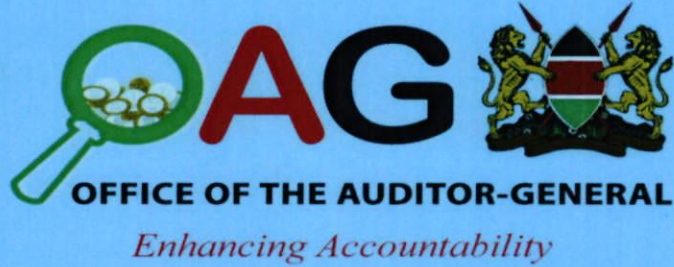


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TABLED BY	Sen. Gideon M.
COMMITTEE	
CLERK AT THE TABLE	Ms. Kavata

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NYERI

**FOR THE YEAR ENDED
30 JUNE, 2020**

Revised template of June 2020

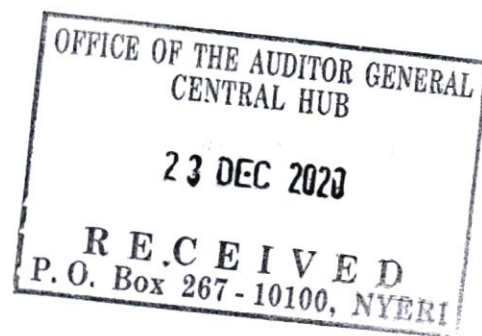


COUNTY ASSEMBLY OF NYERI

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 44 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(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 2020 and who had direct fiduciary responsibility were:

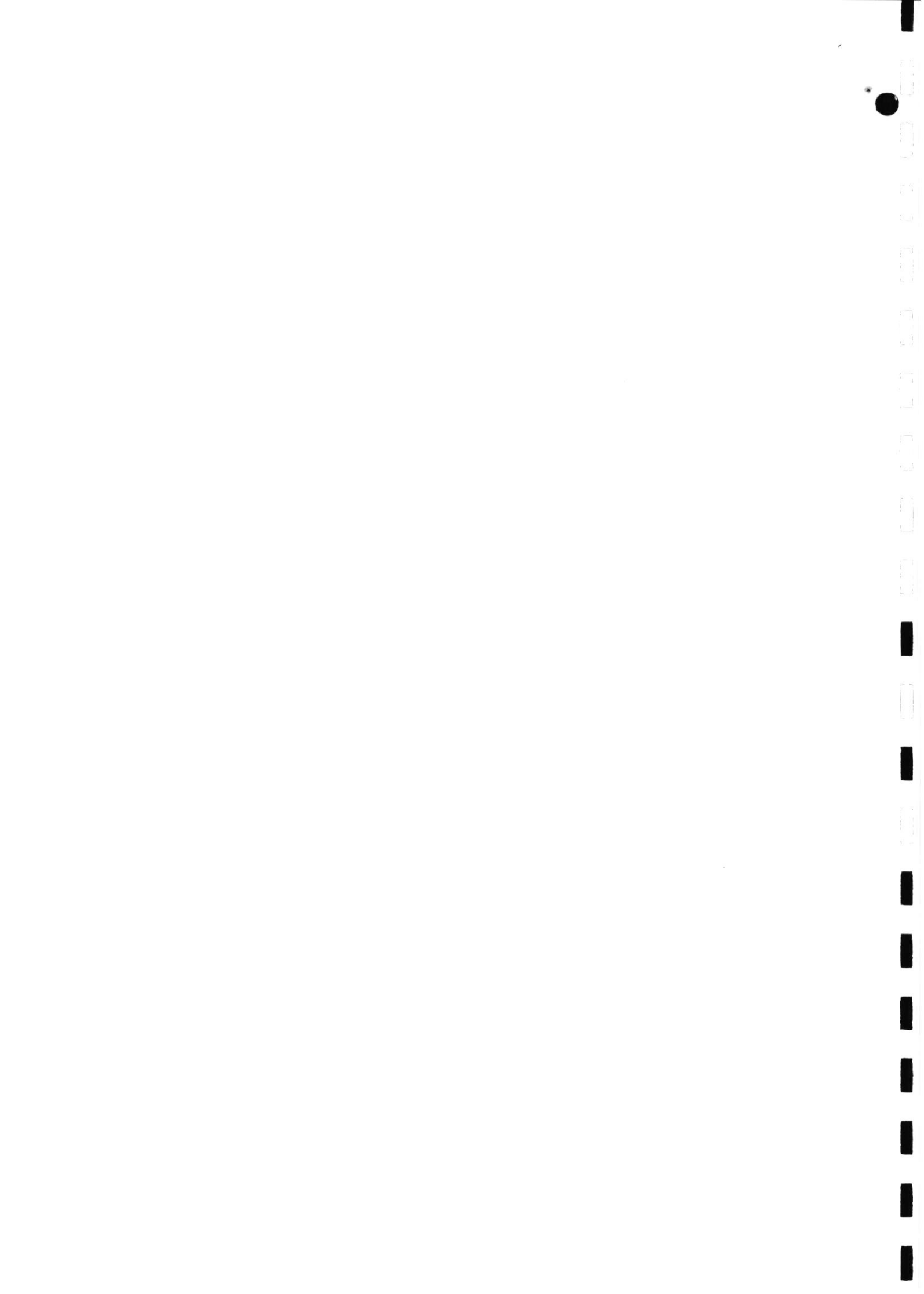
No.	Designation	Name
1.	Accounting Officer	Jennard N. Mwiggeh
2.	Deputy Director Accounting Services	Geoffrey W. Mungai
3.	Finance Officer	Joseph Kimiti

(d) Fiduciary Oversight Arrangements

- **Audit and finance committee activities**
 - The Assembly has in place an Internal Audit Department
 - The Assembly has in place an Audit Committee
 - Ensure Assembly mandates are implemented according to laid down laws I, eHuman

Resource activities, Procurement, Budgeting.

- County Assembly committee activities
- **Development partner oversight activities**
 - Ensure good governance and growth in democracy.
 - Ensure appropriate utilization of resources.
- **Other oversight activities**



NYERI COUNTY ASSEMBLY
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- Effective representation
- Improved legislation
- Access to information and facilities of the Assembly
- Adherence to guidelines provided by the Commissions and independent offices

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

(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

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
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2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance



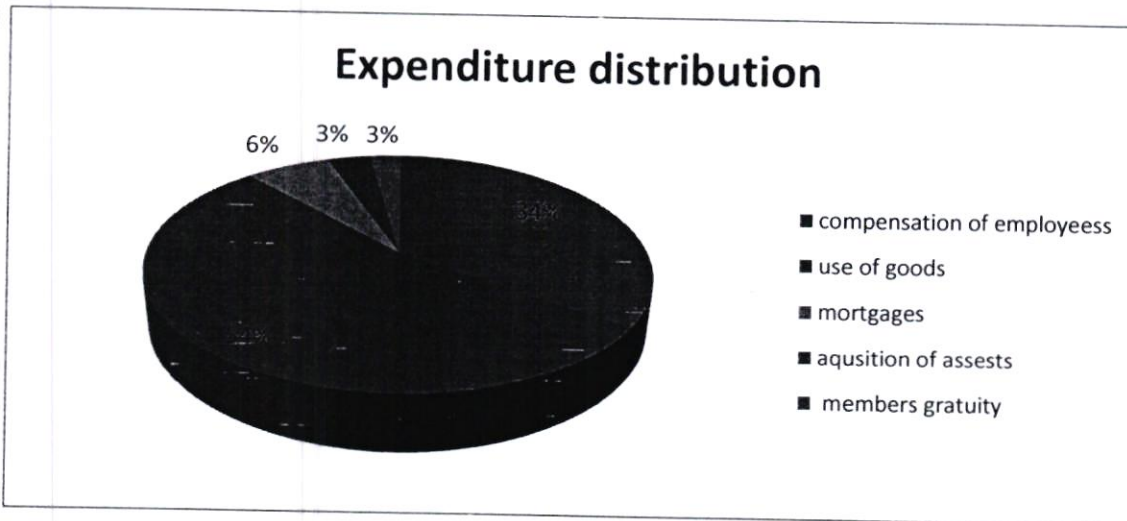
This financial statement is prepared in accordance with Section 163, 164, and 165 of the Public Finance Management Act, 2012. The sections of the PFM listed above require all County Governments through their respective county treasuries to prepare financial statements at the end of every quarter and end of each financial year.

Preparation of these statements must be in accordance with the guidelines, standard, and format prescribed by the Public Sector Accounting Standard Board. The financial statements provide a true and fair view of the financial position of the county as at 30th June 2020.

This is the fifth time the County Assembly is preparing its full year financial statements. The preparation of the Financial Statements is 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 96 % and 3 % for recurrent and development expenditure respectively.

The table, pie chart and graph elaborate further.

Figure : 1



From Figure : 1 above and Figure : 2 below shows that the large chunk of the budget goes toward the use of goods with asset acquisition taking the least as the Assembly is a mostly a service unit.

BUDGET UTILISATION AND EXECUTION RECURRENT



UYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

Expense Item	Budget	Actual Utilisation	Budget Utilisation Difference	% of Utilisation Difference Budget
Compensation of Employees	220,697,668	219,258,501	-1,439,167	99%
Use of goods and services	366,807,019	343,213,820	-23,593,199	94%
TransferstoOtherGovernmentEntitiesMortgage	40,000,000	40,000,000		
Gratuity	16,050,545	15,018,154	-1,032,391	94%
Acquisition of Assets	20,530,000	19,486,950	-1,043,050	98%
Totals	664,085,232	636,977,425	27,107,807	96%

BUDGET UTILISATION AND EXECUTION DEVELOPMENT

Acquisition of Assets	50,000,000	1,576,648	48,423,352	3%
Totals	50,000,000	1,576,648	48,423,352	3%

Figure : 3 The expenditure trends remains almost constant except FY 2018/2019 where the use of good rose marginally due increase in travel and trainings.

EXPENDITURE TREND FROM FY 2017/2018 TO 2019/2020

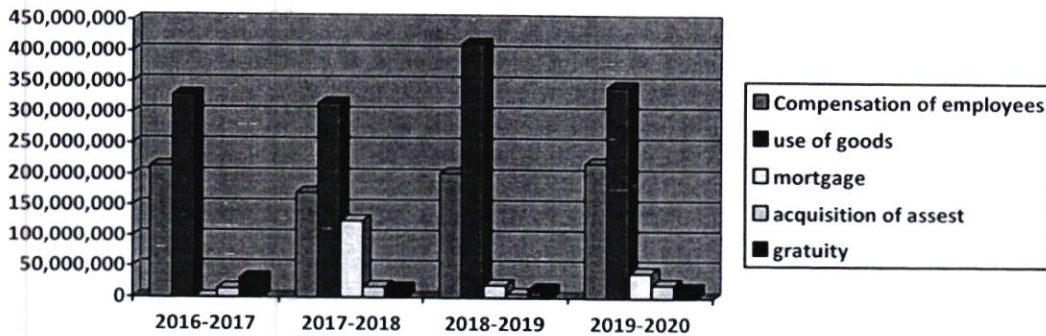
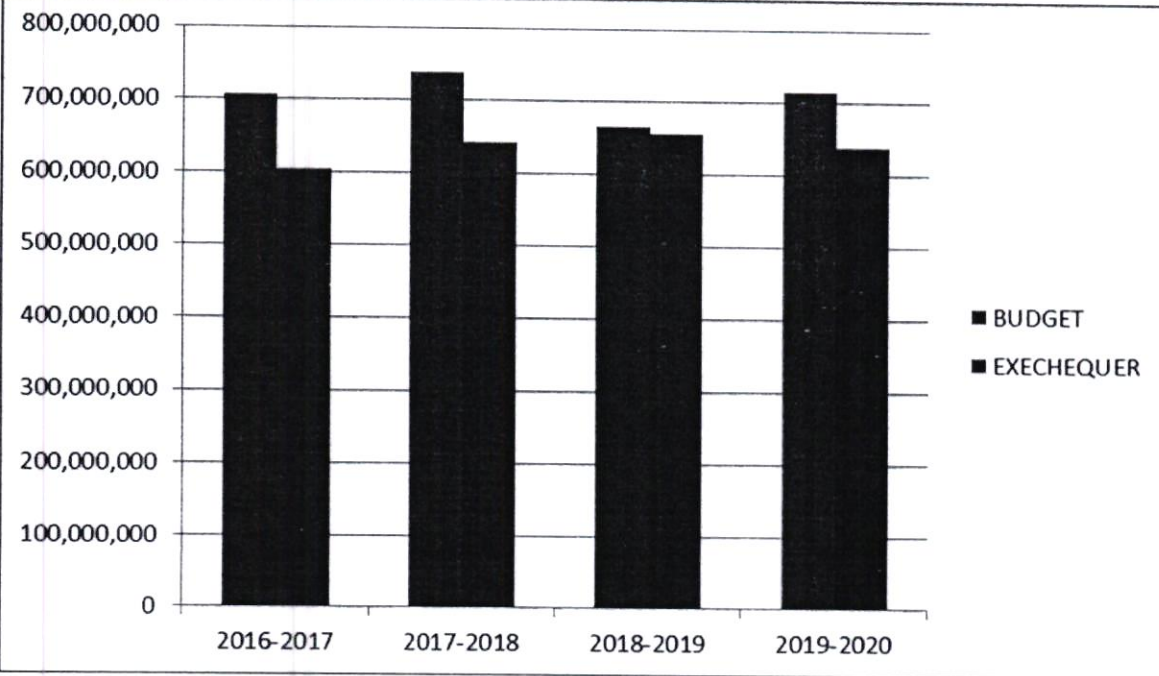


Figure : 4 The budget comparison versus exchequer indicates that, the assembly absorption rate is has been satisfactory with only development vote sometimes failing to take effect as anticipated.



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

COMPARISON OF BUDGET VERSUS EXECHEQUER ISSUES



Operational Performance

Laws and policies approved by the Assembly

- 1) The Nyeri County Finance Act, 2019
- 2) The Nyeri County Supplementary Appropriation Act (No.1), 2019
- 3) The Nyeri County Supplementary Appropriation Act (No. 2), 2020
- 4) The Nyeri County Covid-19 and Highly Infectious Diseases Response Act, 2020
- 5) The Nyeri County Emergency (Fund Management) Regulations, 2020 were approved on 20th May, 2020

Approval dates for the Annual Estimates and supplementary Budgets for financial year 2019/2020



NYERI COUNTY ASSEMBLY
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- 1) The Nyeri County Supplementary Estimates for the FY 2019/2020 were approved on 21st June, 2019
- 2) The Nyeri County Supplementary Estimates No.2 for the FY 2019/2020 were approved on 13th May, 2020
- 3) The Nyeri County Budget Estimates for the FY 2020/2021 were approved on 24th June, 2020.

Committees of the County Assembly

Select Committees

There are eleven (11) select Committees which have distinct mandates as enumerated below;

1. Assembly Business Committee

The County Assembly Business Committee shall—

- (a) prepare and , if necessary, from time to time adjust the Assembly Calendar with the approval of the Assembly;
- (b) Monitor and oversee the implementation of the Assembly Business and programmes.
- (c) implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the Assembly;
- (d) determine the order in which the reports of Committees shall be debated in the Assembly;
- (e) May take decisions and issue directives and guidelines to prioritize or postpone any business of the Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be.
- (f) Consider such matters as may from time to time arise in connection with the business of the Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the Assembly.

2. Budget and Appropriations Committee

- a) investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget,
- b) examine the County Integrated Development Plan and the Annual Development Plan;
- c) discuss and review the estimates and make recommendations to the Assembly;
- d) examine the County Fiscal Strategy Paper presented to the Assembly;
- e) Consider the County Appropriation Bills ; and
- f) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

3. County Public Accounts Committee

1. The Public Accounts Committee is responsible for the examination of the accounts of the County



NYERI COUNTY ASSEMBLY
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For the year ended June 30, 2020

Government.

4. County Public Investments Committee

1. The Public Investments Committee shall be responsible for the examination of the working of the public investments including annual reports of the Auditor General on the accounts of county government entities, including county corporations; the examination of any recommendation from the Auditor General relating to withholding of funds to a county government entity or a county corporation; and the examination of proposals from the county executive to declare a county corporation to be a county government entity.
2. The Committee may, in respect of a County Government Entity, inquire into the commercial affairs of the entity with a view to examining the prudence and commercial effectiveness of the continued investment of the County in the entity.
3. The Committee may examine the commercial effectiveness of the County Government's investment in a county government entity or a county corporation, including proposals for divestiture.

5. Procedure and Rules Committee

1. The Procedure and Rules Committee shall consider and report on all matters relating to the Standing Orders.
2. The Procedure and Rules Committee may propose amendments to the Standing Orders and any such amendments shall upon approval by the Assembly, take effect at the time appointed by the Assembly.
3. The Assembly Procedure and Rules Committee may propose rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the Assembly, continue in force until amended or repealed by the Assembly.

6. County Delegated Legislation Committee

The Committee considers statutory instruments

7. Powers and Privileges Committee

The Committee considers either of its own motion or as a result of a complaint made by any person the conduct of a Member whose conduct is alleged to constitute a breach of privilege within fourteen days of receipt of a complaint

8. Committee on Appointments

The Committee on Appointments considers for approval by the Assembly appointments under Articles 179(2) (Members of County Executive Committees).

9. Committee on Implementation

The Committee scrutinizes the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee.

10. Liaison Committee

The Liaison Committee shall—

- (a) Guide and co-ordinate the operations, policies and mandates of all Committees;
- (b) Deliberate on and apportion the annual operating budget among the Committees;
- (c) consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly;



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

- (d) Ensure that Committees submit reports as required by these Standing Orders;
- (f) Determine, whenever necessary, the committee or committees to deliberate on any matter; and
- (g) Give such advice relating to the work and mandate of select committees as it may consider necessary;
- (h) The Liaison Committee shall consider reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports.

11. County Ward Development Oversight Committee

The functions of the Committee shall be to monitor the implementation of the ward Development projects that cut across all the 30 Wards and ensuring that there is equity in the implementation of the said projects and compliance with the plans, policy framework and legislation;

Sectoral Committees

1. Youth and Sports Committee
2. Water & Sanitation Services Committee
3. Gender, Social Services and Special Programmes Committee
4. Agriculture, Livestock and Fisheries
5. Transport, Public Works and Infrastructure Committee
6. Health Services Committee
7. Environment & Natural Resources Committee
8. Trade, Tourism and Cooperatives Development Committee
9. Physical Planning, Housing & Urbanization Committee
10. Finance and Economic Planning
11. Education, Science and Technology Committee
12. Legal Affairs, County Public Service and Administration Committee

Mandate of Sectoral Committees

The mandate of Sectoral Committees is in respect of the subject matter assigned under the first Schedule of the Standing Orders



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FIRST SCHEDULE

Sectoral Committees

[Standing Order 196]

No.	Sectoral Committee	Subject Area
1.	Water and Sanitation Services Committee	All matters relating to water and sanitation services, sewerage services, storm water management systems, local water catchment protection, implementation of sub-catchment management plans, water allocation and issuance of permits, flood mitigation and land reclamation at county levels, monitoring of water quality, enforcement of water quality standards, planning of rural water supply, development of rural water points, maintenance of water points and management of water utilities.
2	Legal Affairs, County Public Service and Administration Committee	All matters relating to general administration including County public service, labor, trade union relations, manpower or human resource planning, liquor licensing, control of drugs and pornography, and animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals, cemeteries, funeral parlors and crematoria, ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level; all matters relating to the administration of law and justice including ethics, integrity, anti-corruption and human rights; and all matters involving county security, intergovernmental relations including resolution of disputes and conflict of laws.
3	Agriculture, Livestock and Fisheries Committee	All matters relating to agriculture, including irrigation, crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control, fisheries, veterinary services (excluding regulation of the profession).
4	Finance and Economic Planning Committee	All matters relating to revenue collection, imposition of taxes and charges, County Fiscal Planning and development including statistics; borrowing by the County Government, Consideration of the debt management strategy paper, examination of the Finance Bill and the County Revenue Fund Bill, matters related to the management of public finances and the economic affairs of the County Government, the inventory of the county government's assets, considering the financial and economic policies of the County.
5	Health Services Committee	All matters relating to County health services (excluding the regulation of the profession), including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, public health, licensing and control of undertakings that sell food to the public.
6	Education, Science and Technology Committee.	All matters relating to pre-primary education, village polytechnics, home craft centres and childcare facilities, vocational training, research, information, communication and technology (ICT)
7	Transport, Public Works and infrastructure Committee.	All matters relating to county transport, including county roads, street lighting, traffic and parking, public road transport, county public works and services including storm water management systems in built-up



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		areas; matters relating to electricity and gas reticulation, energy reticulation, exploration, development and production of alternative sources of energy (wind power, solar power and biogas).
8	Physical Planning, Housing & Urbanization Committee	Matters relating to county spatial planning and development, including land survey and mapping, boundaries, fencing and housing, all matters relating to urban areas including governance and management of urban areas;
9	Trade, Tourism and Co-operatives Development Committee	All matters relating to markets, trade licenses (excluding regulation of Professions), fair trading practices, trade development and regulation, outdoor advertising, marketing and co-operative societies; all matters relating to the promotion and development of cottage industries, light industries, value addition and manufacturing entities, research and innovation; all matters relating to County tourism, County heritage, cultural activities and facilities, archives, museums, county parks and recreational facilities.
10	Youth, Sports Committee	All matters relating to the social and economic empowerment of the youth, promotion, development, and support of youth empowerment programmes, activities and facilities, and promotion and development of sports programmes activities and facilities.
11	Gender, Social Services and Special Programmes Committee	All matters relating to gender, disability, children and other special groups, social welfare, fire fighting services, emergencies and disaster management, public entertainment and public amenities which include betting, casinos and other forms of gambling, racing, cinemas, video shows, hiring and libraries.
12	Environment and Natural Resources Committee	All matters relating to forestry, control of air pollution, noise pollution, other public nuisances, refuse removal, refuse dumps and solid waste disposal, including implementation of specific national government policies on natural resources and environmental management and conservation including soil and water conservation.

The functions of the Sectoral Committee are as follows;

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Study the programs and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;
- (d) Study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;
- (f) To vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 183 (Committee on Appointments) ; and
- (g) Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.



NYERI COUNTY ASSEMBLY
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Successes made by Committees during the period

1. Consideration and approval of the County Government of Nyeri Annual Development Plan FY 2018-19
2. Consideration and approval of the County Fiscal Strategy Paper, 2019
3. Consideration and approval of the Nyeri County Debt Management Strategy Paper, 2019
4. Consideration and approval of the County Government of Nyeri Annual Budget Estimates FY 2018-19.
5. Consideration and approval of the Nyeri County Appropriation Bills,
6. Consideration and approval of the County Government of Nyeri 1st, 2nd and 3rd Supplementary Budget Estimates FY 2018-19
7. Consideration and approval of the Nyeri County Finance Bill, 2018
8. Consideration and approval of the County Government of Nyeri County Revenue Administration (Amendments) Bill, 2018
9. Consideration and approval of the Nyeri Municipal Charter.
10. Vetting of the Nominees for the positions of the Nyeri County Municipality Board Members;
11. Vetting and approval of the Nyeri County Level 5 and level 4 Hospitals Board Members;
12. Vetting and approval of the Chief Officer for the Department of Water, Sewerage and Sanitation Services, Environment and Natural Resources.
13. Review of the County Assembly of Nyeri Standing Orders.
14. Preparation and tabling of various Committee reports among them including; Reports on Budget Estimates and Supplementary Estimates, Reports on vetting of Nominees etc.
15. Vetting and approval of the Members of the County Public Service Board of Nyeri
16. House consideration of Committees' and individual Motions
17. Committees responding to statements requested by various Members.

Committees field enquiries on the status of implemented projects

Performance of key development projects

Comment on value-for-money achievements

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 and also through bills passed and petitions responded for their own good

TYERI COUNTY ASSEMBLY
Reports and Financial Statements
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Challenges and Recommended Way Forward

Challenges

1. Pending bills
2. Inadequate funds

Recommended Way Forward

1. Timely compliance with our suppliers to forward their invoices in time.
2. Procurement department to ensure suppliers are duly registered in the IFMIS system before awarding tenders
3. Review of expenditure ceilings issued upward to cater for objectives outlined.
1. Inadequate funds. Due the Assembly budget being restricted to ceilings issued by the CRA, some activities could not be implemented i.e Speakers House Construction, Refurbishment of Chambers, Procurement of items I,e ICT related like asset tagging machine, CCTV installation, parking canopy.
2. Due to Covid-19, the Assembly activities were greatly due to the fact that, most of the activities in the Assembly are executed through gatherings i.e plenary sessions, committee meetings, and public participation forums.

Strategic Focus Areas	Strategic Objectives
Legislative and Committee Services	To strengthen the capacity of the Members of the County Assembly
Staff management and development	To develop staff capacity to support Assembly in its role
Physical Infrastructure development	To improve physical infrastructure to provide a conducive work environment
Research and ICT in service delivery	To strengthen research and information services for the Assembly
Financial resources management	To enhance and sustain financial resources mobilization and management.
Public education and outreach activities	To develop consultative public education and outreach activities
Strategic Partnerships to service delivery (including development partners)	To develop and foster partnerships with other institutions having similar objectives.
Good governance and accountability by the Assembly leadership	To develop of an ethical working environment that enhances good governance

As outlined in the strategic plan summarized above, the Assembly focus areas and the expected objectives indicates that, the Assembly future is outlook will be enterprising one.

Sign 
 erk of the County Assembly



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES *Guidance*

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Nyeri is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 19/20

Program 1	Objective	Outcome	Indicator	Performance
legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	5 bills passed	In FY 19/20 five (5) Bills were passed by the Assembly namely: - The Covid 19 and Other Infectious Diseases Act, 2020, the Appropriations Act, 2019, the Supplementary Appropriations Act, 2019(1), the Supplementary Appropriations Act, 2019(2) and the Finance Act, 2019. In regard to representation, a total of 54 motions, which are in various stages of implementation, were passed by the House. A total of 12 petitions were also considered by the Assembly.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	Standing orders 28(1), 28(2), 26(3), 41(1), 42(1) and 42(2) were reviewed which resulted to robust and efficient legislative performance.
	Training of MCAs on legislative processes	Increased ability in legislating, budget making and oversight	No. of trainings conducted	Effective oversight, quality legislation and improved legislative



YERI COUNTY ASSEMBLY
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For the year ended June 30, 2020

				processes.
	Staff Capacity building and development to support the Assembly	Staff training	Improved capacity hence quality of work	professional staff who offer quality services to the Assembly and the public.
	Staff Capacity building and development to support the Assembly	Develop and sustain an Assembly organization structure that adequately supports Assembly operations.	An adopted organizational structure	An improved organization structure that allows for professionalism and institutionalization of human resource management plans
	Education and outreach	Enhanced public participation in all the Assemblies activities	Feedback from Members of the Public in form of Memoranda, attendance registers and petitions seeking action from the Assembly.	An informed electorate on activities of the Assembly and sustained partnership with the local community as well as stakeholders.
	Education and outreach	Use of ICT to reach out to the public including use of the website and social media	Increased feedback in form of memoranda due to wider reach of Members of public hence more engagements.	Increased engagements in form of Memoranda with Members of the public on Assembly business.



NYERI COUNTY ASSEMBLY
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CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

CSP exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on CSP pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

Sustainability strategy and profile

The County Assembly Of Nyeri has established a research section mandated in identification and determination of distinct aspects concerning economic, ecological and social dimensions of sustainability, on the other hand the County Assembly has embraced scientific efforts regarding the establishment of specific sustainability strategies. These are strategies that focus on internal /external orientation of sustainability commitments.

The County Assembly of Nyeri has a profile that clearly outlines its strategic plan that has set priorities, focus energy and resources that are set to strengthen operations and give a way forward on the direction the institution wants to take. The plan will run from 2018-2022

Environmental performance

The organization does not have an environmental policy to guide the organization. This is informed by the mandate of the organization which is to provide efficient and effective legislative, oversight and representative services for the welfare of the people of Nyeri County. However The County Assembly Of Nyeri is guided by the national Kenya national environment policy 2013, the policy provides a framework for an integrated approach to sustainable management environment and natural resources

The Assembly has outsourced the function of cleaning and managing the Assembly grounds to a registered Company with clear instructions on the waste management which is also significantly very little going by the nature and mandate of the Assembly. Further, to ensure there is organized waste management approach, the Assembly has placed waste containers in all strategic places in the Assembly and they are promptly emptied for safe disposal.

Employee welfare

The county assembly of Nyeri is guided by the constitution of Kenya chapter 226 in matters concerning employment. There is a career training program that identifies the needs of training on members and staff to improve on skills. We have established a clear policy that guides on managing careers, appraisal and reward systems.

In accordance with the occupational safety and health act 2007, it is responsibility of an employer to provide institution with training and supervision as is necessary to ensure healthy and safety at work and of workers, The County Assembly Of Nyeri has conducted trainings on safety and first aid to all employees and has a budgetary allocation on insurance of WIBA and a medical cover to members and all staffs.

Market place practices-

Generally, the Assembly operates in a highly political environment on a day-to-day basis. However, despite the influence this can have in operations, the institution sees to it that procedures are followed and this ensures that there are no issues with bodies like the EACC. The Assembly competes fairly on all aspects as situations may demand. Responsible competition practice.

The County Assembly of Nyeri maintains an updated list of Registered Suppliers. The list is developed competitively by placing an advert in the dailies and having all interested bidders submit their tender. This then goes through an evaluation process which ensures the qualified suppliers are shortlisted for the stated period. The list is further developed on a continuous basis as provided for in the PPAD 2015 Act. The Assembly ensures that payments to suppliers are done in good time; on a first come, first served basis



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Whenever the Assembly requires to run an AD, it does so either on the dailies with a wide circulation in the Country or on its website. This ensures that the AD reaches a wide population as it should without any agenda to withhold information from reaching any particular group.

The Assembly is among other duties, charged with the responsibility of serving the electorate. Thus, it ensures that whatever engagements it is involved in on a day-to-day basis, the interests of the electorate come first. Product stewardship outlines efforts to safeguard consumer rights and interests

Community Engagements-

The County Assembly has not budgeted for corporate social responsibility; this was informed by the council of budget that county assemblies should not be involved in the CSP activities because there is a very likelihood that may easily conflict with assembly oversight role. While on the other hand the office of the controller of the budget also felt that CSP activities could also be used to gain political mileage to the detriment of the Assembly's mandate of representation'



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STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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 June 30, 2020. 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, 2020, 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 its financial statements as well as the adequacy of the systems of internal financial control.

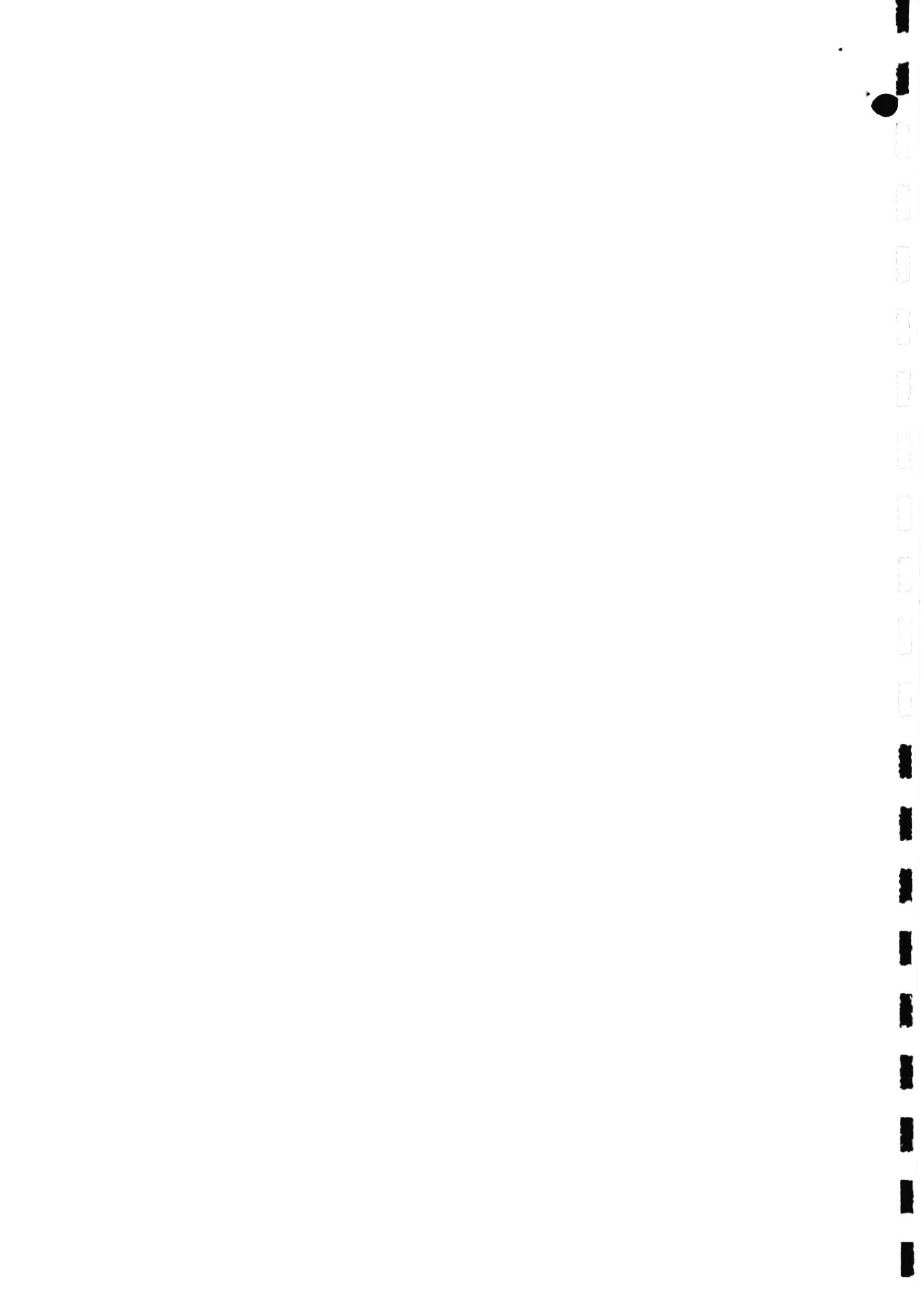
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were 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 28.09.2020.



Clerk of the County Assembly



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NYERI FOR THE YEAR ENDED 30 JUNE, 2020

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 31, which comprise the statement of financial assets and liabilities as at 30 June, 2020, 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 the County Assembly of Nyeri as at 30 June, 2020, 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 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy of the Financial Statements

1.1 Balances Reflected in IFMIS Trial Balance but Omitted in the Financial Statements

The following balances reflected in the IFMIS trial balance could not be traced in the financial statements for the year ended 30 June, 2020.

Account Number and Description	Debit (Kshs.)	Credit (Kshs.)
6530100 Recurrent Bank Accounts		479,948,191
6540100 Development Bank Accounts		22,802,165
6580100 Cash in Hand	2,937,891,182	
6740100 Other Debtors and Pre-payments		1,326,444
6760100 Imprests	10,535,700	
6780100 Suspense & Clearance Account		1,459,621

Account Number and Description	Debit (Kshs.)	Credit (Kshs.)
7320000 Other Liabilities	390,246	553,753
7320100 Salary Deductions	108,155,642	9,797,860
7320200 Other General Liabilities		543,845
7380100		448,618
7390100 System Required Liabilities		22,142,959
7399900		2,942,257,161
9910100 General Provisions		906,801
9910200 Exchequer Provisions		2,854,328,180
9999900	2,640,988,755	

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be fully confirmed.

1.2 Variances Between the Financial Statements and Integrated Financial Management Information System (IFMIS) Balances

The financial statements balances in respect to six (6) accounts differs from those reflected in the Integrated Financial Management System (IFMIS) records against the accounts as shown below:

Item	Balance in Financial Statements (Kshs.)	Balance in IFMIS Records (Kshs.)	Variance (Kshs.)
Government Imprests	0	10,535,700	(10,535,700)
Cash Balance	0	2,937,891,182	(2,937,891,182)
CBK Deposit Account	677,828	0	677,828
CBK Recurrent Account	175	(479,948,191)	479,948,366
CBK Development Account	1	(22,802,165)	22,802,166
Other Debtors and Prepayments	0	(1,326,444)	1,326,444

No explanation has been provided by Management for the variances between the two sets of records.

In the circumstance, the accuracy of the six (6) accounts' balances reflected in the financial statements was not been confirmed.

1.3 Other Observations

- (i) The trial balance reflects a balance of Kshs.1,459,621 under suspense and clearance account, the nature of which has not been explained.

- (ii) The trial balance does not show the descriptions of account code 7399900 and account code 7380100 with balances of Kshs.2,942,257,161 and Kshs.448,618 respectively.
- (iii) The trial balance reflects a balance of Kshs.22,142,959 under system required liabilities. However, the code item is not in the chart of accounts and it is therefore, not clear what the item represents.

Under the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Unconfirmed Wage Payments to Temporary Employees

The statement of receipts and payments reflects an expenditure of Kshs.210,664,265 under compensation of employees which, as disclosed in Note 4 to the financial statements, includes an amount of Kshs.30,547,795 incurred on basic wages for temporary employees in the ward offices. However, and as previously reported, manual payment vouchers were used to pay the wages instead of paying through the Integrated Payroll and Personal Data (IPPD) System. Further, muster rolls and the attendance register were not provided to confirm authenticity of the payments.

Under the circumstances, the accuracy, occurrence and validity of the expenditure of Kshs.30,547,795 incurred temporary employees wages could not be confirmed.

3. Unsupported Expenditure on Public Relations and Stakeholder Management Training

The statement of receipts and payments reflects an expenditure of Kshs.343,213,821 under use of goods and services which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.29,976,017 relating to training expenses. The latter balance includes an expenditure of Kshs.920,000 for training on public relations and stakeholders management programme of eight participants from 20 to 24 January, 2020 in Arusha Tanzania. However, the annual training program, training needs assessment and nature of duties assigned to the staff who attended the training were not provided for audit review.

Under the circumstances, it was not possible to confirm whether the training program was relevant to the staff in performance of their duties.

4. Expenditure on Repair of a Motor Vehicle not Supported by Inspection Report

The expenditure of Kshs.343,213,821 under use of goods and services also include an amount of Kshs.1,908,707 in respect of routine maintenance for vehicles and other transport equipment. The latter balance includes an amount of Kshs.985,232 paid to a dealer for the repairs and maintenance of motor vehicle KBJ 783U, being the cost of replacement of the vehicle engine.

The dealer was issued with an LPO No. 2009 on 4 June, 2020 for the repairs. However, no inspection report from the Chief Mechanical Engineer was provided to ascertain the defects on the vehicle making it difficult to justify the expenditure incurred.

5. Pending Bills

Annexure 1 to the financial statements reflects pending bills amounting to Kshs.3,025,164 which were outstanding as at 30 June, 2020. However, the creditors ageing analysis was not provided for audit verification. Further, procurements records on legal consultancy and related fees amounting to Kshs.1,398,660 were not provided. In addition, supporting documents for an amount of Kshs.330,000 owed to the Kenya Industrial Estate (KIE) were not provided for audit review. Management has not provided an explanation for non-payment of the pending bills.

Further, the analysis of pending bills did not include the original amount, amount paid to date and amount outstanding from the previous year as required in the reporting template prescribed by the Public Sector Accounting Standards Board (PSASB).

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Nyeri Management in accordance with ISSAI 130 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. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Subscription Fees to County Assembly Forum and Society of Clerks at the Table

The statement of receipts and payments reflects an expenditure of Kshs.343,213,821 under use of goods and services which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.36,138,419 in respect of other operating expenses which in turn includes amounts of Kshs.5,300,000 and Kshs.500,000 relating to subscription fees made to the County Assemblies Forum (CAF) and the Society of Clerks at the Table (SOCAT), respectively. There is no law governing such subscriptions.

Under the circumstances, the validity and propriety of the expenditure of Kshs.5,800,000 on subscriptions fees could not be confirmed.

2. Wasteful Expenditure Due to Late Remittance of Statutory Deductions

The statement of receipts and payments reflects an expenditure of Kshs.343,213,821 under use of goods and services which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.36,138,419 in respect of other operating expenses. The latter balance includes an amount of Kshs.564,629 paid to LAPFUND on 18 September, 2019, being outstanding interest for late remittances of pension and gratuity over the years dating back to 2015. The penalties would have been avoided had the Management paid the statutory deductions within the set timelines.

3. Non-Compliance with Regional Diversity

Examination of human resource records revealed that the County Assembly had fifty (50) permanent employees comprising eleven (11) inherited staff at the inception of devolution and thirty-nine (39) staff recruited by the County Assembly Service Board. However, thirty-seven or 94.8% out of thirty-nine employees recruited by the County Assembly Service Board were from the dominant ethnic community in the County. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 and Section 65(e) of the County Governments Act, 2012 which requires the County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

Management was therefore, in breach of law.

4. Delayed Completion of Projects

As previously reported, the Management awarded two contracts valued at Kshs.10,672,231 in July, 2016 for construction of a gate at the County Assembly and refurbishment of a hotel for use by the County Assembly at contract sums of Kshs.3,818,905 and Kshs.6,853,326, respectively. The works were to be completed in February and August, 2017, respectively. However, the respective contracts lapsed before the works were completed.

All payments due had been made to the contractors and the works were almost complete as outlined below:

By	Contract Sum (Kshs.)	Commencement Date	Expected Completion Date	Proportion of Works Completed	Proportion of Contract Sum Paid
Renovation and Refurbishment of Unity Hotel	6,853,326	03 September, 2016	02 August, 2017	98%	100%
Nyeri Assembly Gate	3,818,905	06 September, 2016	02 February, 2017	90%	100%
Total	10,672,231				

The contractors were, however, not on site and no explanation was provided for failure to complete the projects more than three (3) years after their contractual completion dates. As a result of the delay, and in spite of funds totalling Kshs.10,672,231 invested in the projects, the benefits which were expected to accrue to the County Assembly have not been realized.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable,

matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal

control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly's policies and procedures may deteriorate.

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.
- 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 applicable 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 as 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

28 September, 2021

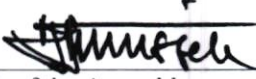
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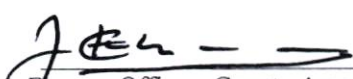
7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019/20 KShs	2018/19 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	638,554,249	655,982,249
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		638,554,249	655,982,249
PAYMENTS			
Compensation of Employees	4	210,664,265	195,315,153
Use of goods and services	5	343,213,821	413,147,798
Subsidies	6		
Transfers to Other Government Entities	7	40,000,000	20,200,000
Other grants and transfers	8		
Social Security Benefits	9	8,594,236	7,321,650
Acquisition of Assets	10	21,063,598	6,075,213
Finance Costs	11		
Other Payments-Gratuity	12	15,018,154	13,920,636
TOTAL PAYMENTS		638,554,074	655,980,451
SURPLUS/DEFICIT		175	1,798

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2020 and signed by:


 Clerk of the Assembly
 Name: **JEMARI N. MWIGGEN**


 Finance Office – County Assembly
 Name: Joseph Kimiti
 ICPAK Member Number:8458

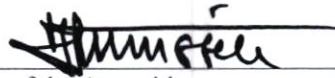



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7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2019/20	2018/19
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	678,004	818,314
Cash Balances	13B	-	-
Total Cash and cash equivalents		<u>678,004</u>	<u>818,314</u>
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		-	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	677,828	816,516
NET FINANCIAL ASSETS		<u>176</u>	<u>1,798</u>
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Deficit for the year		175	1,798
NET FINANCIAL POSITION		<u>175</u>	<u>1,798</u>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2020 and signed by:


 Clerk of the Assembly
 Name: **J. MWIGETI**


 Finance Officer – County Assembly
 Name: Joseph Kimiti
 ICPAK Member Number: 8458

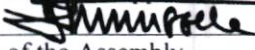


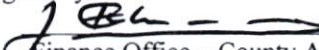
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7.3. STATEMENT OF CASH FLOWS

		2019/20	2018/19
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	638,554,249	655,982,249
Other Receipts	3		
Total Receipts		<u>638,554,249</u>	<u>655,982,249</u>
PAYMENTS FOR OPERATING EXPENSES			
Compensation of Employees	4	210,664,265	195,315,153
Use of goods and services	5	343,213,821	413,147,798
Subsidies	6		
Transfers to Other Government Entities	7	40,000,000	20,200,000
Other grants and transfers	8		
Social Security Benefits	9	8,594,236	7,321,650
Finance Costs	11		
Other Payments-Gratuity MCAS	12	15,018,154	13,920,636
TOTAL PAYMENTS FOR OPERATING EXPENSES		<u>617,490,476</u>	<u>649,905,238</u>
cash flows from operating activities		<u>21,063,598</u>	<u>6,077,011</u>
Decrease/(Increase) in Accounts receivable: (Deposit account at CBK)	18	-138,688	-44,883
Increase/(Decrease) in (returns to CRF):	19	-1,798	
Net cash flows from operating activities		<u>20,923,287</u>	<u>6,032,128</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	(-21,063,598)	(6,075,213)
Net cash flows from investing activities		<u>(-21,063,598)</u>	<u>(6,075,213)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS		<u>(140,311)</u>	<u>-43,085</u>
Cash and cash equivalent at BEGINNING of the year	13	818,314	861,399
Cash and cash equivalent at END of the year		<u>678,004</u>	<u>818,314</u>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2020 and signed by:


 Clerk of the Assembly
 Name: **LEONARD N. MWIGISHA**


 Finance Office – County Assembly
 Name: Joseph Kimiti
 ICPAK Member Number 8458



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

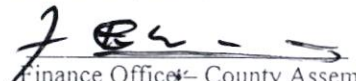
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	709,447,249	4,637,983	714,085,232	638,554,249	- 75,530,983	89%
Proceeds from Sale of Assets						
Other Receipts						
Total Receipts	709,447,249	4,637,983	714,085,232	638,554,249	- 75,530,983	89%
Payments						
Compensation of Employees	214,488,298	- 2,384,866	212,103,432	210,664,265	-1,439,167	99%
Use of goods and services	374,314,170	-7,507,151	366,807,019	343,213,821	-23,593,199	94%
Subsidies						
Transfers to Other Units-Mortgage	40,000,000		40,000,000	40,000,000		100%
Other grants and transfers						
Social Security Benefits	8,594,236		8,594,236	8,594,236		100%
Acquisition of Assets	56,000,000	14,530,000	70,530,000.00	21,063,598	-49,466,402	30%
Other Expenses MCAS Gratuity/Loans	16,050,545		16,050,545	15,018,154	-1,032,391	94%
	709,447,249	4,637,983	714,085,232	638,554,074	-75,531,159	89%

(a) The underutilization of the Acquisition of assets under development budget was brought about by delay in advertisement of tenders and evaluation of the same. The tenders have now been advertised and

(b) The changes in the budget were occasioned by the change in CARA 2019 which increased the recurrent budget of 659,447,249 from which was previously budget by Ksh.16, 637,983 to Kshs.676,085,232 during the first supplementary of December,2019.Due to the effects of the novel Covid-19 virus disease, the president issued a directive that the money voted for travel, trainings, conferences and other non very essential purposes be re-budgeted to cushion the effects of the novel virus. Thus during the second supplementary budget of May,2020 a figure of Kshs.12,000,000 was reallocated to the executive to cater for the Covid-19 vote.

The entity financial statements were approved on 28th September 2020 and signed by:


 Clerk of the Assembly
 Name: EDWARD N.
 MWIGGETH


 Finance Officer - County Assembly
 Name: Joseph Kimiti
 ICPAK Member Number:8458

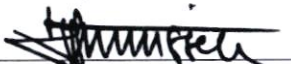


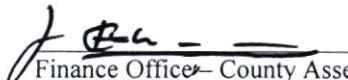
NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: 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						
Transfers from the County Treasury/Exchequer Releases	659,447,249	4,637,983	664,085,232	636,977,600	- 27,107,632	96%
Proceeds from Sale of Assets						
Other Receipts						
Total Receipts	659,447,249	4,637,983	664,085,232	636,977,600	- 27,107,632	96%
Payments						
Compensation of Employees	214,488,298	- 2,384,866	212,103,432	210,664,265	-1,439,167	99%
Use of goods and services	374,314,170	-7,507,151	366,807,019	343,213,820	-23,593,199	94%
Subsidies	-					
Transfers to Other Units-Mortgage	40,000,000		40,000,000	40,000,000		100%
Other grants and transfers						
Social Security Benefits	8,594,236		8,594,236	8,594,236		100%
Acquisition of Assets	6,000,000	14,530,000	20,530,000	19,486,950	-1,043,050	94%
Other Expenses MCAS Gratuity/Loans	16,050,545		16,050,545	15,018,154	-1,032,391	94%
	659,447,249	4,637,983	664,085,232	636,977,425	- 27,107,807	96%

The entity financial statements were approved on 28th September 2020 and signed by:


 Clerk of the Assembly
 Name: **JERWAA N. MWIGGETH**


 Finance Officer- County Assembly
 Name: Joseph Kimiti
 ICPAK Member Number: 8458



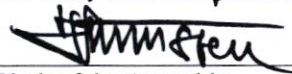
NYERI COUNTY ASSEMBLY
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For the year ended 30 June 2020

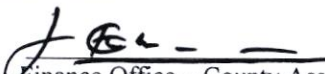
7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

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						
Transfers from the County Treasury/Exchequer Releases	50,000,000	-	50,000,000	1,576,649	- 48,423,351	3%
Proceeds from Sale of Assets						
Other Receipts						
Total Receipts	50,000,000		50,000,000	1,576,649	- 48,423,351	3%
Payments						
Compensation of Employees				-		
Use of goods and services				-		
Subsidies				-		
Transfers to Other Government Units				-		
Other grants and transfers				-		
Social Security Benefits				-		
Acquisition of Assets	50,000,000	-	50,000,000	1,576,648	- 48,423,352	3%
Repayment of principal on Domestic and Foreign borrowing						
	50,000,000	-	50,000,000	1,576,648	-48,423,352	3%

- (a) Delays by the experts from public works ministry in providing the necessary technical advice in the execution of the proposed project i.e Renovation of the Assembly Chamber and construction of the Speakers house.
- (b) (The underutilization of the Acquisition of assets under development budget was brought about by delay in advertisement of tenders and evaluation of the same. The tenders have now been advertised and

The entity financial statements were approved on 28th September 2020 and signed by:


 Clerk of the Assembly
 Name: **JERNARD N. MWIGGAT**


 Finance Office – County Assembly
 Name: Joseph Kimiti
 ICPAK Member Number: 8458



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES :RECURRENT AND DEVELOPMENT COMBINED

Nyeri County Ledger

Entity: 3922-Nyeri - County Assembly

Period: JUL-19 To JUN-20

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
710003910		0 General administration, Policy Development and implementation	709,447,249.00	4,637,983.00	714,085,232.00	638,554,074.0	75,531,159.0
	710013910	Administration and planning services	709,447,249.00	4,637,983.00	714,085,232.00	638,554,074.0	75,531,159.0
		Grand Total	709,447,249.00	4,637,983.00	714,085,232.00	638,554,074.0	75,531,159.0

The Statement has been prepared, reviewed and approved by the following:

Prepared By: *EUSTACE M. KANG'ARA*

Date: *29/09/2020*

Reviewed By:

Date:

Approved By: *JERARD N. MWIGGETH*

Date: *28.09.2020*



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

7.7. 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 Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the County Assembly of Nyeri. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly of Nyeri recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Assembly.

Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. 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 receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government are detailed in the notes to this financial statement.

6. 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 677,828= compared to KShs 816,516 in prior period as indicated on note 19. There were no other restrictions on cash during the year.

7. 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 payments 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.

8. 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 and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

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NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. 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.

10. 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.

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. The County Assembly Of Nyeri did not have any contingent liabilities as at the end of financial year 2019/2020..

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is prepared 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. The original budget was approved by the County Assembly on 21st June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were two (2) number of supplementary budgets passed in the year. The supplementary budgets were approved on 03/12/2019 and 13/05/2020. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.8. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	131,760,700	130,766,864
Transfers from the County Treasury for Q2	192,959,249	139,052,821
Transfers from the County Treasury for Q3	178,887,600	186,787,800
Transfers from the County Treasury for Q4	134,946,700	199,374,764
Cumulative Amount	638,554,249	655,982,249

2. PROCEEDS FROM SALE OF ASSETS

	2019/20	2018/19
	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	-	-
Total	-	-

3. OTHER RECEIPTS

	2019/20	2018/19
	KShs	KShs
Other Receipts IV	-	-
Total	-	-

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	124,864,536	113,717,830
Basic wages of temporary employees	30,547,795	25,486,948
Personal allowances paid as part of salary	52,443,933	56,110,375
Personal allowances paid as reimbursements	2,808,000	
Personal allowances provided in kind		
Pension and other social security contributions	0	0
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
Total	210,664,265	195,315,153

5. USE OF GOODS AND SERVICES

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	1,417,304	1,367,740
Communication, supplies and services	3,716,789	3,637,365
Domestic travel and subsistence	112,989,865	164,743,040
Foreign travel and subsistence	42,173,149	52,905,747
Printing, advertising and information supplies & services	5,418,524	4,251,650
Rentals of produced assets	5,690,000	8,000,000
Training expenses	29,976,017	39,912,278
Hospitality supplies and services	74,410,501	79,523,666
Insurance costs	24,310,971	22,949,293
Specialized materials and services	763,200	
Office and general supplies and services	1,484,995	3,370,060
Fuel Oil and Lubricants	1,933,160	2,007,295
Other operating expenses	36,138,419	26,952,488
Routine maintenance – vehicles and other transport equipment	1,908,707	2,518,736
Routine maintenance – other assets	882,220	1,008,440
Total	343,213,821	413,147,798

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
	KShs	KShs
Subsidies to County Corporations	-	-
	-	-
Subsidies to Private Enterprises	-	-
	-	-
TOTAL	-	-

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	KShs	KShs
Transfers to other County Assembly entities -mortgage	40,000,000	20,200,000
Transfers to other national government entities	-	-
TOTAL	40,000,000	20,200,000

8. OTHER GRANTS AND TRANSFERS

Description	2019/20	2018/19
	KShs	KShs
Scholarships and other educational benefits	-	-
Membership Fees and Dues and Subscriptions to Organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-



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NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits(Gratuity (MCA)		-
Social security benefits in cash and in kind	8,594,236	7,321,650
Employer Social Benefits in cash and in kind	-	-
Total	8,594,236	7,321,650

10. ACQUISITION OF ASSETS

<u>Non- Financial Assets</u>	2019/20	2018/19
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,576,648	1,718,013
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	14,500,000	0
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Equipment	4,986,950	0
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Rehabilitation of Civil Works	-	-
Purchase of ICT Equipment	-	4,357,200
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total purchase of non-financial assets	21,063,598	6,075,213
<u>Financial Assets</u>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total purchase of financial assets	-	-
Total	21,063,598	6,075,213



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-

12. OTHER PAYMENTS

	2019/20	2018/19
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Public Financial Institutions and Enterprises -Gratuity	15,018,154	13,920,636
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfers to Private Non-Financial Enterprises		
Total	15,018,154	13,920,636

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
Central Bank of Kenya 1000282298 Ksh	Development Acc	1	0
Central Bank of Kenya 1000243805 Ksh	Recurrent Acc	175	1,798.15
Central Bank of Kenya 10002822747 Ksh	Deposits Acc	677,828	816,516
Total		678,004	818,314.15



NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20	2018/19
	KShs	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	2019/20	2018/19
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. ACCOUNTS RECEIVABLE

Description	2019/20	2018/19
	KShs	KShs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

15. ACCOUNTS PAYABLE

Description	2019/20	2018/19
	KShs	KShs
Deposits	-	-
Retentions	677,828	816,816
Total	677,828	816,516

16 FUND BALANCE BROUGHT FORWARD

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

Description of the error	Balance b/f	Adjustments	Adjusted
	FY 2018/2019 as per Financial statements		Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
Total	-	-	-

18. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C		0

19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	816,516.00	816,516.00
Deposit and Retentions held during the year (B)	157,664.80	-
Deposit and Retentions paid during the Year (C)	-296,353.30	-
Net changes in account payables D= A+B-C	677,828.00	816,516.00

NYERI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

7.9. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE

Description	Balance b/f	Additions for the	Paid during the year	Balance c/f
	FY 2018/2019	period		FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	(-)	-
Construction of civil works	-	-	(-)	-
Supply of goods	-	-	(-)	-
Supply of services	-	-	(-)	-
Total	-	-	(-)	-

2. PENDING STAFF PAYABLES

Description	Balance b/f	Additions for the	Paid during the year	Balance c/f
	FY 2018/2019	period		FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	(-)	-
Middle management	-	-	(-)	-
Unionisable employees	-	-	(-)	-
Others	-	-	(-)	-
Total	-	-	(-)	-

3. OTHER PENDING PAYABLES

Description	Balance b/f	Additions for the	Paid during the year	Balance c/f
	FY 2018/2019	period		FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	(-)	-
Amounts due to County Government entities	-	-	(-)	-
Amounts due to third parties	-	-	(-)	-
Total	-	-	(-)	-

4. External Assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-



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a) External assistance relating loans and grants

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c. Classes of providers of external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

D. Non-monetary external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
PAYMENTS MADE BY THIRD PARTIES		
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-

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Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

Description	FY 2019/2020		FY 2018/2019	
	Kshs		Kshs	
National government	-	-	-	-
Multilateral donors	-	-	-	-
Bilateral donors	-	-	-	-
International assistance organization	-	-	-	-
NGOs	-	-	-	-
National Assistance Organization	-	-	-	-
Total	-	-	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

Description	FY 2019/2020		FY 2018/2019	
	Kshs		Kshs	
National government	-	-	-	-
Multilateral donors	-	-	-	-
Bilateral donors	-	-	-	-
International assistance organization	-	-	-	-
NGOs	-	-	-	-
National Assistance Organization	-	-	-	-
Total	-	-	-	-

Classification of payments made by Third Parties by Nature of expenses

Description	FY 2019/2020		FY 2018/2019	
	Kshs		Kshs	
PAYMENTS MADE BY THIRD PARTIES				
Compensation of Employees	-	-	-	-

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Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
TOTAL	-	-

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- County Assembly of Nyeri Car and Mortgage both for members staffs.
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2019- 2020	2018- 2019
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	148,860,802	149,367,800
Key Management Compensation (Clerk and Heads of departments)	25,839,802	24,423,093
Total Compensation to Key Management	174,700,604	173,790,093
Transfers to related parties		
	40,000,000	20,200,000
1. County assembly Of Nyeri Cat Loans And Mortgage (Staff) Scheme Fund.		
2. County assembly Of Nyeri Cat Loans And Mortgage (members) Scheme Fund.		
Total Transfers to related parties	40,000,000	20,200,000
Transfers from related parties		
Transfers from the County Executive- Exchequer	638,554,249	655,982,249
Payments made on behalf of the County Assembly by other Government Agencies		
Total Transfers from related parties	638,554,249	655,982,249

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7. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS The
 following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
30th June, 2018	Unsupported Balances	Management wishes to clarify that, the supporting schedules, ledgers and supporting details are provided	Principal Finance Officer	Not resolved	21/10/2019
30th June, 2018	County Assembly projects	The delay in completion of the projects arose as a result of withdrawal of Technical Officers by the Executive.	Principal Finance Officer	Not resolved	21/10/2019
30TH June, 2018	Lack of Prudence in use of Public Funds	wishes to clarify that retreats and trainings for Honourable Members are conducted outside the Assembly precincts to enable the members concentrate and avoid unnecessary interruptions from the electorate. The retreats are supported with approved invitation letters, programmes and reports where applicable and the same are available for review.	Principal Finance Officer	Not resolved	21/10/2019
30th June, 2018	Lack of Policies	The Assembly is in the process of formulating the Risk Management Policy and a Disaster Recovery plan.	Principal Finance Officer	Not resolved	21/10/2019
30th June, 2018	Internal Audit Ineffective Audit Committee	The Committee was constituted in July, 2017;	Principal Finance Officer	resolved	21/10/2019
30th June, 2018	Failure to Appoint substantive Head of Internal Audit	The head of internal auditor has been appointed.	Principal Finance Officer	resolved	21/10/2019
30th June, 2018	Human Resource Lack of approved staff establishment	The Assembly wishes to clarify that the County Assembly Service Board had not carried out any recruitment of Staff during the year under review. The only staff that were appointed were personal staff to the speaker's office pursuant to SRC Circular Ref. No. SRC/TC/CAF/3/61/49(46) dated 13/12/2017. The CASB	Hrm director	Not resolved	21/10/2019

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		is in the process of coming up with an approved staff establishment			
30th June, 2018	Payment of salaries outside Integrated Payroll and Personnel Database (IPPD) System	The Assembly wishes to clarify that payment amounting to KSHS. 16,543,925 was paid to Ward employees who are partisan/ personal staff hired by Honourable Members on yearly basis and not five years as observed in the report. Further, they serve at the pleasure of the Honourable Members and therefore have no definite term of service resulting to high turnover; therefore it is a challenge integrating them in the IPPD System.	Hrm director	Not resolved	21/10/2019
30th June, 2018	Failure to Observe One-Third Rule in the Staff Establishment	The Assembly wishes to clarify that it is an equal opportunity employer and all appointments are considered on merit irrespective of the ethnicity. However, most employees were absorbed from defunct local authorities which consisted of employees from the dominant communities in the locality.	Hrm director	Not resolved	21/10/2019
30th June, 2017	Compensation of Employees	The expenditure amounting to Kshs.30, 668, 794 was a correct charge as this is expenditure on committee sittings allowances for Members of the County Assembly as per the budget under item code 2210802 under the operations budget. As such it is not part of employees' compensation	Principal Finance Officer	Not resolved	21/10/2018
30th June, 2017	Use of Goods and Services Domestic Travel and Subsistence	Note 5 to the financial statements and the trial balance reflect Kshs 128,538,597	Principal Finance Officer	Not resolved	21/10/2018
30th June, 2017	Unsupported Subsistence Allowance	The expenditure amounting to Kshs.17, 738,153 in respect of MCAs and staff allowances during various workshops, meetings, retreats and seminars held outside the precincts of the County Assembly are supported by appropriate documents	Principal Finance Officer	Not resolved	21/10/2018
30th June, 2017	Training Expenses	Note 5 to the financial statements and the trial balance reflect Kshs.26, 771,534	Principal Finance Officer	Not resolved	21/10/2018

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30th June, 2017	Office and General Supplies and services	What comprises of office and general supplies and services are the three sub items indicated above as indicated in Note 5 of the financial statements.	Principal Finance Officer	Not resolved	21/10/2018
30th June, 2017	Summary of Fixed Asset Register	The value of land and building was separated during the year under review. The value of land was ksh 19,000,000 while the value of building was ksh 26,700,000 totaling to ksh 45,700,000. This was per last valuation which was done by the defunct County Council of Nyeri where the County Assembly is currently occupying. There was an error in classification of plant and equipment and office equipment. Also there was reclassification of other machinery plant and equipment which comprised of the following as at 30th June 2016, mobile generator ksh 45,000, lawn mower ksh 73,276 and stand by generator ksh 3,222,136 totaling to ksh 3,340,412	Principal Finance Officer	Not resolved	21/10/2018
30th June, 2017	Budget Control Overall Budget Performance	The under absorption of the budget arose due to non-operationalization of Staff Car and Mortgage Scheme amounting to Kshs.20,000,000 and delayed disbursements of budget allocation (exchequer)	Principal Finance Officer	Not resolved	21/10/2018
30th June, 2017	Development Budget Absorption	The under absorption of the budget arose due the delay in preparation of BOQs for renovation of the Assembly Chambers by the Technical Officers from the County Works Department	Principal Finance Officer	Not resolved	21/10/2018
30th June, 2017	Other Payments	The delays in remitting fringe benefit tax resulting to penalties and interest amounting to Kshs.6,431,976 was occasioned by delays in remittance by the County Executive who were by then managing the Assembly's payroll, however the fringe benefit tax was cleared.	Principal Finance Officer	Not resolved	21/10/2018



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30th June, 2017	Failure to Observe One-Third Rule on Staff Establishment	The Assembly inherited most of its employees from the defunct Local Authorities which had employed most of its employees from the respective localities making it very difficult to achieve the 30% ethnic diversity.	Principal Finance Officer	Not resolved	21/10/2018
30th June ,2019	Payments with missing supporting documents	It is the Assembly policy that all vehicle repairs are booked before they are done. However, it is only in isolated cases a vehicle may be taken to a garage for a reported defect but other defects are also discovered .This has been noted and the Management has streamlined this process by sensitizing the drivers and further instructing them to seek written authorization from the Transport Manager before any repairs are carried out on the Assembly motor vehicles.	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Maintenance of fire extinguishers	The Management has noted and the process of engaging service providers for supply and servicing the extinguishers has commenced.	Hrm director	Not resolved	21/10/2020
30th June ,2019	Goods not recorded in the bin card	The management wishes to clarify that the Assembly maintains ledger cards and not bin cards. The tyres in question were entered in the ledger cards	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Irregular procurement of motor vehicle repair services	The management wishes to clarify that the vehicle was sourced from Toyota Kenya and the fact that the vehicle required an engine overhaul. The Assembly found it prudent to seek services from Toyota Kenya since we were assured of genuine spare parts and their quality services being experts in Toyota automobiles.	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Non – preparation of Bank reconciliation statement	This has been noted and reconciliation has already been done.	Principal Finance Officer	resolved	21/10/2020

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30th June ,2019	Lack of staff establishment	The Management confirms that the staff establishment is in place	Hrm director	Not resolved	21/10/2020
30th June ,2019	Noncompliance to the National Cohesion and Integration Act, 2018	The Assembly inherited majority of its staff from defunct Local Authority which were domiciled by staff from the dominant ethnic community in the area. We wish to note that the Assembly is an equal opportunity employer and all appointments are considered on merit irrespective of the ethnicity.	Hrm director	Not resolved	21/10/2020
30th June ,2019	Overstatements for employee compensation KShs 4,663,401	The accuracy of the figures in compensation of employees can be confirmed by the financial statement schedules provided as	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Unconfirmed Balances for casual workers – kshs.24, 051,831	The casual workers referred to above are Ward Employees who are partisan staff and serve at the pleasure of Hon. Members in their respective Ward Offices. The Ward Employees are therefore under the supervision of their respective MCA and not the Assembly's administration. The Assembly only facilitates payment of the partisan employee salaries through their banks accounts as evidenced in the payroll.	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Underpayment of Gratuity	We wish to clarify that as per SRC Circular no. SRC/TS/CGOVT/3/16 dated 27/11/2013, for purposes of computation of gratuity, the basic salary is 60% of the set monthly remuneration package while 40% is the consolidated allowances unless otherwise stated separately. We would also like to bring to your attention that Gazette Notice no. Vol. CXIX- No. 89 Gazette Notice No. 6518 dated 7th July, 2017 was nullified	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Procurement of calling cards- No contract agreement signed	The management has noted the omission and agrees with the recommendation there in and this shall be adhered to in all our future engagements with	Principal Finance Officer	Not resolved	21/10/2020

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suppliers.

30th June ,2019	Irregular payment of subscriptions- ksh 2,500,000.00	SOCCAT is a professional body for Clerks of the Assemblies duly registered with the Registrar of Societies to foster employee career and professional development and create a platform for Assemblies to interact and consult on various topical issues. It also provides a linkage with other legislative bodies such as the Senate, National Assembly, and Centre for Parliamentary Studies (CPST) and other international legislatures. County Assemblies Forum on the other hand, is a Political Body that facilitates the engagement of Members of the forty seven County Assemblies. It organizes various programmes aimed at enhancing the capacity of Members to participate in legislative activities. CAF also champions matters pertaining to the welfare of Members of County Assembly and Staff. The Senate is currently considering an amendment to the Intergovernmental relations Act which proposes to establish the Forum in the law. In the meantime, SOCCAT and CAF have been registered as Societies. See Annexed the registration Certificates (see annexure 7)	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Non effective Audit Committee	The management would like to state that, during the year under review the audit committee was fully functional and met more than 4 times during the financial year (see annexure 8)	Principal Finance Officer	Not resolved	21/10/2020
30th June ,2019	Lack of procurement processes in purchase of Computers and laptops	The management wishes to clarify that this purchase was guided by the Assembly's procurement plan and that due process was followed in accordance with PPAD Act, 2015 (See annexure 9)	Principal Finance Officer	Not resolved	21/10/2020

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Avoidable and wasteful expenditure –ksh 42,788,211

The management wishes to clarify that, retreats and trainings for Honourable Members are conducted outside the Assembly precincts to enable the members concentrate and avoid unnecessary interruptions from the electorate. The retreats are supported with approved invitation letters, programmes and reports where applicable and the same are available for review.

30th June ,2019	Overspending on domestic & subsistence allowance -ksh 25,359.802	The Management wishes to clarify that, the training vote as approved by the Assembly in the budget for the FY 2018/2019 is inclusive of subsistence allowance, conferences fees, course fees and all other expenses incurred in relation to the training. On the issue of incurring expenditure to pay Staff of the County Executive, this was during the consideration of the Annual Development Plan where the Assembly requested various Executive Departmental Heads to take the Members through the priority projects in the Draft Annual Development plan 2019/20.	Principal Finance Officer	Not resolved	21/10/2020
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30th June ,2019	Non- Justified Direct Procurement - ksh 304,840	The Transition Authority referred the Assemblies to the said supplier due to the uniqueness of the attires in question and uniformity across the Counties. For these reason and in line with Section.103(2)(a) of the Public Procurement & Asset Disposal Act 2015, the Assembly resulted to direct procurement of the said uniform since J. R. Stephens is the only supplier of the mentioned uniforms in the Country.	Principal Finance Officer	Not resolved	21/10/2020
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30th June, 2018	4.9 Summary of Fixed Assets	Prepared as per format issued by National Treasury.	DDA	Not Resolved	21/10/2018
30th June, 2018	4.8 Pending Bills.	List of local purchase orders, supply orders, invoices, invitation letters, attendance registers and agreement are available.	DDA	Not Resolved	21/10/2018
30th June, 2018	4.5.2 Variances between vote book, trial balance and financial statement	In response to 4.5.2, the figures for the trial balance and financial statements are reconciled. In regard to the vote book account balances, the variances are as a result of IFMIS errors	DDA	Not Resolved	21/10/2018
30th June 2018	4.5.3 Unsupported Expenditure	The Assembly wishes to clarify that the payment vouchers amounting to Kshs.43, 572,378.40 paid during the year under review are available for audit.	DDA	Not Resolved	21/10/2018

Clerk of the County Assembly

Sign.....

Date.....29/09/2020

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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Name of Supplier	Nature/Description of Supply	Department	Amount of Pending	
			Bills at 30.6.2020	Date Contracted
			a	
Villagio Tours and Travel	Air tickets	Administration	224,000	13/03/2020
Mbutu Duncan Mbugua	Rent for Hon Beatrice Ward office	Administration	120,000	01/10/2019
Computer Resource ltd	Maintenance of payroll software	Administration	52,200	26/06/2020
Nanyuki Queens Inn Ltd.	Provision of conference facilities	Administration	23,000	23/06/2020
Nanyuki Queens Inn Ltd.	Provision of conference facilities	Administration	64,400	26/06/2020
Nanyuki Queens Inn Ltd.	Provision of conference facilities	Administration	41,400	29/06/2020
Prolific works ltd	Repair of assembly fence	Administration	51,504	26/06/2020
Kenya Industrial Estate	lease of office for Hon.Elizabeth Mugo	Administration	330,000	01/10/2017
Wilson Nguru	Rent for Thegu Ward office	Administration	120,000	01/10/2017
Jane Mwathe	Rent for Karatina ward office	Administration	120,000	01/10/2017
John Ngunjiri Kigara	Rent for Mukurwe-ini west ward office	Administration	120,000	01/10/2017
Mount Kenya W/Salers	Rent for hon Anncaroline Ward office	Administration	120,000	01/10/2017
Mount Kenya W/Salers	Rent for hon Beth Kimaili ward office	Administration	120,000	01/10/2017
Jesma investments	Rent for hon Mutahi ward office	Administration	120,000	01/10/2017
Caroline Nyakinyua Advocates & Associates	Legal fees	Administration	1,398,660	20/04/2020
	Sub-Total		3,025,164.00	



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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER


Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2019/20
Land	19,000,000				19,000,000
Buildings and structures	73,499,745	1,576,648			75,076,393
Transport equipment	24,547,640	14,500,000			39,047,640
Office equipment, furniture and fittings	49,254,982	2,497,550			51,752,532
ICT Equipment	10,462,200	2,489,400			12,951,600
Machinery and Equipment	3,741,057				3,741,057
Biological assets	-				
Mortgage Fund					
Infrastructure Assets	1,891,000				1,891,000
Heritage and cultural assets	-				
Intangible assets	-				
Work In Progress					0
Total	182,396,624	21,063,593			203,460,222

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

REPUBLIC OF KENYA		F.O 30	
RECURRENT ACCOUNT BANK RECOILATION		1000243805	
AS AT 30 JUNE 2020 STATION COUNTY ASSEMBLY OF NYERI			
Central Bank of Kenya 1000243805 Ksh			
	Sh.		cts
Balances as per Bank Certificates	39,830.00		0.35
Less:-			
1. Payments in Cash Book not yet recoded in			
Bank Statement	(49,040,255.00)		(0.80)
(unpresented Cheques)			
2. Receipts in Bank Statement not yet recoded			
in cash Book	49,000,600.00		-
Add-			
3. Payments in Bank Statement not yet recoded			
in cash			
4. Reciepts in Cash Book not yet Recorded in			
Bank Statement.			
Bank balance as per Cash book	175.00		(0.45)
Bank balance as per Cash Bo	175.00		

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above

	<i>Accountant</i>	<i>29/9/2020</i>
Signature	Designation	Date



12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

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REPUBLIC OF KENYA		F.O 30
Central Bank of Kenya	Development Acc	1000282298
AS AT 30 JUNE 2020 STATION COUNTY ASSEMBLY OF NYERI		
	Sh.	cts
Balances as per Bank Certificates	1.00	
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. Receipts in Cash Book not yet Recorded in Bank Statement.		
Bank balance as per Cash book	1.00	
Bank balance as per Cash Bo	1.00	

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above



Signature

Di Account 28/6/2020


Designation

Date

NYERI COUNTY ASSEMBLY
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REPUBLIC OF KENYA		F.O 30	
Central Bank of Kenya	Deposits Acc	10002822747	
AS AT 30 JUNE 2020 STATION COUNTY ASSEMBLY OF NYERI			
	Sh.	cts	
Balances as per Bank Certificates	677,828.00	-	
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. Reciepts in Cash Book not yet Recorded in Bank Statement.			
Bank balance as per Cash book	677,828.00	-	
Bank balance as per Cash Bo	677,828.00		

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above

	<i>D/Accounts</i>	<i>28/6/2020</i>
Signature	Designation	Date

