipts

Note 5 to the financial statements on other receipts reflects local revenue figure of Ksh.809,313,486 for the year under review. However, the schedules presented for audit in support of this figure has a total of Kshs.709,554,435, resulting in an unexplained and unreconciled difference of Ksh.99,759,051.

Consequently, the accuracy and completeness of the other receipts' balance of Kshs.809,313,486 could not be confirmed.

3.0. Staff Costs

3.1 Compensation of Employees

Note 12 to the financial statements reflects compensation of employees' expenditure of Kshs.2,405,353,114 for the year ended 30 June 2016, which is net of Kshs.224,832,236 in respect of County Assembly expenses. However, schedules of payments supporting County Assembly expenditure total Kshs.200,653,841, resulting in an unreconciled variance of Kshs.24,178,395. Further, a review of account balances revealed that expenditure in respect of compensation of employees amounting to Kshs.66,180,747 was not included in schedule of payments. No reconciliation or explanation was provided for the differences noted.

In the circumstances, the accuracy of compensation of employees balance of Kshs.1,904,484,825 could not be confirmed

3.2. Unsupported Personal Allowances Paid as Part of Salary

Note 12 to the financial statement reflects personal allowances paid as part of salary amounting to Kshs.938,093,511 out of which Kshs.58,237,417 relates to the County Assembly. However, schedules of payments in respect of the County Assembly allowances total to Kshs.48,463,171, resulting in an unexplained and unreconciled difference of Kshs.9,463,171.

As a result of the variance, the accuracy and completeness of the personal allowances of Kshs.938,093,511 could be confirmed.

4.0. Use of Goods and Services

The statement of receipts and payments for the year ended 30 June 2016, reflects, under use of goods and services a balance of Kshs.750,026,866. Included in this balance are expenditure item balances which differed with supporting schedules as shown below:

Description	Financial statement figure Kshs.	Balance as per Schedule-Kshs.	Variance Kshs.
Domestic travel and subsistence	185,034,963	182,386,563	2,648,400
Printing, advertising and Information supplies and services	62,877,005	56,602,194	6,274,811
Training expenses	44,311,652	44,233,758	77,894
Hospitality supplies and services	125,216,781	124,641,781	575,000

As a result of these variances, the accuracy and completeness of the Use of Goods and Services expenditure of Kshs.750,026,866 could not be confirmed.

5.0. Transfer to Other Government Entities

The statement of receipts and payments reflects transfers to other government units balance for the year under review of Kshs.247,316,326. The figure was however not supported with detailed schedules. Further, the figure excludes an amount of Kshs.602,539,390 in respect of County Treasury/Exchequer Exchequer releases to the County Assembly during the year under review.

Consequently, the accuracy of the transfers to other government entities of Kshs.247,316,326 could not be confirmed.

6.0. Social Security Benefit

Note 17 to the financial statements reflects Social Security benefit payments totaling Kshs.70,226,706, comprising County Executive balance of Kshs.64,956,723 and County Assembly expenditure of Kshs.5,269,983. However, availed schedule of County Assembly payments for the year amount to Kshs.23,496,689 resulting in an unreconciled difference of Kshs.18,226,706.

As a result of the above difference, the accuracy of the social security benefit balance of Kshs.70,226,706 for the year ended 30 June 2016 could not be confirmed.

7.0. Acquisition of Asset

The statement of receipts and payments for the year ended 30 June 2016 reflects acquisition of asset balances of Kshs.856,545,472. However, a schedule of assets acquired during the financial year in support of these balances was not attached to these financial statements.

In the circumstances, the accuracy of acquisition of assets balance of Kshs.856,545,472 for the year ended 30 June 2016 could not be confirmed.

8.0. Other Expenses Variance

The financial statements for the year ended 30 June 2016 reflect other expenses balances of Kshs.167,482,427, while the payment details report presented for audit verification total Kshs.132,345,258. The resultant variance of Kshs.35,137,169 was not reconciled.

Consequently, the accuracy of the other expense of Kshs.167,482,427 could not be confirmed.

9.0. Cash and Cash Equivalent

9.1. Accuracy of the Balances

The statement of assets as at 30 June 2016 reflects cash and cash equivalent balance of Kshs.810,290,215, while the statement of cash flows as at the same date reflects a balance of Kshs.837,364,275, resulting in an unreconciled difference of Kshs.27,074,060. Further, cashbooks and bank reconciliation statements for the following bank accounts were not prepared during the year under review:

Account Name	Account No.	Balance per Bank Statement –Kshs.
Land Rates Equity Bank	0110264079376	53,926,788
Equity Revenue Account	0110261912354	53,036,013
CBK CRF Main Account	1000171634	167,885,105
Total		**274,847,906**

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.810,290,215 as at ended 30 June 2016 could not be confirmed.

9.2. Bank Balances

Further, a review of cash books and balances posted in the financial statements as at 30 June 2016 indicated variances as follows:

Account Name	Balance as per Financial Statement Kshs.	Cash Book Balance Kshs.	Variance Kshs.
CBK Development account	91,027,345	89,713,315	1,314,030
Mt Kenya Hospital	658,733	14,906	643,827
KCB Health Sector Revenue account	26,307,540	26,315,296	7,756

No reconciliation or explanation was provided for the above variances.

As a result, the accuracy of the bank balance as at 30 June 2016 could be confirmed.

9.3 Cash Balances

The statement of assets as at 30 June 2016 indicates a nil balance in respect of cash balances. However, no board of survey certificate on cash count as at 30 June 2016 was presented for audit review.

Consequently, the accuracy and validity of cash balance as at 30 June 2016 could not be confirmed.

10. Accounts Receivables

The statement of assets as at 30 June 2016 under accounts receivables reflects an outstanding imprest of Kshs.63,589,639, all of which were overdue as at 30 June 2016. However, the schedules of outstanding imprest presented for audit indicate a balance of Kshs.44,591,011, resulting in an unexplained difference of Kshs.18,998,628. No explanation was provided for the failure to account for the imprests within the stipulated time after completing the tasks for which the imprests were issued.

11.0 Undisclosed Arrears of Revenue

Verification of revenue records maintained by the County Executive for the period ended 30 June 2016, revealed that the County had arrears of revenue totaling Kshs.2,305,085,718 relating to land rates, plot rent and house rent . However, the balances were not disclosed in the notes to these financial statements as required by the International Public Sector Accounting Standards (IPSAS). In the circumstances, the County Executive's financial statements do not comply with IPSAS.

Consequently, the accuracy and completeness of the accounts receivables balance of Kshs.63,589,639 as at 30 June 2016 could not be confirmed.

12.0 Accounts Payables - Deposits

The statement of assets as at 30 June 2016 under accounts payables reflects deposits and retention balance of Kshs.36,515,574. However, the balance in the bank account maintained at Central Bank of Kenya in respect of deposits held as at 30 June 2016 amounts to Kshs.26,465,216, resulting in un accounted for variance of Kshs.10,050,358.

Consequently, the accuracy of accounts payables-deposits balance of Kshs.36,515,574 could not be confirmed.

13.0 Pending Bills

According to records maintained by the County Executive, pending bills amounting to Kshs.97,209,291 were unpaid as at at 30 June 2016. However, relevant documents including Local Purchase Orders, Local Service Orders and invoices for the procurement of goods purchased and services rendered were not presented for audit review. Further, the pending bills were not disclosed by way of notes or an annex to these financial statements.

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

Adverse Opinion

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly the financial position of County Executive of Nyeri as at 30 June 2016, and its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Other Matter

1.0. Budget Performance Analysis

1.1. Overall Budget Analysis

During the year under review, the County Executive of Nyeri's total budget was Kshs.6,277,548,716, comprising of development budget of Kshs.1,857,937,767 and recurrent budget of Kshs.4,419,610,949. The statement of comparison of budget and actual amounts reflected net under expenditure of Kshs.1,332,445,280 or 28% as analyzed below:

Vote	2015/2016 Budget Kshs.	2015/2016 Actual expenditure Kshs.	Under expenses	Absorption %
Recurrent	4,419,610,949	3,366,482,864	1,053,128,085	76%
Development	1,857,937,767	1,131,726,311	726,211,456	61%
Total	**6,277,548,716**	**4,498,209,175**	**1,779,339,541**	**72%**

The above analysis shows that the actual development expenditure of Kshs1,131,726,311 represents 23% of the total expenditure for the year of Kshs.4,498,209,175 despite the fact that a minimum threshold of 30% of the budget should be allocated to development expenditure as per section 107(2) of the Public Finance Management Act, 2012.The management has not provided satisfactory explanation for the under expenditure and the failure to utilize all the approved budgetary provisions.

1.2 Overall Expenditure Analysis

The statement of appropriation recurrent and development combined for the year ended 30 June 2016 reflects under expenditure in all items as follows:

Expense Item	Final Budget2015/2016 (Kshs.)	Actual Expenditure-2015/2016 (Kshs.)	Over/(Under) Expenditure- Kshs.	% Over/(Under) Expenditure
Compensation of Employees	2,852,247,375	2,405,353,114	-446,894,261	-16%

Use of Goods and Services	1,320,786,108	750,026,867	-570,759,241	-43%
Transfer to Government Entities	298,197,052	247,316,326	-50,880,726	-17%
Other Grants and Transfers	4,475,000	1,258,265	-3,216,735	-72%
Acquisition of Assets	1,529,660,736	856,545,471	-673,115,265	-44%
Social Security Benefits	77,682,445	70,226,706	-7,455,739	-10%
Other Expenses	194,500,000	167,482,427	-27,017,573	-14%
Total	**6,277,548,716**	**4,498,209,176**	**-1,779,339,540**	**-28%**

However, a review of appropriation accounts for County departments revealed unauthorized over expenditure amounting to Kshs.70,120,487 as summarized below:

Vote/Department and item	Approved Budget 2015/2016- Kshs.	Actual Expenditure 2015/2016- Kshs.	Over Expenditure- Kshs.
Recurrent Expenditure			
Health	1,914,297,274	1,980,681,923	66,384,649
Pension for employees	77,682,445	78,268,362	585,917
Development Expenditure			
County Secretary	5,000,000	5,788,395	788,395
Energy	85,039,330	87,400,857	2,361,527
Total	**2,082,019,049**	**2,152,139,536**	**70,120,487**

The management has not presented evidence indicating that the over expenditure was regularized through a supplementary budget contrary to Section 135 of Public Finance Management Act, 2012.

1.3. Analysis on Compensation of Employees

The summary statement of appropriation; recurrent and development combined reflects actual expenditure on compensation of employee amounting Kshs.2,405,353,114, representing 71% of actual recurrent expenditure and 53% of total expenditure of Kshs.5,247,544,314 for the year ended 30 June 2016.

The County Executive therefore used a large portion of its resources on salaries and other related costs to compensate its employees, an indication that service delivery and development programmes may be affected in future if no measures are taken to contain the high employees' costs.

1.4. Unauthorized Reallocation of Funds

A review of payments records for the year ended 30 June 2016 revealed that payments amounting to Kshs.79,842,698 considered of recurrent nature were charged under development vote - civil works account. The expenditure was incurred on cleaning services, consultancy services, cooking gas and vehicle repairs which are of a recurrent nature, but were irregularly charged under development vote. Further, the reallocation was not regularized through a supplementary budget in the year under review.

2.0 Revenue

2.1. Overall Revenue Performance

During the year under review, the County Executive's revenue budget was Kshs.5,707,648,199 against actual collection of Kshs.5,247,544,314 reflecting net under collection of Kshs.660,103,885 or 8% of the budget as summarized below:

Revenue Source	Budget 2015/2016 Kshs.	Actual Collected 2015/2016 Kshs.	Variance Kshs.	Actual as % of budget
Exchequer Releases	4,079,319,128	4,079,319,128	0	100%
Cash balance 2014/2015		200,000,000		
Danida Grants	22,930,000	22,930,000	0	100%
Level 5 Hospital	368,620,571		368,620,571	0%
Road Maintenance Fuel Levy	56,519,887	56,519,887	0	100%
User fees foregone	16,166,813	16,166,813	0	100%
Free Maternity Health care	82,091,800	63,295,000	18,796,800	77%
Other Receipts-Local revenue	1,082,000,000	809,313,486	272,686,514	75%
Total	**5,707,648,199**	**5,247,544,314**	**660,103,885**	**92%**

A review of the revenue records and financial statements for the year ended 30 June 2016 revealed the following:

(i) Actual conditional grants received for level 5 Hospital amounting to Kshs.368,620,571 were not disclosed in these financial statements, while cash balances of Kshs.200,000,000 brought forward from 2014/2015 were included in the revenue for the year thus distorting the revenue analysis.

(ii) Local revenue collected of Kshs.809,313,486 represents only 14% of the total expected revenue during the year, while 86% of the budget is financed through exchequer releases and grants from the national government.

2.2 Local Revenue Performance

The County Executive of Nyeri had budgeted to collect Kshs.1,082,000,000 from local sources of revenue in 2015/2016. However, the actual collection amount to Kshs.709,313,486, representing a shortfall of Kshs.372,686,514 or 34% below the target. Although the actual revenue collected in the year was an improvement compared with the actual realized in 2014/2015 of Kshs.680,700,067, no explanation was provided for the underperformance. Analysis of local revenue performance for various revenue streams is as follows:

Revenue Stream	Budget 2015/2016 Kshs.	Actual Collected 2015/2016 Kshs	Variance- Kshs.	Actual as % of budget
Single Business Permit	161,954,610	94,132,281	67,822,329	58
Liquor License	47,889,046	35,391,800	12,497,246	74
Market entrance/stalls/shop	87,721,130	35,805,344	51,915,786	41
Application fees	23,487,754	14,827,185	8,660,569	63
Hospital Services	278,859,938	205,117,487	73,742,451	74
Public Health	46,395,572	6,889,140	39,506,432	15
Refuse collection	42,647,173	30,174,439	12,472,734	71
Parking Fees	143,436,072	94,386,627	49,049,445	66
Land Rates	87,721,637	72,805,582	14,916,055	83
Cess (Quarry, Produce, Kaolin)	37,269,376	24,484,833	12,784,543	66
Housing estates	16,911,457	14,142,698	2,768,759	84
Signboard & Advertisement	23,269,444	17,707,388	5,562,056	76
Building plans	13,216,766	7,349,274	5,867,492	56
Others	71,220,025	56,099,408	15,120,617	79
Total	**1,082,000,000**	**709,313,486**	**372,686,514**	**66**

The above analysis indicates that none of the annual revenue streams target was achieved. The housing estates and land rates recorded the highest performance against annual target at 84% and 83% respectively. Public Health recorded the lowest performance against annual budget at 14%. The under collection of revenue indicates possible revenue leakages or unrealistic targets leading to accumulation of pending bills.

2.3 Weaknesses in Revenue Collection

The County Executive operates on three (3) revenue collection systems namely:

(i) Local Authority Integrated Financial Management System (LAIFORMS) at each sub-county. The system is a stand alone whose data was sent to headquarters for reconciliation.

(ii) Point of Sale (POS) system which is operated by Equity Bank. The system is used to collect cess and parking fees.

(iii) Manual collection of revenue from devolved functions including trade, health and agriculture through issuance of miscellaneous receipts.

It was however noted that these systems are not integrated thus making monitoring, reconciling and generating comprehensive revenue reports difficult.

Other weaknesses noted include;

(i) Frequent POS system downtimes due to power outages thus forcing POS collection of revenue to revert to manual system

(ii) Unsynchronized and lost transactions through POS

(iii) Use of casual employees to collect revenue from various sources

(iv) The County Government collected parking fees revenue totaling Kshs.94,386,627 which was deposited in the Equity Bank Revenue Account. It was however noted that monthly revenue collections through LAIFOMS were not reconciled with Equity Bank revenue collection account balances. The closing balance as at 30 June 2016 was Ksh.53,036,013;

(v) A delay in transferring revenue collected through the Land Rates bank account was noted. The account had accumulated a total of Kshs.53,926,788 during the year which had not been transferred to County Revenue Fund Account at CBK as at 30 June 2016.

As a result of the above anomalies, the accountability of revenue due and collected for the year ended 30 June 2016, could not be ascertained.

3.0 Unexplained Transfer of Tea and Coffee Cess Funds

The County Treasury Requisition for the grant of credit on the Exchequer account (Development expenditure) Ref No. NCG/FIN/1/271(b) (107) dated 17 May 2016 addressed to the Controller of Budget Nairobi indicates that the County Government had allocated a sum of Kshs.154,500,000 to the department of Finance and Economic Planning Headquarters being Budgetary Reserves. The requisition records indicate that the County Government had requisitioned from the Controller of Budget a total of Kshs.70,000,000 on 16 March 2016 and Kshs.34,000,000 on 16 May 2016 leaving a balance of Kshs.50,500,000.

A scrutiny of the records also shows that an amount of Kshs.18,949,200 being part of Development Budgetary Reserves was withdrawn from the County Revenue fund bank account and transferred to the County Treasury deposit account vide payment voucher No. 0738 dated 28 June 2016. A schedule attached to the payment voucher indicates

that the Agricultural Produce cess revenue had been received from the Tea Directorate as follows:

	Factory	Nov 2012-August 2013 Kshs	Sep 2013-July 2014 Kshs	August 2014- Kshs	September 2014-Kshs	October 2014- Kshs	Total- Kshs
1	**Rugati**	1,478,123	1,501,354	22,461	508,497	49,893	3,560,329
2	**Chinga**	1,714,216	1,615,774	24,280	698,451	60,850	4,113,570
3	**Gathuthi**	1,891,223	1,785,746	19,665	889,828	51,111	4,637,574
4	**Iriaini**	1,544,892	1,430,027	17,895	550,051	45,264	3,588,128
5	**Gitugi**	1,090,261	1,295,099	14,982	614,916	35,090	3,050,348
	Less transfer charges	(150)	(150)	(150)	(150)	(150)	(750)
	Net tea cess paid	7,718,565	7,627,850	99,134	3,261,593	242,058	18,949,200

The above cess revenue was returned to the respective tea factories based on a letter by the Governor of Nyeri Ref No. CGN/GVN/AGRI/11/13/66 dated 6 July 2016. However, no minutes and County Assembly resolution approving the return of the cess to tea factories was presented for audit review. Further, no evidence was made available to confirm that the funds were subsequently expended on development expenditure as authorized by the Controller of Budget.

Consequently the propriety and accountability of the tea cess totaling Kshs.18,949,200 paid to tea factories during the year ended 30 June 2016 could not be confirmed.

4.0 Department of Health

4.1 Uncontrolled usage of pharmaceuticals and non-pharmaceutical items in County Hospitals

a) Unaccounted for Drugs at Karatina and Mukurweini Sub-County Hospitals

The County Government procured drugs worth Kshs.40,440,497 from KEMSA vide PV No. 725, Invoice No. 73586 dated 22 June 2016. Drugs worth Kshs.13,465,354 were issued to Karatina Sub county Hospital. Audit verification revealed that the consignment was not booked in the stores ledger and therefore requisitioning of drugs, authorization, issuance and reconciliations of records was not done in absence of record keeping and control. Drugs may therefore have been misused.

Similarly, drugs worth Kshs.7,159,045 were delivered to Mukurweini sub county Hospital. However, the drugs were not recorded in the stores ledgers and therefore it has not been possible to establish whether the drugs were received and accounted for.

b) Uncontrolled Usage of Non Pharmaceutical Items

The County Government procured non pharmaceuticals X-rays films worth Kshs.3,249,840 from Mission for Essential Drugs (MEDS) for various hospitals within the County. The consignment was paid on 18 December 2015. Records maintained at the County show that X ray films worth Kshs.1,192,700 were issued to Karatina sub-county Hospital. An inspection carried out at the hospital shows that ledgers maintained were incomplete and the recipients of the issues did not append signatures against the items and quantity issued. Further, the X-ray films were not recorded in the hospital's ledger. It has not been possible therefore to confirm whether the items were used for the intended purpose.

5.0 Ministry of Trade

5.1 Payment to Mt Kenya & Aberdares Counties Economic Block

Records presented for audit indicate that the County Executive paid Kshs.1,000,000 to Mt Kenya & Aberdares Counties Economic Block. The payment was to facilitate the preliminary activities related to professional services for the incorporation and formation of blue print, operations of interim Board and secretariat of the Block. However, the amount was not provided for in 2015/2016 budget and no acknowledgement receipt was provided for audit review.

In absence of proper support of the expenditure, the accountability of the expenditure could not be confirmed.

6.0 County Public Service Board

6.1 Car Loan and Mortgage Scheme

Records presented for audit indicate that the County Executive operates a Car Loan and Mortgage Scheme for the County Executive Members (CECs). An amount of Kshs.36,000,000 had been loaned out as at 30 June 2016, comprising of Kshs.22,000,000 paid to eleven (11) members and Kshs.14,000,000 paid to five (5) members in respect of car and mortgage respectively. It was however noted that two County Executive members had defaulted in repaying loans totaling Kshs.7,339,047 due to disciplinary case of one member of finance and abolition of office for the other. There was no evidence presented for audit indicating that the loans were secured with a collateral or assets charged with bank giving the County rights on the property to sell and recover the debt for the loans taken, hence risk of loss of public funds.
Consequently, the propriety and administration of car loan and mortgage could not be confirmed.

7.0 Ministry of Agriculture, Livestock, Fisheries and Cooperative Development

7.1 Grant Payment to Nyeri Fish Farmers Co-operative Society

The County Executive through the department of Agriculture, Livestock, Fisheries and Co-operative development paid a grant of Kshs.2.5 million (seed capital) on 21 June 2016 to Nyeri County Fish Farmers Co-operative Society Limited. The funds were meant for start-up fish purchase for processing, establishment costs and six (6) months working capital as per the cooperative proposal paper and request letter dated 16 May 2016. However, the following observations were noted;

i. There were no regulations approved by the County Assembly that provided for the administration, control and management of grants contrary to prudent management of public funds.

ii. No accountability procedures were put in place by the accounting officer to ensure that any Co-operative Society or County Government officer authorized to receive public money as a grant , or responsible for any other aspect of administration of a grant is made to account for the funds disbursed.

As a result of the above anomalies, the propriety of the grant paid in the year of Kshs.2,500,000 could not be confirmed.

7.2 Stalled Hostel Project

Records availed for audit indicate that the department initiated the construction of a hostel block at Wambugu Agricultural Training Centre in the financial year 2014/2015. The contract was awarded to M/s Boslika Construction Limited at a contract price of Kshs17,735,204.85. Scrutiny of the contract documents revealed that the contract agreement was signed on 21 March 2015 and was valid up to 24 June 2015. A review of project implementation revealed that the project had not been completed twelve (12) months after the contract period. No explanation was provided for the delay. Further, the department during the year under review, paid a total of Kshs.3,407,300 in two (2) instalments of Kshs.1,163,080 and Kshs.1,731,040 vide payment vouchers No. 165 dated 31 March 2016 and No. 526 dated 17 June 2016 respectively.

In addition, a site visit revealed that the contractor was not on site and the construction site appears abandoned. The project therefore seems to have stalled and may not be completed soon, thus public funds spent on this project may end up being wasteful expenditure.

8.0 Ministry of Water, Forestry and Wildlife, Environment and Natural Resources

8.1 Unrecorded Stores

During the year under review, items worth Kshs.4,293,980 were procured from various suppliers to be used at the department. These items were not taken on charge and recorded in the stores ledger records or asset register, and as a result, it has not been possible to confirm that the goods were received and used for the intended purpose.

9.0 Ministry of Education, ICT, Youth Affairs and Sports - Unsupported Elimu Fund Transfers (Bursary)

During the year under review, the Department of Education, ICT, Youth Affairs and Sports had allocated a sum of Kshs.90,000,000 for Elimu Fund and transferred to bank account No.1181214947 at Kenya Commercial Bank-Nyeri branch. Bank statements for the above revealed that the County Government had disbursed a total of Kshs.72,074,456.30 to various Secondary Schools, Tertiary Institutions and Universities in the period between 26 May 2016 and 30 June 2016. However, the payments were not supported with acknowledgement receipts issued by the beneficiary institutions. Further, the administrator of the fund had not prepared and submitted annual financial statements for the year contrary to section 167(1) of the Public Finance Management Act, 2012. In the circumstances, it has not been possible to confirm the propriety of expenditure of Kshs.72,074,456.

10.0 Human Resource

10.1 Lack of Approved Staff Establishment

As previously reported, the County Executive operated without an approved staff establishment. Required staffing levels have therefore not been determined. Further, the County recruited thirty six (36) new employees during the year without regard to existing staff capacity to fill the vacant positions. Further, it was noted that vacancies were not reported in the required format as prescribed by Section B 5 (2) of the County Public Service Human Resource Manual. As a result, over-staffing may occur and may impact negatively on efficient and effective service delivery.

10.2 Lack of a Scheme of Service for Advertised Vacant Positions

It was observed that the County Public Service Board filled two new positions which were not in the County establishment. The two positions were County Head of Performance Management and Investment Promotion Officer.

Further, review of the organization structure of the County Secretary's Office revealed that the proposed position was that for a Director of Performance Management, which was placed at the same level with Principal Office Administration Officer, Job group N. It was however noted that instead of recruiting a Director of Performance Management

which was in the establishment, the County Public Service Board recruited County Head of Performance Management Officer Job Group S which does not exist in the County's staff establishment. No explanation was provided for the anomaly.

10.3 Differences in Staff Designations in the Appointment Letters and Pay Slips

A review of various officers' appointment letters and pay slips revealed differences in staff designations as follows:

	Name	Personal No.	Designation on Appointment Letter	Designation in Payroll
1	Samuel Mwenje Nyingi	20160016580	Head of County Performance Management	Chief Officer County
2	Kelvin Mwenda Kibaara	2007152816	Assistant Hospital Director	Deputy Director Medical Services
3	Caroline Ndumia	20130038407	Legal Officer	Senior Legal Counsel
4	Naomi Karea Samuel	20160016017	County Education and Training Officer	Assistant Director ICT
5	Ngari Harrison Muriuki	20150105721	Investment Promotion Officer	Public Relations Assistant II
6	George Mbogo Njiru	1993076587	Director of Education and Training	Director Adult Education
7	Robinson Wachira	20150106148	Road Inspector	Maintenance Officer 3
8	Mercy Wanyira Mbuti	20160041805	Nephrology Nurse	Senior Registered Clinical Officer-Anesthetics
9	Wamae Joseph	20150105730	Senior Internal Auditor	Senior Finance Officer
10	Wachira Monicah Wambui	20160013721	Principal Industrialization Officer	Principal Assistant Cooperative Officer
11	Mary Wangari Hinja	20150105623	Principal Procurement and Supply Chain	Senior Procurement Officer
12	Rosaline Marigu		Anesthetist	Senior Registered Clinical Officer
13	John Kibuchi Muchira	2006000090	Chief Internal Auditor	Assistant Internal Auditor General

No explanation was provided for the discrepancies noted which may have led to inconsistent titles and job groups or scales.

10.4 Salary Paid to Non-Existent Staff

A review of records maintained by the County Executive revealed that a total of Kshs.1,097,481 was paid to a Mr. Makwaganda, Fred Oyieno P/F.No.19890142125 during a period of 12 months between October 2014 to September 2015. It was however established that the officer never worked for the County. The issue was reported to the Director- Human Resource by Chief Officer Education and ICT vide letter NGC/CES/HR/1/VOL.1/1 dated 30 September 2015.The officer was paid a monthly gross salary of Kshs.90,290 for eleven (11) months (October 2014 to August

2015) and Kshs.98,291 in the month of September 2015 totaling KShs.1,097,481 which was irregular.

No action appears to have been taken by the County to recover the irregular amount paid.

10.5 Irregular Salary Paid to a Retired Officer

The County Government paid undeserved monthly salary to Mr.Joel Gikera Kariuki, a Chief Agricultural Assistant for a fourteen (14) month period May 2015 to June 2016. Records indicate that the officer requested for early retirement on the 50 year rule which was approved on 4 February 2015 vide letter Ref ALFD/STAFF/NYI/GC/129.The approval was however not reported to the Human Resource Department thus the officer continued drawing monthly salary after retirement occasioning loss of public funds. No action appears to have been taken by the County to recover the irregular salary payment.

10.6 Holding Staff in Acting Appointments for a Long Period of Time

It was noted that staff were appointed in acting appointments for unjustifiably long period of time. Records indicate that Mr. Solomon Chengecha was appointed as Principal Administrator at the County Secretary Office for the period between April 2015 and March 2016.

It was also noted that M/s Alice N. Wachira who was appointed as Chief Officer in the department of Public Administration and Information Communication was also appointed as acting County Secretary vide a letter dated 3 December 2015 to serve in that position for six (6) months. Her acting capacity in that position was extended for another period of 6 months as indicated in a letter by the Governor dated 2 June 2016. This contravened the Code of Regulations.

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

Nairobi

30 August 2017

COUNTY GOVERNMENT OF NYERI

Reports and Financial Statements
For the year ended June 30, 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	22,930,000	21,050,000
Exchequer releases	4	4,681,858,518	4,080,024,908
Transfers from Other Government Entities	5	335,981,700	46,439,630
Proceeds from Domestic Borrowings	6	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	809,313,486	842,707,972
TOTAL RECEIPTS		**5,850,083,704**	**4,990,222,510**
PAYMENTS			
Compensation of Employees	12	2,709,954,968	2,621,914,763
Use of goods and services	13	1,032,632,374	1,069,954,577
Subsidies	14		
Transfers to Other Government Units	15	247,316,326	258,232,000
Other grants and transfers	16	1,258,265	1,301,784
Social Security Benefits	17	75,496,689	
Acquisition of Assets	18	887,217,698	986,226,573
Finance Costs, including Loan Interest	19	-	-
Other Payments	21	167,482,427 -	-
TOTAL PAYMENTS		**5,121,358,746**	**4,957,629,697**
SURPLUS/DEFICIT		**728,724,957**	**32,592,813**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The COUNTY GOVERNMENT OF NYERI.(EXCUTIVE) financial statements were approved on 21/9/20 2016 and signed by:

Chief Officer

Head of Treasury

COUNTY GOVERNMENT OF NYERI

Reports and Financial Statements
For the year ended June 30, 2016

II. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	810,290,215	82,193,419
Cash Balances	22B		
Total Cash and cash equivalent		810,290,215	82,193,419
Accounts receivables – Outstanding Imprests	23	42,979,458	5,835,723
TOTAL FINANCIAL ASSETS		853,269,673	88,029,142
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24	36,515,574	-
NET FINANCIAL ASSETS		**816,754,099**	**88,029,142**
REPRESENTED BY			
Fund balance b/fwd	25	**88,029,142**	**55,436,328**
Surplus/Deficit for the year		**728,724,957**	**32,592,813**
NET FINANCIAL POSITION		**816,754,099**	**88,029,141**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The COUNTY GOVERNMENT OF NYERI.(EXCUTIVE) financial statements were approved on 27/9 2016 and signed by:

Chief Officer

Head of Treasury

III. STATEMENT OF CASHFLOW

		2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	22,930,000	21,050,000
Exchequer Releases	4	4,681,858,518	4,080,024,908
Transfers from Other Government Entities	5	335,981,700	46,439,630
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	809,313,486	842,707,972
		5,850,083,704	4,990,222,510
Payments for operating expenses			
Compensation of Employees	12	2,709,954,968	2,621,914,763
Use of goods and services	13	1,032,632,374	1,069,954,577
Subsidies	14	-	-
Transfers to Other Government Units	15	247,316,326	258,232,000
Other grants and transfers	16	1,258,265	1,301,784
Social Security Benefits	17	75,496,689	20,000,000
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	167,482,427	-
		4,234,141,049	3,971,403,124
Adjusted for:			
Changes in receivables		37,143,735	
Changes in payables		36,515,574	
Adjustments during the year		-	-
		1,615,942,655	1,018,819,386
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8		
Acquisition of Assets	18	(887,217,698)	(986,226,573)
Net cash flows from Investing Activities		(887,217,698)	(986,226,573)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-

Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**728,724,957.20**	**32,592,813.00**
Cash and cash equivalent at BEGINNING of the year	24	88,029,141.00	55,436,328
Cash and cash equivalent at END of the year	25	816,754,098.78	88,029,141.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The COUNTY GOVERNMENT OF NYERI.(EXCUTIVE) financial statements were approved on 29/9 2016 and signed by:

Chief Officer

Head of Treasury

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Tax Receipts	-		-	-	-	
Social Security Contributions	-		-	-	-	
Proceeds from Domestic and Foreign Grants	22,930,000		22,930,000	22,930,000	-	100%
Exchequer releases	5,4681858518		4,681,858,518	4,681,858,518	- 592,007,788	100%
Transfers from Other Government Entities	335,981,700	-	335,981,700	335,981,700	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	1,488,358,136	- 406,358,136	1,082,000,000	809,313,486	- 272,686,515	75%
Total Receipts	**7,260,655,022**	**- 545,876,716**	**6,714,778,006**	**5,850,083,704**	**- 864,694,303**	**87%**
Payments						
Compensation of Employees	2,813,301,016	38,946,359	2,852,247,375	2,709,954,968	- 142,292,407	95%
Use of goods and services	1,382,698,377	- 61,912,269	1,320,786,108	1,032,632,374	- 288,153,734	78%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	343,800,000	- 45,602,948	298,197,052	247,316,326	- 50,880,726	83%
Other grants and transfers	8,950,000	- 4,475,000	4,475,000	1,258,265	- 3,216,735	28%

Social Security Benefits	77,682,445	-	77,682,445	75,496,689	- 2,185,756	97%
Acquisition of Assets	1,627,778,202	- 98,117,466	1,529,660,736	887,217,697	- 642,443,039	58%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Expenses	30,000,000	164,500,000	194,500,000	167,482,427	- 27,017,573	86%
TOTALS	**6,284,210,040**	**- 6,661,324**	**6,277,548,716**	**5,121,358,744**	**- 1,156,189,972**	**82%**

The COUNTY GOVERNMENT OF NYERI.(EXCUTIVE) financial statements were approved on 27/9 2016 and signed by:

Chief Officer

Head of Treasury Accounts

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	22,930,000	-	22,930,000	22,930,000	-	100%
Exchequer releases	3,415,928,839		3,415,928,539	3,415,928,539	-	100%
Transfers from Other Government Entities	335,981,700	-	335,981,700	335,981,700	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-		
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	1,488,358,136	- 406,358,136	1,082,000,000	809,313,486	- 272,686,515	75%
Total Receipts	**5,263,198,675**	**- 406,358,136**	**4,856,840,239**	**4,584,153,725**	**- 272,686,515**	**94%**

Reports and Financial Statements
For the year ended June 30, 2016

Payments						
Compensation of Employees	2,813,301,016	38,946,359	2,852,247,375	2,709,954,968	- 142,292,407	95%
Use of goods and services	1,331,552,021	- 103,934,868	1,227,617,153	956,984,908	- 270,632,245	78%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	18,000,000	111,191,765	129,191,765	124,368,713	- 4,823,052	96%
Other grants and transfers	2,750,000	- 275,000	2,475,000	1,258,265	- 1,216,735	51%
Social Security Benefits	77,682,445	-	77,682,445	75,496,689	- 2,185,756	97%
Acquisition of Assets	43,468,211	46,929,000	90,397,211	25,221,015	- 65,176,196	28%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Expenses	-	40,000,000	40,000,000	65,675,651	25,675,651	164%
	4,286,753,693	**132,857,256**	**4,419,610,949**	**3,958,960,207**	**- 460,650,742**	**90%**

The COUNTY GOVERNMENT OF NYERI.(EXCUTIVE) financial statements were approved on 29/9 2016 and signed by:

Chief Officer

Head of Treasury Accounts

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	1,997,456,347	- 139,518,580	1,265,929,979	1,265,929,979	-	100%
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
Total Receipts	**1,997,456,347**	**- 139,518,580**	**1,265,929,979**	**1,265,929,979**	**-**	**100%**

Payments						
Compensation of Employees	-	-	-	-	-	
Use of goods and services	51,146,356	42,022,599	93,168,955	75,647,466	- 17,521,489	81%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	325,800,000	- 156,794,713	169,005,287	122,947,613	- 46,057,674	73%
Other grants and transfers	6,200,000	- 4,200,000	2,000,000	-	- 2,000,000	0%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	1,584,309,991	- 145,046,466	1,439,263,525	861,996,682	- 577,266,843	60%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Expenses	30,000,000	124,500,000	154,500,000	101,806,776	- 52,693,224	66%
	1,997,456,347	**- 139,518,580**	**1,857,937,767**	**1,162,398,537**	**- 695,539,230**	**63%**

The COUNTY GOVERNMENT OF NYERI.(EXCUTIVE) financial statements were approved on 29/9 2016 and signed by:

Chief Officer

For Head of Treasury Accounts

VII. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

3. **In-kind contributions**
In-kind contributions are donations that are made to the County Government Of Nyeri.(Executive) in the form of actual goods and/or services rather than in money or cash terms These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Government Of Nyeri.(Executive) 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. **Noncurrent assets**
Noncurrent assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Government Of Nyeri.(Executive) fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Pending bills

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

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government Of Nyeri.(Executive)'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Government Of Nyeri.(Executive)'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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2015 - 2016 Kshs	2014 - 2015 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 Kshs	2014 - 2015 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	Date received	Amount in foreign currency	2015 - 2016 Kshs	2014 - 2015 Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Jamii Telcommunication	-	-	-	500,000
Danida	-	-	22,930,000	20,550,000
Grants Received from Multilateral Donors (International Organisations)				
	-	-	-	-
	-	-	-	-
Grants Received from other levels of government				
	-	-	-	-

	-	-	-	-
Total			**22,930,000**	**21,050,000**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 EXCHQUER RELEASES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	371,297,246	874,241,723
Total Exchequer Releases for quarter 2	1,170,775,316	1,002,569,734
Total Exchequer Releases for quarter 3	1,190,855,319	1,103,582,480
Total Exchequer Releases for quarter 4	1,948,930,637	1,099,630,971
Total	**4,681,858,518**	**4,080,024,908**

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 20
	Kshs	Ks
Transfers from Central government entities		
Kerra		46,439,6
Free Maternal Care	63,295,000	
User Free Maternal Care	16,166,813	
Ministry Of Roads-Rmlf	56,519,887	
National Treasury	200,000,000	
TOTAL	**335,981,700**	**46,439,6**

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2015 - 2016	2014 - 2015
	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	-	-
	-	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PROCEEDS FROM FOREIGN BORROWINGS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	
Foreign Borrowing - Direct Payments	-	
Foreign Currency and Foreign Deposits	-	
Total	-	

8 PROCEEDS FROM SALE OF ASSETS

	2015 - 2016 Kshs	2014 - 2015 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	-	

9 REIMBURSEMENTS AND REFUNDS

	2015 - 2016 Kshs	2014 - 2015 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	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNS OF EQUITY HOLDINGS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Returns of Equity Holdings in Domestic Organisations	-	
Returns of Equity Holdings in International Organisations	-	
	-	
Total	-	

11 OTHER REVENUES

	2015 - 2016 Kshs	2014 - 20 Kshs
Interest Received	90,022.0	289,372
Profits and Dividends	-	-
Rents	57,865,697	51,104,701
Other Property Income	611,507	-
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges	117,793,171.0	90,801,312
Receipts from Administrative Fees and Charges - Collected as AIA	223,336,745.0	384,108,91
Receipts from Incidental Sales by Non-Market Establishments	2,993,500	-
Receipts from Sales by Non-Market Establishments	5,150,180	4,644,221 -
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business permits	94,132,281.0	91,089,69
Cesses	24,484,833	27,284,260
Plot rent	75,317,782	56,743,692
Plot rents	-	-
Other local levies	-	7,329,744
Administrative services fees	-	
Various fees	-	1,858,326

Council's natural resources	-	-
Exploitation	-	-
Sales of council assets	2,252,000	-
Lease / rental of council's	-	-
Infrastructure assets	-	-
Other miscellaneous revenues	572,285	3,537,000
Other miscellaneous revenues	-	2,102,250
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr rpayment)	-	-
Transfers from reserve funds	-	-
Donations	1,056,500	1,384,000
Fund raising events	-	-
Other revenues from financial assets loan	-	-
Market/trade centre fee	-	-
Vehicle parking fees	97,090,687.0	104,568,60
Housing	-	-
Social premises use charges	964,000	1,241,000
School fees	675,690	511,000
Other education-related	-	40,000
Other education revenues	-	-
Public health services	-	-
Public health facilities operations	-	-
Environment & conservancy	-	-
Administration	-	-
Slaughter houses administration	3,443,255	3,469,920
Water supply administration	-	-
Sewerage administration	-	124,000
		10,475,894
Other health & sanitation	-	
Technical services fees		
Other revenues not receipts not recorded in LAIFOMS	99,759,051	-
External services fees	1,724,300.0	
TOTALS	**809,313,486**	**842,707,972**

12 COMPENSATION OF EMPLOYEES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic salaries of permanent employees	1,534,941,689.2	1,805,866,488
Basic wages of temporary employees	98,120,018	82,436,033
Personal allowances paid as part of salary	938,093,511	696,066,924
Personal allowances paid as reimbursements	7,389,715	13,000
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	51,640,416	37,432,318
Compulsory national health insurance schemes		100,000
Social benefit schemes outside government		-
Other personnel payments		-
Total	2,630,185,350	2,621,914,76.

13 USE OF GOODS AND SERVICES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	93,750,073	74,529,284
Communication, supplies and services	14,713,962	14,404,302
Domestic travel and subsistence	185,034,963	119,069,676
Foreign travel and subsistence	56,602,195	58,582,033
Printing, advertising and information supplies & services	9,685,613	11,467,869
Rentals of produced assets	44,311,652	69,027,622
Training expenses	125,216,781	77,981,718
Hospitality supplies and services	109,584,142	68,150,891
Insurance costs	265,444,691	348,786,917
Specialised materials and services	21,896,989	30,078,968
Office and general supplies and services	24,653,341	29,985,614

Other operating expenses	13,591,582	17,443,387
Routine maintenance – vehicles and other transport equipment	35,295,816	51,087,472
Routine maintenance – other assets	11,343,488	23,671,770
Total	**1,032,632,34**	**1,069,954,577**

14 SUBSIDIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Subsidies to Public Corporations	-	-
	-	-
Subsidies to Private Enterprises		

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to Central government entities		
See attached list		
Other current transfers, grants and subsidies	17,165,000	20,232,000
Transfer to national treasury		200,000,000
Other capital grants and transfers	230,151,326	38,000,000
TOTAL	**247,316,326**	**258,232,000**

16 OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Scholarships and other educational benefits	1,258,265	1,301,784
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-

Total	**1,258,265**	**1,301,784**

17 SOCIAL SECURITY BENEFITS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Government pension and retirement benefits	75,496,689	20,000,000
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	75,496,689	20,000,000

18 ACQUISITION OF ASSETS

Non Financial Assets	2015 - 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings	-	-
Construction of Buildings	66,182,705	8,925,243
Refurbishment of Buildings	38,476,434	132,213,699
Construction of Roads	341,409,545	213,407,839
Construction and Civil Works	241,965,139	170,056,957
Overhaul and Refurbishment of Construction and Civil Works	4,045,733	4,236,560
Purchase of Vehicles and Other Transport Equipment	15,421,828	13,468,000
Overhaul of Vehicles and Other Transport Equipment	300,000	1,994,198
Purchase of Household Furniture and Institutional Equipment	913,415	2,699,450
Purchase of Office Furniture and General Equipment	15,831,346	14,309,651
Purchase of ICT Equipment		
Purchase of Specialised Plant, Equipment and Machinery	119,088,052	253,937,139
Rehabilitation and Renovation of Plant, Machinery and Equip.	306,850	1,248,540
Purchase of Certified Seeds, Breeding Stock and Live Animals	15,297,800	2,473,850
Research, Studies, Project Preparation, Design & Supervision	26,544,654	39,493,289
Rehabilitation of Civil Works	181,500	24,395,008
Acquisition of Strategic Stocks and commodities	1,252,695	-
Acquisition of Land	-	3,367,150
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	100,000,000
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**887,217,698**	**986,226,573**

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2015 - 2016 Kshs	2014 - 2015 Kshs
Exchange Rate Losses	-	-
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	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2015 - 2016 Kshs	2014 - 2015 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	-	-

21 OTHER EXPENSES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Budget Reserves	136,746,730	-
Civil Contingency Reserves	-	-
Other expenses	30,735,697	-
	167,482,427	-

22A: Bank Accounts

Name of Bank, Account No. & currency	Amount In Bank Account Currency	Indicate Whether Recurrent, Development, Deposit, Revenue E.T.C	Exc Rate (If In Foreign Currency)	2015 - 2016	2014 - 2015
				Kshs	Kshs
Central Bank 1000171634	Ksh	Revenue	-	167,885,105	5,191,719
Recurrent CBK 1000171227	Ksh	Recurrent	-	380,933,117	134,392
Development CBK 1000171187	Ksh-	Development	-	91,027,345	338,876
Land Rates Equity Bank 0110264079376	Ksh	Revenue		53,926,788	2,918,365
Equity Revenue 0110261912354	Ksh	Revenue		53,036,013	41,820,780
Cooperative Bank Imprest Account 01141511315000	Ksh	Retention		36,515,574	31,713,573
Mt Kenya Hospital Coop 0114166679	Ksh	Revenue		658,733	
Health Sector Revenue Kcb 1177001608	Ksh	Revenue		26,307,540	
Total				**810,290,215**	**82,193,419**

22B: CASH IN HAND

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

Cash in hand should also be analysed as follows:

	2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations *(specify)*	-	-
Total	-	-

[Provide cash count certificates for each]

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Government Imprests	42,979,458	5,835,723
Clearance accounts	-	-
Total	42,979,458	5,835,723

24. ACCOUNTS PAYABLE

	2015 - 2016 Kshs	2014 - 2015 Kshs
Deposits	36,515,574	31,713,573
Total	36,515,574	31,713,573

[Provide short appropriate explanations as necessary]

25. FUND BALANCE BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	82,193,419 -	54,209,031 -
Cash in hand	-	-
Accounts Receivables	5,835,723	1,227,297
Accounts Payables		
Total	**88,029,142**	**55,436,328**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Department	Recurrent	Development	Total
Office of the Governor	2,839,218		2,839,218
Office of the county Secretary	1,305,150		1,305,150
Finance and Economic Planning	1,559,805		1,559,805
Lands and Infrastructure	2,102,252	48,807,888.89	50,910,141
Health and Sanitation	18,178,086.71	757,228.00	18,935,315
Special Programmes	3,244,770	189,310.00	3,434,080
Public Administration Information and Communication	2,330,837.70		2,330,838
Agriculture livestock and fisheries	1,949,084.37	1,350,102.43	3,299,187
Trade Culture cooperatives and industrial Development	2,166,493	969,900.00	3,136,393
Education and ICT	551,096	2,189,305.00	2,740,401
Water, Irrigation and Natural Resources	1,244,879.65	4,349,694.33	5,594,574
County Public Service Board	1,092,190		1,092,190
Energy	32,000		32,000
Grand Total	**38,595,862**	**58,613,429**	**97,209,291**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/2016	Historical Cost (Kshs) 2014/2015
Land		
Buildings and structures	66,182,705.40	
Transport equipment	15,421,828	13,468,000
Office equipment, furniture and fittings	16,744,761.15	
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment	119,088,052.1	253,937,139.35
Heritage and cultural assets		
Intangible assets		
Total	217,437,346.65	214,023,898