REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF NAKURU

FOR THE YEAR ENDED 30 JUNE 2017

REVISED FINAL COPY

04 MAY 2018

COUNTY GOVERNMENT OF NAKURU

REPORTS AND FINANCIAL STATEMENTS

FOR THE TWELVE MONTHS PERIOD ENDED JUNE 30, 2017

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Nakuru County Government 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 *Nakuru County Government Executive* day-to-day management is under the following key organs:

- Governor, H E. Lee Kinyanjui
- Deputy Governor H E. Dr Erick Korir
- CEC – Finance & Economic Planning Mrs. Joseph Wainaina Kiuna
- CEC – Water,Environment, , Energy & Natural Resources Eng.Festus Kipkoech Ngeno
- CEC – Lands, Housing and Physical Planning Eng.Lucy Wanjiku Kariuki
- CEC – Trade, Industry, Marketing, Tourism–Dr.Peter Evans Kiplangat
- CEC – Agriculture, Livestock & Fisheries Dr. Emmaculate Njuthe
- CEC – Youth,Gender,Culture,Sports & Social Services-Halima Gababa Abdulahi
- CEC – Public Service Training&Devolution Lawrence Mwangangi Mwania
- CEC – Infrustructure- Ag. Eng. Lucy Wanjiku Kariuki
- CEC – Health Services Dr. Jonah Komen Kimtai
- CEC – Education ,I.C.T & E.Government Mr. Rymond Komen Kimtai

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	AG.Chief Officer Fin & Economic Planning	- **M/s Jacinta Mwangi**
2.	Director of Finance	- **Mr. Dominic Nyambuto Otieno**
3.	Director of Audit	- **James Katiwa**
4.	Director of Economic Planning	- **Mr. Cyrus Kahiga**
5.	Director of procurement	- **Mr. Arbe Bashuna**

(d) Fiduciary Oversight Arrangements

County Assembly Public Accounts and Investment Committee

(e) Entity Headquarters

P.O. Box 2870-20100
NEW TOWN HALL BUILDING
MOI ROAD
NAKURU, KENYA

(f) Entity Contacts

Telephone: (051) 221-6472

E-mail: nakurucountygovernor@gmail.com
Website: www.nakurucounty.co.ke

(g) Entity Bankers

CENTRAL BANK OF KENYA
HAILE SELASSIE AVENUE
P.O BOX 60000
CITY SQUARE 00200
NAIROBI, KENYA

1. Central Bank of Kenya A/C NO 1000171178- Recurrent Account
2. Central Bank of Kenya A/c NO 1000171103 - Development Account
3. Central Bank of Kenya A/C NO 1000171607 - Revenue Fund Account
4. Central Bank of Kenya A/C NO 1000238356 – Deposits Fund Account
5. Central Bank of Kenya A/C NO 1000277537 - RML Fund Account

OTHER COMMERCIAL BANKERS

1. National Bank Ac/No. 01001088445300-Nakuru East Sub-County Imprest a/c
2. Equity Bank A/C No. 1460261257158- Njoro Sub-County Imprest a/c
3. Equity Bank A/C No. 1460261248567- Rongai Sub-County Imprest a/c
4. Kenya Commercial Bank A/C No 1143964810- Bahati Sub-County Imprest a/c
5. Co-operative Bank A/C No. 01141506421700-Public Service Board Imprest a/c
6. Co-operative Bank A/C No.01141506637700- Office of The Governor & Deputy Governor Imprest a/c
7. Kenya Commercial Bank A/C No 1146785305-Ministry of Finance & Economic Planning Imprest a/c
8. National Bank(PGH) A/C 01001020341500-Ministry of Health Operations Account Imprest a/c
9. Kenya Commercial Bank A/C No1146814232-Ministry of Roads & Public Works Imprest a/c
10. Co-operative Bank A/C No 01141521630800-Local Revenue Collection Account
11. Family Bank A/C No 018000053211- Local Revenue Collection Account
12. National Bank A/C No 01001065283400- Local Revenue Collection Account
13. Kenya Commercial Bank A/C No. 1140746057-Local Revenue Collection Account
14. Equity Bank A/C No. 0130261954816-Local Revenue Collection Account
15. Co-operative Bank A/C No 01141506067600-Nakuru County Imprest A/C
16. Co-operative Bank A/C No 01141506466601-Ministry of Health Operational
17. Co-operative Bank A/C No 01141493988800- Nakuru West Sub county

18. Co-operative Bank A/c No 011415506637700-Office of the Governor

19. Family Bank A/c No 019000039791 Ministry of Agriculture

20. Family Bank A/c No 019000039781 PSM.

21. Family Bank A/c No 019000039712 Ministry of Education

22. Family Bank A/c No 018000065483 Ministry of Environment

23. Family Bank A/c No 019000039790 Ministry of Lands

24. Kenya Commercial Bank A/c No -1146814232 Ministry of Public Works

25. Kenya Commercial Bank A/c No -1105267342 Naivasha Hospital.

26. Kenya Commercial Bank A/c No -1156245524 Bahati Sub County Hospital.

27. Kenya Commercial Bank A/c No -1106203860 GilGil Hospital

28. Kenya Commercial Bank A/c No -1156024587 GilGil Hospital

29. National Bank A/c No 01001089796900-PGH Annex

30. National Bank Molo A/c No 01001019332500-Elburgon Hospital

31. National Bank Molo A/c No 0100109327000-Olenguruone Hospital

2. National Bank Molo A/c No 0100101933200-Olenguruone Hospital

33. Equity Bank-A/c No 0130264171918 –Subukia Sub County

34. Equity Bank-A/c No 0770261259459–GilGil Sub County

5. Transnational Bank –A/c No 500779/500tca00/1 Kuresoi South SubCounty

(h) Independent Auditors

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

(i) Principal Legal Adviser

The County Attorney
New Town Hall Building
Moi Road
P.O. Box 2870-20100
Nakuru, Kenya

I. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of h 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, 2017. 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, 2017, 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 _____ 2018.

COUNTY EXECUTIVE MEMBER
FINANCE & ECONOMIC PLANNING
NAKURU COUNTY
Date 23/4/18 Sign

County Executive Committee member – Finance

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAKURU FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of set out on pages 6 to 42, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation: recurrent, development and combined 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.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Nakuru as at 30 June 2017, 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 Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Qualified Opinion of my report, I confirm that nothing has come to my attention that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Revenue

1.1. Local Sources of Revenue

Revenue from the local sources for the year ended 30 June 2017 was Kshs.1,960,883,759 compared to Kshs.2,295,462,842 in 2015/2016, a decrease by Kshs.334,579,083 or 15%. Further, the budget for local sources of revenue was Kshs.3,202,264,658, hence under collection of Kshs.1,241,380,899. The accuracy of the schedule presented to support local sources of revenue could not be authenticated since it was not supported by sub schedules or reports generated from ZIZI and LAIFORMS systems. In addition, of the total reported local revenue, only Kshs.1,847,525,420.77 was banked intact, hence under banking of Kshs.113,358,337.95 contrary to Section 157 (2) of the Public Finance Management Act, 2012.

1.2. Single Business Permits

Revenue from single business permit was Kshs.313,672,443 as at 30 June 2017, compared to Kshs.430,281,392 in 2015/2016. This resulted to unexplained decrease of Kshs.116,608,949 and it is not clear whether businesses that would otherwise have paid this amount closed or defaulted on their payments. Analysis of the revenue systems revealed collections of Kshs.295,468,402 hence a variance of Kshs.18,204,041 from the reported figure. The reported single business permit revenue was realized from 34,280 businesses compared to 43,312 business that paid permits in 2015/2016, hence a drop by 9,032 businesses. Further, in the year under review, 118 single business permit booklets with 59,000 permits of varying amounts were issued. However only 34,280 businesses were accounted in the automated systems leading to unexplained difference of 24,720 permits. No schedule to show outstanding booklets was provided.

Further, revenue from single business permit was budgeted at Kshs.497,224,748 hence an under collection by Kshs.183,552,305 from reported figure. In addition, as noted in previous audit reports, the single business permit register has not been updated hence it is not clear how the budget is prepared and whether all eligible traders pay permits.

In view of these issues, the County may be losing huge sums of money through undisclosed businesses.

1.3. Vehicle Parking Fees

Receipts from vehicle parking fees was reported at Kshs.275,060,445 compared to Kshs.292,414,437 in 2015/2016 a decrease by Kshs.17,353,992. Further, from the budget figure of Kshs.427,383,929, an under collection of Kshs.152,323,484 was noted from the reported figure. The schedule was, however, not supported by sub schedules or revenue ledgers detailing each transaction.

Analysis of revenue systems revealed variances with the ledger presented for audit. For example revenue systems for Nakuru East Sub County revealed collections of Kshs.196,151,755 while the ledger indicated Kshs.206,036,035 leading to unreconciled difference of Kshs.9,884,280.

The reserved parking fees figure of Kshs.4,269,010 in the schedules provided for audit was not supported by sub schedules. Although this schedule indicated collections of Kshs.2,607,500 from Nakuru East Sub-County, the revenue systems indicated Kshs.23,806,510 leading to unexplained variance of Kshs.21,199,010.

It was also noted that in 2016/2017, Nakuru East sub-county issued 174 caution books each with 50 sheets, implying 8,700 sheets to collect fines from clamped vehicles. Since the approved minimum clamping fine is Kshs.1,000, the sub county ought to have collected a minimum of Kshs.8,700,000 but reported only Kshs.58,700. Details of clamping fees from the other sub counties were not provided.

2. Annual Reporting by Receivers of Revenue

The receivers of revenue did not prepare and submit to the Auditor-General a statement of receipts and disbursements as well as a statement of arrears of revenue. Additionally, there was no evidence that the receivers of revenue submitted to the County Assembly a report with respect to all waivers and variations of taxes, fees or charges granted during that year. This contravenes Section 165 (1) and (2) of the Public Finance Management Act, 2012.

Further, an incomplete outstanding revenue schedule indicating arrears of Kshs.5,992,282,904.69 from different revenue sources in the eleven (11) sub counties was presented for audit. This huge balance implies that the County Government is not strictly enforcing revenue collection measures.

3. Irregular Transfer of Funds

During the year under review, the County Executive transferred development account funds of Kshs.116,000,000 and Kshs.25,000,000 to the recurrent accounts of the Ministry of Finance and the Governor's Office respectively contrary to Section 154(1) (b) of the Public Finance Management Act, 2012. This defeats the purpose and intents of the budget making process through the public participation process since earmarked projects are not undertaken hence no delivery of services to residents. This is also contrary to fiscal responsibility principles, which prohibit funds to be moved from development to recurrent votes. Further, the usage of these funds was not fully accounted for.

4. Compensation of Employees

i. The statement of receipts and payments reflects employee cost of Kshs.5,110,659,087 compared to Kshs.4,917,531,516 in 2015/2016 hence an increase by Kshs.193,127,571. The reported balance was 44% of the total revenue of Kshs.11,709,038,198 implying that the County Government exceeded 35% set limit as per Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015.

ii. Further, while the financial statements reflected a figure of Kshs.5,110,659,082, the payroll summaries revealed a figure of Kshs.4,794,514,277 leading to unexplained variance of Kshs.316,144,805. The unreconciled/unexplained variance has consistently been reported in previous years and stood at Kshs.337,569,375 in 2015/2016. This may indicate irregular payments outside the payroll.

iii. In addition, compensation of employees was over spent by Kshs.83,903,748 from the budgeted amount of Kshs.5,026,755,339 without the necessary approvals and denied other budgeted items funds.

iv. Also, payments totaling Kshs.133,750,595 for casual wages for the financial year under review were reported under different votes in the ministries and not as employee costs. Had these amounts been included in compensation for employee expenditure line, the reported compensation of employees figure would have increased from Kshs.5,110,659,087 to Kshs.5,244,409,682.

v. Despite the County having a work force of approximately 5000 employees, it's not clear why they continue to hire casual labourers thereby increasing the wage bill. This indicates a mismatch between job rationalization, placement and a likelihood of redundancies and overlaps of various jobs.

5. Irregular Promotions

During the year under review, the County Public Service Board promoted a considerable number of staff in various departments but the following issues were noted;

i. The criteria used to effect these promotions was not stated. Furthermore, no vacancies were identified and internally advertised by the County. In addition, eighteen (18) employees moved within three job groups within twelve months as shown in **Appendix I**. The management did not explain how and why the promotions were done.

6. Use of Goods and Services

The use of goods and services in the statement of receipts and payments stood at Kshs.2,362,232,924 compared to Ksh.2,265,880,928 reported in the previous year. This represents an increase of Kshs.96,351,995. In addition, the use of goods and services was budgeted at Kshs.3,358,925,909 resulting to an under expenditure by Kshs.996,692,985 or 30% underutilisation of funds. Analysis of the various ministries cashbooks and schedules revealed that the use of goods and services figure was misstated and should have been Kshs.2,273,470,722.03 not the reflected amount of Kshs.2,362,232,924 leading to an unexplained and unreconciled difference of Kshs. 88,762,202.

Under the circumstances, the accuracy and completeness of the reported use of goods and services figure could not be confirmed.

7. Acquisition of Assets

7.1. Unexplained and Unreconciled Variancesh

The statement of receipts and payments reflects acquisition of assets in figure of Kshs.3,311,123,606 compared to Kshs.3,105,475,236 reported in the previous year, an increase of Kshs.205,648,369. The budget for acquisition of assets was Kshs.5,619,563,039, implying an under expenditure of Kshs.2,308,439,433 or 41% underutilization of funds. While the financial statements reported Kshs.3,311,123,606, analysis of cashbooks and schedules (except for Ministry of Trade, Industrialization and Tourism) revealed a figure of Kshs.3,330,145,922, leading to an unexplained variance of Kshs.19,022,316.

7.2. Unexplained - Expenditure on Domestic Public Non-Financial Enterprises

Included under acquisition of assets figure of Kshs.3,311,123,606 is an amount of Kshs.1,356,390,962 described as domestic non-financial enterprises in note 17 to the financial statements. However, management did not explain the nature and the transactions that make-up this component. In addition, supporting documents including payment vouchers, procurement records and other expenditure records for this item were not provided for audit.

In the absence of these records, the validity, accuracy and completeness of this expenditure could not be confirmed.

8. Other Grants and Transfers

8.1. Unexplained Variances

The statement of receipts and payments reflects other grants and transfers (scholarships and other educational benefits) figure of Kshs.5,700,000 compared to Kshs.147,869,379 in the previous year, a decrease by Kshs.142,169,379. Analysis of the Ministry of Education records revealed bursary payments of Kshs.61,930,422 and other capital grants and transfers (sports items) of Kshs.13,750,000 all totaling Kshs.75,680,422. Therefore, the reported figure in the financial statements is understated by Kshs.69,980,422. Further, out of Kshs.61,930,422 bursary payments only amounts totaling Kshs.9,232,900 were acknowledged/receipted. In addition, payment vouchers amounting to Kshs.1,720,000 in respect to administration costs were not provided for audit.

Despite establishing a bursary fund, the County Government does not have a bursary policy, which would guide on the criteria for identifying eligible cases, awarding and distributing bursaries among other procedures. Therefore, bursaries are issued in a haphazard manner. The County did not prepare and submit to the Auditor-General or to the County Assembly the bursary fund financial statements contrary to Section 116 (7(b) and (c)) of the Public Finance Management Act, 2012.

8.2. Irregular Purchase of Sports Items

Included under other capital grants and transfers is an amount of Kshs.13,750,000 relating to purchase of sports items. However, the items were not procured through the national open tender contrary to the procurement plan and laid down procurement regulations. The minutes of the tender evaluation committee meeting of 2nd June 2016 were not appropriately signed. Further, it is not clear why Local Purchase Orders were raised on 20 June 2016 after deliveries of the sports equipment, which were delivered on 15 June 2016 and 13 June 2016 by M/S Copy Cate Enterprises and M/S Patmat Bookshop respectively. The attached certificates of inspection/acceptance of goods were not dated and the supplies were not taken on charge in the stores records. In addition, issue notes were not provided to show how the sports equipment were distributed and who benefitted from them.

9. Cash and Cash Equivalent

The statement of assets reflects cash and cash equivalent balance of Kshs.2,590,774,859 as at 30 June 2017 compared to Kshs.2,359,015,042 as at 30 June 2016. Further, the cash and cash equivalent balances as at 30 June 2017 were reported using the bank certificate figures instead of the cashbook balances. The County Executive failed to carry out proper bank reconciliations. Instances of using the wrong bank balances, failure to provide schedules to support unpresented cheques and lack of reconciling items details were noted. Arising from the foregoing, the accuracy of the cash and cash equivalent balance of Kshs. 2,590,774,859 as at 30 June 2017 could not confirmed.

10. Deposits and Retentions

The statement of assets also reflects accounts payables-deposits and retentions balance of Kshs.3,887,570 as at 30 June 2017 compared to Kshs.23,782,749 as at 30 June 2016, a decrease by Kshs.19,895,179. However, bank statements, main cashbook and bank confirmation certificates showing how various contractors were paid their retention dues amounting to Kshs.19,895,179 were not provided for audit verification. Similarly, a schedule of retentions made from different suppliers during the year under review was not presented for audit.

Consequently, It has not been possible to confirm the accuracy of retention balance of Kshs.3,887,570 as at 30 June 2017.

11. Pending Bills

Note 27 and Annex 1 to the financial statements reflect pending bills totaling Kshs.2,182,503,386 as at 30 June 2017 compared to Kshs.3,021,217,393 in the previous year representing a decrease of Kshs.838,714,007. However, the following issues were noted from audit of various ministries pending bills.

11.1. Presentation of Pending Bills in the Financial Statements

The pending bills were presented in block figures per ministry instead of the form and content recommended by the Public Sector Accounting Standards Board of Kenya.

11.2. Unexplained variance

Further, while the reported figure was Kshs.2,182,503,386, analysis from the individual ministries revealed Kshs.3,807,794,404 resulting to an unexplained variance of Kshs.1,625,291,018.

11.3 Ministry of Roads

As reflected in Annex 1 to the financial statements, the Ministry of Roads pending bills as at 30 June 2017 were Kshs.31,316,595 presented as Ministry of Public Works Kshs.7,820,997 and Ministry of Roads Kshs.23,495,598. However, schedules presented to support pending bills revealed a total amount of Kshs.1,034,512,950 made up of Kshs.1,002,079,819 and Kshs.32,433,131 in respect to development and recurrent expenditures respectively resulting to an un-explained variance of Kshs.1,003,196,355. Further, analysis of the development pending bills of Kshs.1,002,079,819 was as follows:-

Financial Year	Amount (Kshs)
2013/2014	3,983,350.00
2014/2015	43,865,584.00
2015/2016	167,061,305.00
Total as at 30 June 2016	**214,910,239**
2016/2017	787,169,580.00
Total as at 30 June 2017	**1,002,079,819.00**

From this analysis, as at 30 June 2016, the ministry had only Kshs.214,910,239 as pending bills yet in the financial year 2016/2017 the bill was Kshs.787,169,580. It is not clear why pending bills increased by 73% within 2016/2017 financial year. It was noted that pending bills dating back to 2013/2014 and 2014/2015 were still outstanding despite some pending bills for 2015/2016 have been fully paid putting in doubt the criteria and the policy used in paying outstanding bills. Further, outstanding payments to Kenya Roads Board totaling Kshs.153,128,142.20 were not included as part of the ministry's pending bills schedule.

Some projects listed as pending bills had not yet been executed. For instance, M/S Jesa Construction was awarded a contract for periodic and routine maintenance of Menengai Drive to Capital Hill Road (1km) in Menengai ward at a contract sum of Kshs.10,620,032. The contract was cancelled and was to be re-awarded, yet it was listed as a pending bill, therefore it is not clear to whom the bill is due.

11.4 Ministry of Environment, Water and Natural Resources

i. The financial statements disclosed Kshs.336,805,180 as pending bills but supporting schedules had Kshs.319,183,812 leading to an unexplained difference of Kshs.17,621,367.

ii. M/S Finton Logistic was contracted on 13th February 2016 to supply and deliver garbage compactor worth Kshs.12,000,000-Tender No. RFQ 195470-2015-2016 and refuse collection truck at Kshs.8,000,000-Tender No. 193832 -2015-2016. These items were not supplied but the suppliers was listed in the pending bills register with an amount of Kshs.20,000,000 for the supply.

iii. M/s CMC Motors Group Ltd was contracted to supply a water bowser valued at Kshs.12,232,200. As per delivery /acceptance certificate No.6004 dated 31 October 2016 from CMC, a water bowser: MAN; CLA 26.280 Prime Mover and Water Bowser 15,000 litres Reg. NO. 32CG057A was delivered. However, the bowser was repossessed by M/s CMC Motors Group Ltd without any official documentation. Notwithstanding this repossession, M/s CMC Motors Group Ltd was listed in the pending bills register with an amount of Kshs.12,232,200.

iv. M/S Crater Enterprises was contracted vide Tender NO.NCG/ENREW/W/070/2016-2017 to install a pump, tank repair, piping and electricity installation of Nyamamithi water project at a cost of Kshs.6,999,000. Audit verification revealed that the project which is at Hellsgate Ward Naivasha Sub-County had not commenced and yet the supplier was listed among the creditors in the pending bills register.

11.5 Ministry of ICT - (Information, Communication and E- Government)

Included in the pending bills for the ministry is unsupported expenditure amounting to Kshs.6,604,245.32. No delivery notes, invoices, certificates of inspection and acceptance, stores records-S13 and S12 were attached to support these expenditures. There was no evidence that the Ministry received the goods/services.

11.6 Ministry of Health

During the financial year 2016/2017, the ministry's pending bills increased by Kshs.72,857,716 from Kshs.785,867,566 in 2015/2016 to Kshs.858,725,282 in 2016/2017. However, a figure of Kshs.326,880,175 in respect to third parties was not supported showing the breakdown of the third parties.

11.7 Credit Facility

Included in the pending staff payables of Kshs.222,502,029 shown under Annex 2 to the financial statements, is a credit loan facility of Kshs.90,000,000 whose details were not presented for audit. No loan agreement and the bank statements relating to this facility were provided hence it was not possible to ascertain the validity, accuracy and completeness of the stated balance.

In view of the observations made from the above paragraphs, the accuracy, completeness, ownership and disclosure of Kshs.2,182,503,386 pending bills could not be confirmed.

12. Summary of Fixed Assets Register

The summary of the fixed asset register as shown in Annex 4 to the financial statements reflects a balance Kshs.785,694,985 as at 30 June 2017 compared to Kshs.774,044,024 as at 30 June 2016. However, the format of the fixed asset summary presented in the annexure is not correct and did not have historical opening balances, additions made during the year, depreciation during the year and historical closing balances. The fixed asset register has not been updated to capture the additions/purchases made during the year. Further, the County Executive does not have an asset management policy.

13. Irregular Issues on Use of Goods and Services

13.1. Information Communication and Technology

Expenditure on Car Track Management System

M/S Track and Trace Limited was contracted to execute a car track management system at a contract sum of Kshs.2,107,000. The contract agreement signed on 9 June 2016 did not specify the unit price, contract period and the number of motor vehicles that were to be fitted with tracking devices. However, invoice number 45397 dated 2 November 2011 presented for payment indicated that 98 motor vehicles were tracked at a unit price Kshs.21,500. Further, the ownership of these motor vehicles was, however, not confirmed since their respective logbooks were not produced for audit. In addition, there was no inspection and acceptance committee report indicating whether all the 98 vehicles were properly fitted with the specified car tracking system.

13.2. Ministry of Health

a) Over Expenditure

The Ministry of Health did not adhere to the approved budget and as result incurred Kshs.28,616,563 expenditure over and above budgetary allocation on six (6) budget items under use of goods and services as shown below.

Item	Over Expenditure amount (Kshs)
communication, supplies and services	2,552,159.00
Domestic travel and subsistence	10,715,810.00
Training expenses	1,805,700.00
Hospitality supplies and services	5,200,933.00
Insurance costs	921,512.00
and Routine maintenance – other assets	7,420,449.00
Total	**28,616,563.00**

b) Omission of Expenditure

Further, expenditure schedules provided indicated that Kshs.921,512 was incurred in the year in respect of insurance cost. This was paid to M/s AMACO Insurance Company Ltd vide payment vouchers No.30551 and 30535 for Kshs.730,660.00 and Kshs.228,644.50 respectively. However, this amount was not included/disclosed in the analysis of use of goods and services for the ministry. In addition, no provision was made in the ministry's approved budget for the insurance cost.

13.3. Public Service Management

a) Payment of Legal Services

The County Executive paid Kshs.119,584,869.35 in respect to legal fees. However, details showing initial fee notes amounts, amounts paid to date, outstanding balances (if any), the case(s) being handled and status of these cases were not provided. Further, the County Attorney Mr. Hari Gakinya wrote on 06 June 2017 requesting the chief officer Public Service Management to process payment of advocates fees of Konosi & Co Advocates, Ikua Mwangi & Co Advocates and Hari Gakinya & Co Advocates of Kshs.3,000,000, Kshs.4,000,000 and Kshs.10,000,000 respectively. In this request, details of the cases handled, charge out rate and status of the cases being handled were not stated. Subsequently in response to the 06 June 2017 request, payment voucher referenced 35042 of 08 June 2017 paid M/s Hari Gakinya& Co Advocates Kshs.10,000,000. The audit could not draw the line between the County Attorney and the payee. It is not clear why a County employee was awarded a contract to provide legal services, a clear case of conflict of interest.

b) Outstanding Legal Fees

A schedule presented for audit revealed that the County Executive had outstanding legal fees balance of Kshs.845,897,091.54 as at 30 June 2017. Except for this incomplete schedule, a

detailed breakdown showing the cases handled by the respective law firms was not provided. Further, the County provided a list of 914 court cases that were at various stages. It is not clear why the county is bogged into very many cases and whose accuracy was not confirmed. The genuineness of these cases could not be confirmed since the respective legal cases files were either missing or had scanty information.

14. Irregular Issues on Acquisition of Assets

14.1. Ministry of Information Communication and Technology

Payment Made for Incomplete Works

The department of ICT contracted M/S Dualtwist Solutions Ltd on April 2016 to develop an asset management system at a contract sum of Kshs.3,800,000. The major scope of work involved tagging all assets located in all county offices, departments, sub-counties and supply anodized aluminum serialized black barcode readable with scanner. However, office furniture and laptops bought during the year were not tagged and were not updated in the asset register. Further, physical verification at Ministry Trade, Industrialization and Tourism, Information Communication and Technology and payment office revealed that office furniture were not tagged. The attached inspection and acceptance committee report was not signed, implying that the committee did not physically inspect the tagged assets. It is therefore not clear why payment was made before the committee satisfactorily ensured all assets were tagged. In addition, no comprehensive signed report on work carried out by the vendor was presented as required in specification 12 of the agreement.

14.2. Lands, Physical Planning and Housing

a) Preparation of Nakuru County Valuation Roll

In the financial year 2014/2015, the County Executive awarded M/s Sec & M. Co. Ltd tender ref: No.001/2014/2015 for preparation of valuation roll at contract price of Kshs.50,591,400. A budget provision of Kshs.79,814,522 spread in financial years 2014/2015, 2015/2016 and 2016/2017 to execute this contract was made. It is not clear why a provision of Kshs.79,814,522 was made and yet the contract sum was only Kshs.50,591,400. Further, Kshs.43,413,980 has been paid over the years up to 30 June 2017 leaving a balance of Kshs.7,177,420 from the contract sum. At the time of this audit, the contract had lagged by over two (2) years and yet the draft valuation report had not been tabled for adoption. This breaches clause 2.3 of special conditions of contract that provided a contract duration of five (5) months ending November 2015.

b) Preparation of Nakuru Spatial Development Plan

On 22 June 2015, the County Executive signed a contract with M/s Geomaps Africa Ltd, contract NO: CGN/N.C.S.D.P/04/2014-2015, for consultancy services for digital topographical mapping and preparation of 2014-2024 Nakuru County ten (10) year spatial development plan. The contract sum was Kshs.365,000,000 with a duration of eighteen (18) months ending December 2016 but only Kshs.166,505,878 was set aside for this contract. The County Executive has therefore failed to provide for Kshs.198,494,122 for this contract and it is not

clear how they intend to finance the entire exercise and successfully complete it. The cumulative payments to the contractor up to financial year 2016/2017 stood at Kshs.114,975,996 with a balance of Kshs.250,024,004 from the contract sum. Despite this contract lagging behind by over two (2) years, and payments of Kshs.114,975,996 being made, no substantial work has been carried out and the submitted draft report has not been tabled, discussed and adopted. Since the plan was to run for ten years starting 2014 to 2024, it is not clear what benefits will be derived from this spatial development plan upon completion.

c) Preparation of a Land Information Management System (LIMS) for Nakuru and Naivasha Municipality Areas

In 2015/2016, the County awarded the contract for Land Information Management System (LIMS) for Nakuru and Naivasha Municipality to M/s Geo–Envi Solutions International vide contract NO: NCG/LHPP/RFP/010/2014-2015 for Kshs.33,995,950. The budget allocation in 2014/2015, 2015/2016 and 2016/2017 for this contract was only Kshs.32,684,440 implying a budget deficit of Kshs.1,311,510. The County Executive therefore failed to provide adequate budget allocation for execution of this project. Examination of payments records revealed cumulative payments up to financial year 2016/2017 of Kshs.16,977,974, hence a balance of Kshs.16,977,976 from the contract sum. This contract had a duration of six (6) months with completion and hand over date scheduled for 14 January 2016. Despite the lapse of timelines set in the contract agreement, no deliverables have been realised. The management indicated that the system is presently hosted on the cloud by the consultant and is active on internet at http://104.131.103.125, but the link directs to "beta flash solutions" website. Although the management stated that the final version of the system was submitted on 02 January 2018, there is no evidence that it was tested and officially launched.

14.3. Ministry of Environment

a) Incomplete Borehole Projects

Examination of cashbook, payment vouchers and project files revealed payments of Kshs.13,416,482 to contractors for drilling of boreholes. Physical verification revealed boreholes had been drilled and capped but not equipped and therefore were not available for use by the community. The intended beneficiaries have since remained without water. Further, in April 2016, the County spent Kshs.2,537,012 on drilling Losbil borehole which was discovered not to yield any water. The drilling was being undertaken fourteen (14) meters from another borehole drilled by the National Government and which did not yield water. It is therefore not clear why the County Executive proceeded to drill this borehole despite prior information that the location would not yield water. Not only did the management ignore prior information but also incurred extra cost through unnecessary hydrological survey and subsequent drilling of the borehole at Kshs.2,537,012.

b) Incomplete Kirobon Community Water Project

During the year under review, Kshs.15,000,000 was allocated for the rehabilitation of Naruwasco water works. The Ministry of Environment and Natural resources spent Kshs.3,926,536 which was paid to M/s Albywoods Agencies Limited for laying of 5.7km water pipes at Kirobon pipeline water project in Njoro Sub County as per summary of the bill of

quantity. Physical verification of the project revealed that pipe works had been completed but a section of the pipeline was broken and needed repairs. It was also noted that locals have not been supplied with water ever since the project was completed; therefore, there was no value for money from the project. In addition, official handover report between the Ministry and Nakuru Rural Water and Sanitation Company Ltd was not presented for audit.

c) Desilting of Storm Water Retention Pond-Nakuru Old Town

The Ministry of Environment budgeted to spend Kshs.8,000,000 on desilting of storm water retention pond at Nakuru Old Town treatment plant. M/s Karima Engineering Company Limited was awarded this contract vide tender no CGT/ENREW/W/043/2015-2016 at contract sum of Kshs.6,020,000 which was paid vide payment voucher no 604. Physical verification revealed that works had been completed but the pond is likely not to function since polluted storm water bypass the desilted pond eventually draining into Lake Nakuru. It was further noted that the treatment chambers were silted up and needed rehabilitation.

14.4. Education, Sports, Youth and Social Services.

a) Construction of Buildings

The ministry spent Kshs.171,718,592.05 for construction of various buildings. However, the procurement method used to identify the various contractors was not stated and the ministry did not provide procurement documents from IFMIS. Inconsistencies of dates in the supporting documents for instance raising of LPOs before tender award notification and acceptance of award letters, and the contract agreement were noted. There were instances where the payments were approved before the respective LPOs were raised and also invoices were raised before the LPOs. In most cases, photocopies of LPOs were used to support payments without being certified as true copies of original and also contract agreements had no defined time frame. Further, segregation of duties was lacking since the accountant was signing certificates of acceptance as well as authorizing expenditure.

b) Acquisition of Land

In the year under review, the Ministry of Education, Culture, Youth Sports budgeted Kshs.2,000,000 for acquisition of land but spent Kshs.29,510,013.80 leading to unexplained over expenditure of Kshs.27,510,013.80 as detailed below.

Voucher	Payee	Payment Date	Amount Kshs
10006877	Ikua Mwangi and Company Advocates	28-Aug-16	1,000,000.00
10008071	Kinyanjui and Njau Advocates	09-Feb-17	1,660,013.80
	Payments to lawyers		**2,660,013.8**
10008499	Apple Cross Surveyors	23-Feb-17	100,000.00
10008500	Apple Cross Surveyors	23-Feb-17	250,000.00
10008501	Apple Cross Surveyors	23-Feb-17	100,000.00
10007080	James Njenga Mbugua	13-Jan-17	9,000,000.00

10006291	Jackson Kemboi	18-OCT-16	3,500,000.00
10006292	Jackson Kemboi	18-OCT-16	3,500,000.00
10006293	Simba Paul Erick	18-OCT-16	3,400,000.00
10006595	Saddabri Auctioneers	05-Dec-16	7,000,000.00
Sub Total			**26,850,000**
Total			**29,510,013.80**

i. It is not clear why two private lawyers were paid Kshs.2,660,013.80 as conveyance fees for drawing and execution of the sale agreements. This is despite the County having their own team of lawyers/legal advisors.

ii. A perusal of M/s Applecross Surveyors report Ref: AC/CGN/1/49 for L.R. Number: Nakuru Municipality Block 27/910 revealed that the valuation was done on 1st August 2016, two (2) months after the approval of the payment of Kshs.9,000,000 for the parcel of land done on 03 June 2016. It appears therefore that the value had been predetermined and the valuation process was just a formality. Despite the payment, the previous owner still uses this parcel of land and it is not clear when the usage will transfer to the County. This may indicate a conflict in the ownership of this parcel of land.

iii. The sale agreements for all the five (5) parcels of land were undated and they were all signed on the last page despite them having several pages.

iv. After incurring the expenditure, one and half years down the line, the County Executive is not in possession of the respective title deeds or any ownership documents.

14.5. Roads, Public Works and Transport

a) Budget and Budgetary Control

The Ministry of Roads budgeted to spend Kshs.1,809,594,836 on various development projects. This budget amount was explained to be Kshs.795,373,090 allocation for 2016/2017 and Kshs.1,014,221,746 being allocation for prior years rolled over pending bills. It was however noted that the earmarked 2016/2017 projects were not implemented but rolled over. This trend of consistently rolling over budgeted projects, implies that the wishes of the residents which are gathered annually through public participation are ignored..

b) Remedial Improvement Works to Main Afraha Stadium

The County Executive undertook remedial improvement of the Afraha stadium which was funded by various ministries at a cost of Kshs.155,796,089.98. It was, however, noted that different departments/ ministries carried own procurement of the works at the stadium which appeared uncoordinated and duplicated with similar works having varying specifications. Further, the County Executive did not have a budget for these remedial improvement works and therefore they were undertaken without necessary approvals especially from the County Assembly. In addition, these works were not included in the procurement plan. Under the circumstances, the County Executive was in breach of Article

227 of the Constitution of Kenya 2010 and Section 45 (3) of the Public Procurement and Asset Disposal Act 2015.

c) Supply, Installation and Maintenance of Solar Street Lights

In 2016/2017, M/S Solare Energy Kenya Ltd was awarded and paid contracts worth Kshs.25,203,663.25 to supply, install and maintain solar street lights in various wards within Nakuru County. Physical verification of sampled solar street lights revealed that they were indeed supplied and installed. However, none of them was functional since valuable equipment like the solar panels had been vandalized. Furthermore, it is not clear whether the County had carried out proper feasibility studies on preferring solar street lights rather than flood lights (which were verified to be functioning). In addition, there was no evidence that the supplier was maintaining the already installed solar street lights.

d) Expenditure on Street lights (Flood Lights)

During financial year under review, several contractors were awarded contracts to supply and install street lights in various wards in Nakuru County and were paid Kshs.140,506,078.10. However, we were unable to physically verify the actual number of street lights installed in 2016/2017 since they were not labeled. Further, it was difficult to differentiate street lights installed in 2015/2016 and prior years and those installed in 2016/2017.

e) Road Maintenance Levy Fund

The Ministry of roads budgeted to spend Kshs.134,560,844 through the road maintenance levy fund. Despite the Ministry of Roads receiving Kshs.135,768,574 for Kenya Roads Board (KRB) projects, only projects worth Kshs.126,542,905 were awarded leading to unexplained difference of Kshs.9,225,669. In addition, of the Kshs.126,542,905 projects awarded, only projects worth Kshs.2,753,854 had been paid as at 30 June 2017, implying projects worthy Kshs.123,789,051 already awarded had not been paid for. Furthermore, analysis of the KRB cashbook and bank statements revealed that cash and cash equivalent balance stood at Kshs.24,319,351 as at 30 June 2017. It is therefore not clear how KRB funds were utilised and may have been diverted and utilised in other unrelated expenditures.

f) Spot Improvement and Routine Maintenance of Print House Road

On 13 May 2016 the County Executive of Nakuru entered into a contract with M/s Vescom Enterprises Limited contract number CGN/RTPW/015/KRB/2015-2016 for spot improvement and routine maintenance of Print House Road (1KM) in London ward Nakuru West Sub County at tender sum of Kshs.13,418,000. The contractor was paid Kshs.9,382,170 and Kshs.4,032,630 vide payment voucher no. 0033 and 5694 respectively. Despite the contract specifying coverage length of 1KM, works undertaken covered only 900m length and 9m width. Of the 900m undertaken only 600meters of the road was re-carpeted, the remaining 300meters stretch was explained to have been spot patched. This section was however observed to be dilapidated and one of the culverts had broken creating a big pothole at the middle of the road. The drainage was observed to have been blocked and garbage had piled on it.

g) Repair and Spot Improvement of Kivumbini Drain

During the financial year under review, M/s Benra Construction was awarded contract for routine maintenance, spot improvement and repair of Kivumbini drain Mumias Road in Nakuru East Sub County, contract number CGN/RTPW/007/KRB/2016/2017 at a sum of Kshs.5,000,000. Physical verification revealed that only 250m of the drain was repaired accounting for only half of the repairs. Further, the drain was already clogged and was more of a garbage dumping site than drainage.

14.6. Ministry of Trade

a) Projects not Implemented

The design and construction of auction mobile market for hawkers in Nakuru County was budgeted at Kshs.17,783,279 and AIE no. CN 01584 for the project was issued on 22nd May 2017. However, the project was not implemented thereby derailing possible benefits that were to be derived from the project. Similarly, the purchase of five (5) milk coolers for Bahati, Rongai, Waseges, Kiptagich and Molo sub counties were budgeted at Kshs.13,630,266 and AIE CN 01257 issued on 9th September 2016. However, the five (5) coolers were not purchased, delivered and installed hence derailing the intended benefits to the residents.

b) Markets Completed but not in Use

In the year under review, the Department of Trade and Industrialization spent Kshs.13,762,196 on construction of three (3) markets as follows:-

Market	Amount (Kshs)	Dates of Certificates of Practical work Completion
Market sheds in Free Area	4,999,999.00	23/01/2017
Fresh food market in Free Area	4,789,350.00	17/02/2017
Open market shed in Menengai	3,972,847.20	04/05/2017
Total	**13,762,196.20**	

Physical verification revealed that the projects were completed but they are not in use. This may imply that proper public participation on identification and location of these markets was not carried out.

15. Internal and IT Control Issues

The County Executive of Nakuru has installed and implemented various Information systems that are not integrated with Integrated Financial Management System (IFMIS). The County has not established an IT strategy committee, and does not have IT strategic plan, IT security policy, risk management policy, disaster recovery plan / business continuity plan and various outsourced services do not have service level agreements.

The County may be at risk of fraudulent activities since risks have not been properly identified and therefore adequate controls may not have been put in place.

Responsibilities of Management and those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the County Executive's ability to continue sustaining services, disclosing, as applicable, matters related to sustainability of services.

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.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Executive internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive's to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

Nairobi

16 July 2018

Appendix I

Irregular Promotions

	Payroll Number	Names	Job Groups Promoted	Total Gross Pay (Kshs)
1.	1992028395	Ngatia Catherine Wamuyu	J	282,926.00
			K	146,340.00
			L	156,604.00
2.	2010055879	Mwangi Dorcas Nduta	K	290,970.00
			L	346,640.00
			N	157,716.00
3.	2010056435	Wanga Asinah Ashiku	K	290,970.00
			L	346,640.00
			N	157,716.00
4.	19890002294	Otenyo Catherine Gathoni	K	582,438.00
			L	392,670.00
			P	235,360.00
5.	19920000657	Kakai Everlyne Bunusu	K	430,900.00
			L	502,908.00
			N	217,960.00
6.	19920003461	Ngigi Lydia Wanjiku	J	388,500.00
			K	444,070.00
			L	169,260.00
7.	19920006506	Nderitu Jacqueline Wanjiru	J	352,975.00
			K	399,207.00
			P	261,100.00
8.	19920013654	Ndiho Beatrice Wairimu	L	562,688.00
			M	520,650.00
			N	273,893.00
9.	19920013887	Gichaga Mary Wangari	K	452,650.00
			L	527,268.00
			N	226,660.00
10.	19930000874	Rono Jonah	K	413,150.00
			L	486,028.00
			N	210,860.00

11.	19930007284	Luyai Margaret Iminza	J	441,840.00
			K	345,664.00
			L	159,400.00
12.	19950002196	Omondi Fredrick Edwin	J	383,425.00
			K	645,886.00
			M	176,360.00
13.	19960006893	Chemoiywo Jane	L	651,494.00
			M	577,188.00
			P	244,060.00
14.	19970000492	Mburu Charles Gathiongo	J	347,900.00
			K	398,598.00
			M	157,370.00
15.	19980013401	Omambia Elijah Mogoi	J	352,975.00
			K	404,282.00
			N	196,360.00
16.	19990009946	Njoroge Kevin Gitau	K	373,275.00
			L	437,018.00
			Q	230,860.00
17.	20070000289	Mbalwa Philip	K	459,900.00
			L	535,388.00
			P	229,560.00
18.	20100002604	Kariuki Symon Kinyanjui	G	376,200.00
			J	351,452.00
			L	123,404.00
Total				**18,827,576.00**

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	15,284,176	128,711,754
Exchequer releases	4	8,757,624,645	8,116,330,940
Transfers from Other Government Entities	5	975,245,618	702,033,482
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	1,960,883,759	2,295,462,842
TOTAL RECEIPTS		**11,709,038,198**	**11,242,539,018**
PAYMENTS			
Compensation of Employees	12	5,110,659,087	4,917,531,516
Use of goods and services	13	2,362,232,924	2,265,880,928
Subsidies	14	-	-
Transfers to Other Government Units	15	687,049,764	504,466,129
Other grants and transfers	16	5,700,000	147,869,379
Social Security Benefits	17		47,962,893
Acquisition of Assets	18	3,311,123,606	3,105,475,236
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	-	-
TOTAL PAYMENTS		**11,476,765,380**	**10,989,186,081**
SURPLUS/DEFICIT		**232,272,818**	**253,352,937**

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 _____ 2017 and signed by:

Chief Officer

Director of Finance

II. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	2,590,774,859	2,359,015,042
Cash Balances	22B	-	-
Total Cash and cash equivalent		**2,590,774,859**	**2,359,015,042**
Accounts receivables – Outstanding Imprests	23	513,000	
TOTAL FINANCIAL ASSETS		**2,591,287,859**	**2,359,015,042**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24	3,887,570	23,782,749
NET FINANCIAL ASSETS		**2,587,400,289**	**2,335,232,293**
REPRESENTED BY			
Fund balance b/fwd	25	2,359,015,042	2,105,662,105
Surplus/Deficit for the year		232,272,818	253,352,937
Prior year Adjustments	26	-	
NET FINANCIAL POSITION		**2,591,287,860**	**2,359,015,042**

he accounting policies and explanatory notes to these financial statements form an integral part of the financial atements. The entity financial statements were approved on _____ 2017 and signed by:

_____
hief Officer

_____
Director for Finance

STATEMENT OF CASHFLOW

	2016 – 2017 Kshs	2015 - 2016 Kshs
Receipts for operating income		
Tax Revenues	-	-
Social Security Contributions	-	-
Proceeds from Domestic and Foreign Grants	15,284,176	128,711,754
Exchequer Releases	8,757,624,645	8,116,330,940
Transfers from Other Government Entities	975,245,618	702,033,482
Reimbursements and Refunds	-	-
Returns of Equity Holdings	-	-
Other Revenues	1,960,883,759	2,295,462,842
Payments for operating expenses		
Compensation of Employees	(5,110,659,087)	(4,917,531,516)
Use of goods and services	(2,362,232,924)	(2,265,880,928)
Interest payments	-	-
Subsidies	-	
Transfers to Other Government Units	(687,049,764)	(504,446,129)
Other grants and transfers	(5,700,000)	(147,869,379)
Social Security Benefits	-	(47,962,893)
Finance Costs, including Loan Interest	-	-
Other Expenses		
Adjusted for:		
Adjustments during the year		
Changes in Reciavable		
Net cash flow from operating activities	**3,543,396,424**	**3,358,828,173**
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	-	-
Acquisition of Assets	(3,311,123,606)	(3,105,475,236)
Net cash flows from Investing Activities	**(3,311,123,606)**	**(3,105,475,236)**
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from Domestic Borrowings	-	-
Proceeds from Foreign Borrowings	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Net cash flow from financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	232,272,818	253,352,937
Cash and cash equivalent at BEGINNING of the year	**2,359,015,042**	**2,105,662,105**
Cash and cash equivalent at END of the year	**2,591,287,860**	**2,359,015,042**

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 _____ 2017 and signed by:

Chief Officer

Director for Finance

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
F RECEIPTS						
Tax Receipts	-	-	-	-	-	#DIV/0!
Social Security Contributions	-	-	-	-	-	#DIV/0!
Proceeds from Domestic and Foreign Grants	12,630,000		12,630,000	15,284,176	(2,654,176)	121%
Exchequer releases	5,209,484,931		5,209,484,931	5,209,484,934	(3)	100%
Transfers from Other Government Entities	1,482,902,909	348,223,053	1,831,125,962	975,245,618	855,880,344	53%
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	2,597,264,658		2,597,264,658	1,960,883,759	636,380,899	75%
TOTAL RECIEPTS	**9,302,282,498**	**348,223,053**	**9,650,505,551**	**8,160,898,487**	**1,489,607,064**	
PAYMENTS						
Compensation of Employees	5,330,955,932		5,330,955,932	5,110,659,087	220,296,845	96%
Use of goods and services	3,345,535,910	312,095,828	3,657,631,738	2,362,232,924	1,295,398,814	65%
Subsidies	-	-	-	-	-	#DIV/0!

For the twelve months period ended June 30, 2017

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers to Other *Government Units*	561,268,193	-	561,268,193	687,049,764	(125,781,571)	122%
Other grants and transfers	13,390,000	-	13,390,000	5,700,000	7,690,000	43%
Social Security Benefits	-	-	-	-	-	#DIV/0!
Acquisition of Assets	-	-	-	-	-	#DIV/0!
Finance Costs, including Loan Interest	-	-	-	-	-	#DIV/0!
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	#DIV/0!
Other Payments	-	-	-	-	-	#DIV/0!
TOTALS	**9,251,150,034**	**312,095,828**	**9,563,245,862**	**8,165,641,774**	**1,397,604,088**	**85%**

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) x

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer

Director for Finance

V. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% 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	3,548,139,714		3,548,139,714	3,548,139,714	0	100%
Transfers from Other Government Entities	-	-	-	-	-	#DIV/0!
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!
Balance in county revenue fund account	1,891,906,591	-	1,891,906,591	-	1,891,906,591	0%
TOTAL RECIEPTS	**5,440,046,305**		**5,440,046,305**	**3,548,139,714**	**1,891,906,591**	
PAYMENTS						
Compensation of Employees	-	-	-	-	-	#DIV/0!
Use of goods and services	-	-	-	-	-	#DIV/0!

For the twelve months period ended June 30, 2017

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Subsidies	-	-	-	-	-	#DIV/0!
Transfers to Other Government Units	-	-	-	-	-	#DIV/0!
Other grants and transfers	-	-	-	-	-	#DIV/0!
Social Security Benefits	-	-	-	-	-	#DIV/0!
Acquisition of Assets	5,619,563,039		5,619,563,039	3,311,123,606	2,308,439,433	59%
Finance Costs, including Loan Interest	-	-	-	-	-	#DIV/0!
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	#DIV/0!
Other Payments	-	-	-	-	-	#DIV/0!
TOTALS	**5,619,563,039**		**5,619,563,039**	**3,311,123,606**	**2,308,439,433**	**59%**

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) x

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer

Director for Finance

For the twelve months period ended June 30, 2017

SUMMARY STATEMENT OF APPROPRIATION: RECURENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% 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	12,630,000		12,630,000	15,284,176	(2,654,176)	121%
Exchequer releases	8,757,624,645		8,757,624,645	8,757,624,648	3	100%
Transfers from Other Government Entities	1,482,902,909	348,223,053	1,831,125,962	975,245,618	855,880,344	53%
Proceeds from Domestic Borrowings	-	-	-	-	-	#DIV/0!
Proceeds from Foreign Borrowings	-	-	-	-	-	#DIV/0!
Proceeds from Sale of Assets	-	-	-	-	-	#DIV/0!
Reimbursements and Refunds	-	-	-	-	-	#DIV/0!
Balance in county revenue fund account	1,891,906,591	-	1,891,906,591	-	1,891,906,591	0%
Other Receipts	2,597,264,658		2,597,264,658	1,960,883,759	636,380,899	75%
TOTAL RECIEPTS	**14,742,328,803**	**348,223,053**	**15,090,551,856**	**15,257,177,912**	**3,780,869,021**	
PAYMENTS						
Compensation of Employees	5,330,955,932	-	5,330,955,932	5,110,659,087	220,296,845	96%

For the twelve months period ended June 30, 2017

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Use of goods and services	3,345,535,910	312,095,828	3,657,631,738	2,362,232,924	1,295,398,814	65%
Subsidies	-	-	-	-	-	#DIV/0!
Transfers to Other Government Units	561,268,193	-	561,268,193	687,049,764	(125,781,571)	122%
Other grants and transfers	13,390,000	-	13,390,000	5,700,0000	- 7,690,000	43%
Social Security Benefits	-	-	-	-	-	#DIV/0!
Acquisition of Assets	5,619,563,039		5,619,563,039	3,311,123,606	2,308,439,433	59%
Finance Costs, including Loan Interest	-	-	-	-	-	#DIV/0!
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	#DIV/0!
Other Payments	-	-	-	-	-	#DIV/0!
TOTALS	**14,870,713,073**	**312,095,828**	**15,182,808,901**	**11,476,765,380**	**3,706,043,521**	**76%**

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) x

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer

Director for Finance

VI. 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 *Nakuru County Government* and all values are rounded to the nearest Kshs. 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 *Nakuru County Government* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *Nakuru County Government*. In addition, the *Nakuru County Government* recognises all expenses when the event occurs and the related cash has actually been paid out by the *Nakuru County Government*.

3. In-kind contributions

In-kind contributions are donations that are made to the *Nakuru County Government* 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 *Nakuru County Government* 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 *Nakuru County Government* 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 *Nakuru County Government'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 *Nakuru County Government'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.

VII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2016 - 2017 Kshs	2015 - 2016 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

	2016 – 2017 Kshs	2015 - 2016 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	2016 - 2017 Kshs	2015 - 2016 Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
UNICEF				46,144,268
DANIDA			12,630,000	25,260,000
Grants Received from Multilateral Donors (International Organisations)				
Health Sector Services Fund - H.S.S.F				
World Health Organisation (W.H.O)			371,176	49,263,026
Clinton Health Initiative (C.H.A.I)			1,356,000	4,827,500
A.H.F.				1,191,560

Doctors Without Borders (M.S.F)			927,000	927,000
OTHERS				
KEROCHE INDUSTRIES				100,000
NAIVASHA CDF				200,000
MOH				798,400
Grants Received from other levels of government				
(Insert name of donor)				
(Insert name of donor)				
Total			**15,284,176**	**128,711,754**

4 TRANSFERS FROM NATIONAL TREASURY

Description and reference of the transfer	**2016 - 2017**	**2015 - 2016**
	Kshs	**Kshs**
1st quarter transfer	1,488,796,190	649,306,475
2nd quarter transfer	1,445,008,067	2,069,664,390
3rd quarter transfer	2,189,406,162	2,029,082,735
4th quarter transfer	3,634,414,226	3,368,277,340
Cash on Transit (see note)		
Total	**8,757,624,645**	**8,116,330,940**

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers from Central Government entities		
KENYA ROADS BOARD - FUEL LEVY	135,768,574	103,104,387
MINISTRY OF HEALTH -MATERNITY HEALTH	217,877,500	184,362,500
MINISTRY OF HEALTH - USER FEES FORGONE	39,216,180	37,373,449
MINISTRY OF HEALTH LEVEL 5	356,069,364	377,193,146
MINISTRY OF HEALTH ALLLOWANCES	226,314,000	
(Insert Name of Entity)		
(Insert Name of Entity)		
TOTAL	**975,245,618**	**702,033,482**

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017 Kshs	2015- 2016 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	-	-
Total	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

8 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017 Kshs	2015 – 2016 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

	2016- 2017 Kshs	2015- 2016 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	-	-

10 RETURNS OF EQUITY HOLDINGS

	2016 - 2017 Kshs	2016 – 2017 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

11 OTHER REVENUES

	2016- 2017 Kshs	2015- 2016 Kshs
Interest Received		-
Profits and Dividends	-	-
Rents	29,301,494	47,475,050
Other Property Income	182,498,360	404,399,026
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	75,537,677
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
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	-	897,581
Receipts from Voluntary transfers other than grants	-	-
Business permits	313,672,443	430,281,392
Cesses	25,948,391	45,563,418
Poll rates	-	-
Plot rents	-	-
Other local levies	17,167,575	17,479,814
Administrative services fees	-	-
Various fees	356,625,050	118,449,891
Council's natural resources		-
Exploitation	-	-
Sales of council assets	-	-
Lease / rental of council's	-	-
Infrastructure assets	-	-
Other miscellaneous revenues	-	-
Other miscellaneous revenues	-	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-

Donations	-	-
Fund raising events	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Other revenues from financial assets loan	-	-
Market/trade centre fee	59,027,262	67,139,546
Vehicle parking fees	275,060,445	292,414,437
Housing	-	-
Social premises use charges	1,860,600	1,345,440
School fees	-	-
Other education-related	-	-
Other education revenues	1,011,030	946,875
Public health services	494,227,047	599,598,919
Public health facilities operations	-	7,217,614
Environment & conservancy	191,949,275	168,780,867
Administration	-	-
Slaughter houses administration	12,534,787	17,935,295
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation	-	-
Technical services fees	-	-
External services fees	-	-
	1,960,883,759	2,295,462,842

12 COMPENSATION OF EMPLOYEES

	2016 - 2017 Kshs	2015 – 2016 Kshs
Basic salaries of permanent employees	2,442,349,884	2,903,609,740
Basic wages of temporary employees	-	36,715,827
Personal allowances paid as part of salary	2,427,589,876	1,789,303,638
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	237,540,602	187,902,266
Compulsory national social security schemes	3,178,724	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**5,110,659,087**	**4,917,531,516**

13 USE OF GOODS AND SERVICES

	2016 - 2017 Kshs	2015 - 2016 Kshs
Utilities, supplies and services	132,596,667	122,261,344
Communication, supplies and services	16,121,979	19,494,627
Domestic travel and subsistence	140,288,181	132,148,175
Foreign travel and subsistence	32,496,165	30,275,069
Printing, advertising and information supplies & services	147,592,599	81,385,340
Rentals of produced assets	4,404,524	69,828,000
Training expenses	77,980,340	87,587,348
Hospitality supplies and services	159,905,590	102,582,826
Insurance costs	117,525,929	39,618,709
Specialised materials and services	837,568,303	759,549,680
Office and general supplies and services	75,239,637	36,187,339
Other operating expenses	335,858,751	578,140,717
Routine maintenance – vehicles and other transport equipment	69,831,461	35,532,229
Routine maintenance – other assets	115,738,738	106,594,414
Fuel, oil and lubricants	99,084,062	64,694,811
Total	**2,362,232,924**	**2,265,880,928**

14 SUBSIDIES

Description	**2016 - 2017 Kshs**	**2016 - 2017 Kshs**
Subsidies to Public Corporations		
See list attached	xx	xx
(insert name)	xx	xx
Subsidies to Private Enterprises		
See list attached	Xx	xx
(insert name)	Xx	xx
TOTAL	**Xx**	**xx**

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017 Kshs	2015- 2016 Kshs
Other current transfers, grants and subsidies		
See attached list	-	-
Other capital grants and transfers		
(County assembly of Nakuru)	687,049,764	504,466,129
(insert name of budget agency)	-	-
TOTAL	**687,049,764**	**504,466,129**

16 OTHER GRANTS AND OTHER PAYMENTS

	2016- 2017 Kshs	2015 – 2017 Kshs
Scholarships and other educational benefits	5,700,000	72,000,000
Emergency relief and refugee assistance	-	4,879,648
Other capital grants and transfers	-	70,989,731
Total	**5,700,000**	**147,869,379**

17 SOCIAL SECURITY BENEFITS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Government pension and retirement benefits	-	47,962,893
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	**47,962,893**

18 ACQUISITION OF ASSETS

Non Financial Assets	2016- 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	431,837,225	284,330,134
Refurbishment of Buildings	33,278,101	34,726,881
Construction of Roads	502,496,525	295,726,513
Construction and Civil Works	435,622,553	306,947,624
Overhaul and Refurbishment of Construction and Civil Works	12,452,290	43,624,619
Purchase of Vehicles and Other Transport Equipment	11,650,961	87,419,515
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		112,000
Purchase of Office Furniture and General Equipment	35,187,224	35,049,894
Purchase of ICT Equipment	104,473,981	26,883,997
Purchase of Specialised Plant, Equipment and Machinery	134,759,732	199,997,675
Rehabilitation and Renovation of Plant, Machinery and Equip.	42,087,646	66,106,489
Purchase of Certified Seeds, Breeding Stock and Live Animals	72,988,403	59,572,792
Research, Studies, Project Preparation, Design & Supervision		80,298,205
Rehabilitation of Civil Works	26,739,954	10,320,683
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	32,307,945	14,435,000
Acquisition of Intangible Assets	77,850,105	91,088,928
Development Assembly		
Financial Assets		
Domestic Public Non-Financial Enterprises	1,356,390,962	1,468,834,285
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**3,311,123,606**	**3,105,475,236**

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016- 2017 Kshs	2015 – 2016 Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
NOTES TO THE FINANCIAL STATEMENTS (Continued)		
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016- 2017 Kshs	2015 – 2016 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

	2016- 2017 Kshs	2015 - 2016 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
	-	-

22A: Bank Accounts

Name of Bank, Account No. & currency	Account currency	Indicate whether recurrent, Development, deposit, revenue e.t.c	Exc rate (if in foreign currency)	2016-2017	2015-2016
				Kshs	Kshs
CENTRAL BANK OF KENYA A/C NO 1000171607	KSH.	REVENUE ACCOUNT		1,572,348,309	1,619,369,167
CENTRAL BANK OF KENYA A/C NO 1000171178	KSH	RECURRENT		161,050,880	20,474,441
CENTRAL BANK OF KENYA	KSH.	DEVELOPMENT A/C		360,292,365	707,462
CENTRAL BANK OF KENYA A/C NO.1000238356	KSH.	DEPOSITS A/C		3,887,570	23,782,749
CENTRAL BANK OF KENYA	KSH.	RMLF		24,319,351	**63,752,622**
COOPERATIVE BANK A/C NO-A/C NO 01141521630800	KSH.	LOCAL BANKS REVENUE A/C		7,569,818	341,806
FAMILY-018000053211	KSH.	LOCAL BANKS REVENUE A/C		15,911,668	118,290,947
NATIONAL BANK A/C NO 01001065283400	KSH.	LOCAL BANKS REVENUE A/C		45,396,464	12,697,015
KCB A/C NO 1140746057	KSH.	LOCAL BANKS REVENUE A/C		183,753,906	3,711,851
Equity Bank A/C NO.0130261954816	KSH.	LOCAL BANKS REVENUE A/C		7,882,030	25,278,251
TRANS-NATIONAL-A/C NO.470610/500UCA00/1	KSH.	LOCAL BANKS REVENUE A/C		5,325,185	99,140
CO-OPERATIVE BANK A/C NO. 01141506067600	KSH.	COUNTY IMPREST ACCOUNT		3,688,257	3,691,557

CO-OPERATIVE BANK A/C NO. 01141506421700	KSH.	PUBLIC SERVICE BOARD		1,028,421	8,210,328
Co-operative bank /Acc No.01141506451000	KSH.	TRADE			698
FAMILY BANK A/C No 01800006548[illegible]	KSH.	TRADE		264,215	-
CO-OPERATIVE BANK A/C NO 01141506637700	KSH.	OFFICE OF THE GOVERNOR		101,177	-
NATION BANK A/C NO 01001062379100	KSH.	AGRICULTURE			4,874
FAMILY BANK A/C NO.019000039791	KSH.	AGRICULTURE		2	-
FAMILY BANK A/C NO.019000039781	KSH.	PSM		123,387	-
NATIONAL BANK A/C NO 1001062371200	KSH.	EDUCATION			70,558
FAMILY BANK A/C NO. 019000036428	KSH.	EDUCATION BURSERY FUND ACCOUNT		6,627,790	12,382,388
FAMILY BANK A/C NO. 019000039712	KSH.	EDUCATION		950	
National Bank of Kenya A/C NO 01001065223600	KSH.	ENVIROMENT			592,744
FAMILY BANK A/C NO.018000065483	KSH.	ENVIROMENT		418,570	
KENYA COMMERCIAL BANK A/C NO 1146785305	KSH.	FINANCE		11,599,349	-
COOPERATIVE BANK A/C NO.01141506787900	KSH.	HEALTH COND. GRANT A/C			288,148,901
COOPERATIVE BANK A/C NO 0114150646601	KSH.	HEALTH MIN OPERATIONAL		2,653,237	-

COOPERATIVE BANK A/C NO 0114150646601	KSH.	HEALTH MIN OPERATIONAL			3,822,811
FAMILY BANK A/C NO 018000065495	KSH.	HEALTH MIN OPERATIONAL		377,461	
Equity Bank A/C - 0130261666620	KSH.	ICT			
K.C.B A/C NO-1175866830	KSH.	ICT		200	-
Equity Bank A/c No: 1460261661934	KSH.	LANDS			2,323,724
FAMILY BANK A/C No. 019000039790	KSH.	LANDS		9,500	
COOPERATIVE BANK AC NO 01141506528600	KSH.	PUBIC SERVICE MANAGEMENT			1,501,047
Kenya Commercial Bank A/C NO-1146814232	KSH.	PUBLIC WORKS		5,238	20,908
COOPERATIVE BANK A/c No: 01141506140000	KSH.	COUNTY ASSEMBLY			
FAMILY BANK A/C No. 018000055807	KSH.	COUNTY ASSEMBLY			
COOPERATIVE BANK A/c No: 01141493959300	KSH.	COUNTY ASSEMBLY			
NATIONAL BANK(PGH ANNEX) A/C NO. 01001020351502	KSH.	PGH ANNEX			15,496,768
NATIONAL BANK(PGH ANNEX) A/C NO. 01001089796900	KSH.	PGH ANNEX		8,058,305	
KCB NAIVASHA(NAIVASHA HOSP) A/CNO.1105267342	KSH.	NAIVASHA SUB-COUNTY HOSPITAL			19,523,217
KCB NAIVASHA(NAIVASHA HOSP) A/CNO.1156232961	KSH.	NAIVASHA SUB-COUNTY HOSPITAL		25,211,069	

KCB NAKURU(Bahati hosp) 1101860308	KSH.	BAHATI SUB - COUNTY HOSP.			5,860,983
KCB NAKURU(Bahati hosp) 1156245524	KSH.	BAHATI SUB - COUNTY HOSP.		5,335,377	
KCB GILGIL(Giligil hosp) A/C NO. 1106203860	KSH.	GILGIL SUB-COUNTY HOSPITAL			8,429,077
KCB GILGIL(Giligil hosp) A/C NO. 1156024587	KSH.	GILGIL SUB-COUNTY HOSPITAL		9,809,093	
NATIONAL BANK MOLO(Elburgon hosp) 01001053726200	KSH.	ELBURGON HOSP SUBCOUNTY HOSPITAL			863,161
NATIONAL BANK MOLO(Elburgon hosp) 01001019332500	KSH.	ELBURGON HOSP SUBCOUNTY HOSPITAL		1,186,551	-
NATIONAL BANK MOLO(Olenguruone) A/C NO.01001053729100	KSH.	OLENGURUONE SUB - COUNTY HOSPITAL			3,250,465
NATIONAL BANK MOLO(Olenguruone) A/C NO.01001019327000				4,081,239	
NATIONAL BANK MOLO(Molo hosp) A/C NO 01003053628300	KSH.	MOLO SUB - COUNTY HOSPITAL			3,874,478
NATIONAL BANK MOLO(Molo hosp) A/C NO 01001019332000	KSH.	MOLO SUB - COUNTY HOSPITAL		7,679,470	
NATIONAL BANK A/C NO 01001089797100	KSH.	PGH MAIN NAKURU		114,745,319	91,718,038
National Bank Ac/No. 01001088445300	KSH.	NAKURU EAST		361	38
COOPERATIVE BANK A/C No 01141506269600	KSH.	NAKURU WEST			20,724
COOPERATIVE BANK A/C No 01141493988800	KSH.	NAKURU WEST		1	

EQUITY BANK-A/C NO-0130261248142	KSH.	SUBUKIA			144
EQUITY BANK-A/C NO-0130264171918	KSH.	SUBUKIA		585	
Kenya Commercial Bank A/C NO 1144283833	KSH.	NAIVASHA			669,822
EQUITY BANK A/C NO.2000264197317	KSH.	NAIVASHA		745	
EQUITY BANK A/C NO 0770261259459	KSH.	GILGIL			27,298
EQIUTY BANK- MOLO A/C 0230261251716	KSH.	KURESOI NORTH			3,576
Equity bank 0230261275991	KSH.	KURESOI SOUTH			5,543
TRANS-NATIONAL-A/C NO.500779/500TCA00/1	KSH.	KURESOI SOUTH		2,861	
National Bank A/C No 0100177234100	KSH.	MOLO			
National Bank A/C No 01001082272000	KSH.	MOLO		-	
Kenya Commercial Bank A/C NO 1173370218	KSH.	NJORO		506	-
EQUITY BANK A/C NO. 1460261248567	KSH.	RONGAI			-
Kenya Commercial Bank A/C NO 1143964810	KSH.	BAHATI			595
EQUITY BANK A/C 0130264241590	KSH.	BAHATI		28,080	
Total				**2,590,774,859**	**2,359,015,042**

22B: CASH IN HAND

	2016 - 2017 Kshs	2016- 2017 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:

	2016 – 2017 Kshs	2015 – 2016 Kshs
Location 1		
Location 2	-	-
Location 3	-	-
Other Locations (*specify*)	-	-
Total	-	-

[Provide cash count certificates for each]

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015– 2016
	Kshs	Kshs
Government imprests	513,000	543,318
Total	**513,000**	**543,318**

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
HARRY GAKINYA	dd/mm/yy	200,000	NIL	200,000
PATRICK NDIRANGU	dd/mm/yy	313,000	NIL	313,000
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

24. ACCOUNTS PAYABLE

	2016 - 2017 Kshs	2015 - 2016 Kshs
Deposits		
Retention funds	3,887,570	23,782,749
Total	**3,887,570**	23,782,749

[Provide short appropriate explanations as necessary]

25. FUND BALANCE BROUGHT FORWARD

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	2,359,015,042	2,105,118,787
Cash in hand	-	-
Accounts Receivables	-	543,318
Accounts Payables	-	-
Total	**2,359,015,042**	**2,105,662,105**

[Provide short appropriate explanations as necessary]

26. PRIOR YEAR ADJUSTMENTS

PRIOR YEAR ADJUSTMENT		
	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts		
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest		
Total	-	-

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1).

	Kshs	Kshs
Construction of buildings	690,585,023	
Construction of civil works	329,346,559	-
Supply of goods	595,229,700	-
Supply of services	326,880,175	-
	1,942,041,457	-

27.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	222,502,029	-
Unionisable employees	-	-
Others (*specify*)	-	-
	222,502,029	-

27.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	17,959,900	-
Others (*specify*)	-	-
	17,959,900	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings						
MINISTRY OF PSM	16,814,162	VARIOUS		16,814,162	83,618,238	
MINISTRY OF EDUCATION	244,412,091	VARIOUS	38,591,567	205,820,524	674,789,465	
AGRICULTURE		VARIOUS		-		
ENVIRONMENT	68,400				265,040	
MINISTRY OF LANDS & HOUS	24,009,692		2,238,190	21,771,502	9,579,938	
MINISTRY OF TRADE & TOUR	118,676,047	VARIOUS		118,676,047	12,278,831	
MINISTRY OF HEALTH	308,945,659	VARIOUS		308,945,659	369,559,477	
EXCUTIVE		VARIOUS		-	499,253	
FINANCE	18,557,127	V ARIOUS		18,557,128		
Sub-Total	**731,483,180**	-	**40,829,757**	**690,585,023**	**1,150,590,243**	
Construction of civil works						
PSM		VARIOUS		-		
AGRICULTURE	33,174,631	VARIOUS		33,174,631		
ENVIRONMENT	282,483,734	VARIOUS		282,483,734	388,561,260	
PUBLIC WORKS		VARIOUS		-		

HOUSING &PH. PLANNING		VARIOUS		-	14,985,943	
MINISTRY OF TRADE & TOUR	400,000	VARIOUS		400,000	139,627,031	
MINISTRY OF HEALTH		VARIOUS		-	802,469	
MINISTRY OF EDUCATION	3,521,540	VARIOUS		3,521,540		
EXCUTIVE		VARIOUS		-		
FINANCE	9,766,654	VARIOUS		9,766,654		
Sub-Total	**329,346,559**			**329,346,559**	**543,976,703**	
Supply of goods						
MINISTRY OF FINANCE	254,422,476	VARIOUS		254,422,476		
MINISTRY OF PSM	1,278,500	VARIOUS		1,278,500	542,331,435	
MINISTRY OF LANDS & HOUS	5,346,787	VARIOUS		5,346,787	6,360,430	
PUBLIC SERVICE BOARD		VARIOUS		-		
MINISTRY OF TRADE & TOUR	12,003,700	VARIOUS		12,003,700	49,789,680	
MINISTRY OF ENVIRONMENT	47,991,351	VARIOUS		47,991,351	6,805,789.00	
MINISTRY OF ICT	1,025,000	VARIOUS		1,025,000	33,903,765	
MINISTRY OF AGRICULTURE		VARIOUS		-	6,857,111	
MINISTRY OF EDUCATION	42,508.623	VARIOUS	7,905,500	34,603,123	36,625,566	
MINISTRY OF PUBLIC WORKS	7,820,997	VARIOUS		7,820,997	10,073,364	
MINISTRY OF HEALTH	209,007,783	VARIOUS		209,007,783	407,997,371	

EXCUTIVE	21,729,982	VARIOUS		21,729,982	5,606,629	
Sub-Total	**603,135,200**		**7,905,500**	**595,229,700**	**1,106,351,141**	
Supply of services				-		
MINISTRY OF FINANCE	131,362,201	VARIOUS		131,362,201		
MINISTRY OF PSM	89,974,074	VARIOUS		89,974,074		
MINISTRY OF LANDS & HOUS	15,071,082	VARIOUS		15,071,082	74,335,975	
PUBLIC SERVICE BOARD		VARIOUS		-		
MINISTRY OF TRADE & TOUR	31,863,874	VARIOUS		31,863,874	25,105,093	
MINSTRY OF ICT	11,579,364	VARIOUS		11,579,364	10,140,00	
MINISTRY OF ENVIRONMENT	6,330,095	VARIOUS		6,330,095	3,757,097	
MINISTRY OF EDUCATION	1,708,604	VARIOUS	400,000	1,308,604	20,405,021	
MINISTRY OF AGRICULTURE	1,220,375	VARIOUS		1,220,375		
MINISTRY OF ROADS	23,495,598	VARIOUS		23,495,598		
MINISTRY OF HEALTH	12,724,940	VARIOUS		12,724,940	7,508,249	
EXCUTIVE	1,949,969	VARIOUS		1,949,969	37,439,677	
Sub-Total	**327,280,175**	-	**400,000**	**326,880,175**	**178,691,113**	
PENDING STAFF PAYABLES				-		
MINISTRY OF FINANCE	216,922,485	VARIOUS		216,922,485		
MINISTRY OF LANDS & HOUS	187,400	VARIOUS		187,400		
MINISTRY OF TRADE & TOUR		VARIOUS		-		

MINISTRY OF ENVIRONMENT		VARIOUS		-	1,089,600	
MINISTRY OF EDUCATION	516,300	VARIOUS		516,300	2,806,355	
MINISTRY OF HEALTH	1,166,725	VARIOUS		1,166,725		
PUBLIC SERVICE BOARD		VARIOUS		-		
MINISTRY OF PSM		VARIOUS		-		
MINISTRY OF AGRICULTURE		VARIOUS		-	5,981,445	
MINISTRY OF ROADS		VARIOUS		-		
EXCUTIVE	3,709,119	VARIOUS		3,709,119	3,991,998	
Sub-Total	**222,502,029**			**222,502,029**	**13,869,398**	
AMOUNTS DUE TO THIRD PARTIES				-		
EXCUTIVE		VARIOUS		-	13,869,397	
				-	13,869,397	
AGRICULTURE	17,679,900			17,679,900		
HEALTH	280,000			280,000		
Sub-Total	**17,959,900**	-	-	**17,679,900**	**27,738,795**	
Grand Total	2,221,940,389	-	40,829,757	2,182,503,386	3,021,217,393	

NB KSH 17,679,900 INDICATED AS AMOUNT DUE TO 3RD PARTIES IS THE AMOUNT FOR ACQUISITION OF BULLDOZER

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management							
HARRY GAKINYA		200,000.00			200,000.00		
					-		
					-		
Sub-Total		200,000.00			200,000.00		
Middle Management					-		
PATRICK NDIRANGU		313,000.00			313,000.00		
					-		
					-		
Sub-Total		**313,000.00**			**313,000.00**		
Unionisable Employees					-		
					-		
					-		

Sub-Total		0					
Others (*specify*)							
Sub-Total		0					
Grand Total		513,000.00					

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	14,435,000.00	14,435,000.00
Buildings and structures	319,057,015.00	319,057,015.00
Transport equipment	99,070,476.00	87,419,515.00
Office equipment, furniture and fittings	35,161,894.00	35,161,894.00
ICT Equipment, Software and Other ICT Assets	26,883,997.00	26,883,997.00
Other Machinery and Equipment	199,997,675.00	199,997,675.00
Heritage and cultural assets		
Intangible assets		
Total	91,088,928.00	91,088,928.00
	785,694,985	774,044,024