REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF NYERI

FOR THE YEAR ENDED 30 JUNE 2017

COUNTY ASSEMBLY OF NYERI

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

OFFICE OF THE AUDITOR GENERAL
CENTRAL HUB
15 SEP 2017
RECEIVED
P.O. Box 267 - 10100, NYERI

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) Entity Headquarters

P.O. Box 162
Nyeri-10100
Off Nyeri-Karatina –Nairobi Highway
Ruringu

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance
This is the second time the County Assembly is preparing its full year financial statements. This notwithstanding; the Assembly staff has managed to prepare the Financial Statements as per the statutory requirements. In regards to budget performance against the actual, the Assembly performed its core mandates to satisfactory level, with an absorption level of 83%.
Performance of key development projects
On key development projects, the Assembly had an on-going construction on the Main Gate and Porter house & waiting area and Renovation of Unity Hotel and additional toilet. This two projects were affected by the late approval of budgetary estimstes.As at the year closure, the Main Gate and Porter house and waiting area and Unity Hotel Renovation and additional toilet projects were at 40% and 70 % respectively, in regards to completion level..
Comment on value-for-money achievements
The Assembly core mandates being oversight of the executive, legislation and representation of the people, we can confidently state that, value for money was achieved through the various bills passed, representation through petitions presented and invitation of executive arm to clarify on issues raised in the Auditor General's reports. The county citizen's lives were also greatly improved as they were the one involved in undertaking the project, in regards to provision of labour and supply of materials.
Challenges and Recommended Way Forward
During the reporting period, the challenges encountered were: -Late disbursements of funds from the exchequer -Late approval of the budgetary estimates -Pending bills -Insufficient IFMIS connectivity due to inadequate infrastructure The way forward to counter the challenges include: -Timely release of funds from the exchequer to counter rise of pending bills -Passing and approval of Budgetary estimates in time to enhance programmes execution in time -Installation of Fibre optic connectivity to enhance speed and reliability of IFMIS connectivity

Sign

Jenard N.Mwiggeh
Clerk of the County Assembly

CLERK
COUNTY ASSEMBLY OF NYERI
P. O. Box 162 - 10100,
NYERI

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on June 30, 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 Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2017 and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Assembly financial statements were approved and signed by the Clerk of the County Assembly on **September 12, 2017.**

Jenard N.Mwiggeh
Clerk of the County Assembly

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NYERI FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nyeri set out on pages 1 to 21, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters 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 Assembly of Nyeri 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 the Public Finance Management Act, 2012.

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

Basis for Qualified Opinion

1.0 Compensation of Employees

The statement of receipts and payments for the year ended 30 June 2017 reflects compensation of employees figure of Kshs.206,431,358 . The expenditure however excludes an amount of Kshs.30,668,794 which was wrongly charged on Boards, Committees, conferences and seminars (code 221802) item. Had this expenditure been charged to the correct code of compensation of employees, the total expenditure would have been Kshs.237,100,152 instead of Kshs.206,431,358 now shown against budget provision of Kshs.208,343,301 resulting in an over expenditure of Kshs.28,756,851 or 13.8% of the budget.

As a result, the accuracy and completeness of compensation of employees' figure of Kshs.206,431,358 for the year ended 30 June 2017 could not be confirmed.

2.0 Use of Goods and Services

The statement of receipts and payments for the year ended 30 June 2017 reflects use of goods and services expenditure totaling Kshs.329,263,644 as detailed in Note 5 to the financial statements. The following observations were made in respect of the expenditure:

2.1.0 Domestic Travel and Subsistence

Note 5 to the financial statements for the year ended 30 June 2017 reflects domestic travel and subsistence expenditure of Kshs.128,538,597. However, supporting schedules and vote book presented for audit indicated a figure of Kshs.129,402,055 resulting in unexplained variance of Kshs.863,458.

In the circumstances, the accuracy of domestic travel and subsistence figure of Kshs.128,538,597 for the year ended 30 June 2017 could not be confirmed.

2.1.1 Unsupported Subsistence Allowances

Note 5 to the financial statements reflects domestic travel and subsistence figure of Kshs.128,538,597 which includes an amount of Kshs.17,738,153 in respect of members of County Assembly and staff allowances during various workshops, meetings, retreats and seminars held outside the precincts of the County Assembly. However, the payments were not supported by appropriate documentation such as invitation letters, programme of the seminars and reports emanating from the meetings held. Further, the meetings would have been economically and conveniently conducted within the County Assembly's offices designated for such meetings.

Consequently, the propriety and accuracy of the domestic travel and subsistence figure of Kshs.128,538,597 for the year ended 30 June 2017 could not be confirmed.

2.2 Training Expenses

Included in the Use of Goods and Services and as further disclosed in Note 5 to the financial statements is training expenditure totaling Kshs.26,771,534. However, records maintained by the County Assembly reflect a total expenditure of Kshs.27,192,334 resulting in unexplained and unreconciled difference of Kshs.420,800. Consequently, the accuracy and completeness of training expenses of Kshs.26,771,534 for the year ended 30 June 2017 could not be confirmed.

2.3 Office and General Supplies and Services

Note 5 to the financial statements further reflects expenditure of Kshs.8,345,492 in respect of office and general supplies and services for the year ended 30 June 2017. However, expenditure schedule extracted from Integrated Financial Management and Information System (IFMIS) indicated an amount of Kshs.2,192,590 resulting in unreconciled difference of Kshs.5,440,516.

Consequently, the accuracy and completeness of office and general supplies and services figure of Kshs.8,345,492 for the year ended 30 June 2017 could not be confirmed.

3.0 Summary of Fixed Assets Register

Annex 4 summary of fixed assets register reflects assets totaling Kshs.162,244,529 as at 30 June 2017, an increase by Kshs.17,495,637 as compared to 2015/2016 balance of Kshs.144,748,892. However Note 10 to the financial statements reflects acquisition of assets expenditure of Kshs.13,720,710 in respect of cost of assets acquired during the year. The resultant difference of Kshs.3,774,927 has not been reconciled or explained. Further, the summary of fixed assets register indicates that the value of land reduced by Kshs.26,000,000 from Kshs.45,700,000 as at 30 June 2016 to Kshs.19,000,000 while the cost of other machinery, plant and equipment reduced by Kshs.6,737,168 from a figure of Kshs.10,077,580 to Kshs.3,340,412 as at 30 June 2017. Similarly, the management has not provided explanation or details of disposed assets that led to the reduction in the assets values.

As a result, the accuracy and completeness of summary of fixed assets register balance of Kshs.162,244,529 as at 30 June 2017 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Nyeri in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary Control

1.1 Overall Budget Performance

During the financial year 2016/2017, the County Assembly had a final budget of Kshs.706,236,872 comprising of recurrent vote Kshs.644,116,905 and development allocation of Kshs.62,119,967. The statement of comparison of budget and actual amounts for the year ended 30 June 2017 reflects exchequer releases of Kshs.603,879,689 (86% of budget), out of which payments totaling Kshs.587,879,019 were made, resulting in an overall under absorption of budget by Kshs.62,119,967 or 12% as shown below;

Vote	Approved Budget 2016/2017 Kshs.	Actual Expenditure 2016/2017 Kshs.	Under Absorption Kshs.	% Under Absorption
Recurrent	644,116,905	583,291,295	60,825,610	9
Development	62,119,967	4,587,724	57,232,243	92%
Total	**706,236,872**	**587,879,019**	**62,119,967**	**12%**

The under-expenditure of budget provisions implies that planned projects were not implemented thereby affecting service delivery to the residents of Nyeri County.

1.2 Development Budget Absorption

During the year under review, the County Assembly allocated Kshs.62,119,967 for recurrent expenditure but spent Kshs.4,587,724 thus resulting in an overall under expenditure of Kshs.57,232,243 as detailed below;

Expenditure Item	2016/2017 Budgeted Amount Kshs.	2016/2017 Actual Expenditure- Kshs.	Under Absorption Kshs.	Under Absorption %
Budgetary Reserves	10,673,232	3,170,990	7,502,242	70%
Refurbishment of Non-Residential Buildings	51,446,735	1,416,734	50,030,001	97%
Total	**62,119,967**	**4,587,724**	**57,232,243**	**92%**

It is clear that the County Assembly did not utilize Kshs.57,232,243 of funds allocated for development and improvement of infrastructure and therefore did not implement or complete the planned projects. However, the management has not provided any explanation for the under expenditure.

2.0. Acquisition of Assets - Renovation and Refurbishment of Unity Hotel and Additional Ablutions for the County Assembly

Included in construction and civil works figure of Kshs.18,367,784 as disclosed in Note 10 to the financial statements is an amount of Kshs.3,297,306 in respect of renovation and refurbishment of Unity Hotel and additional ablutions for the County Assembly. Records indicate that the tender was awarded to a construction company on 2 September 2016 at a contract sum of Kshs.6,853,326. Although the bidder was the lowest evaluated, the tender sum had an arithmetical error of Kshs.303,369 which was not corrected as per tender evaluation minutes. The contract price was not adjusted by the tender evaluation committee citing section 82 (c) of the Public

Procurement and Asset Disposal Act, 2015 thus resulting in overpricing and lost savings had the contract been revised.

Further, records maintained for the project revealed that the contract period was to run for fifty-two (52) weeks commencing from 3 September 2016 to 2 August 2017. However, audit inspection carried out in February 2018 revealed that the project was already behind schedule with only about 30% of works done while the contract period had lapsed and the contractor was not on site at the time of the audit. No explanation was provided for the failure to complete the project within the stipulated time.

Consequently, the propriety of the expenditure of Kshs.3,297,306 so far paid to the firm for the year ended 30 June 2017 could not be confirmed.

3.0 Other Payments

Included in the other payments expenditure of Kshs.31,346,121 as disclosed in Note 12 to the financial statements is fringe benefits tax amount of Kshs.6,431,976. The amount was in respect of accrued fringe principal benefit tax under the car loan issued to members of the County Assembly at interest rate below the market rate. Records indicate that an assessment carried out by Kenya Revenue Authority (KRA) revealed tax payable of Kshs.10,296,306 comprising of principal of Kshs.6,431,976, tax penalty of Kshs.1,607,993.32 and accrued interest of Kshs.2,256,336.66. The accrued interest and penalty totaling Kshs.3,864,330.58 would not have been incurred had the County Assembly paid the taxes on or before the due date. Further, the unpaid tax liability in respect of interest and penalty was not disclosed in these financial statements.

Consequently, the accuracy and validity of fringe benefits tax of Kshs.6,431,976 for the year ended 30 June 2017 could not be confirmed.

4.0. Failure to Observe One-Third Rule on Staff Establishment

A review of human resource records revealed that, during the year under review, the County Assembly had fifty (50) permanent employees out of which forty-six (46) or 92% of the staff were from one dominant community contrary to the requirements of the Section 7(2) of the National Cohesion and Integration Act, 2008 and Section 65 (e) of the County Governments Act, 2012 which requires that at least 30% of the employees should be from other ethnic communities.

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 Assembly's ability to continue sustaining services, disclosing, as applicable,

matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the County Assembly or to cease operations, or have no realistic alternative but to do so.
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 Assembly'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 County Assembly's 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 Assembly'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 Assembly 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 Assembly 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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/2016 Kshs	2016/2017 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	602,539,390	603,879,689
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
TOTAL RECEIPTS		**602,539390**	**603,879,689**
PAYMENTS			
Compensation of Employees	4	196,065,564	206,431,358
Use of goods and services	5	288,890,319	329,263,644
Subsidies	6		-
Transfers to Other Government Entities	7	5,000,000	-
Other grants and transfers	8		-
Social Security Benefits	9		7,117,186
Acquisition of Assets	10	30,672,226	13,720,710
Finance Costs	11		-
Other Payments & Gratuity for MCAS	12	23,496,689	24,914,145
Fridge Benefits Tax	12		6,431,976
TOTAL PAYMENTS		**549,384,781**	**587,879,019**
SURPLUS/DEFICIT		**53,154,609**	**16,000,670**

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on **September 12, 2017** and signed by:

Clerk of the Assembly

Chief Finance Officer – County Assembly

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/2016	2016/2017
FINANCIAL ASSETS		**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	13A	54,443,200	17,496,311
Cash Balances	13B	-	-
Total Cash and cash equivalents		**54,443,200**	**17,496,311**
Accounts receivables	14		-
TOTAL FINANCIAL ASSETS		**54,443,200**	**17,496,311**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	1,288,591	1,495,641
NET FINANCIAL ASSETS		**53,154,609**	**16,000,671**
REPRESENTED BY			
Fund balance b/fwd	16	0	-
Surplus/Deficit for the year		53,154,609	16,000,671
NET FINANCIAL POSITION		**53,154,609**	**16,000,671**

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on on **September 12, 2017** and signed by:

Clerk of the Assembly

Chief Finance Officer – County Assembly

V. STATEMENT OF CASHFLOW

	Note	2015/2016 Kshs		2016/2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts from operating income				
Transfers from the County Treasury/Exchequer Releases	1	602,539,390		603,879,689
Other Receipts	3			-
Payments for operating expenses				
Compensation of Employees	4	196,065,564		206,431,358
Use of goods and services	5	288,890,319		329,263,644
Subsidies	6			-
Transfers to Other Government Entities	7	5,000,000		-
Other grants and transfers	8			-
Social Security Benefits	9	5,259,983		7,117,186
Finance Costs	11			-
Other Payments/Gratuity to MCA'S	12	23,496,689		31,346,121
Adjusted for:				
Adjustments during the year				-
Net cash flows from operating activities		**518,712,555**		**577,070,684**
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2			-
Acquisition of Assets	10	30,672,226		13,720,710
Net cash flows from investing activities		**30,672,226**		**13,720,710**
NET INCREASE IN CASH AND CASH EQUIVALENT				
Cash and cash equivalent at BEGINNING of the year				
Cash and cash equivalent at END of the year		**53,154,609**		**17,496,311**
As per statement of assets				-
		-		-

The explanatory notes to these financial statements form an integral part of the financial statements.
The financial statements were approved on **September 12, 2017** and signed by:

Clerk of the Assembly

Chief Finance Officer – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs		Kshs
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	683,206,457	23,030,415	706,236,872	603,879,689	-102,357,183	86%
Proceeds from Sale of Assets						0%
Other Receipts						0%
TOTAL	**683,206,457**	**23,030,415**	**706,236,872**	**603,879,689**	**-102,357,183**	**86%**
PAYMENTS						
Compensation of Employees	208,343301	0	208,343,301	206,431,358	-1,911,943	99%
Use of goods and services	351,129,899	11,160,448	362,290,347	329,263,644	-33,026,703	91%
Subsidies						0%
Transfers to Other Government Entities						0%
Other grants and transfers						0%
Social Security Benefits	7,198,305	0	7,198,305	7,117,186	-81,119	99%
Acquisition of Assets	9,132,986	10,673,232	19,806,218	12,303,976	-7,502,242	62%
Acquisition of Assets	50,000,000	1,446,735	51,446,735	1,416,734	-50,030,001	3%
Finance Costs						0
Other Payments-MCAS Gratuity	57,401,966	-250,000	57,151,966	31,346,121	-25,805,845	55%
TOTAL	**683,206,457**	**23,030,415**	**706,236,872**	**587,879,019**	**-118,357,853**	**83%**

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

The entity financial statements were approved on **September 12, 2017** and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs		Kshs
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	633,206,457	10,910,448	644,116,905	593,206,457	-50,910,448	92%
Proceeds from Sale of Assets						0%
Other Receipts						0%
TOTAL	**633,206,457**	**10,910,448**	**644,116,905**	**593,206,457**	**-50,910,448**	**92%**
PAYMENTS						0%
Compensation of Employees	208,343,301	0	208,343,301	206,431,358	-1,911,943	99%
Use of goods and services	351,129,899	11,160,448	362,290,347	329,263,644	-33,026,703	91%
Subsidies						0%
Transfers to Other Government Entities						0%
Other grants and transfers						0%
Social Security Benefits	7,198,305	0	7,198,305	7,117,186	-81,119	99%
Acquisition of Assets	9,132,986		9,132,986	9,132,986	0	100%
Acquisition of Assets						
Finance Costs						0
Other Payments-MCAS Gratuity/loans	57,401,966	-250,000	57,151,966	31,346,121	-25,805,845	55%
TOTAL	**633,206,457**	**10,910,448**	**644,116,905**	**583,291,295**	**- 60,825,610**	**91%**

(a) There was no expenditure on housing and car loans as the Fund had yet been created due to legislative issues.

The entity financial statements were approved on **September 12, 2017** and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs		Kshs
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	50,000,000	12,119,967	62,119,967	10,673,232	-51,446,735	17%
Proceeds from Sale of Assets						0%
ıer Receipts						0%
TOTAL	**50,000,000**	**12,119,967**	**62,119,967**	**10,673,232**	**-51,446,735**	**17%**
PAYMENTS						0%
Compensation of Employees						
Use of goods and services						
Subsidies						0%
Transfers to Other Government Entities						0%
Other grants and transfers						0%
Social Security Benefits						0%
Acquisition of Assets	0	10,673,232	10,673,232	3,170,990	7,502,242	30%
Acquisition of Assets	50,000,000	1,446,735	51,446,735	1,416,734	50,030,001	3%
Finance Costs						0
er Payments						0
TOTAL	**50,000,000**	**12,119,967**	**62,119,967**	**4,587,724**	**57,232,243**	**7%**

(a) There was little absorption on the development budget as the intended projects failed to take off due to late approve of the estimates which delayed processing of the BQ'S for tendering and award.

The entity financial statements were approved on September 12, 2017 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

II. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

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

7. **Non-current assets**

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

8. **Pending bills**

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

9. **Budget**

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

10. **Comparative figures**

This is the second time the County Assembly is preparing its full year financial statements. The comparative amounts for the previous year have been included.

11. **Subsequent events**

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

III. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

Description	2015/2016	2016/2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	68,370,000	69,939,160
Total Exchequer Releases for quarter 2	158,718,694	189,559,306
Total Exchequer Releases for quarter 3	181,567,291	120,000,000
Total Exchequer Releases for quarter 4	193,883,405	224,381,223
Total	**602,539,390**	**603,879,689**

2 PROCEEDS FROM SALE OF ASSETS

Description	2015/2016	2016/2017
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPTS

Description	2015/2016	2016/2017
	Kshs	Kshs
Interest from Bank-Car Loan/Mortgage Account		
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Other Receipts XXXX		
Total		

4 COMPENSATION OF EMPLOYEES

Description	2015/2016 Kshs	2016/2017 Kshs
Basic salaries of permanent employees	112,068,630	123,760,955
Basic wages of temporary employees	25,087,810	25,132,547
Personal allowances paid as part of salary	58,909,124	57,537,856
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions		
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments-Gratuity MCA'S		
Total	**196,065,564**	**206,431,358**

5 USE OF GOODS AND SERVICES

Description	2015/2016 Kshs	2016/2017 Kshs
Utilities, supplies and services	768,793	786,375
Communication, supplies and services	3,231,529	1,650,810
Domestic travel and subsistence	106,608,013	128,538,597
Accommodation	1,999,650	0
Printing, advertising and information supplies & services	8,241,210	7,770,252
Rentals of produced assets	4,290,000	6,180,000
Training expenses	22,681,620	26,771,534
Hospitality supplies and services	104,509,141	110,395,025
Insurance costs	18,781,735	17,862,026
Purchase of uniforms	1,235,806	0
Fuel Oil and Lubricant	1,555,130	1,463,450
Office and general supplies and services	1,386,474	8,345,492
Other operating expenses	10,968,174	8,821,765
Legal Fees	0	9,506,000
Routine maintenance – vehicles and other transport equipment	1,270,858	837,628
Routine maintenance – other assets	964,530	334,690
Control	397,656	0
Total	**288,880,819**	**329,263,644**

6 SUBSIDIES

Description	2015/2016 Kshs	2016/2017 Kshs
Subsidies to Public Corporations		
See list attached		
	-	-

	-	-
Subsidies to Private Enterprises		
See list attached	-	-
	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/2016 Kshs	2016/2017 Kshs
Transfers to National Government entities	5,000,000	
See attached list	-	-
Transfers to Counties		
County Assembly Car Loan Fund Account	-	-
(insert name of budget agency)	-	-
TOTAL	**5,000,000**	**-**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 OTHER GRANTS AND TRANSFERS

Description	2015/2016 Kshs	2016/2017 Kshs
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants		
Other capital grants and transfers		
Total		

9 SOCIAL SECURITY BENEFITS

Description	2015/2016 Kshs	2016/2017 Kshs
Government pension and retirement benefits	5,269,983	7,117,186
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**5,269,983**	**7,117,186**

10 ACQUISITION OF ASSETS

Description	2015/2016 Kshs	2016/2017 Kshs
Non-financial assets		
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	5,609,442	2,377,631
Construction of Roads	-	-
Construction and Civil Works	18,367,784	793359
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	6,000,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	772,400	2,480,710
Purchase of ICT Equipment, Software and Other ICT Assets	5,922,600	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets-retention	-	1,416,734
Purchase of ICT Equipment		652,276
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**30,672,226**	**13,720,710**

11 FINANCE COSTS

Description	2015/2016 Kshs	2016/2017 Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance Costs	-	-
Total	-	-

12 OTHER PAYMENTS

Description	2015/2016 Kshs	2016/2017 Kshs
Budget Reserves	-	7,864,730
Civil Contingency Reserves	-	
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses-Gratuity	23,496,689	17,049,415
Fridge Benefits tax		6,431,976
Domestic Accounts	-	-
Total	**23,496,689**	**31,346,121**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/2016 Kshs	2016/2017 Kshs
Central Bank of Kenya, Account No.1000243805 KShs	Recurrent	23,222,760	9,915,162.60
Central Bank of Kenya, Account No.1000282298 KShs	Development	29,931,849	6,085,508

Central Bank of Kenya, Account No.1000282274	Deposits	1,288,591	1,495,641
Total		**54,443,200**	**17,496,311.10**

13B CASH IN HAND

Description	2015/2016 Kshs	2016/2017 Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

Description	2015/2016 Kshs	2016/2017 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

Description	2015/2016 Kshs	2016/2017 Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	571,943	116,666
Other Advances	-	-
Total	**571,943**	**116,666**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 ACCOUNTS PAYABLE

Description	2015/2016 Kshs	2016/2017 Kshs
Accounts Payables – Deposits and retentions	1,288,591	1,495,641
Total	**1,288,591**	**1,495,641**

16 FUND BALANCE BROUGHT FORWARD

Description	2015/2016 Kshs	2016/2017 Kshs
Bank accounts	-	
Cash in hand	-	
Accounts Receivables	-	
Accounts Payables	--	
Total		-

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2015/2016 Kshs	2016/2017 Kshs
Construction of buildings	-	4,476,695
Construction of civil works	-	3,025,547
Supply of goods	2,410,970	
Supply of services	8,499,478	470,830
Total	**10,910,448**	**7,973,072**

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description / Name of Staff	2015/2016 Kshs	2016/2017 Kshs
Total		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.3: OTHER PENDING PAYABLES (See Annex 3)

Description	2015/2016 Kshs	2016/2017 Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2017	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.					4,476,695	
2.						
3.						
Sub-Total						
Construction of civil works						
4.					3,025,547	
Sub-Total						
Supply of goods						
5. As per attached						
Sub-Total						
Supply of services						
6. As per attached					470,830	
7.						
8.						
Sub-Total						
Grand Total					**7,973,072**	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost or Revaluation FY2015/2016 KShs	Historical Cost FY2016/2017 KShs
Land	45,700,000	19,000,00
Buildings and structures	60,939,649	66,497,114
Motor Vehicles	18,547,640	24,547,640
Office equipment	8,686,523	20,409,631
Furniture and fittings		27,652,232
Other Machinery, Plant and Equipment	10,077,580	3,340,412
Heritage and cultural assets		
Intangible assets	797,500	797,500
Total	**144,748,892**	**162,244,529**

ANNEX 5 – ANALYSIS OF OUTSTANDING SALARY ADVANCES

Government Advances

Name of Officer	Date Advance Taken	Amount Taken	Amount Recovered	Balance
		Kshs	Kshs	Kshs
David M.Mugo				116,666
Total				**116,666**

REPUBLIC OF KENYA F.O 30

RECURRENT ACCOUNT BANK RECOCILIATION

AS AT 30 JUNE 2017 STATION COUNTY ASSEMBLY OF NYERI

	Sh	Cts	Sh.	Cts.	Sh.	cts
Balances as per Bank Certificates					30,226,220.00	65
Less:-						
1. Payments in Cash Book not yet recoded in Bank Statement (unpresented Cheques)					20,311,058.00	0.05
2.Receipts in Bank Statement not yet recoded in cash Book						
Add-						
3. Payments in Bank Statement not yet recorded in cash						
4. Recieipts in Cash Book not yet Recorded in Bank Statement.						
Bank balance as per Cash book					9,915,162.00	65

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

....

Signature Desigination Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNREPRESENTED CHEQUES)

CHEQUES			AMOUNT		CHEQUES			AMOUNT	
No.	Date	PAYEE	Shs	Cts.	No.	Date	PAYEE	Shs.	cts

REPUBLIC OF KENYA F.O 30

DEVELOPMENT ACCOUNT BANK RECOCILIATION
AS AT 30 JUNE 2017 STATION COUNTY ASSEMBLY OF NYERI

	Sh	Cts	Sh.	Cts.	Sh.	cts
Balances as per Bank Certificates					6,085,508	0
Less:-						
1. Payments in Cash Book not yet recoded in Bank Statement (unpresented Cheques)						
2.Receipts in Bank Statement not yet recoded in cash Book						
Add-						
3. Payments in Bank Statement not yet recorded in cash						
4. Recieipts in Cash Book not yet Recorded in Bank Statement.						
Bank balance as per Cash book					6,085,508.00	0
Bank balance as per Cash Bo						

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

....
Signature Desigination Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNREPRESENTED CHEQUES)

CHEQUES			AMOUNT		CHEQUES		AMOUNT	
No.	Date	PAYEE	Shs	Cts.	Date	PAYEE	Shs.	cts

PENDING BILLS AS AT 30th JUNE 2017

RECURRENT

NO.	NAME	DETAILS	AMOUNT
1.	Hon.Johnson Njoroge	Ward Office Expenses	60,000
2.	Hon.Peter Kamau	" "	60,000
3.	Hon.Hudson Gicheru	" "	60,000
4.	Hon.Zipporah Njithi	" "	60,000
5.	Lawrence Kigathi	Ward Office Rent-Gakawa Ward	60,000
6.	Sarah Njeri	Ward Office Rent-Rware Ward	60,000
7.	Peci Quality Dry Cleaners	laundry services	42,100
8.	Green Hills Hotel	Conference facilities	8,930
9.	Nanyuki Queens	Conference facilities	59,800
			470,830

DEVELOPMENT

	PROJECT 2015/16	DESCRIPTION/ ACTIVITIES	CONTRACTOR	CONTRACT SUM	EXPENDITURE TO DATE	BALANCES	STATUS %
1	MAIN GATE	CONSTRUCTION OF A NEW GATE	MIATUSON GENERAL CONTRACTORS	3,.818,905.60	793,359	3,025,546.60	20.77
2	COUNTY ASSEMBLY CANTEEN	RENOVATION	PROLIFIC WORKS LIMITED	6,854,326.13	2,377,631	4,476,695.13	34.69
	TOTALS			**10,673,232**	**3,170,990.00**	**7,502,241.73**	

COUNTY ASSEMBLY OF NYERI

TRIAL BALANCE FOR FY 2016/2017

21101 Total	Basic salaries of permanent employees	123,760,955.00	EXCHEQUER RELEASES	603,879,689.00
21102 Total	Basic wages of temporary employees	25,132,547.00		
21103 Total	Personal allowances paid as part of salary	57,537,856.00		
2110000	**Compensation of Employees**	**206,431,358.00**		
21201 Total	Social security benefits	7,117,186.00		
2120000	**Social Security Benefits**	**7,117,186.00**		
22101 Total	Utilities, supplies and services	786,375.00		
22102 Total	Communication, supplies and services	1,650,810.00		
22103 Total	Domestic travel and subsistence	128,538,597.00		
22104 Total	Accommondation	-		
22105 Total	Printing, advertising and information supplies & services	7,770,252.00		
22106 Total	Rentals of produced assets	6,180,000.00		
22107 Total	Training expenses	26,771,534.00		
22108 Total	Hospitality supplies and services	110,395,025.00		
22109 Total	Insurance costs	17,862,026.00		
22110 Total	Purchase of uniforms	-		
22111 Total	Office and general supplies and services	8,345,492.00		
22112 Total	Other operating expenses	8,821,765.00		
22113 Total	Legal Fees	9,506,000.00		
22113 Total	Fuel Oil and Lubricant	1,463,450.00		
22201 Total	Routine maintenance – vehicles and other transport equipment	837,628.00		
22202 Total	Routine maintenance – other assets	334,690.00		
2210000	**Use of goods and services**	**329,263,644.00**		
28101 Total	Budtary Reserves	7,864,730.00		
27101 Total	Other expenses-MCAS Gratuity	17,049,415.00		
41104	Car Loans	6,431,976.00		
2710100	**Other expenses**	**31,346,121.00**		
22102 Total	Communication, supplies and services	144,276.00		
22111 Total	Office and general supplies and services	63,000.00		
28101 Total	Budtary Reserves	3,170,990.00		
31103 Total	Refurbishment of Buildings	1,416,734.00		
31107 Total	Purchase of Motor Vehichles	6,000,000.00		
28101 Total	Purchase of Office Furniture and General Equipment	2,925,710.00		
3110000	**Acquisition of Assets**	**13,720,710.00**		
TOTAL EXPENDITURE		**587,879,019.00**		
Bank Balances				
RECURRENT A/C	9,915,162.60			
DEVELOPMENT A/C	6,085,508.00	16,000,670.60		
		603,879,689.60		**603,879,689.00**

COUNTY ASSEMBLY OF NYERI

RECURRENT EXPENDITURE SUMMARY 2016/2017 AND PROJECTED EXPENDITURE SUMMARY FOR 2017/2018 - 2018/2019

Heads and items under which this vote will be accounted for by the E3922000300

HEAD	TITLE	APPROVED 2015/2016	ESTIMATES 2016/2017	PROJECTED ESTIMATES	
3922000301				2017/2018	2018/2019
	2110100 Basic Salaries - Permanent Employees	113,454,735	124,102,641	135,332,796	140,772,060
	2110116 Basic Salaries - County Assembly Service	87,423,819	93,558,957	98,160,000	101,760,000
	2110199 Basic Salaries - Permanent Employees	26,030,916	30,543,684	37,172,796	39,012,060
	2120200 Basic Wages - Temporary Employees	25,680,000	26,680,000	26,880,000	27,080,000
	2110201 Contractual Employees	25,680,000	25,680,000	25,680,000	25,680,000
	2110299 Basic Wages - Temporary - Other		1,000,000	1,200,000	1,400,000
	2110300 Personal Allowances paid as part of Salary	64,011,318	57,560,660	71,338,545	71,591,817
	2110301 House Allowance	11,703,600	11,975,940	15,793,020	15,793,020
	2110303 Acting Allowance	458,683	200,000	250,000	300,000
	2110312 Responsibility Allowance	13,671,000	13,671,000	12,780,000	12,780,000
	2110313 Entertainment Allowance	1,000,000	1,000,000	1,000,000	1,000,000
	2110314 Transport Allowance	26,451,792	26,337,792	27,777,792	27,777,792
	2110315 Extraneous Allowance	600,000	450,000	500,000	550,000
	2110320 Leave Allowance	2,473,243	2,683,928	3,517,733	3,671,005
	2110323 Late Duty Allowance	7,653,000	1,242,000	9,720,000	9,720,000
	2120100 Employer Contribution to Compulsory national Scheme	5,916,977	7,198,305	8,362,473	8,638,362
	2120101 Employer Contribution to National Social Security Fund	626,400	376,800	417,600	417,600
	2120103 Employer Contribution Staff Pension Scheme	5,290,577	6,821,505	7,944,873	8,220,762
	2210100 Utilities Supplies and Services	900,000	840,000	1,200,000	1,300,000
	2210101 Electricity Expenses	500,000	600,000	750,000	800,000
	2210102 Water and sewerage charges	400,000	240,000	450,000	500,000
	2210200 Communication,Supplies and Services	4,500,000	5,000,000	5,000,000	5,500,000
	2210201 Telephone,Telex,Facsmile and MobilePhone Services	4,500,000	4,000,000	5,000,000	5,500,000
	2210202 Internet Connections	0	1,000,000	1,200,000	1,200,000
	2210300 Domestic Travel and subsistence and other Transportation costs	107,000,000	80,000,000	100,000,000	100,000,000
	2210301 Travel costs (airlines,bus,Railway Mileage allowance etc	19,000,000	20,000,000	25,000,000	30,000,000
	2210303 Daily subsistence Allowance	88,000,000	60,000,000	75,000,000	70,000,000
	2210400 Foreign Travel and Subsitence and other transportation costs	2,000,000	30,000,000	50,000,000	50,000,000
	2210401 Travel Costs (airlines,bus,railway,mileage allowances	0	7,500,000	10,000,000	10,000,000
	2210402 Accomondation	2,000,000	22,500,000	40,000,000	40,000,000
	2210500 Printing,Advertising and Information Supplies and Services	10,480,000	44,895,890	47,900,000	52,920,000
	2210502 Publishing and Printing Services	2,180,000	2,200,000	2,500,000	2,500,000
	2210503 Subscription to Newspapers,Magazines and periodicals	300,000	324,000	400,000	420,000
	2210504 Advertising,Awareness and Publicity Campaigns(Public hearings)	8,000,000	42,371,890	45,000,000	50,000,000
	2210600 Rentals of Produced Assets	5,870,000	6,180,000	6,240,000	6,240,000
	2210602 Rent and Rates - Residential	540,000	540,000	600,000	600,000
	2210603 Rents and Rates - Non residential	5,130,000	5,640,000	5,640,000	5,640,000
	2210604 Hire of Transport	200,000	0		
	2210700 Training Expenses	25,120,000	28,000,000	29,800,000	30,000,000
	2210709 Research Allowance	120,000	0	2,800,000	
	2210799 Training Expenses -Other	25,000,000	28,000,000	27,000,000	30,000,000
	2210800 Hospitality Supplies and Services	113,113,600	106,161,600	106,161,600	107,161,600
	2210801 Catering Services (receptions), Accomondation, Gifts, Food and Drinks	10,000,000	12,000,000	12,000,000	13,000,000
	2210802 Boards,Committees,Conferences and Seminars	97,857,600	88,857,600	88,857,600	88,857,600
	2210809 Board Allowance (CASB)	5,256,000	5,304,000	5,304,000	5,304,000
	2210900 Insurance Costs	24,000,000	24,200,000	28,600,000	30,200,000
	2210902 Building Insurance	1,200,000	500,000	6,800,000	7,000,000
	2210904 Motor Vehicle Insurance	800,000	1,200,000	800,000	1,200,000
	2210910 Medical Insurance	22,000,000	19,000,000	21,000,000	22,000,000
	2210999 Insurance Costs - Other		3,500,000	4,000,000	4,200,000
	2211000 Specialised Materials and Supplies	1,240,000	1,000,000	1,000,000	1,000,000
	2211016 Purchase of Uniforms and Clothing - Staff	1,240,000	1,000,000	1,000,000	1,000,000

	2211100 Office and General Supplies and Services	1,440,315	2,645,395	2,600,000	2,700,000
	2211101 General Office Supplies (Papers,pencils,forms,small office equipment	1,440,315	2,645,395	2,600,000	2,700,000
	2211200 Fuel,Oil and Lubricants	1,600,000	1,800,000	2,000,000	2,200,000
	2211299 Fuel Oil and Lubricants - Other	1,600,000	1,800,000	2,000,000	2,200,000
	2211300 Other Operating Expenses	12,471,317	20,540,000	15,040,000	15,540,000
	2211305 Contracted Guards and cleaning Services	5,000,000	5,400,000	6,000,000	6,200,000
	2211306 Membership Fees,Dues and subscription to proffessional and Trade Bodies	1,841,317	3,500,000	1,800,000	2,000,000
	2211308 Legal Dues/Fees,Arbitration and Compensation Payments	500,000	6,000,000	1,600,000	1,700,000
	2211399 Other Operating Expenses - Other	5,130,000	5,640,000	5,640,000	5,640,000
	2220100 Routine Maitenance - Vehicles and other Transport Equipment	1,500,000	1,800,000	2,200,000	2,400,000
	2220101 Maintenance expenses -Motor Vehicles	1,500,000	1,800,000	2,200,000	2,400,000
	2220200 Routine Maitenance -Other Assets	1,600,000	1,200,000	2,300,000	2,600,000
	2220205 Maintenance of Buildings and stations -Non Residential	600,000	500,000	1,200,000	1,400,000
	2220210 Maintenance of Computers,Software and Networks	1,000,000	700,000	1,100,000	1,200,000
	2710100 Government Pension and Retirement Benefits	25,682,445	17,401,966	18,257,760	18,257,760
	2710103 Gratuity - Members of Parliament	25,682,445	17,401,966	18,257,760	18,257,760
	3110700 Purchase of Vehicles and other Transport Equipment		6,000,000	20,000,000	15,000,000
	3110701 Purchase of Motor Vehicles		6,000,000	20,000,000	15,000,000
	4110400 Domestic Loans to Individuals and Households(Staff)	20,000,000	40,000,000	280,000,000	20,000,000
	4110403 Housing Loans to Public Servants	15,000,000	30,000,000	170,000,000	15,000,000
	4110405 Car loan to Public Servants	5,000,000	10,000,000	110,000,000	5,000,000
	Gross Expenditure	567,580,707	633,206,457	960,213,174	711,101,599
	DEVELOPMENT EXPENDITURE SUMMARY 2016/2017				
	3110200 Construction of buillding	50,000,000		100,000,000	100,000,000
	3110299 Construction of Building	50,000,000		100,000,000	100,000,000
	3110300 Refurbishment of Buildings	10,000,000	50,000,000		
	3110302 Refurbishment of Non Residential Buildings	10,000,000	50,000,000		
	3110500 Construction and Civil works	20,000,000			
	3110504 Other Infrastructure and Civil Works	20,000,000			
	Gross Expenditure	80,000,000	50,000,000	100,000,000	100,000,000
	Grand Total	647,580,707	683,206,457	1,060,213,174	811,101,599

COUNTY ASSEMBLY OF NYERI

RECURRENT EXPENDITURE SUMMARY 2016/2017 AND PROJECTED EXPENDITURE SUMMARY FOR 2017/2018 - 2018/2019

Heads and items under which this vote will be accounted for by the E3922000300

HEAD	TITLE	APPROVED 2015/2016	ESTIMATES 2016/2017	PROJECTED ESTIMATES	
3922000301				2017/2018	2018/2019
	2110100 Basic Salaries - Permanent Employees	113,454,735	124,102,641	135,332,796	140,772,060
	2110116 Basic Salaries - County Assembly Service	87,423,819	93,558,957	98,160,000	101,760,000
	2110199 Basic Salaries - Permanent Employees	26,030,916	30,543,684	37,172,796	39,012,060
	2120200 Basic Wages - Temporary Employees	25,680,000	26,680,000	26,880,000	27,080,000
	2110201 Contractual Employees	25,680,000	25,680,000	25,680,000	25,680,000
	2110299 Basic Wages - Temporary - Other		1,000,000	1,200,000	1,400,000
	2110300 Personal Allowances paid as part of Salary	64,011,318	57,560,660	71,338,545	7 ,591,817
	2110301 House Allowance	11,703,600	11,975,940	15,793,020	15,793,020
	2110303 Acting Allowance	458,683	200,000	250,000	300,000
	2110312 Responsibility Allowance	13,671,000	13,671,000	12,780,000	12,780,000
	2110313 Entertainment Allowance	1,000,000	1,000,000	1,000,000	1,000,000
	2110314 Transport Allowance	26,451,792	26,337,792	27,777,792	27,777,792
	2110315 Extraneous Allowance	600,000	450,000	500,000	550,000
	2110320 Leave Allowance	2,473,243	2,683,928	3,517,733	3,671,005
	2110323 Late Duty Allowance	7,653,000	1,242,000	9,720,000	9,720,000
	2120100 Employer Contribution to Compulsory national Scheme	5,916,977	7,198,305	8,362,473	8,638,362
	2120101 Employer Contribution to National Social Security Fund	626,400	376,800	417,600	417,600
	2120103 Employer Contribution Staff Pension Scheme	5,290,577	6,821,505	7,944,873	8,220,762
	2210100 Utilities Supplies and Services	900,000	840,000	1,200,000	1,300,000
	2210101 Electricity Expenses	500,000	600,000	750,000	800,000
	2210102 Water and sewerage charges	400,000	240,000	450,000	500,000
	2210200 Communication,Supplies and Services	4,500,000	4,600,000	5,000,000	5,500,000
	2210201 Telephone,Telex,Facsmile and MobilePhone Services	4,500,000	4,000,000	5,000,000	5,500,000
	2210202 Internet Connections	0	600,000	1,200,000	1,200,000
	2210300 Domestic Travel and subsistence and other Transportation costs	107,000,000	125,000,000	100,000,000	103,000,000
	221030 Travel costs (airlines,bus,Railway Mileage allowance etc	19,000,000	25,000,000	25,000,000	33,000,000
	2210303 Daily subsistence Allowance	88,000,000	100,000,000	75,000,000	70,000,000
	2210400 Foreign Trave and Subsitence and other transportation costs	2,000,000	0	50,000,000	50,000,000
	221040 Travel Costs (airlines,bus,railway,mileage allowances	0	0	10,000,000	10,000,000
	2210402 Accomondation	2,000,000	0	40,000,000	40,000,000
	2210500 Printing,Advertising and Information Supplies and Services	10,480,000	22,524,000	47,900,000	52,920,000
	2210502 Publishing and Printing Services	2,180,000	1,200,000	2,500,000	2,500,000
	2210503 Subscription to Newspapers,Magazines and periodicals	300,000	324,000	400,000	420,000
	2210504 Advertising,Awareness and Publicity Campaigns(Public hearings)	8,000,000	21,000,000	45,000,000	50,000,000
	2210600 Rentals of Produced Assets	5,870,000	6,180,000	6,240,000	6,240,000
	2210602 Rent and Rates - Residential	540,000	540,000	600,000	600,000
	2210603 Rents and Rates - Non residential	5,130,000	5,640,000	5,640,000	5,640,000
	2210604 Hire of Transport	200,000	0		
	2210700 Training Expenses	25,120,000	28,000,000	29,800,000	30,000,000
	2210709 Research Allowance	120,000	0	2,800,000	
	2210799 Training Experses -Other	25,000,000	28,000,000	27,000,000	30,000 000
	2210800 Hospitality Supplies and Services	113,113,600	113,161,600	106,161,600	107,161,600
	2210801 Catering Services (receptions), Accomondation, Gifts, Food and Drinks	10,000,000	19,000,000	12,000,000	13,000,000
	2210802 Boards,Committees,Conferences and Seminars	97,857,600	88,857,600	88,857,600	88,857,600
	2210809 Board Allowance (CASB)	5,256,000	5,304,000	5,304,000	5,304,000
	2210900 Insurance Costs	24,000,000	19,424,046	28,600,000	30,200,000
	2210902 Building Insurance	1,200,000	500,000	6,800,000	7,000,000
	2210904 Motor Vehicle Insurance	800,000	924,046	800,000	1,200,000
	2210910 Medical Insurance	22,000,000	17,000,000	21,000,000	22,000,000
	2210959 Insurance Costs - Other		1,000,000	4,000,000	4,200,000
	2211000 Specialised Materials and Supplies	1,240,000	1,000,000	1,000,000	1,000,000
	2211016 Purchase of Uniforms and Clothing - Staff	1,240,000	1,000,000	1,000,000	1,000,000

	2211100 Office and General Supplies and Services	1,440,315	3,793,239	2,600,000	2,700,000
	2211101 General Office Supplies (Papers,pencils,forms,small office equipment	1,440,315	3,793,239	2,600,000	2,700,000
	2211200 Fuel,Oil and Lubricants	1,600,000	2,200,000	2,000,000	2,200,000
	2211299 Fuel Oil and Lubricants - Other	1,600,000	2,200,000	2,000,000	2,200,000
	2211300 Other Operating Expenses	12,471,317	24,140,000	15,040,000	15,540,000
	2211305 Contracted Guards and cleaning Services	5,000,000	5,400,000	6,000,000	6,200,000
	2211306 Membership Fees,Dues and subscription to proffessional and Trade Bodies	1,841,317	3,500,000	1,800,000	2,000,000
	2211308 Legal Dues/Fees,Arbitration and Compensation Payments	500,000	9,600,000	1,600,000	1,700,000
	2211399 Other Operating Expenses - Other	5,130,000	5,640,000	5,640,000	5,640,000
	2220100 Routine Maitenance - Vehicles and other Transport Equipment	1,500,000	1,800,000	2,200,000	2,400,000
	2220101 Maintenance expenses -Motor Vehicles	1,500,000	1,800,000	2,200,000	2,400,000
	2220200 Routine Maitenance -Other Assets	1,600,000	1,600,000	2,300,000	2,600,000
	2220205 Maintenance of Buildings and stations -Non Residential	600,000	500,000	1,200,000	1,400,000
	2220210 Maintenance of Computers,Software and Networks	1,000,000	1,100,000	1,100,000	1,200,000
	2710100 Government Pension and Retirement Benefits	25,682,445	17,401,966	18,257,760	18,257,760
	2710103 Gratuity - Members of Parliament	25,682,445	17,401,966	18,257,760	18,257,760
	2810100 Budgetary Reserves		10,910,448		
	2810101 Budgetary Reserves		10,910,448		
	3110700 Purchase of Vehicles and other Transport Equipment		6,000,000	20,000,000	15,000,000
	3110701 Purchase of Motor Vehicles		6,000,000	20,000,000	15,000,000
	4110400 Domestic Loans to Individuals and Households(Staff)	20,000,000	40,000,000	280,000,000	20,000,000
	4110403 Housing Loans to Public Servants	15,000,000	30,000,000	170,000,000	15,000,000
	4110405 Car loan to Public Servants	5,000,000	10,000,000	110,000,000	5,000,000
	Gross Expenditure	567,580,707	644,116,905	960,213,174	711,101,599

DEVELOPMENT EXPENDITURE SUMMARY 2016/2017

	2810100 Budgetary Reserves		10,673,232		
	2810101 Budgetary Reserves		10,673,232		
	3110200 Construction of buillding	50,000,000		100,000,000	100,000,000
	3110299 Construction of Building	50,000,000		100,000,000	100,000,000
	3110300 Refurbishment of Buildings	10,000,000	51,446,735		
	3110302 Refurbishment of Non Residential Buildings	10,000,000	51,446,735		
	3110500 Construction and Civil works	20,000,000			
	3110504 Other Infrastructure and Civil Works	20,000,000			
	Gross Expenditure	80,000,000	62,119,967	100,000,000	100,000,000
	Grand Total	647,580,707	706,236,872	1,060,213,174	811,101,599

COUNTY ASSEMBLY OF NYERI

RECURRENT EXPENDITURE SUMMARY 2016/2017 AND PROJECTED EXPENDITURE SUMMARY FOR 2017/2018 - 2018/2019

Heads and items under which this vote will be accounted for by the E3922000300

HEAD	TITLE	APPROVED 2015/2016	ESTIMATES 2016/2017	PROJECTED ESTIMATES	
3922000301				2017/2018	2018/2019
	2110100 Basic Salaries - Permanent Employees	113,454,735	124,102,641	135,332,796	140,772,060
	2110116 Basic Salaries - County Assembly Service	87,423,819	93,558,957	98,160,000	101,760,000
	2110159 Basic Salaries - Permanent Employees	26,030,916	30,543,684	37,172,796	39,012,060
	2120200 Basic Wages - Temporary Employees	25,680,000	26,680,000	26,880,000	27,080,000
	2110201 Contractual Employees	25,680,000	25,680,000	25,680,000	25,680,000
	2110299 Basic Wages - Temporary - Other		1,000,000	1,200,000	1,400,000
	2110300 Personal Allowances paid as part of Salary	64,011,318	57,560,660	70,338,545	71,591,817
	2110301 House Allowance	11,703,600	11,975,940	15,793,020	15,793,020
	2110303 Acting Allowance	458,683	200,000	250,000	300,000
	2110312 Responsibility Allowance	13,671,000	13,671,000	12,780,000	12,780,000
	2110313 Entertainment Allowance	1,000,000	1,000,000	1,000,000	1,000,000
	2110314 Transport Allowance	26,451,792	26,337,792	27,777,792	27,777,792
	2110315 Extraneous Allowance	600,000	450,000	500,000	550,000
	2110320 Leave Allowance	2,473,243	2,683,928	3,517,733	3,671,005
	2110323 Late Duty Allowance	7,653,000	1,242,000	9,720,000	9,720,000
	2120100 Employer Contribution to Compulsory national Scheme	5,916,977	7,198,305	8,362,473	8,638,362
	2120101 Employer Contribution to National Social Security Fund	626,400	376,800	417,600	417,600
	2120103 Employer Contribution Staff Pension Scheme	5,290,577	6,821,505	7,944,873	8,220,762
	2210100 Utilities Supplies and Services	900,000	820,000	1,200,000	1,300,000
	221010 Electricity Expenses	500,000	600,000	750,000	800,000
	2210102 Water and sewerage charges	400,000	220,000	450,000	500,000
	2210200 Communication,Supplies and Services	4,500,000	3,800,000	5,000,000	5,500,000
	221020 Telephone,Telex,Facsmile and MobilePhone Services	4,500,000	3,600,000	5,000,000	5,500,000
	2210202 Internet Connections	0	200,000	1,200,000	1,200,000
	2210300 Domestic Travel and subsistence and other Transportation costs	107,000,000	129,500,000	100,000,000	100,000,000
	2210301 Travel costs (airlines,bus,Railway Mileage allowance etc	19,000,000	25,000,000	25,000,000	30,000,000
	2210303 Daily subsistence Allowance	88,000,000	104,500,000	75,000,000	70,000,000
	2210400 Foreign Travel and Subsitence and other transportation costs	2,000,000	0	50,000,000	50,000,000
	2210401 Travel Costs (airlines,bus,railway,mileage allowances	0	0	10,000,000	10,000,000
	2210402 Accomondation	2,000,000	0	40,000,000	40,000,000
	2210500 Printing,Advertising and Information Supplies and Services	10,480,000	22,524,000	47,900,000	52,920,000
	2210502 Publishing and Printing Services	2,180,000	1,200,000	2,500,000	2,500,000
	2210503 Subscription to Newspapers,Magazines and periodicals	300,000	324,000	400,000	420,000
	2210504 Advertising,Awareness and Publicity Campaigns(Public hearings)	8,000,000	21,000,000	45,000,000	50,000,000
	2210600 Rentals of Produced Assets	5,870,000	6,180,000	6,240,000	6,240,000
	2210602 Rent and Rates - Residential	540,000	540,000	600,000	600,000
	2210603 Rents and Rates - Non residential	5,130,000	5,640,000	5,640,000	5,640,000
	2210604 Hire of Transport	200,000	0		
	2210700 Training Expenses	25,120,000	28,000,000	29,800,000	30,000,000
	2210709 Research Allowance	120,000	0	2,800,000	
	2210799 Training Expenses -Other	25,000,000	28,000,000	27,000,000	30,000,000
	2210800 Hospitality Supplies and Services	113,113,600	113,161,600	106,161,600	107,161,600
	2210801 Catering Services (receptions), Accomondation, Gifts, Food and Drinks	10,000,000	19,000,000	12,000,000	13,000,000
	2210802 Boards,Committees,Conferences and Seminars	97,857,600	88,857,600	88,857,600	88,857,600
	2210809 Board Allowance (CASB)	5,256,000	5,304,000	5,304,000	5,304,000
	2210900 Insurance Costs	24,000,000	17,982,309	28,600,000	30,200,000
	2210902 Building Insurance	1,200,000	500,000	6,800,000	7,000,000
	2210904 Motor Vehicle Insurance	800,000	924,046	800,000	1,200,000
	2210910 Medical Insurance	22,000,000	16,558,263	21,000,000	22,000,000
	2210999 Insurance Costs - Other		0	4,000,000	4,200,000
	2211000 Specialised Materials and Supplies	1,240,000	1,000,000	1,000,000	1,000,000
	2211016 Purchase of Uniforms and Clothing - Staff	1,240,000	1,000,000	1,000,000	1,000,000

	2211100 Office and General Supplies and Services	1,440,315	2,904,976	2,600,000	2,700,000
	2211101 General Office Supplies (Papers,pencils,forms,small office equipment	1,440,315	2,904,976	2,600,000	2,700,000
	2211200 Fuel,Oil and Lubricants	1,600,000	1,800,000	2,000,000	2,200,000
	2211299 Fuel Oil and Lubricants - Other	1,600,000	1,800,000	2,000,000	2,200,000
	2211300 Other Operating Expenses	12,471,317	23,840,000	15,040,000	15,540,000
	2211305 Contracted Guards and cleaning Services	5,000,000	5,100,000	6,000,000	6,200,000
	2211306 Membership Fees,Dues and subscription to proffessional and Trade Bodies	1,841,317	3,500,000	1,800,000	2,000,000
	2211308 Legal Dues/Fees,Arbitration and Compensation Payments	500,000	9,600,000	1,600,000	1,700,000
	2211399 Other Operating Expenses - Other	5,130,000	5,640,000	5,640,000	5,640,000
	2220100 Routine Maitenance - Vehicles and other Transport Equipment	1,500,000	1,400,000	2,200,000	2,400,000
	2220101 Maintenance expenses -Motor Vehicles	1,500,000	1,400,000	2,200,000	2,400,000
	2220200 Routine Maitenance -Other Assets	1,600,000	1,600,000	2,300,000	2,600,000
	2220205 Maintenance of Buildings and stations -Non Residential	600,000	500,000	1,200,000	1,400,000
	2220210 Maintenance of Computers,Software and Networks	1,000,000	1,100,000	1,100,000	1,200,000
	2710100 Government Pension and Retirement Benefits	25,682,445	17,151,966	18,257,760	18,257,760
	2710103 Gratuity - Members of Parliament	25,682,445	17,151,966	18,257,760	18,257,760
	2810100 Budgetary Reserves		10,910,448		
	2810101 Budgetary Reserves		10,910,448		
	3110700 Purchase of Vehicles and other Transport Equipment		6,000,000	20,000,000	15,000,000
	3110701 Purchase of Motor Vehicles		6,000,000	20,000,000	15,000,000
	4110400 Domestic Loans to Individuals and Households(Staff)	20,000,000	40,000,000	280,000,000	20,000,000
	4110403 Housing Loans to Public Servants	15,000,000	30,000,000	170,000,000	15,000,000
	4110405 Car loan to Public Servants	5,000,000	10,000,000	110,000,000	5,000,000
	Gross Expenditure	**567,580,707**	**644,116,905**	**960,213,174**	**711,101,599**
	DEVELOPMENT EXPENDITURE SUMMARY 2016/2017				
	2810100 Budgetary Reserves		**10,673,232**		
	2810101 Budgetary Reserves		10,673,232		
	3110200 Construction of buillding	50,000,000		100,000,000	100,000,000
	3110299 Construction of Building	50,000,000		100,000,000	100,000,000
	3110300 Refurbishment of Buildings	10,000,000	51,446,735		
	3110302 Refurbishment of Non Residential Buildings	10,000,000	51,446,735		
	3110500 Construction and Civil works	20,000,000			
	3110504 Other Infrastructure and Civil Works	20,000,000			
	Gross Expenditure	80,000,000	62,119,967	100,000,000	100,000,000
	Grand Total	647,580,707	706,236,872	1,060,213,174	811,101,599

SPECIAL ISSUE

Nyeri County Gazette Supplement No. 3 (Acts No. 1)

REPUBLIC OF KENYA

NYERI COUNTY GAZETTE SUPPLEMENT

ACTS, 2017

NAIROBI, 23rd March, 2017

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The Nyeri County Supplementary Appropriation Act, 2017 1

THE NYERI COUNTY SUPPLEMENTARY APPROPRIATION ACT

No. 1 of 2017

Date of Assent: 17th March, 2017

Date of Commencement: 23rd March, 2017

AN ACT of the County Assembly of Nyeri to authorize the issue of a sum of money out of the Nyeri County Revenue Fund and its application towards the service of the year ending on the 30th June, 2017, and to appropriate that sum and a sum voted on account by the County Assembly of Nyeri for certain public services and purposes

ENACTED by the County Assembly of Nyeri, as follows—

Short title

1. This Act may be cited as the Nyeri County Supplementary Appropriation Act, 2017.

Issue of KSh. 7,177,528,974 out of the Nyeri County Revenue Fund for service of the year ending 30th June, 2017 and appropriation of the money granted.

2. Nyeri County Treasury may issue out of its Revenue Fund Account and apply towards the supply granted for the service of the year ending on the 30th June 2017, the sum of Kenya Shillings **Seven Billion, One Hundred and Seventy Seven Million, Five Hundred and Twenty Eight Thousand, Nine Hundred Seventy Four** and that sum shall be deemed to have been appropriated as from 1st July, 2016 for the services and purposes specified in the Schedule.

(1)	(2)	(3)
Vote No.	*Service or Purpose*	*Supply*
	Recurrent Expenditure	*KSh.*
R3911000000	The amount required in the year ending 30th June 2017 for salaries and expenses of the Office of the Governor and Deputy Governor.....	116,023,888
R3912000000	The amount required in the year ending 30th June 2017 for salaries and expenses of the Office of the County Secretary.....	256,573,837
R3913000000	The amount required in the year ending 30th June 2017 for salaries and expenses of the Department of Finance and Economic Planning.....	395,486,381
R3914000000	The amount required in the year ending 30th June 2017 for salaries and expenses of the Department of Lands, Housing and Physical Planning.....	65,276,469
R3915000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Health and Sanitation.....	1,923,155,310
R3916000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Special Programmes.....	113,360,560
R3917000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Public Administration, Information and Communication.....	417,622,749
R3918000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Agriculture, Livestock, Fisheries and Co-operative Development	303,800,122
R3919000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Tourism and Culture.....	29,340,615
R3920000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Education, ICT, Trade and Industrialisation	276,950,526
R3921000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Water, Irrigation and Natural Resources.....	130,682,141
R3922000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the County Assembly.....	644,116,905
R3923000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the County Public Service Board.....	36,572,229

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Recurrent Expenditure	*KSh.*
R3924000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Roads and Infrastructure Development.....	59,708,366
R3925000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Energy.....	103,949,019
	SUB TOTAL.....	**4,872,619,117**

SCHEDULE

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Development Expenditure	*KSh.*
D3912000000	The amount required in the year ending 30th June, 2017 for development in the Office of the County Secretary	7,300,000
D3913000000	The amount required in the year ending 30th June, 2017 for development in the Department of Finance and Economic Planning.....	65,990,676
D3914000000	The amount required in the year ending 30th June, 2017 for development in the Department of Lands, Housing and Physical Planning.....	49,154,519
D3915000000	The amount required in the year ending 30th June, 2017 for development in the Department of Health and Sanitation.....	466,561,273
D3916000000	The amount required in the year ending 30th June, 2017 for development in the Department of Special Programmes.....	118,000,000
D3917000000	The amount required in the year ending 30th June, 2017 for development in the Department of Public Administration, Information and Communication	8,825,684
D3918000000	The amount required in the year ending 30th June 2017 for development in the Department of Agriculture, Livestock, Fisheries and Cooperative Development.....	194,022,556
D3919000000	The amount required in the year ending 30th June, 2017 for development in the Department of Tourism and Culture.....	14,854,339

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Development Expenditure	*KSh.*
D3920000000	The amount required in the year ending 30th June, 2017 for development in the Department of Education, ICT, Trade and Industrialisation	275,020,608
D3921000000	The amount required in the year ending 30th June, 2017 for development in the Department of Water, Irrigation and Natural Resources.....	200,003,383
D3922000000	The amount required in the year ending 30th June, 2017 for development in the County Assembly.....	62,119,967
D3924000000	The amount required in the year ending 30th June, 2017 for development in the Department of Roads and Infrastructure Development.....	781,078,362
D3925000000	The amount required in the year ending 30th June, 2017 for development in the Department of Energy.....	61,978,490
	SUB TOTAL.....	**2,304,909,857**
	GRAND TOTAL.....	**7,177,528,974**

SPECIAL ISSUE

Kenya Gazette Supplement No. 8 (Nyeri County Acts No. 2)

REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

NYERI COUNTY ACTS, 2017

NAIROBI, 19th June, 2017

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The Nyeri County Supplementary Appropriation (No. 2) Act, 2017 1

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

THE NYERI COUNTY SUPPLEMENTARY APPROPRIATION (NO. 2) ACT, 2017

No. 2 of 2017

Date of Assent: 16th June, 2017

Date of Commencement: 19th June, 2017

AN ACT of the County Assembly of Nyeri to authorize the issue of a sum of money out of the Nyeri County Revenue Fund and its application towards the service of the year ending on the 30th June, 2017, and to appropriate that sum and a sum voted on account by the County Assembly of Nyeri for certain public services and purposes

ENACTED by the County Assembly of Nyeri, as follows—

Short title

1. This Act may be cited as the Nyeri County Supplementary Appropriation (No. 2) Act, 2017.

Issue of KSh. **7,282,402,974** out of the Nyeri County Revenue Fund for service of the year ending 30th June, 2017 and appropriation of the money granted.

2. Nyeri County Treasury may issue out of its Revenue Fund Account and apply towards the supply granted for the service of the year ending on the 30th June 2017, the sum of Kenya Shillings **Seven Billion, Two Hundred and Eighty Two Million, Four Hundred and Two Thousand, Nine Hundred Seventy–Four** and shall be deemed to have been appropriated as from 1st July, 2016 for the services and purposes specified in the Schedule.

SCHEDULE

(1)	(2)	(3)
Vote No.	*Service or Purpose*	*Supply*
	Recurrent Expenditure	*KSh.*
R3911000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Office of the Governor and Deputy Governor.....	116,023,888
R3912000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Office of the County Secretary.....	256,573,837
R3913000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Finance and Economic Planning.....	395,486,381
R3914000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Lands, Housing and Physical Planning.....	65,276,469
R3915000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Health and Sanitation.....	2,028,029,310
R3916000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Special Programmes.....	113,360,560
R3917000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Public Administration, Information and Communication.....	417,622,749
R3918000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Agriculture, Livestock, Fisheries and Co-operative Development.....	303,800,122
R3919000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Tourism and Culture.....	29,340,615
R3920000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Education, ICT, Trade and Industrialisation.....	276,950,526
R3921000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Water, Irrigation and Natural Resources.....	130,682,141
R3922000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the County Assembly.....	644,116,905
R3923000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the County Public Service Board.....	36,572,229
R3924000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Roads and Infrastructure Development.....	59,708,366

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Recurrent Expenditure	*KSh.*
R3925000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Energy.....	103,949,019
	SUB TOTAL.....	**4,977,493,117**

SCHEDULE

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Development Expenditure	*KSh.*
D3912000000	The amount required in the year ending 30th June, 2017 for development in the Office of the County Secretary	7,300,000
D3913000000	The amount required in the year ending 30th June, 2017 for development in the Department of Finance and Economic Planning.....	65,990,676
D3914000000	The amount required in the year ending 30th June, 2017 for development in the Department of Lands, Housing and Physical Planning.....	49,154,519
D3915000000	The amount required in the year ending 30th June, 2017 for development in the Department of Health and Sanitation	466,561,273
D3916000000	The amount required in the year ending 30th June, 2017 for development in the Department of Special Programmes	118,000,000
D3917000000	The amount required in the year ending 30th June, 2017 for development in the Department of Public Administration, Information and Communication	8,825,684
D3918000000	The amount required in the year ending 30th June 2017 for development in the Department of Agriculture, Livestock, Fisheries and Cooperative Development	119,022,556
D3919000000	The amount required in the year ending 30th June, 2017 for development in the Department of Tourism and Culture	14,854,339
D3920000000	The amount required in the year ending 30th June, 2017 for development in the Department of Education, ICT, Trade and Industrialisation	275,020,608
D3921000000	The amount required in the year ending 30th June, 2017 for development in the Department of Water, Irrigation and Natural Resources	200,003,383

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Development Expenditure	*KSh.*
D3922000000	The amount required in the year ending 30th June, 2017 for development in the County Assembly	62,119,967
D3924000000	The amount required in the year ending 30th June, 2017 for development in the Department of Roads and Infrastructure Development	856,078,362
D3925000000	The amount required in the year ending 30th June, 2017 for development in the Department of Energy	61,978,490
	SUB TOTAL.....	**2,304,909,857**
	GRAND TOTAL.....	**7,282,402,974**

SPECIAL ISSUE

Nyeri County Gazette Supplement No. 14 (Acts No. 4)

REPUBLIC OF KENYA

NYERI COUNTY GAZETTE SUPPLEMENT

ACTS, 2016

NAIROBI, 28th November, 2016

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Act—

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The Nyeri County Appropriation Act, 2016 1

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

THE NYERI COUNTY APPROPRIATION ACT, 2016

No. 4 of 2016

Date of Assent: 21st November, 2016

Date of Commencement: 28th November, 2016

AN ACT of the County Assembly of Nyeri to authorize the issue of a sum of money out of the Nyeri County Revenue Fund and its application towards the service of the year ending on the 30th June, 2017, and to appropriate that sum and a sum voted on account by the County Assembly of Nyeri for certain public services and purposes

ENACTED by the County Assembly of Nyeri, as follows—

Short title.

1. This Act may be cited as the Nyeri County Appropriation Act, 2016.

Issue of KSh. 6,464,561,041 out of the Nyeri County Revenue Fund for service of the year ending 30th June. 2017 and appropriation of the money granted.

2. Nyeri County Treasury may issue out of its Revenue Fund Account and apply towards the supply granted for the service of the year ending on the 30th June, 2017, the sum of Kenya Shillings **Six Billion, Four Hundred and Sixty Four Million, Five Hundred and Sixty One Thousand, and Forty One** and shall be deemed to have been appropriated as from 1st July, 2016 for the services and purposes specified in the Schedule.

(1)	(2)	(3)
Vote No.	*Service or Purpose*	*Supply*
	Recurrent Expenditure	*KSh.*
R3911000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Office of the Governor and Deputy Governor.....	105,074,442
R3912000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Office of the County Secretary.....	205,125,487
R3913000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Finance and Economic Planning.....	307,752,950
R3914000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Lands, Housing and Physical Planning.....	54,346,469
R3915000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Health and Sanitation.....	1,914,297,274
R3916000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Special Programmes.....	113,360,560
R3917000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Public Administration, Information and Communication.....	393,280,785
R3918000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Agriculture, Livestock, Fisheries and Co-operative Development	301,550,122
R3919000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Tourism and Culture.....	9,736,203
R3920000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Education, ICT, Trade and Industrialisation	273,950,526
R3921000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Water, Irrigation and Natural Resources.....	133,144,141
R3922000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the County Assembly.....	633,206,457
R3923000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the County Public Service Board.....	36,572,229
R3925000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Energy.....	99,849,019

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Recurrent Expenditure	*KSh.*
R3924000000	The amount required in the year ending 30th June, 2017 for salaries and expenses of the Department of Roads and Infrastructure Development.....	59,708,366
	SUB TOTAL.....	**4,640,955,030**

SCHEDULE

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Development Expenditure	*KSh.*
D3913000000	The amount required in the year ending 30th June, 2017 for development in the Department of Finance and Economic Planning.....	63,990,676
D3914000000	The amount required in the year ending 30th June, 2017 for development in the Department of Lands, Housing and Physical Planning.....	38,570,542
D3915000000	The amount required in the year ending 30th June, 2017 for development in the Department of Health and Sanitation.....	389,162,876
D3916000000	The amount required in the year ending 30th June, 2017 for development in the Department of Special Programmes.....	118,000,000
D3918000000	The amount required in the year ending 30th June, 2017 for development in the Department of Agriculture, Livestock, Fisheries and Co-operative Development.....	149,789,799
D3919000000	The amount required in the year ending 30th June, 2017 for development in the Department of Tourism and Culture.....	22,084,339
D3920000000	The amount required in the year ending 30th June, 2017 for development in the Department of Education, ICT, Trade and Industrialisation	196,020,692
D3921000000	The amount required in the year ending 30th June, 2017 for development in the Department of Water, Irrigation and Natural Resources.....	162,829,555
D3922000000	The amount required in the year ending 30th June, 2017 for development in the County Assembly.....	50,000,000
D3925000000	The amount required in the year ending 30th June, 2017 for development in the Department of Energy.....	61,978,490

(1)	*(2)*	*(3)*
Vote No.	*Service or Purpose*	*Supply*
	Development Expenditure	*KSh.*
D3924000000	The amount required in the year ending 30th June, 2017 for development in the Department of Roads and Infrastructure Development.....	571,179,042
	SUB TOTAL.....	**1,823,606,011**
	GRAND TOTAL.....	**6,464,561,041**

VOTE R3922 NYERI - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-16 TO JUN-17

Head	Sub Head	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
3			**County Assembly Administration**								
	1		**County Assembly Administration Headquarters**								
		2110116-00001001-0710013910-39100001	Basic Salaries - County Assembly Service	93,558,957	0	0	93,558,957	93,407,260	0	93,407,260	151,697
		2110199-00001001-0710013910-39100001	Basic Salaries - Permanent - Others	30,543,684	0	0	30,543,684	30,387,335	0	30,387,335	156,349
		2110201-00001001-0710013910-39100001	Contractual Employees	25,680,000	0	0	25,680,000	25,396,936	0	25,396,936	283,064
		2110299-00001001-0710013910-39100001	Basic Wages - Temporary -Other	1,000,000	0	0	1,000,000	855,692	0	855,692	144,308
		2110301-00001001-0710013910-39100001	House Allowance	11,975,940	0	0	11,975,940	11,810,781	0	11,810,781	165,159
		2110303-00001001-0710013910-39100001	Acting Allowance	200,000	0	0	200,000	191,402	0	191,402	8,598
		2110312-00001001-0710013910-39100001	Responsibility Allowance	13,671,000	0	0	13,671,000	13,655,007	0	13,655,007	15,993
		2110313-00001001-0710013910-39100001	Entertainment Allowance	1,000,000	0	0	1,000,000	347,860	0	347,860	652,140
		2110314-00001001-0710013910-39100001	Transport Allowance	26,337,792	0	0	26,337,792	26,335,901	0	26,335,901	1,891
		2110315-00001001-0710013910-39100001	Extreneous Allowance	450,000	0	0	450,000	448,234	0	448,234	1,766
		2110320-00001001-0710013910-39100001	Leave Allowance	2,683,928	0	0	2,683,928	2,657,719	0	2,657,719	26,209
		2110323-00001001-0710013910-39100001	Late Duty Allowance	1,242,000	0	0	1,242,000	1,235,259	0	1,235,259	6,741
		2120101-00001001-0710013910-39100001	Employer Contributions to National Social Security Fund	376,800	0	0	376,800	333,230	0	333,230	43,570
		2120103-00001001-0710013910-39100001	Employer Contribution to Staff Pensions Scheme	6,821,505	0	0	6,821,505	6,783,956	0	6,783,956	37,549
		2210101-00001001-0710013910-39100001	Electricity	600,000	0	0	600,000	599,224	0	599,224	776
		2210102-00001001-0710013910-39100001	Water and Sewarage Charges	240,000	0	-20,000	220,000	217,151	0	217,151	2,849
		2210201-00001001-0710013910-39100001	Telephone, Telex, Facsimile and Mobile Phone Services	4,000,000	0	-400,000	3,600,000	1,840,776	0	1,840,776	1,759,224
		2210202-00001001-0710013910-39100001	Internet Connections	1,000,000	0	-800,000	200,000	98,310	0	98,310	101,690
		2210301-00001001-0710013910-39100001	Travel Costs (airlines, bus, railway, mileage allowances,	20,000,000	0	5,000,000	25,000,000	25,022,264	-40,800	24,981,464	18,536
		2210303-00001001-0710013910-39100001	Daily Subsistance Allowance	60,000,000	0	44,500,000	104,500,000	104,379,791	0	104,379,791	120,209
		2210401-00001001-0710013910-39100001	Travel Costs (airlines, bus, railway, etc.)	7,500,000	0	-7,500,000	0	0	0	0	0
		2210402-00001001-0710013910-39100001	Accommodation	22,500,000	0	-22,500,000	0	0	0	0	0
		2210502-00001001-0710013910-39100001	Publishing & Printing Services	2,200,000	0	-1,000,000	1,200,000	868,970	0	868,970	331,030
		2210503-00001001-0710013910-39100001	Subscriptions to Newspapers, Magazines and Periodicals	324,000	0	0	324,000	274,618	0	274,618	49,382
		2210504-00001001-0710013910-39100001	Advertising, Awareness and Publicity Campaigns	42,371,890	0	-21,371,890	21,000,000	6,665,234	0	6,665,234	14,334,766
		2210602-00001001-0710013910-39100001	Payment of Rents and Rates - Residential	540,000	0	0	540,000	540,000	0	540,000	0
		2210603-00001001-0710013910-39100001	Rents and Rates - Non-Residential	5,640,000	0	0	5,640,000	5,640,000	0	5,640,000	0
		2210799-00001001-0710013910-39100001	Training Expenses - Other (Bud	28,000,000	0	0	28,000,000	27,192,334	775,054	27,967,388	32,612
		2210801-00001001-0710013910-39100001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	12,000,000	0	7,000,000	19,000,000	19,179,865	-205,180	18,974,685	25,315
		2210802-00001001-0710013910-39100001	Boards, Committees, Conferences and Seminars	88,857,600	0	0	88,857,600	86,058,258	50,000	86,108,258	2,749,342
		2210809-00001001-0710013910-39100001	Board Allowance	5,304,000	0	0	5,304,000	5,240,000	0	5,240,000	64,000
		2210902-00001001-0710013910-39100001	Building Insurance	500,000	0	0	500,000	473,608	0	473,608	26,392
		2210904-00001001-0710013910-39100001	Motor Vehicle Insurance	1,200,000	0	-275,954	924,046	835,031	0	835,031	89,015
		2210910-00001001-0710013910-39100001	Medical Insurance	19,000,000	0	-2,441,737	16,558,263	16,553,387	0	16,553,387	4,876
		2210999-00001001-0710013910-39100001	Insurance Costs - Other (Budge	3,500,000	0	-3,500,000	0	0	0	0	0
		2211016-00001001-0710013910-39100001	Purchase of Uniforms and Clothing - Staff	1,000,000	0	0	1,000,000	981,828	0	981,828	18,172
		2211101-00001001-0710013910-39100001	General Office Supplies (papers, pencils, forms, small	2,645,395	0	259,581	2,904,976	2,192,590	79,500	2,272,090	632,886

2211299-00001001-0710013910-39100001	Fuel Oil and Lubricants - Othe	1,800,000	0	0	1,800,000	1,466,650	1,865	1,468,515	331,485
2211305-00001001-0710013910-39100001	Contracted Guards and Cleaning Services	5,400,000	0	-300,000	5,100,000	4,855,058	42,100	4,897,158	202,842
2211306-00001001-0710013910-39100001	Membership Fees, Dues and Subscriptions to	3,500,000	0	0	3,500,000	3,354,160	0	3,354,160	145,840
2211308-00001001-0710013910-39100001	Legal Dues/fees, Arbitration and Compensation	6,000,000	0	3,600,000	9,600,000	9,506,000	0	9,506,000	94,000
2211399-00001001-0710013910-39100001	Other Operating Expenses - Oth	5,640,000	0	0	5,640,000	5,585,625	0	5,585,625	54,375
2220101-00001001-0710013910-39100001	Maintenance Expenses - Motor Vehicles	1,800,000	0	-400,000	1,400,000	882,588	-58,111	824,477	575,523
2220205-00001001-0710013910-39100001	Maintenance of Buildings and Stations -- Non-Residential	500,000	0	0	500,000	204,280	0	204,280	295,720
2220210-00001001-0710013910-39100001	Maintenance of Computers, Software, and Networks	700,000	0	400,000	1,100,000	581,520	0	581,520	518,480
2710103-00001001-0710013910-39100001	Gratuity - Members of Parliament	17,401,966	0	-250,000	17,151,966	17,049,415	0	17,049,415	102,551
2810101-00001001-0710013910-39100001	Budgetary Reserves	0	0	10,910,448	10,910,448	10,005,040	0	10,005,040	905,408
3110701-00001001-0710013910-39100001	Purchase of Motor Vehicles	6,000,000	0	0	6,000,000	6,000,000	0	6,000,000	0
4110403-00001001-0710013910-39100001	Housing loans to public servants	30,000,000	0	0	30,000,000	0	0	0	30,000,000
4110405-00001001-0710013910-39100001	Car loans to Public Servants	10,000,000	0	0	10,000,000	6,431,976	0	6,431,976	3,568,024
	GROSS EXPENDITURE	**633,206,457**		**10,910,448**	**644,116,905**	**584,622,123**	**644,428**	**585,266,551**	**58,850,354**
	Net Expenditure Sub Head 000301	**633,206,457**	**0**	**10,910,448**	**644,116,905**	**584,622,123**	**644,428**	**585,266,551**	**58,850,354**
	Net Expenditure Head 000300	**633,206,457**	**0**	**10,910,448**	**644,116,905**	**584,622,123**	**644,428**	**585,266,551**	**58,850,354**
	Total Net Expenditure vote R3922	**633,206,457**	**0**	**10,910,448**	**644,116,905**	**584,622,123**	**644,428**	**585,266,551**	**58,850,354**

VOTE D3922 NYERI - COUNTY ASSEMBLY

Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-16 TO JUN-17

Head	Sub Head	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
1			County Assembly								
	1		County Assembly Headquarters								
		2810101-00001001-0710013910-39100001	Budgetary Reserves	0	0	10,673,232	10,673,232	3,170,990	1,286,202	4,457,192	6,216,040
		3110299-00001001-0710013910-39100001	Construction of Buildings - Ot	25,000,000	0	-25,000,000	0	0	0	0	0
		3110302-00001001-0710013910-39100001	Refurbishment of Non-Residential Buildings	25,000,000	0	26,446,735	51,446,735	1,416,734	0	1,416,734	50,030,001
			GROSS EXPENDITURE	**50,000,000**	**0**	**12,119,967**	**62,119,967**	**4,587,724**	**1,286,202**	**5,873,926**	**56,246,041**
			Net Expenditure Sub Head 000101	**50,000,000**	**0**	**12,119,967**	**62,119,967**	**4,587,724**	**1,286,202**	**5,873,926**	**56,246,041**
			Net Expenditure Head 000100	**50,000,000**	**0**	**12,119,967**	**62,119,967**	**4,587,724**	**1,286,202**	**5,873,926**	**56,246,041**
			Total Net Expenditure vote D3922	**50,000,000**	**0**	**12,119,967**	**62,119,967**	**4,587,724**	**1,286,202**	**5,873,926**	**56,246,041**