REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF NYERI

FOR THE YEAR ENDED 30 JUNE 2017

COUNTY GOVERNMENT OF NYERI

AMENDED

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIALYEAR ENDED

JUNE 30, 2017

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

No	**Department**	**Name**
1	Finance &Accounting services	Richard Kimani
2	Economic Planning ,budget monitoring and evaluation	Francis Kirira
3	Public Administration Information Communication	Robert Kangethe
4	Health Services and sanitation	DrMunyua
5	Agriculture, Fisheries Livestock	MrsMwangi
6	Water Environment Natural Resources	S N Githinji
7	Special Programmes	Beth Karimi
9	Trade Industrialization Culture& Tourism	Hawa Omari(Acting)
10	Roads And Infrastructure	Julius K Ringera
11	Energy	Zachary M Munga
12	Education and ICT	Hawa Omari

2. Fiduciary Oversight Arrangements

1. Audit And Finance Committee Activities
2. Parliamentary Committee Activities
3. Development Partner Oversight Activities
4. Other Oversight Activities
5. The Office Of The Auditor General

6. County Government of Nyeri Headquarters

P.O. Box 1112-10100

Town hall

Kenyatta Road/Highway

NYERI, KENYA

7. County Government of Nyeri

Telephone: 061 2030700

E-mail:infonyericounty@gmail.com

Website: www.**nyeri**.go.ke/

County Government of Nyeri Bankers

1. Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   Nairobi, Kenya

2. Kenya Commercial Bank

   Equity Bank

   Co-op Bank

3. Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

4. Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

FORWARD BY THE CEC

This amended financial statements are prepared in line with Section 163, 164, 165 of the Public finance Management Act, 2012 requiring the that at the end of the financial year the County Treasury to prepare Financial Statements for all county government entities in accordance with the standard and format prescribed by the Public Sector Accounting Standard Board. It outlines the true and fair view of the County Government state of affairs for the financial year ended 30th June 2017.

In the financial year 2016/2017, the total county budget was Kshs. 7,282,402,974 consisting of Kshs. 4,977,493,117 and Kshs 2,304,909,857 for recurrent and development respectively. This budget was funded through the Equitable Share, Conditional Grants, Donor Funds, Transfers from Other Government Entities and Agencies as shown in the table below reflecting the projected amount and actual receipt during the financial year 2016/2017.

SOURCES OF FUNDS		
	BUDGET FY 2016/2017	**AMOUNT REALISED AT 30.06.2017**
BALANCE B/F	693,000,176	
EQUITABLE SHARE	4,800,764,767	4,800,764,767
LEVEL 5	388,439,306	388,439,306
DANIDA	11,465,000	11,465,000
FREE MATERNAL HEALTH CARE	69,215,585	60,515,000
FUEL LEVY FUND	128,454,284	73,763,719
USER FEES FORGONE	14,347,664	14347664
CESS	31,728,5670	31,728,567
HEALTH ALLOWANCES	104.874,000	141,861,000
LOCAL REVENUE	1,095,101,000	643,139,153.00
GRAND TOTAL	**7,282,402,974**	**6,166,024,177**

The FY 2016/17 budget was also funded by the revenue collected locally whose main streams included: Hospital Services Fee; Single Business Permits; Parking Fees; Land Rates; Cess; Refuse Collection Fee; Housing Estate Monthly Rate; and Sign Boards & Advertisements. The total own revenue collected amounted to Kshs. 643,139,153 against an annual projection of 1,095,101,000 representing 58.73 percent achievement.

By the end of the reporting Financial Year, the County's expenditure on development amounted to Kshs.1,203,846,246while Kshs.4,509,521,288was spent on recurrent expenditure.

The statement is premised on the fiscal framework for the Financial Year 2016/17 which was aimed at striking an appropriate balance between support for growth and continued fiscal discipline. The county continued to enhance fiscal discipline by emphasizing on efficiency and effectiveness in public spending while adhering to the fiscal responsibilities outlined in the Public Finance Management Act, 2012.

The County Fiscal Strategy Paper (CFSP) 2016, provided prioritization of development projects and programmers based on the resources available. This ensured that the limited funds were allocated optimally resulting to value for money to the public and the intended use.

The main areas supported during the FY 2016/2017includes but not limited to:Elimu Fund Programme; Establishment of youth polytechnics as Centers of Excellence one per sub-county; Provision of certified seed to farmers; Improvement of roads into all-weather standard through 8 Km per ward 3yrs rolling programme action for Kieni; Improvement of markets; Lighting of major trading centres' with high flood mast and streetlights; Distribution of drinking and irrigation water; provision of promotive, preventive, curative and rehabilitative health care including improvement and upgrading of existing health facilities among others .

However, this was not without notable challenges which included, delay in approval of the budget, disbursement and release of funds by the County Assembly, and the National Government respectively. Frequent IFMIS network delays and outages also interrupted the payment process, leading to many unnecessary pending bills and liabilities.

Going forward, the County Government will strengthen Financial Management processes in line with PFM related laws and statutes to ensure maximum benefit to the citizens. Collaborations and cooperation between various government agencies will be promoted and enhanced to reduce and/ or eliminate the bottle necks in resource allocation and utilization.

Sign

County Executive Committee member – Finance

STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government County Government of Nyeri, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;(ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and(vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on ___________2017.

____

County Executive Committee member – Finance

REPUBLIC OF KENYA

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

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE 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 Executive of Nyeri set out on pages 7 to 52, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, cash flow statement and summary statements of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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 Executive of Nyeri as at 30 June, 2017, and 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, based on the procedures performed, I confirm that, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, 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

1.1 Accuracy of Expenditure

The statement of receipts and payments for the year ended 30 June 2017 and as further disclosed in note 12 to the financial statements reflects compensation of employees figure of Kshs.2,700,776,164. However, a re-computation of detailed expenditure items under note 12 to the financial statements revealed total expenditure of Kshs.2,700,219,681 resulting in unexplained variance of Kshs.556,483. Consequently, the accuracy and completeness of compensation of employees figure of Kshs.2,700,776,164 for the year ended 30 June 2017 could not be confirmed.

1.2 Lack of Staff Establishment

As previously reported, the County Executive operated without an approved staff establishment. Required staffing levels have not been determined contrary to the requirement of Section B 5 (2) and Section B 6(3) of the County Public Service Human Resource Manual and Transition Authority Circular Ref. No TA/2 / dated 18 December 2013.The basis for declaring vacancies, advertising and subsequent recruitment of staff therefore could not be established. As a result, over-staffing may occur and may impact negatively on efficient and effective service delivery.

2.0 Outstanding Revenue Receipt Books

The statement of receipts and payments for the year ended 30 June 2017 reflects other revenues of Kshs.643,139,153 which comprise revenue generated locally by the County. However, a review of the counter receipt book register revealed that the sub-counties revenue supervisors are issued with revenue receipts books without any proof that the previous revenue receipts have been properly accounted for. Further, a scrutiny of receipt books issued out against the surrendered ones indicated that several receipt books with a total value of Kshs.73,440,000 and Kshs.15,994,560 issued to revenue clerks in sub counties and Nyeri Town respectively had not been surrendered back to the station. The revenue collected through these receipts therefore remains unaccounted for. The management has not provided explanation for the failure to surrender and account for the outstanding receipt books.

3.0 Use of Goods and Services

The statement of receipts and payments for the year ended 30 June 2017 reflects use of goods and services figure of Kshs.933,449,220. However, the following observations were noted:

3.1 Domestic Travel and Subsistence

Note 13 to the financial statements for the year ended 30 June 2017 indicates payments relating to domestic travel and subsistence expenditure of Kshs.111,336,195 which includes an amount of Kshs.1,833,300 issued to an officer as imprest to pay sixty five (65) enforcement officers. However, the payments were not supported by documents showing the activities and duties performed by the said officers to warrant the payment. Further, signed schedules endorsed by the officers as evidence of receipt the payment were not provided for audit review.

As a result, the propriety of domestic travel and subsistence payments of Kshs.1,833,300 during the year under review could not be confirmed.

3.2 Rentals of Produced Assets

Note 13 to the financial statements for the year ended 30 June 2017 reflects use of goods and services figure of Kshs.933,449,220 which includes rental of produced goods expenses of Kshs.11,528,601. Included in the rentals of produced goods is an amount of Kshs.5,407,136 reflected as contribution to the Council of County Governors during the year under review.

However, the Council of County Governors was created under the Inter-Governmental Relations Act, 2012 Section 19 and its expenditure is provided for in the annual estimates of the revenue and expenditure of the National Government as per Section 37 of the Act and therefore the expenditure incurred by the County was irregular and was in breach of the law.

4.0 Transfer to other Government entities

4.1 Unutilized Ichamara Dispensary Maternity wing

The statement of receipts and payments reflects transfers to other government entities figure of Kshs.1,026,677,659 and as further disclosed in note 15 to the financial statements for the year ended 30 June 2017. The figure includes other capital grants and transfers amount of Kshs.422,797,970, out of which an amount of Kshs.6,846,581 was paid to a contractor for construction of a maternity block at Ichamara Dispensary. However, physical verification of the project in April 2018 revealed that although the project was complete, it had not been put to use. The management has not provided reasons why the facility has not been used to serve the public.

Consequently, it has not been possible to confirm that the County obtained value for money of Kshs.6,846,581 incurred on the project for the year ended 30 June 2017.

4.2 Bima Afya Programme

Included in the transfer to other government entities figure of Kshs.1,026,677,659 as disclosed in note 15 to the financial statements is other capital grants and transfers amount of Kshs.422,797,970 out of which Kshs.35,838,000 was paid to National Hospital Insurance Fund (NHIF) for Bima Afya programme for elderly persons, persons with disability and orphans in Nyeri County. The programme was aimed at providing medical cover and access to healthcare to selected vulnerable groups. However, no approved regulations to control and manage the programme was provided for audit review. Further, no documentary evidence was provided indicating how the beneficiaries of the programme were identified. In addition, a review of correspondences between the County and NHIF revealed that several identified beneficiaries of the programme were already covered by the NHIF, an indication of inadequate vetting and checking of the beneficiaries.

As a result, the propriety of the expenditure of Kshs35,838,000 incurred on the programme during the year ended 30 June 2017 could not be confirmed.

4.3 Unsupported Transfer of Funds to Karia Rehabilitation Centre

The transfer to other government entities figure of Kshs.1,026,677,659 for the year ended 30 June 2017 reflects other capital grants and transfers amount of Kshs.422,797,970 which includes a payment of Kshs 2,208,130 to Karia Rehabilitation Centre during the year under review. However, the payment was not supported with documentary evidence such as payment vouchers, authority letter or acknowledgement receipts from the recipient as evidence that the money reached the intended beneficiary.

Consequently, the propriety of payments of Kshs.2,2018,130 for the year ended 30 June 2017 could not be confirmed.

5.0 Social Security Benefits

Note 17 to the financial statements for the year ended 30 June 2017 reflects social security benefits figure of Kshs.59,127,034 out of which an amount of Kshs.41,497,640 was paid to Local Authorities Provident Fund as gratuity to civil servants. However, the payment, was not supported by relevant documentary evidence such as list of beneficiaries, schedules and acknowledgement receipts from the payee. Consequently, the propriety of social security benefits balance of Kshs.59,127,034 for the year ended 30 June 2017 could not be confirmed.

6.0 Acquisition of Assets

6.1 Street Lighting Projects

Note 18 to the financial statements reflects construction and civil works expenditure of 188,631,146 out of which Kshs.38,524,973 was paid to Kenya Power and Lighting Company (KPLC) for installation of thirty eight (38) street lighting projects in the County. However, physical verification carried out in March 2018 revealed that no street lighting had been installed. The management attribute the delay to non-provision of VAT payment certificates. It is not clear why it has taken over ten (10) months for the project to be implemented thus denying the residents service delivery as intended. No evidence was also provided indicating when the installation of the street lighting will commence.

As a result it has not been possible to confirm that the County obtained value for money in respect of the payments of Kshs.52,515,595 paid to KPLC during the year ended 30 June 2017.

6.2 Implementation of Irrigation Projects

Note 18 to the financial statements reflects construction and civil works amount of Kshs.188,631,146 which includes an expenditure of Kshs.23,758,420 in respect of purchase, supply of pipes and fittings for four (4) irrigations projects comprised of Huhoini-Mukaro water project (Kshs.5,924,800), Muhoya-Kimathi irrigation project (Kshs.6,001,420), Kihuyo irrigation project (Kshs.5,912,800) and Changachicha irrigation project (6,919,400) implemented during the year. However, although the pipes and fittings were supplied to the projects, physical verification carried out in March 2018 revealed that the pipe laying and implementation of projects had not yet commenced. The procured water pipes and fittings were received and kept in various places including Miagayu-ini primary school, coffee factories, Chinga police station, Othaya Water Company and in the Aberdare forest since July 2016 exposing the pipes to the vagaries of sun, theft and damage. Even though the management attributes the delay to approval of the project by various authorities including Water Resources Authority (WARMA), and Kenya Forest Service and also lack of main water tanks, it is not clear why the County failed to obtain approval for the projects before procuring the pipes. It is also not clear when and if the projects will be implemented.

Consequently, it has not been possible to confirm that the County obtained value for money in respect of purchase of water pipes of Kshs.23,758,420 incurred during the year ended 30 June 2017.

6.3 Titie Water Treatment Project

Included in the acquisition of figure of Kshs.915,032,638 as disclosed in note 18 to the financial statements is construction and civil works amount of Kshs.188,631,146 out of which Kshs.1,987,660 was paid to a construction company for construction of a water treatment plant under Tetu Aberdare Water and Sanitation Company. Records indicate that the contract was awarded to a construction company in March 2017 at a contract sum of Kshs.12,477,690.80.

The contract period was to run for 6 months commencing March 2017 to September 2017. However, physical verification and site visit done in March 2018 revealed that the project was incomplete, seven months after the expiry of the contract period. Further, approval for the extension of the contract period was not provided for audit review. Delay in implementation of the contracts may lead to cost escalation.

6.4 Summary Statement of Fixed Assets

Annex 4 on summary of fixed assets register attached to these financial statements reflects total fixed assets balance of Kshs.89,019,839 as at 30 June 2017 compared to a balance of Kshs.217,437,346 as at 30 June 2016. However, the annexure does not conform to the reporting format as required by the reporting framework recommended by the Public Sector Accounting Standards Board through circular reference No. AG4/16/1/VOL.IV/76 dated 13 July 2017.

The circular requires the closing balances of assets to be the cumulative amounts of assets bought and inherited by the County and additions during the year. However, the management has not explained the cause and why the asset balances reduced by an amount of Kshs.128,417,507. Further, the County Government does not have an updated fixed assets register while the balance excluded the opening balances for assets and liabilities inherited from the defunct local authorities in Nyeri County.

Consequently, the accuracy and completeness of the assets of the County Executive as at 30 June 2017 could not be ascertained.

7.0 Irregular Commission on Revenue Collected

Note 21 to the financial statements for the year ended 30 June 2017 reflects other expenses figure of Kshs.93,309,027 which includes domestic accounts/bank charges (Equity bank) balance of Kshs.38,988,823. Available records indicated that the amount relates to direct debit on revenue collection account No. 0110261912354 charged by the Bank as commission in respect of revenue collected on behalf of the County arising from contract agreement on Point of Sale (POS) system operated by the bank to collect cess and parking fees. However, the contract agreement signed between the county and Equity Bank was not provided for audit review.

Further, the direct debit by the bank was made in contravention of Section 109 (2) of the Public Finance Management Act, 2012 which requires each County Treasury to ensure that all monies raised or received by or on behalf of the County Government is paid into the County Revenue Fund before any payment is made. In addition, the payment was not supported by authority from the Controller of Budget and relevant documentations such as payment voucher, demand notes, bank statements and independent reconciliations of revenue collected and commission due to the Bank. It is therefore not clear if the debit of the commission from the revenue account was properly computed and authorized.

In the circumstances, the propriety, accuracy and value for money in respect of an amount of Kshs.38,988,823 deducted from revenue collection account by Equity bank for the year ended 30 June 2017 could not be confirmed.

8.0 Accounts Receivable - Outstanding Imprests

Note 23 to the financial statements reflects accounts receivable - outstanding imprests balance of Kshs.13,745,019 as at 30 June 2017. However, scrutiny of the imprest register presented for audit review indicated outstanding imprests of Kshs.23,743,184 as at the same date, resulting in unreconciled nor unexplained variance of Kshs.9,998,166. Further, examination of imprest warrants and imprest register revealed that the outstanding imprests includes multiple and overdue imprests issued to staff which had not been accounted for as at 30 June 2017 contrary to the provisions of Regulation 93 (5) of the Public Finance Management (County Government) Regulations, 2015.

Consequently, the management was in breach of the law and regulations governing issuance and surrender of imprest.

9.0 Pending Bills

Annex 1 to the financial statements reflects pending accounts payable of Kshs.712,444,170 as at 30 June 2017. However, relevant supporting documents including invoices, local purchase orders, local service orders and contracts agreements, and tender documents in respect of goods and services rendered were not availed for audit verification. Further, had the bills been paid and the expenditure charged to the accounts for the year under review, the statement of receipts and payments would have reflected a deficit of Kshs.223,498,488 instead of a surplus of Kshs.488,945,682 now shown. In addition, pending bills inherited by the Nyeri County Government from the defunct local authorities amounting to Kshs.592,807,561 were not included in these financial statements.

Consequently, the propriety, accuracy and completeness of the pending accounts payable of Kshs.712,444,170 as at 30 June 2017 could not be confirmed.

10.0 Lack of Audit Committee

The County Executive of Nyeri is yet to put in place an audit committee as provided for under Regulation 167(1) of the Public Finance Management (County Government) Regulations, 2015 which require each County Executive to establish and audit committee to monitor the governance process, accountability and risk management of the county. This exposes the County to financial risks as the necessary mechanisms in terms of audit and risk mitigation structures have not been put in place as provided for in the Act.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive 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, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Overall Budgetary Performance

During the financial year ended 30 June 2017, the County Executive of Nyeri had an approved budget of Kshs.7,282,366,974 comprising of recurrent vote of Kshs.4,977,493,117 (68%) and development vote of Kshs.2,304,873,857 (32%).The summary statement of appropriation recurrent and development combined reflected overall expenditure totalling Kshs.5,730,233,104 equivalent to 79% absorption rate. However, the separate summary statements of appropriation for recurrent vote and development vote reflected actual expenditure totalling Kshs.5,713,367,534 resulting in unreconciled variance of Kshs.16,865,570.

Analysis of budget and actual expenditure is as follows:

Vote	Budget Amount 2016/2017 Kshs.	Actual Expenditure 2016/2017 Kshs.	Absorption rate %	Actual as % of Total Expenditure
Development Vote	2,304,873,857	1,203,846,246	52	21
Recurrent Vote	4,977,493,117	4,509,521,288	91	79
Total	**7,282,366,974**	**5,713,367,534**	**78**	**100**

The above table shows that the County spent Kshs.1,203,846,246 on development expenditure which is 21 % of total expenditure. This is contrary to Section 107 (2) b of PFM Act, 2012 which requires that over the medium term, a minimum of thirty (30) percent of the county government's budget shall be allocated to development expenditure. Further, the overall underutilization of budgetary provisions by Kshs.1,568,999,440 was not explained. The underutilized funds mean that planned development programmes were not fully implemented thus denying the residents of Nyeri service delivery.

1.2 Under /Over Expenditure

Detailed analysis of budget against actual expenditure for the year ended 30 June 2017 is as follows:

Item	2016/2017-Budget Amount Kshs.	2016/2017 Actual Expenditure Kshs.	Over/(Under) Expenditure-Kshs.	% Variance
Compensation of Employees	3,020,745,868	2,700,776,164	(319,969,704)	(11)

Use of Goods and Services	1,770,384,287	933,449,220	(836,935,067)	(47)
Transfers to Other Government Entities	701,730,878	1,026,677,659	324,946,781	46
Other Grants and Transfers	2,000,000	1,861,363	(138,637)	(7)
Social Security Benefits	88,997,441	59,127,034	(29,870,407)	(34)
Acquisition of Assets	1,579,715,529	915,032,638	(664,682,891)	(42)
Other Payments	118,792,971	93,309,027	(25,483,944)	(21)
Total	**7,282,366,974**	**5,730,233,105**	**(1,552,133,869)**	**(21)**

The above table, indicates that the County under spent in all items except transfer to other Government entities that had an over expenditure. No explanation was provided for the failure to adhere to the approved budgetary provisions.

Further, the expenditure of Kshs.2,700,776,164 on compensation of employees represents 43% of the total receipts of Kshs.6,219,178,786 for the year ended 2017. The expenditure therefore exceeded the set limit of 35% contrary to Regulations 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that county government expenditure on wages and benefits for public officers should not exceed 35 percent of the County total revenue. This may affect service delivery and other development programmes in the County if no measures are taken to contain the high wage bill.

1.3 Misallocation of Budget Provisions

A review of approved budget and expenditure records for the year ended 30 June 2017 revealed that expenditure totaling Kshs.9,297,398 on various goods and services was charged against incorrect accounts as follows;

Expense Description	Amount (Kshs.)	Reallocated and charged on
Other Operating expenses	4,451,052	Hospitality supplies and services
Construction of buildings	4,846,345	Refurbishment of buildings
Total	**9,297,398**	

The County Government has however not provided approval for these reallocations.

1.4 Revenue Budgetary Performance

A review of revenue records indicate that the County Executive realized revenue from local sources of Kshs.643,139,153 against estimated budget of Kshs.1,095,101,000, resulting in an under collection of Kshs.451,961,847 or 41% of the budget.

In addition, the actual revenue collected declined by 26% compared to previous financial year 2015/2016 collection of Kshs.809,313,486 as analyzed below:

Year	Budgeted Amount-Kshs.	Actual collection Kshs.	Over/(under) collection Kshs.	% Actual/ Budget	% Revenue growth
2014/2015	1,373,747,900	842,707,972	531,039,928	61%	-
2015/2016	1,082,000,000	809,313,486	272,686,514	75%	-4%
2016/2017	1,095,101,000	643,139,153	451,961,847	59%	-26%
Total	**3,550,848,900**	**2,295,160,611**	**1,255,688,289**	**65%**	

The table above reveals a continued decline in local revenue collection over the years despite the fact that the County outsourced collection of revenue to Equity Bank. Further, review of revenue indicated that out of 58 revenue streams, 53 streams including parking fees and cess outsourced to Equity bank declined and thus the revenue target for the year was not realized. No explanation was given for the poor performance. This is an indication of revenue leakages and inadequate control measures by the County which need to be addressed to reverse the downward trend.

In addition, records maintained by the County revealed that arrears of revenue in respect of property rates and rent stood at Kshs.1,979,892 as at 30 June 2017. The management has not explained the action being taken to collect these outstanding revenue which affects financing of budget leading to accumulation of pending bills.

2.0 Unutilized Green Houses

Included under note 18 to the financial statements on acquisition of assets is construction of buildings figure of Kshs.35,684,005 is an amount of Kshs.7,360,200 paid to a company for supply, installation and commissioning of 27 greenhouses in the County in the year under audit.

However, physical verification of the projects in April 2018 revealed that twelve (12) greenhouses were not operational and had not been used. It is not clear why the County committed funds to the projects which are not serving the intended purpose.

As a result, it has not been possible to confirm that the County obtained value for money incurred on these projects.

3.0 Supply and Installation of Milk Cooling Plants

Note 18 to the financial statements for the year under review reflects construction of buildings figure of Kshs.35,684,005 which includes an amount of Kshs.3,313,356 paid to a contractor for the supply, installation, testing and commissioning of three (3) milk cooling plants to farmers groups within the County. The contract was awarded during the financial year to a company at a cost of Kshs.9,940,068. Out of the three milk cooling plants, only one had been supplied and paid for. However, physical verification of the milk cooler in April 2018 revealed that the equipment was not in use due to lack of solar water heating system. The continued underutilization of the equipment will lead to deterioration and possible vandalism.

As a result, it has not been possible to confirm that the County obtained value for money incurred on the cooling plant during the year under review.

Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the County Executive`s ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern assumption.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Executive'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 Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

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

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

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

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

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

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

Nairobi

03 July 2018

STATEMENT OF RECEIPTS AND PAYMENTS

		CURRENT	**RESTATED**	**AUDITED**
	Note	**2016-2017**	**2015-2016**	**2015-2016**
RECEIPTS		**Kshs**	**Kshs**	**Kshs**
Tax Revenues	1			
Social Security Contributions	2	-	-	-
Proceeds from Domestic and Foreign Grants	3	11,465,000	22,930,000	22,930,000
Transfers from National Treasury	4	4,800,764,767	4,449,219,646	4,681,858,518
Transfers from Other Government Entities	5	763,809,866	709,602,217	335,981,700
Returns of Equity Holdings			-	-
Other Revenues	11	643,139,153	668,331,786	809,313,486
TOTAL REVENUES		**6,219,178,786**	**5,850,083,649**	**5,850,083,704**
PAYMENTS				
Compensation of Employees	12	2,700,776,163	2,405,353,114	2,709,954,968
Use of goods and services	13	933,449,220	750,026,866	1,032,632,374
Subsidies	14	-	-	-
Transfers to Other Government Units	15	1,026,677,659	849,855,716	247,316,326
Other grants and transfers	16	1,861,363	1,258,265	1,258,265
Social Security Benefits	17	59,127,034	70,226,706	75,496,689
Acquisition of Assets	18	915,032,638	856,545,472	887,217,698
Finance Costs, including Loan Interest	19	-	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-	-
Other Expenses	21	93,309,027	167,482,427	167,482,427
TOTAL PAYMENTS		**5,730,233,104**	**5,100,748,565**	**5,121,358,746**
SURPLUS/DEFICIT		**488,945,682**	**749,335,084**	**728,724,957**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The county government of nyeri financial statements were approved on __________ 2017 and signed by:

STATEMENT OF ASSETS

	Note	CURRENT 2016-2017 Kshs	RESTATED 2015-2016 Kshs	AUDITED 2015-2016 Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	22A	1,360,082,151.25	810,290,214.70	810,290,214.70
Cash Balances	22B	-	-	-
Total Cash And Cash Equivalents		**1,360,082,151.25**	**810,290,214.70**	**810,290,214.70**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	13,745,018.80	63,589,639.00	42,979,458.08
TOTAL FINANCIAL ASSETS		**1,373,827,170.05**	**873,879,853.70**	**853,269,672.78**
LESS: FINANCIAL LIABILITIES				
Accounts Payables - Deposits	24	47,517,262.85	36,515,574.00	36,515,574.00
NET FINANCIAL ASSETS		**1,327,174,808.00**	**837,364,279.70**	**816,754,098.78**
REPRESENTED BY				
Fund balance b/fwd	25	837,364,225.20	88,029,141.58	88,029,141.58
Surplus/Defict for the year		488,945,682.00	749,335,083.62	728,724,957.20
Prior year adjustments		-	-	-
NET FINANCIAL POSSITION		**1,327,174,808.00**	**837,364,225.20**	**816,754,098.78**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Nyeri financial statements were approved on ____________ 2017 and signed by: ____________

Chief Officer 26/1

Head of Treasury

CASH FLOW STATEMENT

CASH FLOW FROM OPERATING ACTIVITIES		CURRENT	RESTATED	AUDITED
	Note	2016-2017	2015-2016	2014-2016
Receipts for operating income		Kshs	Kshs	KSH
Tax Revenues	1	-	-	-
Social Security Contributions	2			
Proceeds from Domestic and Foreign Grants	3	11,465,000	22,930,000	22,930,000
Transfers from National Treasury	4	4,800,764,767	4,449,219,646	4,681,858,518
Transfers from Other Government Entities	5	763,809,866	709,602,217	335,981,700
Reimbursements and Refunds	9	-	-	-
Returns of Equity Holdings	10		-	-
Other Revenues	11	643,139,153	668,331,786	809,313,486
		6,219,178,786	**5,850,083,649**	**5,850,083,704**
Payments for operating expenses				
Compensation of Employees	12	2,700,776,163	2,405,353,114	2,709,954,968
Use of goods and services	13	933,449,220	750,026,866	1,032,632,374
Subsidies	14	-	-	-
Transfers to Other Government Units	15	1,026,677,659	849,855,716	247,316,326
Other grants and transfers	16	1,861,363	1,258,265	1,258,265
Social Security Benefits	17	59,127,034	70,226,706	75,496,689
Finance Costs, including Loan Interest	19	-	-	-
Other Expenses	21	93,309,027	167,482,427	167,482,427
		4,815,200,466	**4,244,203,094**	**4,234,141,049**
Adjusted for:				
Changes in receivables		49,844,620	- 57,753,916	37,143,735
Changes in payables		11,001,689	36,515,574	36,515,574
Adjustments during the year		-	-	-
Net cashflow from operating activities		**1,464,824,629**	**1,584,642,213**	**1,615,942,655**

CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	**8**	-	-	-
Acquisition of Assets	**18**	(915,032,638)	(856,545,472)	(887,217,698)
Net cash flows from Investing Activities		**(915,032,638)**	**(856,545,472)**	**(887,217,698)**
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings	**6**	-	-	-
Proceeds from Foreign Borrowings	**7**	-	-	-
Repayment of principal on Domestic and Foreign borrowing	**20**	-	-	-
Net cash flow from financing activities		-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**549,791,991**	**728,096,742**	**728,724,957.20**
Cash and cash equivalent at BEGINNING of the year		**810,290,215**	**82,193,419**	**88,029,141**
Cash and cash equivalent at END of the year		**1,360,082,151**	**810,290,215**	**816,754,098.78**

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

Statements.The County Government of Nyeri financial statements were approved on ___________ 2017 and signed by:

Chief Officer

Head of Treasury

ICPAK Member NumberICPAK Member Number

2613

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	11,465,000	-	11,465,000	11,465,000	-	100%
Exchequer releases	4,800,764,767	-	4,800,764,767	4,800,764,767	-	100%
Transfers from Other Government Entities	710,655,257	-	710,655,257	763,809,860	-	100%
Other Receipts	1,095,101,000	-	1,095,101,000	643,139,153	-451,961,847	59%
Total Receipts	**6,617,986,024**	**-**	**6,617,986,024**	**6,219,178,780**	**-451,961,847**	**93%**
Payments						
Compensation of Employees	2,785,098,579	235,647,289	3,020,745,868	2,700,776,163.2	-327,384,918	89%
Use of goods and services	1,521,927,518	248,456,769	1,770,384,287	933,449,219	-830,435,272	53%
Transfers to Other Government Units	620,666,939	422,797,970	1,043,464,909	1,026,677,659	-16,787,250	98%
Other grants and transfers	2,500,000	-500,000	2,000,000	1,861,363	-138,637	93%
Social Security Benefits	84,247,441	4,750,000	88,997,441	59,127,034	-12,820,992	66%
Acquisition of Assets	1,390,608,704	189,106,825	1,579,715,529	915,309,027	-650,962,181	59%

Other Expenses	59,475,860	59,317,111	118,792,971	93,309,027	-4,934,952	96%
TOTALS PAYMENTS	**6,464,525,041**	**817,841,933**	**7,282,366,974**	**5,730,233,104**	**1,568,999,440**	**78%**

1. *Local revenue collection during the 2016/17 financial year amounted to Kshs. 643,139,153 against a target of Kshs. 1,095,101,000. This represented a shortfall of Kshs. 451,961,847,*

2. *Total expenditure amounted in the 2016/17 financial year amounted to Kshs. 5,713,367,534 against a budget of Kshs. 7,282,402,974, representing an under spending of Kshs. 1,568,999,440. This shortfall was attributed to delayed passage of the county budget leading to low absorption of development funds.*

The County Government of Nyeri financial statements were approved on ___________ 2017 and signed by:

Chief Officer

Head of Treasury Accounts

ICPAK Member Number 2613

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	11,465,000	-	11,465,000	11,465,000	-	100%
Exchequer releases	2,977,194,756	-130,282,604	2,846,912,152	2,846,912,152	-	100%
Transfers from Other Government Entities	710,655,257	-	710,655,257	763,809,860	-	100%
Other Receipts	1,095,101,000	-	1,095,101,000	643,139,153	-451,961,847	59%
Total Receipts	**4,794,416,013**	**-130,282,604**	**4,664,133,409**	**4,265,326,165**	**-451,961,847**	**90%**
Payments						
Compensation of Employees	2,785,098,579	235,647,289	3,020,745,868	2,700,776,164	-113,538,346	96%
Use of goods and services	1,259,927,019	118,174,165	1,378,101,184	933,449,220	-294,811,378	79%
Transfers to Other Government Units	303,251,515	117,946,550	421,198,065	367,632,798	-53,565,267	87%
Other grants and transfers	2,500,000	-500,000	2,000,000	1,861,363	-138,637	93%
Social Security Benefits	84,247,441	4,750,000	88,997,441	76,176,449	-12,820,992	86%

Acquisition of Assets	205,068,045	-188,123,796	16,944,249	16,815,538	-128,711	99%
Other Expenses	862,431	48,643,879	49,506,310	56,537,813	7,031,503	114%
Total expenses	**4,640,955,030**	**336,538,087**	**4,977,493,117**	**4,509,521,288**	**-467,971,829**	**91%**

1. *The over expenditure in other expenses resulted due to equity bank commissionksh 38,988,823,.4*
2. *Transfer from other government entities surpassed 100% due to the balances in county assembly accounts of development and recurrent which were transferred to the CRF account*

The County Government of Nyeri financial statements were approved on __________ 2017 and signed by:

Chief Officer

Head of Treasury Accounts

ICPAK MemberNumberICPAK Member Number

2613

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Receipts						
Exchequer releases	1,823,570,011	130,282,604	1,953,852,615	1,953,852,615	-	100%
Total Receipts	1,823,570,011	130,282,604	1,953,852,615	1,953,852,615	-	100%
Payments						
Use of goods and services	262,000,499	130,282,604	392,283,103	179,423,058	-212,860,045	46%
Transfers to Other Government Units	317,415,424	-36,882,611	280,532,813	55,165,172	-225,367,641	20%
Acquisition of Assets	1,185,540,659	377,230,621	1,562,771,280	911,937,810	-650,833,470	58%
Other Expenses	58,613,429	10,673,232	69,286,661	57,320,206.00	-11,966,455	83%
Total expenses	**1,823,570,011**	**481,303,846**	**2,304,873,857**	**1,203,846,246**	**1,101,027,611**	**52%**

1. *Development expenditure amounted to Kshs 1,203,846,247compared to a revised estimate of Kshs 2,304,909,857, representing an under spending of Kshs 1,101,063,610. The under spending can be attributed mainly to delayed passage of the county budget and late release of funds by the National Treasury.*

The County Government of Nyeri financial statements were approved on ____________ 2017 and signed by:

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

The *County Government of Nyeri*recognizes all revenues from the various sources when the event occurs and the related cash has actually been received by the *County Government of Nyeri*. In addition, the *County Government of Nyeri*recognizes all expenses when the event occurs and the related cash has actually been paid out by the *County Government of Nyeri*.

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non current assets

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

8. Pending bills

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

9. Budget

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

10. Comparative figures

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

11. Subsequent events

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

NOTES TO THE FINANCIAL STATEMENT

NOTE 3

Grants Received from Bilateral Donors (Foreign Governments)

	2016-2017 Ksh	RESTATED 2016-2017 Ksh	2015-2016 Ksh
DANIDA	11,465,000	22,930,000	22,930,000
Total	**11,465,000**	**22,930,000**	**22,930,000**

NOTE 4

EXCHEQUER RELEASES		**CURRENT**	**RESTATED**	**AUDITED**
Description and reference of the transfer		**2016-2017**	**2015-2016**	**2015-2016**
		Kshs	**Kshs**	**Kshs**
1st quarter transfer		785,054,866.50	354,708,837.00	371,297,246.00
2nd quarter transfer		759,108,845.50	1,136,394,114.00	1,170,775,316.00
3rd quarter transfer		1,202,133,388.50	1,114,148,014.00	1,190,855,319.00
4th quarter transfer		2,054,467,666.50	1,843,968,681.00	1,948,930,637.00
Total		**4,800,764,767**	**4,449,219,646.00**	**4,681,858,518.00**

The exchequer in the audited report 2015-2016 was over stated by 232,638,872 which was meant for level five hospital funding.

NOTE 5

TRANSFERS FROM OTHER GOVERNMENT ENTITIES				
Description		**CURRENT 2016-2017 Kshs**	**RESTATED 2015-2016 Kshs**	**AUDITED 2015 - 2016 Kshs**
Free maternity healthcare		60,515,000	63,295,000	63,295,000
Financing for level 5				

hospitals		388,439,306.00	368,620,517	
Ministry of Roads - RMLF		14,347,664.00	56,519,887	56,519,887
Abolishment of user fees in health centers and dispensaries			16,166,813	16,166,813
Doctors, Nurses, Clinical Officers and Other Health Staff Allowances		141,861,000.00		
transfers from the county assembly to the crf account		53,154,609.05	5,000,000	
Rehabilitation of class C roads(RMFL)		73,763,720.00		
national treasury		-	200,000,000	200,000,000
REMITTANCE OF TEA CESS FUNDS		31,728,567.20		
NATIONAL HOSPITAL INSURANCE FUND				
Totals		**763,809,866**	**709,602,217**	**335,981,700**

The funding of level five hospital was erroneously posted in exchequers releases with an amount of ksh 232,638,646, the difference of 135,981,535 was erroneously posted in the other receipt.

NOTE 11

OTHER REVENUES		**CURRENT 2016-2017 Kshs**	**RESTATED 2015-2016 Kshs**	**AUDITED 2015-2016 Kshs**
Interest Received			90,022.0	90,022.0
Rental Income		-	57,865,697	57,865,697
Other Property Income		15,515,977	611,507	611,507
Receipts from Administrative Fees and Charges		-	117,793,171.0	117,793,171.0
Receipts from Sales by Non-Market Establishments		27,001,999	182,114,096	223,336,745.0
Receipts from Sale of Incidental Goods			2,993,500	2,993,500
Business Permits		3,826,580	94,132,281.0	94,132,281.0
LiqourLicences		91,909,005	24,484,833	24,484,833
Cess		35,525,227	-	
Sign Boards and				

Advertising fees		31,862,380	-	
Poll Rates		13,419,707	-	
Land/Plot Rents		-	75,317,782	75,317,782
Other Local Levies		59,824,915	-	
Receipts from Royalties		3,948,185	-	-
Insurance claims recovery		1,219,790	-	-
Donations		-	1,056,500	1,056,500
Sales Of Council Assets			2,252,000	2,252,000
Fund raising events		-	-	-
Other Miscellaneous Revenues			572,285	572,285
Other revenues from financial assets loans		-	-	-
Market/Trade Centre fees		-	-	-
Vehicle Parking Fees		33,191,634	97,090,687.0	97,090,687.0
Social Premise Use Charges		92,582,070	964,000	964,000
School Fees		460,300	675,690	675,690
Other Education Related Fees		669,080	-	-
Public Health Facilities Operations		24,771,205	-	
Environment and Conservancy Administration		198,329,811	-	-
Slaughter Houses Administration		-	3,443,255	3,443,255
Water Supply Administration		4,133,616	-	
External Service Fees		-	1,724,300.0	1,724,300.0
Fines, Penalties and Forfeitures		-	5,150,180	5,150,180
Receipts from Voluntary transfers other than grants		1,118,640	-	
Other Receipts Not Classified Elsewhere		3,829,032	-	99,759,051
Total		**643,139,153**	**668,331,786**	**809,313,486**

The local revenue was over stated by 135,9815,35 which was supposed to be recorded in the level five hospital funding

NOTE 12

COMPENSATION OF EMPLOYEES		CURRENT	RESTATED	AUDITED
		2016-2017	2015-2016	2015-2016
		Kshs	Kshs	Kshs
Basic salaries of permanent employees		1,632,208,977.40	1,534,941,689	1,534,941,689
Basic wages of temporary employees		91,495,505.95	98,120,018	98,120,018
Personal allowances paid as part of salary		928,224,273	938,093,511	938,093,511
Personal allowances paid as reimbursements		715,250	7,389,715	7,389,715
Personal allowances provided in kind		-	-	-
Pension and other social security contributions		-	-	-
Compulsory national social security schemes		48,132,157	51,640,416	51,640,416
Compulsory national health insurance schemes		-	-	-
Social benefit schemes outside government				79,769,617
Other personnel payments				
less county assembly compensation to employees			- 224,832,236	
Total		**2,700,776,163**	**2,405,353,114**	2,709,954,968

The difference occasioned by Ksh 79,769,617 for social benefit scheme now classified as a separate item even if report in template and Ksh 224,832,236 being county assembly compensation to employee included executive expenses.

NOTE 13

USE OF GOODS AND SERVICES		CURRENT	RESTATED	AUDITED
		2016-2017	2015-2016	2015-2016
		Kshs	Kshs	Kshs
Utilities, supplies and services		89,759,679.20	93,750,073	93,750,073
Communication, supplies and services		10,804,557.85	14,713,962	14,713,962
Domestic travel and		111,336,195.00	185,034,963	185,034,963

subsistence				
Foreign travel and subsistence		16,001,550.00	21,507,086	21,507,086
Printing, advertising and information supplies & services		32,916,292.60	62,877,005	62,877,005
Rentals of produced assets		11,528,601.00	9,685,613	9,685,613
Training expenses		22,281,019.00	44,311,652	44,311,652
Hospitality supplies and services		63,615,504.00	125,216,781	125,216,781
Insurance costs		122,969,356.00	109,584,142	109,584,142
Specialized materials and services		319,456,349.00	265,444,691	265,444,691
Office and general supplies and services		23,757,325.15	21,896,989	21,896,989
Other operating expenses		24,207,026.95	24,653,341	24,653,341
Routine maintenance – vehicles and other transport equipment		18,773,641.00	13,591,582	13,591,582
Fuel Oil and Lubricants		43,256,752.00	35,295,816	35,295,816
Routine maintenance – other assets		22,785,371.00	11,343,488	11,343,488
County assembly use of goods and services.			288,880,319	
Total		**933,449,219.75**	**750,026,866**	**1,038,907,184**

The 2015/2016 audited report was over stated by payment of county assembly by ksh. 288,880,319.

NOTE 15
TRANSFER TO OTHER GOVERNMENT ENTITIES

		CURRENT	RESTATED	AUDITED
Description		**2016-2017**	**2015-2016**	**2015 - 2016**
		Kshs	**Kshs**	**Kshs**
Transfers to Central government entities		422,797,970	230,151,326	230,151,326
See attached list			17,165,000	17,165,000
Transfers to County assembly		603,879,689	602,539,390	
		-	-	-
		-	-	-

TOTAL		**1,026,677,659**	**849,855,716**	**247,316,326**

The 2015/2016 audited report was under stated by transfers tocounty assembly of Ksh602,539,390.

NOTE 16

OTHER GRANTS AND OTHER PAYMENTS		**CURRENT**	**RESTATED**	**AUDITED**
		2016-2017	**2015-2016**	**2015 - 2016**
		Kshs	**Kshs**	**Kshs**
Scholarships and other educational benefits		1,861,363	1,258,265	1,258,265
Emergency relief and refugee assistance			-	
Subsidies to small businesses, cooperatives, and self employed			-	
Total		**1,861,363**	**1,258,265**	**1,258,265**

NOTE 17 SOCIAL SECURITY BENEFITS		**CURRENT**	**RESTATED**	**AUDITED**
		2016-2017	**2015-2016**	**2015 - 2016**
		Kshs	**Kshs**	**Kshs**
Government pension and retirement benefits		59,127,034	75,496,689	75,496,689
Social security benefits in cash and in kind		-		
Employer Social Benefits in cash and in kind		-		-
less county assembly social security benefits.			-5,269,983	
Total		**59,127,034**	**70,226,706**	**75,496,689**

The 2015/2016 audited report was over stated by payment of county assembly expenses of ksh. 5,269,983.

NOTE 18 ACQUISITION OF ASSETS		**CURRENT**	**RESTATED**	**AUDITED**
		2016-2017	**2015-2016**	**2015 - 2016**
		Kshs	**Kshs**	**Kshs**
Non Financial Assets				
Purchase of Buildings			66,182,705	-
Construction of				

Buildings		35,684,005	38,476,434	66,182,705
Refurbishment of Buildings		24,241,431	341,409,545	38,476,434
Construction of Roads		500,733,014	241,965,139	341,409,545
Construction and Civil Works		188,631,146	4,045,733	241,965,139
Overhaul and Refurbishment of Construction and Civil Works		60,712,106	15,421,828	4,045,733
Purchase of Vehicles and Other Transport Equipment		2,000,000	300,000	15,421,828
Overhaul of Vehicles and Other Transport Equipment			913,415	300,000
Purchase of Household Furniture and Institutional Equipment		550,111	15,831,346	913,415
Purchase of Office Furniture and General Equipment		8,575,200	119,088,052	15,831,346
Purchase of Specialised Plant, Equipment and Machinery		36,779,184	306,850	119,088,052
Rehabilitation and Renovation of Plant, Machinery and Equip.			15,297,800	306,850
Purchase of Certified Seeds, Breeding Stock and Live Animals		2,949,985	26,544,654	15,297,800
Research, Studies, Project Preparation, Design & Supervision		44,528,349	181,500	26,544,654
Rehabilitation of Civil Works		9,538,656	1,252,695	181,500
Acquisition of Strategic Stocks and commodities			-	1,252,695
County assembly acquisition of assets			- 30,672,226	-
Total		**915,032,638**	**856,545,472**	**887,217,698**

The 2015/2016 audited report was over stated by payment of county assembly

NOTE 19

FINANCE COSTS, INCLUDING LOAN INTEREST

		CURRENT	RESTATED	AUDITED
		2016-2017	2015-2016	2015 - 2016
		Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowings		-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt		-	-	-
Interest on Domestic Borrowings (Non-Govt)		-	-	-
Interest on Borrowings from Other Government Units		-	-	-
Total			-	-

NOTE 21
OTHER EXPENSES

		CURRENT	RESTATED	AUDITED
		2016-2017	2015-2016	2015 - 2016
		Kshs	Kshs	Kshs
Budget Reserves		54,320,204	136,746,730	136,746,730
Civil Contingency Reserves		-		-
Other expenses			30,735,697	30,735,697
Domestic Accounts (bank recoveries @equity bank		38,988,823	-	
				-
Totals		**93,309,027**	**167,482,427**	**167,482,427**

NOTE 22A
Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	CURRENT 2016-2017 Kshs	RESTATED 2015-2016 Kshs	AUDITED 2015 - 2016 Kshs
County revenue account		994,447,397.25	167,885,105	167,885,105
Nyeri County Recurrent Account		206,495,861.30	380,933,117	380,933,117
Nyeri County Development Account		62,325,942.15	91,027,345	91,027,345
Cooperative Bank Imprest Account 01141511315000		47,517,262.85	36,515,574	53,926,788
Land Rates Equity Bank 0110264079376		4,712,208.00	53,926,788	53,036,013
Equity Revenue 0110261912354		6,251,659.70	53,036,013.00	36,515,574
Mt Kenya hospital coop 0114166679		864,901	658,733	658,733
health sector revenue kcb 1177001608		38,331,820.00	26,307,540	26,307,540
Total		**1,360,082,151.25**	**810,290,214.70**	810,290,215

NOTE 23
Outstanding Imprests

		CURRENT	RESTATED	AUDITED
				2015 - 2016
Description		2016-2017	2015- 2016	Kshs
28186652.8		Kshs	Kshs	
Government Imprests		13,745,018.80	63,589,639	42,979,458
Clearance accounts				
Total		**13,745,018.80**	**63,589,639.00**	42,979,458

To correct understatement of outstanding imprest as at 30th June 2016.

NOTE 24
ACCOUNTS PAYABLES-DEPOSITS

	2016-2017 KSH	RESTATED KSH	2015-2016 KSH
Cooperative Bank Imprest Account 01141511315000	47,517,262.85	36,515,574	36,515,574
TOTAL	**47,517,263**	**36,515,574**	**36,515,574**

NOTE 25 BALANCES BROUGHT FORWARD		CURRENT	RESTATED	AUDITED
		2016-2017	**2015 - 2016**	2015 - 2016
		Kshs	**Kshs**	Kshs
Bank accounts		810,290,215	82,193,419	82,193,419
Cash in hand		-		
Receivables - Outstanding Imprests		63,589,639	5,835,723	5,835,723
Payables - Deposits			-	
Total		**837,364,225.2**	**88,029,142**	**88,029,142**

ANNEX 1 IMPREST REGISTER

Nyeri - Office of the Governor and Deputy Governor

Department : ADMIN

PF/NO	Vendor Name	Designation	
20140028879	CHARLES MAINA NDERITU		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2798952	20/02/2017	42980	117,500.00
IMP 2798975	42829	22/03/2017	150,000.00
IMP 2798991	17/05/2017	42860	22,400.00

Department : ADMINISTRASTION HEADQUARTERS

PF/NO	Vendor Name	Designation	
20130033644	SIMON WACHIRA KABUKURU		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2970029	26/06/2017	14/06/2017	150,000.00

Department : ADMINISTRATION POLICE

PF/NO	Vendor Name	Designation	
2006058946	JOHN MICHURI GIKAARA		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2798994	17/05/2017	42860	12,600.00
2007124596	PETER MWANIKI MAIGUA		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2798993	17/05/2017	42860	12,600.00
2008116693	FREDRICK MWANZIA KASIA		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2567271	21/03/2017	13/03/2017	25,200.00
IMP 2798999	17/05/2017	42860	12,600.00

2008137746 STANLEY MAINA KIMANI N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2798992	17/05/2017	42860	12,600.00

2009019323 ELIJAH WANJOHI MWANGI N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2798997	17/05/2017	42860	12,600.00

PF/NO	Vendor Name	Designation
20160004437	MARY WANGECHI KIMAMO	NYE CULTURAL OFFICER APPROVER

Invoice Num	Due Date	Payment Date	Amount
IMP 2798968	17/03/2017	42797	100,000.00

Department : ENG. AND CONS. INDUSTRIES

PF/NO	Vendor Name	Designation
20000012288	PETER KIRAGU NDUNGU	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2798995	17/05/2017	42860	12,600.00

Department : FINANCE DIVISION

PF/NO	Vendor Name	Designation
1973025126	SAMUEL GITHAIGA WAMATHAI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2598254	42622	29/08/2016	111,000.00
IMP 2799000	23/05/2017	43074	602,550.00

Department : KWALE

PF/NO Vendor Name Designation

2010005824 ALICE NJAMIU WACHIRA NYE Ag. Chief Officer2 GCSD

Invoice Num	Due Date	Payment Date	Amount
IMP 2798961	15/03/2017	42769	200,000.00

Department : LIVESTOCK DEVELOPMENT SERVICES

PF/NO Vendor Name Designation

2009053995 PETER GAKINYA WAIGWA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2798998	17/05/2017	42860	12,600.00

Department : MAKUENI

PF/NO Vendor Name Designation

2008001149 MICHAEL MBUGUA KAMAU NYE PRINCIPAL ADMIN.

Invoice Num	Due Date	Payment Date	Amount
IMP 2598274	24/10/2016	42714	36,840.00

Department : PGH NYERI

PF/NO Vendor Name Designation

2007152874 SAMUEL KINYANJUI WANYAGA N.A.

Invoice Num	Due Date	Payment Date	Amount
3911 2598263	30/09/2016	13/09/2016	21,000.00

Department : PUBLIC AFFAIRS & COMMUNICATION

PF/NO Vendor Name Designation

20140061436 JACKSON GATHIGIRA KABIRU N.A.

Invoice Num	Due Date	Payment Date	Amount
3911 2598264	30/09/2016	13/09/2016	56,000.00
IMP 2567281	24/05/2017	43013	70,000.00

20140008224 JOSEPH MUCHEMI KAMUNDIA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2798996	17/05/2017	42860	12,600.00

Department : VETERINARY DEPT SERVICES

PF/NO Vendor Name Designation

2009010345 GRACE WACORO NYAKINYUA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2598279	42562	26/10/2016	200,000.00
IMP 2798953	23/02/2017	42980	617,500.00

IMPREST REGISTER

Nyeri - Office of the County Secretary

Department : ADMINISTRATION

PF/NO Vendor Name Designation

19870014449 JANE MARIGU WACHIRA NYE SENIOR ADM OFFICER

Invoice Num	Due Date	Payment Date	Amount
IMP 2567255	21/12/2016	42594	78,400.00

Department : EDUCATION DEPARTMENT

PF/NO	Vendor Name	Designation
19940015029	HAWA OMARI	NYE Chief Officer EICT

Invoice Num	Due Date	Payment Date	Amount
IMP 2080377	30/06/2017	23/06/2017	63,000.00

PF/NO	Vendor Name	Designation
2010005824	ALICE NJAMIU WACHIRA	NYE Ag. Chief Officer2 GCSD

Invoice Num	Due Date	Payment Date	Amount
IMP 2567262	23/02/2017	43010	823,530.00
IMP 2567284	42772	19/05/2017	84,000.00

Department : MAKUENI

PF/NO	Vendor Name	Designation
2008001149	MICHAEL MBUGUA KAMAU	NYE PRINCIPAL ADMIN.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567265	14/03/2017	22/02/2017	225,000.00

Department : PMO NYERI

PF/NO	Vendor Name	Designation
1991029097	JANE WAGITHI KARIUKI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567256	27/01/2017	42887	140,000.00

Department : TRANSPORT - HEADQUARTERS

PF/NO	Vendor Name	Designation
20000013043	WILLIAM NDERITU MUGURO	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567279	22/05/2017	42983	19,600.00

IMPREST REGISTER

Nyeri - Ministry of Finance and Economic Planning

Department : ADMIN.SERVICES HQS

PF/NO	Vendor Name	Designation
20040002355	JOSEPH GICHUKI MURAGE	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2970046	30/06/2017	30/06/2017	46,000.00

20070005695	CHARLES MUGAMBI MWENDIA	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2598060	42560	26/08/2016	14,000.00
IMP 2598070	22/09/2016	42591	18,550.00
2598364	21/10/2016	42684	8,000.00
IMP 2567351	21/12/2016	42594	46,400.00
IMP 2599096	42856	16/01/2017	7,800.00
IMP 2567318	42827	18/01/2017	9,500.00

20130015780 CHARLES GITHUA GITHINJI N.A.

Invoice Num Due Date Payment Date Amount

IMP 2598092 18/11/2016 42471 75,400.00

Department : PLANNING RESEARCH & INFORMATION AND COMMUNICATION

PF/NO Vendor Name Designation

20090005011 ODUOR K'OOKO MAK'ONIARE N.A.

Invoice Num Due Date Payment Date Amount

IMP 2970047 30/06/2017 30/06/2017 144,750.00

Department : PMO NYERI

PF/NO Vendor Name Designation

1991029097 JANE WAGITHI KARIUKI N.A.

Invoice Num Due Date Payment Date Amount

IMP 2567325 42796 30/01/2017 19,000.00

Department : SECRETARIATE

PF/NO Vendor Name Designation

20010004985 EVA WANJUGU KIONGO NYE Secretary FEP 1

Invoice Num Due Date Payment Date Amount

IMP 2567361 42827 18/01/2017 31,500.00

IMPREST REGISTER

Nyeri - Ministry of Lands, Housing and Physical Planning

Department : ADMIN

PF/NO	Vendor Name	Designation
20000012171	MARY CATHERINE NYAMBURA MWANGI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566311	31/01/2017	19/01/2017	50,000.00

20020005814	LANSON GAKUU MATHENGE	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2229326	13/06/2017	42861	87,000.00

Department : DIRETOR WATER - ADMINISTRATION UNI

PF/NO	Vendor Name	Designation
20130015995	TIMOTHY GACHANJA NGUNYANGI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566320	27/04/2017	26/04/2017	21,000.00

Department : FINANCE & ADMINISTRATION

PF/NO	Vendor Name	Designation
19780002931	PETER NJOROGE WANDURURI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2229325	13/06/2017	42861	189,000.00

1988073257 FREDRICK MAINA KIHURO N.A.

Invoice Num	Due Date	Payment Date	Amount
3914 2566303 A	30/09/2016	14/09/2016	88,700.00

Department : LANDS

PF/NO Vendor Name Designation

1983096519 ANTHONY NJUGUNA CHEGE N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566323	18/05/2017	42983	127,500.00
IMP 2229324	13/06/2017	42861	241,500.00

2012005271 BEATRICE CHELANGAT NYE DIRECTOR EPME

Invoice Num	Due Date	Payment Date	Amount
3914 2207740	30/09/2016	42470	100,000.00
2566305	27/10/2016	14/10/2016	15,000.00

2012016047 NDUATI KARIRI N.A.

Invoice Num	Due Date	Payment Date	Amount
3914 2566302	30/09/2016	14/09/2016	101,200.00

Department : MINISTRY OF PUBLIC WORKS

PF/NO Vendor Name Designation

1987004182 JOHN KAGWARU GATHERU N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2221123	20/06/2017	42984	241,500.00

Department :Nyeri County- Ministry of Physical Planning and Development

PF/NO	Vendor Name	Designation
2010017059	VIOLET KABURA MUCHIRA	NYE CLERICAL OFFICER EPME

Invoice Num	Due Date	Payment Date	Amount
IMP 2566309	20/01/2017	42979	66,000.00
IMP 2566316	42798	23/03/2017	18,150.00
IMP 2566328	42922	42861	136,000.00

Department : TRANSPORT - HEADQUARTERS

PF/NO	Vendor Name	Designation
19890016056	JAMES GITHINJI MURIUKI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2229323	42953	42861	21,975.00

IMPREST REGISTER

Nyeri - Ministry of Health

Department : HRM

PF/NO	Vendor Name	Designation
2006041745	MATHEW NDANI MBURU	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567157	28/12/2016	16/12/2016	56,000.00
IMP 2568908	30/06/2017	30/06/2017	42,000.00

1982054190	MIRIAM NYAGUTHII RUKWARO	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567211	22/02/2017	43010	90,000.00
SURRENDER OF IMP		42916	90,000.00

1987069328 JOHN GIKONYO KAMUNYA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567161	24/02/2017	42918	57,435.90
IMP 2229114	30/06/2017	29/06/2017	198,392.20

1994057879 JOYCE WANGECHI MAINA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566067	30/08/2016	19/08/2016	37,800.00
IMP NO 2566068	30/08/2016	19/08/2016	143,100.00

1995058828 MILLICENT WAMBUI GIKURU N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2229116	30/06/2017	29/06/2017	285,364.95

2004005939 ALEXANDER MWAI MBUTU N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567240	14/06/2017	42953	263,000.00

2010124296 PERPETUA EUNICE WAMUYU MACHARIA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566077	30/06/2017	42499	30,000.00
IMP 168839	20/10/2016	42714	46,200.00

Department : MUKURWENI

PF/NO	Vendor Name	Designation	
2011240574	LINUS WAMBUGU GICHUKI		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2798764	30/06/2017	30/06/2017	12,600.00

Department : OCCUPATIONAL THERAPIST

PF/NO	Vendor Name	Designation	
1987005065	NANCY WAIRIMU WANGAI		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2567189	29/05/2017	17/05/2017	72,000.00
1992032849	JOHN MAINA MWANGI		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2062334	31/08/2016	17/08/2016	73,231.60
1995058682	DANIEL WANJAU MACHARIA		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2062333	31/08/2016	17/08/2016	121,145.80
IMP 2229115	30/06/2017	29/06/2017	125,885.00
1997001380	MONICAH WANGARI NDEGWA		N.A.
Invoice Num	Due Date	Payment Date	Amount
IMP 2567174	24/05/2017	17/05/2017	27,780.00

2007152874 SAMUEL KINYANJUI WANYAGA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567236	42861	30/05/2017	55,600.00

IMPREST REGISTER

Nyeri - Ministry of Gender, Culture and Social Development

Department : CULTURE

PF/NO	Vendor Name	Designation
2007075878	BETH KARIMI NJERU	NYE Ag. Chief Officer1 GCSD

Invoice Num	Due Date	Payment Date	Amount
IMP 2566112	42859	31/03/2017	240,000.00

Department : SOCIAL SERVICES

PF/NO	Vendor Name	Designation
19780003170	MARY WACHORO NDIRITU	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2210748	42767	29/12/2016	260,000.00

398100

IMPREST REGISTER

Nyeri - Public Adminstration, Information and Communication

20020005814 LANSON GAKUU MATHENGE N.A.

Invoice Num Due Date Payment Date Amount

IMP 2566375 42769 20/04/2017 11,200.00

20140028879 CHARLES MAINA NDERITU N.A.

Invoice Num	Due Date	Payment Date	Amount
INP 2598260	24/09/2016	42591	88,200.00

20070006209 HILDAH WANJIRA WAMAITHA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566436	25/05/2017	43044	604,800.00

20140007996 GABRIEL MWANGI WAMUTITU N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567095	21/12/2016	42594	29,200.00

20140066002 SOLOMON THEURI KARIUKI N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566405	26/10/2016	42714	31,000.00
IMP 2566420	20/01/2017	42887	12,600.00

Department : ADMINISTRATION - HEADQUARTERS

PF/NO Vendor Name Designation

20140007978 RICHARD MAINA IRUNGU N.A.

Invoice Num	Due Date	Payment Date	Amount
2567077	27/10/2016	42714	661,000.00

Department : ADMINISTRATION POLICE

PF/NO Vendor Name Designation

2008137746 STANLEY MAINA KIMANI N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2598259	24/09/2016	42591	18,900.00

Department : FINANCE

PF/NO	Vendor Name	Designation
20070006334	RAPHAEL KANENE NDUMIA	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566433	25/05/2017	43044	685,150.00

Department : FINANCE DEPART

PF/NO	Vendor Name	Designation
19820003192	JOYCE NYAMBURA MUCHOKI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566432	24/05/2017	43044	698,781.80

PF/NO	Vendor Name	Designation
20020004844	ANN WANJA NJORA	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566437	25/05/2017	43044	631,650.00

PF/NO	Vendor Name	Designation
19890017731	JAMES WACHIRA MATHINJI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566435	23/05/2017	43044	728,250.00

4200731.8

IMPREST REGISTER

Nyeri - Ministry of Trade, Industrialization Development and Tourism

Department : NYERI - MINISTRY OF TRADE AND TOURISM

Department : TRANSPORT - HEADQUARTERS

PF/NO	Vendor Name	Designation
19830003319	SAMMY MUNYARI NDERITU	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP NO 2487916	42653	19/10/2016	25,200.00

Department: VETERINARY DEPT SERVICES

PF/NO	Vendor Name	Designation
1982060913	CATHERINE THUGURI MUREITHI	NYE Snr Personal Secretary ICT

Invoice Num	Due Date	Payment Date	Amount
IMP NO 2487913	42653	17/10/2016	33,600.00

Department: YOUTH DEVELOPMENT AND TRAINING

PF/NO	Vendor Name	Designation
2008004587	JOHN MARARO MBURU	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567470	30/06/2017	30/06/2017	18,900.00

IMPREST REGISTER

Nyeri - Ministry of Education, ICT, Youth Affairs and Sports

Department: COMMERCE AND TOURISM

PF/NO	Vendor Name	Designation
1978087822	KAMORE JOHN NJUGUNA	N.A.

Invoice Num	Due Date	Payment Date	Amount

IMP 2080370 42919 22/02/2017 263,750.00

2010001650 MUGAMBI JUSTIN NJOKA N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2749304	42953	42953	15,700.00

Department: DEPARTMENT OF TRANSPORT AND INFRUSTRUCTURE

PF/NO	Vendor Name	Designation
20120004140	JAMES KINGORI NDERI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2567410	27/03/2017	13/03/2017	14,700.00

Department: EDUCATION DEPARTMENT

PF/NO	Vendor Name	Designation
19940015029	HAWA OMARI	NYE Chief Officer EICT

Invoice Num	Due Date	Payment Date	Amount
IMP 2221294	30/06/2017	26/08/2016	300,000.00
IMP 2567401	26/01/2017	43040	86,000.00

Department:Nyeri County- Ministry of Education, Science and Technology

PF/NO	Vendor Name	Designation
2009010599	RODGERS MWANGI KANG'ETHE	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2487939	30/06/2017	29/06/2017	136,000.00

Department: VETERINARY DEPT SERVICES

PF/NO	Vendor Name	Designation	
1982060913	CATHERINE THUGURI MUREITHI	NYE Snr Personal Secretary ICT	
Invoice Num	Due Date	Payment Date	Amount
IMP 2598432	25/05/2017	43074	43,600.00

2007051638	RITA KABUI BUTEYO	N.A.	
Invoice Num	Due Date	Payment Date	Amount
IMP 2487938	18/04/2017	13/04/2017	27,025.00

IMPREST REGISTER

Nyeri - Ministry of Water, Forestry and Wildlife, Environment and Natural Resources

1989056753	JANE KING'ORI WAIRIMU	N.A.	
Invoice Num	Due Date	Payment Date	Amount
IMP 2566030	30/06/2017	30/06/2017	199,950.00

1988101173	STEPHEN NDUNGU GITHINJI	NYE Ag Chief Officer WFWENR	
Invoice Num	Due Date	Payment Date	Amount
3921 IMP NO 0406428	24/10/2016	14/10/2016	28,800.00

IMPREST REGISTER

Nyeri - County Public Service Board

Department : PUBLIC SERVICE COMMISSION

PF/NO	Vendor Name	Designation
20130015726	ELIUD MUCHOKI MURIITHI	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP NO 2221242	21/12/2016	42594	25,200.00

IMPREST REGISTER

Nyeri - Ministry of Energy

Department : DISTRICT DEVELOPMENT SERVICES

PF/NO	Vendor Name	Designation
1986058845	JOSHUA MUGIIRA THURANIRA	N.A.

Invoice Num	Due Date	Payment Date	Amount
3925 OFFICE SUPPLIES	19/09/2016	42560	35,000.00

Department : MINISTRY OF PUBLIC WORKS

PF/NO	Vendor Name	Designation
1978088030	JORAM MUKURI KARIMI	NYE Ag Chief Officer PWRTE

Invoice Num	Due Date	Payment Date	Amount
IMP 2566459	27/01/2017	17/01/2017	58,000.00

1982090675	PETER MARAKA WAITHAKA	N.A.

Invoice Num	Due Date	Payment Date	Amount
IMP 2566458	42795	29/12/2016	175,000.00

TOTALS 13,749,437.25

26. OTHER IMPORTANT DISCLOSURES

ANNEX 2 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

SUMMARY BY DEPARTMENT

	DEPARTMENT	RECURRENT		DEVELOPMENT	TOTAL	REMARKS
		KSHS		KSHS	KSHS	
		Compensation to employees	Use of goods and services			
1.	Office of the Governor	0	2,301,701.00	0	2,301,701.00	
2.	Office of the County Secretary	0	84,906	7,400,000.00	7,484,906.00	
	Unpaid Legal Fees, Court Awards and Interest	0	25,483,540		25,483,540	

	DEPARTMENT	RECURRENT		DEVELOPMENT	TOTAL	REMARKS
3.	Finance and Economic Planning	0	2,560,468.70	1,862,183.00	4,422,651.70	
4.	Lands, Housing and Physical Planning	0	1,250,000	27,595,604.00	28,845,604.00	
5.	Health Service and Sanitation	5,085,374.40*	54,330,865	0	59,416,239.40	*Payment for casuals
6.	Special Programmes Youth and Sports	0	2,037,975	0	2,037,975.00	
7.	Public Administration, Information and Communication	0	10,327,682.70	3,152,695.60	13,480,378.30	

	DEPARTMENT	RECURRENT		DEVELOPMENT	TOTAL	REMARKS
8.	Agriculture, Livestock, Fisheries and Cooperative Development	0	13,079,940.80	1,268,825.00	14,348,765.80	
9.	Education ICT, Trade and Industrialization, Tourism and Culture	0	4,258,252.29	50,718,274.52	54,976,526.81	
10.	Water, Irrigation, environment and Natural Resources	0	309,672.00	106,285,152.84	106,594,824.84	
11.	County Public Service Board	0	1,458,215.00	0	1,458,215.00	
12.	Roads and Infrastructure	0	5,037,416.72	385,779,125.56	390,816,542.28	8 KM and affirmative action() Roads

	DEPARTMENT	RECURRENT		DEVELOPMENT	TOTAL	REMARKS
						Programme
13.	Energy	0	776,300.00	0	776,300.00	
	Total	**5,085,374.40**	**123,296,935.21**	**584,061,860.52**	**712,444,170.13**	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/2017	Historical Cost (Kshs) 2015/2016
Land		
Buildings and structures	35,684,005	66,182,705.40
Transport equipment	8,000,000	15,421,828
Office equipment, furniture and fittings	8,556,650	16,744,761.

Asset class	Historical Cost (Kshs) 2016/2017	Historical Cost (Kshs) 2015/2016
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment	36,779,184	119,088,052
Heritage and cultural assets		
Intangible assets		
Total	89,019,839	217,437,346

COUNTY GOVERNMENT OF NYERI
JUNE 2017

F.o. 30

REPUBLIC OF KENYA
IMPREST A/C 01141511315000
BANK RECONCILIATION

For the month of JUNE 2017				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				50,631,303.65
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented payments)	Jun-2017	3,114,040.80	3,114,040.80
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
	Balance as per Cash book			47,517,262.85