

REPUBLIC OF KENYA

Scanned



Enhancing Accountability

DATE	16/02/2022
TABLED BY	SML
COMMITTEE	
CLERK AT THE TABLE	<i>[Signature]</i>



PARLIAMENT
OF KENYA
LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NYANDARUA

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



REPUBLIC OF KENYA
NYANDARUA COUNTY ASSEMBLY



OFFICE OF THE CLERK

Office Tel: 020-2195542; **Mobile:** 0706-116880
P.O. Box 720-20303- OL KALOU

Building: Former Ol Kalou Town Council
Email: nyandaruaassembly@gmail.com
Email: clerk@assembly.nyandarua.go.ke

NYANDARUA COUNTY ASSEMBLY

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)

TABLE OF CONTENTS

TABLE OF CONTENTS	i
1. KEY ENTITY INFORMATION AND MANAGEMENT	ii
2. FORWARD BY THE CLERK OF THE ASSEMBLY	v
3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY PREDETERMINED OBJECTIVES	xii
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	xiii
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	xvii
6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name).....	xviii
7. FINANCIAL STATEMENTS	1
7.1. STATEMENT OF RECEIPTS AND PAYMENTS	1
7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES	2
7.3. STATEMENT OF CASH FLOWS.....	3
7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED	4
7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT	5
7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT	6
7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
7.8. SIGNIFICANT ACCOUNTING POLICIES	8
7.9. NOTES TO THE FINANCIAL STATEMENTS	13
7.10. OTHER DISCLOSURES	19
8. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS	21
9. ANNEXES	22
ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE	22
ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES	29
ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES.....	41
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER.....	41
ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS	43
ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT	44

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Nyandarua County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. Nyandarua County Assembly constitutes 39 Members of County Assembly (MCAs) which includes 25 members elected to represent members of the public from their respective wards and 14 members nominated to represent the interests of the special groups. 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

Nyandarua County Assembly is managed administratively by the County Assembly Service Board, formed as per the County Government Act and County Assembly Service Act of 2017 with a mandate to facilitate members of the County assembly to carry out their Constitutional mandate and to oversee the day to day operations of the Assembly. The membership of the Nyandarua County Assembly Service Board is as follows;

1. James Ndegwa Wahome	Speaker/Chairman
2. John Kieru Wambui	Vice Chairman
3. Kariuki Muchiri	Member
4. Fr. David Munyeki	Member
5. Nancy Mercy Njoki	Member
6. Stephen Muriithi Wairimu	Ag. Clerk/Secretary

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Stephen Muriithi Wairimu
2.	Director Human Resources and Administration	Simon Njogu Mwaura
3.	Director of ICT and Communication Services	Gideon Mukiri Muchiri
4.	Director Finance & Accounting	Charles Wahinya Wambui
5.	Principal Internal Auditor	Charles Kimani Kahari

(d) Fiduciary Oversight Arrangements

Nyandarua County Assembly fiduciary oversight arrangements include:

1. County Public Accounts and Investment Committee
2. Office of the Controller of Budget
3. Audit Committee
4. Commission on Revenue Allocation

(e) Entity Headquarters

P.O. Box 720-20303
Assembly Chambers Building
Olkalou- Nairobi Highway
Olkalou, Kenya

(f) Entity Contacts

Telephone: (254)706116880
E-mail: clerk@assembly.nyandarua.go.ke
Website: www.nyandaruacountyassembly.go.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

Auditor General
Office of the Auditor General
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**

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance

During FY 2019/2020, Nyandarua County Assembly had a budget of Ksh 849,258,655. This included Ksh 629,470,935 earmarked for recurrent purposes, Ksh 184,591,725 being the set aside for development budget and Ksh.35,195,995 for Staff Car Loan and Mortgage Scheme. The total expenditure amounted to Ksh 820,111,974.50 which represents an absorption rate of 96.56% of the total budget. The recurrent expenditure amounted to Ksh 628,708,716 representing 99.89% of the recurrent budget while Development expenditure amounted to Ksh 156,207,263.15 representing an absorption rate of 84.62% of the Development budget, and Ksh 35,195,995 was transferred to the Staff Car Loan and Mortgage Scheme.

Operational Performance

The County Assembly is constituted by the Members of the County Assembly and the members of the staff. The County Assembly Service Board is the body corporate that guides and co-ordinates all the operations of the Assembly. The legislative, representation and oversight roles are vested to its members. The execution of these roles is the measure of performance of an Assembly.

In the Fiscal year 2, the County Assembly considered and approved a number of laws which mainly were on revenue and expenditure management.

The finance Act and the Appropriations Acts were duly considered, approved and assented to. These facilitated efficient operation of the County development agendas as well as enhancing achievement of the County Integrated Development Plan and the County Assembly Strategic Plan

As stipulated in the Constitution of Kenya 2010, the Public Finance Management Act No. 18 of 2012, the Public Finance Management (County Government) Regulations 2015 and the County Assembly Standing Orders, in the financial year 2, the County Assembly considered the annual budget estimates, a supplementary budget estimate and a further supplementary budget estimates and approved them with amendments.

The annual budget estimates for the financial year was considered and approved by the Assembly on 1st August 2019 at 10:00 am; the supplementary budget estimates for the financial year was considered and approved on the 23rd January 2020 at 9:00am; and a further supplementary budget estimates for the financial year was considered and approved on 14th May 2019 at 2.30pm.

The approved plans/budget form the basis for the operations of the Assembly and the Executive.

In addition, the business in the County Assembly is achieved through committees. They have the delegated authority to execute their constitutional mandates. These are smaller units or groups of Members of the County Assembly that allow the Assembly to perform several functions simultaneously, and also provides the opportunity for more detailed investigation and discussions before the findings and outcomes of these committee meetings are presented as committee reports to the House for debate and adoption.

The committees include;

- The Committee of the whole House
- Standing or Select Committees, including;
 - a) Sectoral Committees
 - b) House Keeping Committees
 - c) Watchdog Committees
- Adhoc Select Committees;

The County Assembly has eighteen committees which have their roles as stipulated in the standing orders-

Standing or Select Committees

A Standing or Select Committee is a permanent committee established by Standing Orders of the Assembly. It may study matters referred to it by special order, within its area of responsibility in the Standing Orders or, may undertake studies on its own initiative.

They are as listed below.

Sectoral Committees

The functions of a Sectoral Committee are to-

- a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned County departments;
- b) study the programme 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 analyze 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 appointments where the Constitution or any law requires the Assembly to approve; and
- g) Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

County Budget and Appropriations Committee

The County Budget and Appropriations Committee consists of a chairperson, and not more than eight other Members. The functions of the Committee are-

- a) investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget,
- b) discuss and review the estimates and make recommendations to the Assembly;
- c) examine the County Budget Policy Statement presented to the Assembly;
- d) examine Bills related to the national budget, including Appropriations Bills; and
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

Committee on Implementation

The work of the Committee on Implementation is to scrutinize the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine

- a) Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary
- b) Whether or not legislation passed by the Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.

The Committee may propose to the Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons.

House Keeping Committees

The mandate of House Keeping Committees is to ensure that the business of the Assembly is running smoothly.

The committees are:

House Business Committee

The work of the House Business Committee is to:

- a) prepare and, if necessary, 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) make 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, and

- 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.

Liaison Committee

The Liaison Committee consists of the Chairperson of Committees as the chairperson and the chairpersons of all committees of the Assembly. The committee:

This committee also considers reports of Committee that have not been deliberated by the Assembly and reports to the Assembly on the consideration of such reports.

Its role is to examine:

- a) guides and co-ordinates the operations, policies and mandates of all Committees
- b) deliberates on and apportions the annual operating budget among the Committees
- c) considers the programmes of all the Committees, including their need to travel and sit away from the precincts of Assembly
- d) ensures that Committees submit reports as required by these Standing Order
- e) determines, whenever necessary the committee or committees to deliberate on any matter
- f) Gives such advice relating to the work and mandate of select committees as it may consider necessary;

Watchdog Committees

County Public Accounts and Investments Committee

The Public Accounts and Investments Committee is a watchdog committee. And has the following roles

- a) The accounts showing the appropriations of the sum voted by the House to meet

the public expenditure and of such other accounts laid before the House as the Committee may think fit.

- b) The reports and accounts of all county public investments.
- c) The reports, if any, of the Auditor General on the public investments; and
- d) Whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

The County Assembly is a law-making organ that plays an oversight role on all county public establishments. The County Assembly is made up of: members elected by the registered voters of the wards; special seat members; number of members of marginalized groups, including persons with disabilities and the youth; and the speaker who is an ex-officio member.

Functions of the county Assembly

- a) representation of the people, delegated authority to approve and oversight on behalf of the electorates;
- b) make laws that are necessary for the effective performance of the functions and exercise of the powers of the county government;
- c) approve and oversight the County Integrated Development Plan; and the Annual development Plan
- d) approve and oversight county budget and expenditure;
- e) approve and oversight over the implementation of development projects and programmes by the county executive; and

approve and oversight over plans and policies for the management and exploitation of county resources

Performance of key development projects

In March 2017, the County Assembly completed the construction of an ultra-modern chambers complete with the speaker's and Clerk's offices as well as staff offices. This

reduced greatly the cost of renting the office space as well as improving on staff performance in facilitating the members of the county Assembly discharge their key constitutional mandates. In addition, the county assembly is in the process of constructing an office block that upon completion will be able to accommodate all the staff and which as at 30th June 2020 was 90% complete. Further, Nyandarua County Assembly is in the process of constructing an official speaker's residence whose land has already been purchased.

Challenges and Recommended Way Forward

During the FY 2019/2020 Nyandarua County Assembly experienced various challenges while carrying out its mandates. These challenges included; inadequate staff in some departments, inadequate physical infrastructure and office space, inadequate budgetary allocation, inadequate technical capacity of members and staff, unhealthy competition among members, inadequate funding from the National Government, Creation of too much bureaucratic processes and approvals from the OCoB, the National Treasury, SRC and CBK.

There are plans underway to address some of the challenges which include sufficient training for the members as well as the staff, construction of an office block that will afford enough working space for staff and thus enhancing efficiency in operations by virtue of providing conducive working environment.

Clerk of the County Assembly



Sign.....

Clerk of the County Assembly

**3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY
PREDETERMINED OBJECTIVES**

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 is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Nyandarua County Assembly 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 three 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

1. Sustainability strategy and profile

The County Assembly has put in place elaborate mechanisms to ensure that in its delivery of services the people are involved through public participation in compliance to Article 196 of the Constitution of Kenya (2010) and Section 115(2) of the County Government Act, 2012. Further, the assembly has entrenched partnership with media, local business, ministries, departments and government agencies to create synergies that have enhanced uninterrupted service delivery and dissemination of public information. Additionally, in bid to safeguard the environment, the assembly has adopted an e-Bunge system which allows Members to access reports, moving notes, briefs and other parliamentary materials electronically. This efforts of achieving sustainability has been achieved with its fair share of challenges especially from the slowing global economic activities since 2018 coupled with the current global pandemic. Many of the committee meeting has since been moved to webinars and zoom which has come with an extra unforeseen cost of data and training. Further, the society around have lost their jobs leading to starvation. As an assembly we have been able to donate food stuff to cushion our people. This was one of the biggest achievements added onto approving of over two hundred thousand for each Ward to meet social-economical needs of our people. This strategy has met the standards of People centeredness, environmental conservation, peace, prosperity and partnership as key areas of sustainability strategy.

2. Environmental performance

Environment and natural resources in Kenya are valuable national assets that must be sustainably managed for present and future generations. They offer a range of benefits and opportunities for local and national economic development, improved livelihoods and provision of environmental goods and services.

The Assembly has heavily borrowed from the National Environmental Policy, 2013 for its guiding principles while undertaking Infrastructural projects and handling waste management. In compliance to the policy, the Assembly has undertaken infrastructural development to include building of an Ultra-modern Chambers, an office block for Members of County Assembly and the staff. As such, Strategic Environmental Assessment, Environmental Impact Assessment and

Social Impact assessment reports were approved by the National Environmental Authority (NEMA). Additionally, the Assembly also implemented environmentally-friendly infrastructural development strategy and action plan that ensured periodic environmental Audits were carried out.

Waste Management

Waste generated at the Assembly is minimal by all standards, majorly the waste is composed of print papers which are disposed of through the incinerator and managed by paper shredders. Other human waste is fed into the waste sewerage system.

3. Policies Guiding the Hiring Process

The hiring process is guided by the recruitment and selection policy in the HR Manual. During the FY, the Board recruited 13 Members of staff on Permanent and Pensionable Terms in strict compliance of HR Policy and in consultation of the staffing gap as identified by the relevant department in a board paper. Further, the Board (CASB) considered the workload analysis of the department, availability of funds and the approved staffing levels (approved by the CRA). In implementing the HR Policy, the Board also complied with the requirement of Employment Act, 2007 and circulars from Salary and Remuneration Commission. The HR policy is published and available.

In compliance with the requirements of two third gender rule, the Board has ensured that the Assembly staff are 43% female and 56% males. Further, the Board has made significant efforts to engage all relevant stakeholders through media publications and County Assembly Website where dissemination of public information is always made available.

Skills Improvement and Career Management

The budget of every financial year contains a training and career development allocation. There is an integrated Training Needs Assessment (TNA) which is extracted from recommendation of the Appraisal and departmental annual workplans which informs skill development and capacity building of staff and MCAs.

The Board has diligently undertaken annual performance appraisal in strict compliance of the rewards and sanction policy.

Occupational Safety

Elaborate measures have been put in place to guide the application of the requirements of Occupational Safety Health Act, 2017. As such, the Board has operationalized a safety clause in the HR manual to ensure that the Assembly fraternity adheres to this guideline.

4. Market Place Practices

a. Responsible Competition Practice

To ensure that there is responsible practices with the issue of anti-corruption, strict adherence to requirements of Article 232(1) of the Constitution on values and principles of public service has been operationalized through human resources policy and Manual. Further, an institutional risk framework has been rolled out to seal systemic weakness that would create corruption breeding areas. Moreover, in compliance to Article 232, the staff fraternity are well trained to be apolitical, while the MCAs have complied well with issues of Article 10 of the Constitution on

national values and governance. This has greatly improved political responsibility hence enhancing a favourable competition environment.

Pursuant to Public Procurement and Disposal Act, 2015 (PPDA) Section 71 (1) there is a maintained and continuously updates lists of registered suppliers, contractors and consultants in various specific categories of goods, works, or services according to its procurement needs. This gives a chance to new and upcoming suppliers.

Supplier registration is done after every two financial years. The youths, women and people with disability are given special considerations by reserving some categories to compete amongst themselves. Still they can still participate in other categories where they qualify. All registered suppliers are given a chance to bid on rotational basis on need basis.

b. Responsible supply chain and supplier relations

The head of the procurement function prepares tender, proposals and quotation documents with sufficient information to allow fair competition among those who may wish to bid. In the entire process there is the element of objectivity, transparency and fairness.

Contractual documents are drawn between the supplier and institution and both parties are bound to fulfil its part. Payment process kicks off immediately after receipt of good, inspection and acceptance of the same.

There exist mutual relationships with the suppliers whereby they are timely paid and consultations with the service providers on the dynamics in the market.

Due to changes with the government laws and policies governing the procurement of goods and services, suppliers are here by sensitized.

c. Responsible marketing and advertisement

Advertisement of works, service or product is placed in two daily newspaper of nationwide circulation as well as the Assembly website and the Public Procurement Information Portal (PPIP) website.

d. Product Stewardship

The accounting officer appoints an evaluation team that contains at least one member from the user department to ensure that goods and service procured meets the required standards and quality as per the specification. If need be market survey are conducted on need basis.

5. Community Engagements

The Board has developed and adopted the Nyandarua County Assembly Community Involvement Policy (NCACIP) focused on addressing critical social, economic, and environmental needs of the underprivileged and downtrodden sections of the society.

The community involvement policy and activities thereof, recognizes the values and principles as envisioned in article 10 (2) and chapter 4 of the constitution on the bill of rights; Patriotism, Human dignity, equity, social justice, inclusiveness, human rights, non-discrimination, protection of the marginalized, Integrity, Accountability and Transparency, Sustainable development.

During the period the Assembly conducted Corporate Social Responsibility programs in line with its thematic areas.

Though the assembly had planned a myriad of activities, the Covid- 19 pandemic disrupted most of the activities. However, the CSR committee made the following achievements;

- 1) The Assembly donated 20 lockers and chairs to Mwihoti Secondary School that benefited vulnerable students from Murungaru ward;
- 2) A total of 300 trees were purchased and delivered to Nyandarua Sports Club. This shows the assemblies commitment to conserving the environment; and
- 3) A total of 2,257 deserving families from the twenty-five (25) wards received food stuff and non-food items from the assembly in a bid to help in mitigating the social economic effects of COVID-19.

Further, the Assembly has operated an open policy to schools that have made request for study visit during Plenary sessions. In addition, internship and attachment programmes has been rolled out benefiting a significant number of graduates' trainees and on school program students.

5. 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

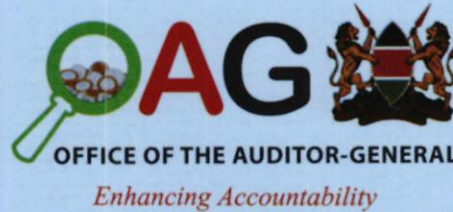
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 11/12 2020.



Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 NYANDARUA FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Nyandarua set out on pages 1 to 21, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Assembly of Nyandarua as at 30 June, 2020, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

The financial statements as prepared and presented for audit had the following inaccuracies:

- 1.1. The statement of receipts and payments reflects payments amounting to Kshs.820,111,974 however a recasting of the balances reflected in the statements indicates an amount of Kshs.819,257,184 resulting to an unexplained variance of Kshs.854,790.
- 1.2. The statement of cashflows reflects cash and cash equivalents at beginning of the year of Kshs.27,608,760 instead of the prior year cash and bank balances of Kshs.29,904,445 resulting to an unexplained variance of Kshs.2,295,685.

- 1.3. Prior year adjustment totalling to Kshs.2,295,685 were omitted in the cashflows statement.
- 1.4. The statement of receipts and payments reflects use of goods and services of Kshs.285,587,511 whereas disclosure Note 3 to the financial statements reflects an amount of Kshs.286,442,301 resulting to a variance of Kshs.854,790 which has not been reconciled nor explained.
- 1.5. The statement of financial assets and liabilities reflects comparative accounts payables balance of Kshs.27,608,760 while the corresponding disclosure Note 11 to the financial statements is nil, leading to a variance of Kshs.27,608,760 which has not been reconciled nor explained.
- 1.6. Summary statement of appropriation - recurrent reflects final budget of Kshs.664,666,930 on both total receipts and total payments, recast of the figures reflects Kshs.672,542,930 resulting to unexplained variance of Kshs.7,876,000 on total budget.
- 1.7. The statement of financial assets and liabilities reflects accounts receivable-outstanding imprest of Kshs.854,790. However, the imprest register in support reflects a balance of Kshs.10,206,457, resulting to an unexplained variance of Kshs.9,351,667.
- 1.8. Further, the statement of financial assets and liabilities reflects accounts payable of Kshs.38,714,724 being retention amounts on contractor payments. However, the deposits ledger provided reflects a balance of Kshs.40,996,713, resulting to an unexplained variance of Kshs.2,281,989.

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

2. Unexplained Variance on Bank Balances

As disclosed in Note 6A to the financial statements, the statement of financial assets and liabilities reflects bank balances of Kshs.38,714,724. However, examination of records provided for audit reflects the following anomalies: -

- i. Development bank account statements for the months of October, 2019 and June, 2020 had payments amounting to Kshs.23,021,177, with no details of the payees.
- ii. Cashbook for the recurrent account for the month of June, 2020 reflected reversal of payments amounting to Kshs.5,780,218 for the period 20/8/2019 - 10/6/2020 which have not been explained.
- iii. Recurrent Account bank reconciliation statement as at 30 June, 2020 shows payments in the cashbook but not in the bank of Kshs.3,468,811 of which two payments totalling to Kshs.411,400 have been outstanding for periods exceeding six months. No explanation has been provided why the payments have not been paid by CBK despite its payments being on real time gross settlement.

- iv. The deposit account cashbook balance of Kshs.38,714,724 differs with the certificate of bank balance of Kshs.4,626,366. No bank reconciliation statement has been provided to explain the discrepancy.
- v. The reported bank balances exclude the amounts held in the bank accounts for the Twenty-five (25) wards that constitute the County. Details of the outstanding bank balances, cashbooks, bank statements and bank reconciliations have not been provided for audit review.

Consequently, the accuracy, completeness and validity of the bank balances of Kshs.38,714,724 as at 30 June, 2020 cannot be confirmed.

3. Unsupported/Unaccounted for Use of Goods and Services

As disclosed in Note 3 to the financial statements, the statement of receipt and payments reflects an expenditure of Kshs.285,587,511 in respect of use of goods and services. The following unsatisfactory observations were noted: -

3.1. Irregular Payments on Domestic Travel Expenditure

The balance includes an expenditure of Kshs.93,536,135 on domestic travel and subsistence. This amount includes claims amounting to Kshs.3,809,800 that were paid to various staff while on trips made outside the County. However, the amounts should have been charged under foreign travel expenditure. Further, the claims were unsupported by way of work tickets or bus tickets indicating mode of travel.

3.2. Unsupported Foreign Travel and Subsistence

Included also in the amount is Kshs.21,432,861 that was spent on foreign travel and subsistence. Of the amount, Kshs.5,786,271 was paid to twenty-six (26) officers on various dates to undertake foreign trips. The balance was not unsupported by way of stamped passports, flight boarding passes and invitation letters to confirm whether the officers travelled outside the country.

3.3. Unsupported for COVID - 19 Expenditure

Included in the amount is Kshs.56,220,915 spent on hospitality supplies and services. This includes Kshs.7,894,450 spent on COVID-19 related activities at various forums during national celebrations and consultative meetings. However, the money was issued to individuals in form of imprests but no surrender returns have been provided to confirm the funds utilization.

Further imprest amount of Kshs.10,293,532 comprising Kshs.3,977,873 paid to seven (7) officers and Kshs.6,315,659 paid to various hotels and supermarkets to facilitate conferences and seminars was not supported by way of attendance lists, invoices for the venues, meeting reports and certificates of participation.

3.4. Unaccounted for Expenditure for Professional Services

In addition, the balance includes an amount of Kshs.33,749,980 in respect of other operating expenses. The amount includes Kshs.321,250 paid to a law firm for legal services and Kshs.500,000 for contracted professional services, all totalling to

Kshs.821,250. However, no payment vouchers with the supporting documents such as fee note and delivery note have been provided for audit verification.

3.5. Unaccounted for Training Expenses

The balance also includes expenditure amounting to Kshs.12,144,199 on training expenses. However, vouchers in support of the expenditure amounting to Kshs.3,482,360 paid to various institutions of learning and individuals were unsupported by way of Local Service Orders (LSOs), invoices, invitation letters, certificates of participation, signed attendance sheets and training programmes. A further expenditure of Kshs.3,732,200 made to various banks in respect of training activities was unsupported by way of beneficiary schedule indicating details of the training activities.

3.6. Unaccounted for Fuel, Oil and Lubricants

Included in the is an amount of Kshs.6,000,000 that was spent on fuel, oil and lubricants. However, examination of documents provided for audit revealed that fuel valued at Kshs.200,589 was reflected in a supplier's statements but not recorded in the work tickets. Further, fuel valued at Kshs.578,657 was reflected as drawn by the County Assembly's vehicles in the statement of the supplier based at OI Kalou while the vehicles work tickets indicated they were at a different locality.

From the foregoing, the accuracy and completeness of the reported expenditure on use of goods and services of Kshs.285,587,511 for the year ended 30 June, 2020 cannot be confirmed.

4. Unexplained Variance on Acquisition of Assets

As disclosed in Note 5 to the financial statements, the statement of receipt and payments reflects a balance of Kshs.168,722,632 in respect of acquisition of assets which includes an amount of Kshs.156,207,263 spent on construction of buildings. However, the ledger in supporting the expenditure reflects a balance of Kshs.155,062,763, resulting to an unexplained variance of Kshs.1,144,500.

Further, the expenditure on the construction of buildings constitutes an amount of, Kshs.137,937,603 which relates to payment made to a contractor for the construction of the Assembly's office block. However, it was noted that one payment certificate number 20 was used to make two separate payments of Kshs.46,189,205 and Kshs.35,099,644 on 11 July, 2019 and 28 January, 2020 respectively, vide payment vouchers numbers 6 and 8 respectively. Other certificates number 19 and 25 were missing in the serials were not provided for audit.

Consequently, the accuracy and value for money on acquisition of assets amounting to Kshs.168,722,632 for the year ended 30 June, 2020 cannot be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Nyandarua 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 Adverse 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. I have determined that there are no key audit matters to report during the year under review.

Other Matter

1. Pending Bills

Annexes 1 to the financial statements discloses pending bills balances of Kshs.14,223,890 and were not supported by way of supplier delivery notes, invoices and fee notes as summarized out below:

Item	Opening Balances (Kshs.)	Additions During the Year (Kshs.)	Paid During the Year (Kshs.)	Balance (Kshs.)
Construction of Buildings	55,451,105.00	156,199,949.60	211,651,055	nil
Supply of Goods	1,075,750.00	23,138,140.97	21,579,389	1,558,752
Supply of Services	18,842,779.87	66,447,136.79	65,836,778	12,665,138
Total	75,369,635	245,785,227	299,067,222	14,223,890

Management has not explained why the bills were not settled during the year when they occurred

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

Consequently, the accuracy of the pending bills of Kshs.14,223,890 as at 30 June, 2020 cannot be confirmed.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: The National Treasury and Planning letter reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Appointment of Clerk to the County Assembly

The Clerk to the County Assembly resigned from the position effective 1 January, 2019 and an officer was appointed to serve in an acting capacity. However, as at the time of finalizing the audit in October, 2020, the position had not been substantively filled, 22 months after the resignation. This is contrary to Clause 2.7.4 of the Human Resource Management Manual of the County Assembly of Nyandarua which states that employees may be appointed to temporarily take on responsibilities of a higher job grade to support a specific business need for a period not exceeding six (6) months.

Consequently, Management is in breach of the law.

2. Variation of Construction Works

During the year under review, the County Assembly awarded a contract for the construction of buildings at a contract cost of Kshs.178,826,470. However, examination of payment certificates relating to construction of buildings payments reflects variation orders that have resulted in the works that had originally been quoted at a cost of Kshs.178,826,470 rising to Kshs.268,074,460, an escalation of Kshs.89,247,990 or 49.9%, per certificate number 26 of 7 April, 2020. This is contrary to the Section 139 (4) (e) of the Public Procurement and Assets Disposal Act, 2015 which states that the cumulative value of all contract variations does not result in an increment of the total contract price by more than twenty-five per cent (25%) of the original contract price.

Consequently, Management is in breach of the law.

3. Delay in Completion of Office Block

The construction of the office block commenced in October, 2017 and with expected completion date of 9 April, 2019, a period of 78 weeks. As at the time of audit site verification in October, 2020, the work was incomplete despite 80 weeks having lapsed after the initial expected completion date and the granted extension of 42 weeks which may lead to the risk of cost escalations. There was also no evidence of approval for the extension granted having complied with Section 139(1) (a) of the Public Procurement and Assets Disposal Act, 2015 that requires the variation or amendment to a contract shall be approved in writing by the respective tender awarding authority within a procuring entity.

Further, the monthly site meeting reports for the period December, 2019 to October, 2020 were not provided for audit.

Consequently, the project is behind schedule on its implementation and the value for money has not been realized with the continued delay.

4. Irregular Subscriptions under Other Operating Expenses

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects use of goods and services balance of Kshs.285,587,511 which includes other operating expenses amounting to Kshs.33,749,980. Included in the payments are expenditures to the County Assembly Forum and Society of clerks-at-the-table of Kshs.5,000,000 and Kshs.500,000 respectively. The expenditure was charged to Membership Fees, Dues and Subscriptions to Professional and Trade Bodies. However, the two groups are neither professional nor trade bodies.

The payments were contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the structures and institution established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

Consequently, Management is in breach of the law.

5. Direct Procurement of ICT Equipment

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects acquisition of assets expenditure balance of Kshs.168,722,632 which includes purchase of ICT equipment cost of Kshs.4,498,813. Of this amount, Kshs.2,080,500 was incurred in the purchase of computers and printers from a supplier. However, the acquisition was made using direct procurement with no evidence of bids having been sought from several bidders as required contrary to Section 74 (2) of the Public Procurement and Disposal Act, 2015 which states that in preparation of an invitation to tender, the accounting officer shall ensure that all tender documents are sent out to eligible bidders by recorded delivery.

Consequently, Management is in breach of the law.

6. Non-Compliance with Laws on Statutory Deductions

Review of Human Resource records revealed that nine (9) interns were contracted by the Assembly for five months between February to June, 2020, and were paid Kshs.446,895, gross amounts without deduction of the mandatory statutory deductions to National Hospital Insurance Fund (NHIF) and National Social Security Fund (NSSF). This is contrary to Section 19 of the Employment Act which states an employer may deduct from the wages of his employee any amount due from the employee as a contribution to any provident fund or superannuation scheme or any other scheme approved by the Commissioner for Labour to which the employee has agreed to contribute.

Consequently, Management is in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Capacity of the Internal Audit Department

According to the staff establishment list for the year 2019/2020, the internal audit department had an authorized establishment of 5 officers. However, the current number in post is only 3, resulting in a shortage of 2. Further, the Department did not have access to the Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Payroll Database (IPPD) systems.

Consequently, the internal audit department may not make an impact in its role to review the effectiveness of the financial and non-financial performance management systems of the entities.

2. Lack of Risk Management Policy

During the year under review, County Assembly of Nyandarua did not have a risk management policy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks. Consequently, the Management did not perform formal risk assessments on all key financial risk areas such as cash, revenue and expenditure. Additionally, it was noted that the Management lacks a disaster recovery plan and therefore crucial information may not be recovered in the event of a disaster.

In the absence of a risk management policy, the Management is not in a position to identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures.

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 effective processes and systems of internal control, 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 a 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 or to cease operations.

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 are in compliance 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 financial reporting process, reviewing the effectiveness of how the County Assembly 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 overall 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 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 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 to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

02 November, 2021

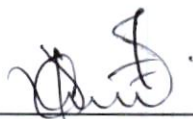
NYANDARUA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

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	820,111,974.5	771,278,086
Proceeds from Sale of Assets		-	
Other Receipts		-	
TOTAL RECEIPTS		820,111,974.15	771,278,086
PAYMENTS			
Compensation of Employees	2	310,387,670	282,255,237
Use of goods and services	3	285,587,511	300,240,100
Subsidies		-	
Transfers to Other Government Entities(Mortgage)	4	35,195,995	20,000,000
Other grants and transfers		-	
Social Security Benefits		19,363,376	17,056,987
Acquisition of Assets	5	168,722,632	149,430,077
Finance Costs		-	
Other Payments		-	
TOTAL PAYMENTS		820,111,974	768,982,401.00
SURPLUS/DEFICIT		854,790	2,295,685

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12 2020 and signed by:



 Clerk of the Assembly
 Name: Stephen Muriithi Wairimu




 Director Finance and Accounting
 Name: Charles Wahinya Wambui
 ICPAK Member Number:8772


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

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2019/20 KShs	2018/19 KShs
Cash and Cash Equivalents			
Bank Balances	6A	38,714,723	29,904,445
Cash Balances	6B	-	
Total Cash and cash equivalents		38,714,723	29,904,445
Accounts receivables – Outstanding Imprests	10	854,790.00	-
TOTAL FINANCIAL ASSETS		37,859,933	29,904,445
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	11	38,714,723	27,608,760
NET FINANCIAL ASSETS		854,790	2,295,685
REPRESENTED BY			
Fund balance b/fwd	8	2,295,685	-
Surplus/Deficit for the year		854,790	2,295,685
Prior Year Adjustment		-2,295,685	
NET FINANCIAL POSITION		854,790	2,295,685

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12 2020 and signed by:


 Clerk of the Assembly
 Name: Stephen Muriithi Wairimu

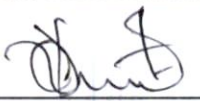

 Director of Finance and Accounting
 Name: Charles Wahinya Wambui
 ICPAK Member Number:8772


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

7.3. STATEMENT OF CASH FLOWS

	Note	2019/20 KShs	2018/19 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	820,111,974.50	771,278,086
Other Receipts			
Payments for operating expenses			
Compensation of Employees	2	- 310,387,670	-282,255,237
Use of goods and services	3	-285,587,511	- 300,240,100
Subsidies			
Transfers to Other Government Entities	4	-35,195,995	-20,000,000
Other grants and transfers			
Social Security Benefits		-19,363,376	-17,056,987
Finance Costs			
Other Payments			
Adjusted for:			
Prior year adjustment			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	10	854,790	
Increase/(Decrease) in Accounts Payable: (deposits and retention)	11	11,105,962.40	14,623,670
Net cash flows from operating activities		179,828,594.40	166,349,432
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	5	-168,722,632	-149,430,077
Net cash flows from investing activities		-168,722,632	-149,430,077
NET INCREASE IN CASH AND CASH EQUIVALENTS		11,105,962.40	16,919,355
Cash and cash equivalent at BEGINNING of the year		27,608,760.00	12,985,090
Cash and cash equivalent at END of the year		38,714,722.40	29,904,445

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12 2020 and signed by:


 Clerk of the Assembly
 Name: Stephen Muriithi Wairimu.


 Director Finance and Accounting
 Name: Charles Wahinya Wambui
 ICPAK Member Number: 8772

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Exchequer Releases	782,899,801	66,358,854	849,258,655	820,111,974	96.56%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	782,899,801	66,358,854	849,258,655	820,111,974	96.56%
PAYMENTS					
Compensation of Employees	325,694,670	-15,306,999	310,387,671	310,387,670	100%
Use of goods and services	265,645,759	21,450,128	287,095,887	286,442,301	99.78%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	26,695,995	8,500,000	35,195,995	35,195,995	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	19,363,377	0	19,363,377	19,363,376	100%
Acquisition of Assets	145,500,000	51,715,725	197,215,725	168,722,632	85.55%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	782,899,801	66,358,854	849,258,655	820,111,974.50	96.56%
SURPLUS/ DEFICIT					

The entity financial statements were approved on _____
 by: _____

Clerk of the Assembly
 Name: Stephen Muriithi Wairimu

11/12

2020 and signed

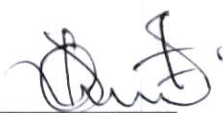
Director of Finance and Accounting
 Name: Charles Wahinya Wambui
 ICPAK Member Number: 8772


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

**7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
 RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Exchequer Releases	657,899,801	14,643,129	664,666,930	663,904,711	99.89%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	657,899,801	14,643,129	664,666,930	663,904,711	99.89%
PAYMENTS					
Compensation of Employees	325,694,670	-15,306,999	310,387,671	310,387,670	100%
Use of goods and services	265,645,759	21,450,128	287,095,887	286,442,301	99.77%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	26,695,995	8,500,000	35,195,995	35,195,995	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	19,363,377	0	19,363,377	19,363,376	100%
Acquisition of Assets	20,500,000	-	12,624,000	12,515,813	99.14%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	657,899,801	14,643,129	664,666,930	663,904,711	99.89%
SURPLUS/ DEFICIT					

The entity financial statements were approved on 11/12 2020 and signed by:


 Clerk of the Assembly
 Name: Stephen Muriithi Wairimu



 Director of Finance and Accounting
 Name: Charles Wahinya Wambui
 ICPAK Member Number:8772

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


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

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget c=a+b	Actual on Comparable Basis e=d-c	% Utilization difference KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	125,000,000	59,591,725	184,591,725	156,207,263.15	84.62%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	125,000,000	59,591,725	184,591,725	156,207,263	84.62%
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	125,000,000	59,591,725	184,591,725	156,207,263	84.62%
Other Payments	-	-	-	-	-
TOTAL	125,000,000	59,591,725	184,591,725	156,207,263	84.62%
SURPLUS/ DEFICIT				-	-

The entity financial statements were approved on 11/12 2020 and signed by:_____



Clerk of the Assembly
Name: Stephen Muriithi Wairimu



Director of Finance and Accounting
Name: Charles Wahinya Wambui
ICPAK Member Number:8772

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

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Legislation	114,362,587.80	10,591,443	124,954,030.80	124,428,209.06	99.58%
Oversight	139,776,496.20	12,945,097	152,721,593.20	152,078,922.19	99.58%
Capacity Development	575,335,211	-13,436,539	561,898,672	543,604,051.00	87.64%
TOTAL	829,474,296	10,100,000	839,574,296	820,111,183.00	91.59%

7.8. 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 Nyandarua County Assembly. 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

Nyandarua County Assembly 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.

NYANDARUA 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.

NYANDARUA 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 is 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 38,714,723.73 compared to KShs 29,904,446.93 in prior period as indicated on note xxx. *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.

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, 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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

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 1st August 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year. The supplementary budgets were approved on 23rd January and 14th May 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.

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

7.9. 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 Quarter 1	154,435,190.70	110,929,309
Transfers from the County Treasury for Quarter 2	282,732,942.75	209,346,378
Transfers from the County Treasury for Quarter 3	152,395,876.89	188,175,161
Transfers from the County Treasury for Quarter 4	230,547,172.53	262,827,238
Cumulative Amount	820,111,183.00	771,278,086

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. COMPENSATION OF EMPLOYEES

	2019/20 KShs	2018/19 KShs
Basic salaries of permanent employees	167,051,932	162,403,416
Basic wages of temporary employees	5,028,000	1,920,000
Personal allowances paid as part of salary	120,239,578	102,131,646
Personal allowances paid as reimbursements	2,556,000	2,460,000
Personal allowances provided in kind		-
Pension and other social security contributions	15,512,161	13,340,175
Social benefit schemes outside government		-
Other personnel payments		-
Total	310,387,670	282,255,237

3. USE OF GOODS AND SERVICES

	2019/20 KShs	2018/19 KShs
Utilities, supplies and services	1,247,752	3,292,800
Communication, supplies and services	6,663,639	4,859,305
Domestic travel and subsistence	93,536,135	118,505,140
Foreign travel and subsistence	21,432,861	22,301,380
Printing, advertising and information supplies & services	13,315,097	10,433,870
Rentals of produced assets	3,060,000	3,965,700
Training expenses	12,144,199	16,651,765
Hospitality supplies and services	56,220,915	33,516,840
Insurance costs	23,964,299	26,045,047
Specialized materials and services	842,010	6,786,176
Office and general supplies and services	5,894,917	5,860,499
Fuel Oil and Lubricants	6,000,000	6,385,526
Other operating expenses	33,749,980	32,568,186
Routine maintenance – vehicles and other transport equipment	5,024,917	5,449,995
Routine maintenance – other assets	3,345,580	3,617,871
Total	286,442,301	300,240,100

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20 KShs	2018/19 KShs
Transfers to National Government entities		
Transfers to other County Assembly entities	35,195,995	20,000,000
Nyandarua County Assembly Staff Car loan and Mortgage fund		
TOTAL	35,195,995	20,000,000

These includes transfer to Nyandarua County Assembly Staff Car loan and Mortgage fund. This is a revolving fund that issues loans to staff that are refundable at 3% rate of interest per annum.

5. ACQUISITION OF ASSETS

Non- Financial Assets	2019/20 KShs	2018/19 KShs
Purchase of Buildings		
Construction of Buildings	156,207,263.15	129,241,819
Refurbishment of Buildings		-
Construction of Roads		-
Construction and Civil Works		-
Overhaul and Refurbishment of Construction and Civil Works		-
Purchase of Vehicles and Other Transport Equipment	7,862,000	13,825,000
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and Equipment	155,000	825,500
Purchase of ICT Equipment	4,498,813	2,703,508
Purchase of Specialized Plant, Equipment and Machinery		2,834,250
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Other Inventories		-
Acquisition of Land		-
Acquisition of Intangible Assets		
Total purchase of non-financial assets	168,722,632	149,430,077
Financial Assets		-
Domestic Public Non-Financial Enterprises		-
Total purchase of financial assets	168,722,632	149,430,077
Total	168,722,632	149,430,077

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. CASH AND BANK BALANCES

6A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20 KShs	2018/19 KShs
<i>Central Bank Account No.1000250135</i>	Recurrent Account	0	795,012
<i>Central Bank Account No. 1000239743</i>	Development Account	0	1,500,673
<i>Central Bank Account No. 1000252579</i>	Deposits Account	38,714,723.73	27,608,760
Total		38,714,723.73	29,904,445

The amounts retained from one Contractor Ms Arcon Works Limited until October 2019 were not paid to the deposit account due to mapping issues with the National Treasury. They were therefore never requisitioned from the CRF and as such remained as part of the balance in the County Revenue Fund .

6B. CASH IN HAND

	2019/20 KShs	2018/19 KShs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency		
Total	0	0

7. ACCOUNTS PAYABLE

	2019/20 KShs	2018/19 KShs
Deposits	-	-
Retentions	38,714,723.73	27,608,760
Total	38,714,723.73	27,608,760

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

8. FUND BALANCE BROUGHT FORWARD

Description	2019/20 KShs	2018/19 KShs
Bank accounts	38,714,723.73	16,833,646
Cash in hand	-	-
Accounts Receivables	-	100,000-
Accounts Payables	(38,714,723.73)	(16,833,646)
Total		185,710

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	2,295,685	-2,295,685	-
Cash in hand			
Accounts Payables			
Receivables			
others			
Total	2,295,685	2,295,685	-

Prior year adjustments relates to the surplus/ cash balance in the recurrent and development bank accounts which remained in the account as at 30th June 2019 and which was transferred back to the CRF for reappropriation)

10. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	8,140,835	
Imprest surrendered during the Year (C)	(8,140,835)	
Net changes in account receivables D= A+B-C	854,739	

11. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Deposit and Retentions as at 1 st July 2019 (A)	27,608,760.00	
Deposit and Retentions held during the year (B)	13,426,951.40	
Deposit and Retentions paid during the Year (C)	(2,320,989.00)	
Net changes in account receivables D= A+B-C	38,714,722.40	

7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Construction of Buildings	55,451,105.00	156,199,949.60	211,651,054.60	-
Construction of civil works	-	-	-	-
Supply of goods	1,075,750.00	23,138,140.97	21,579,389.26	1,558,751.71
Supply of Services	18,842,779.87	66,447,136.79	65,836,778.24	12,665,138.42
Total	75,369,634.87	245,785,227.36	299,067,222.10	14,223,890.13

NB: Supply of goods; The opening balance of ksh.1,075,750 relating to Supplier (Digital congress) was cancelled during the FY 2019/2020, hence the closing balance differs from arithmetically computed balance

NB: Supply of services; Opening balance contained amounts due to suppliers (Githinji Kimamo & Charles Njuru Kihara) of ksh 7,407,200 and 6,380,800 respectively. Each of these amounts was renegotiated to ksh 3.5m each hence the balance on each was not payable and thus the difference in arithmetic balance computation on the above tabulation.

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Senior management(R&S)	504,700.00	6,291,852.00	5,941,642.00	854,910.00
Middle management(P&Q)	976,500.00	11,946,240.00	11,860,798.00	1,061,942.00
Unionisable employees	2,271,500.00	43,528,602.00	40,665,042.00	5,135,060.00
MCA's	4,147,405.91	57,696,558.05	59,762,715.61	2,081,248.35
Total	7,747,105.91	119,463,252.05	118,230,197.61	9,133,160.35

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

3. 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;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2019-2020 Kshs	2018-2019 Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	145,386,441.98	152,948,367
Key Management Compensation (Clerk and Heads of departments)	10,652,284.00	30,123,742
Total Compensation to Key Management	156,038,725.98	183,072,109
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	35,195,995.00	20,000,000
Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
Total Transfers to related parties	35,195,995.00	20,000,000
Transfers from related parties		
Transfers from the County Executive- Exchequer	820,110,183.00	771,278,086.00
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties	820,110,183.00	771,278,086.00

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

8. 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)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign..........

Date.....11/6/20.....

9. ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	C	d=a-c		
Construction of Buildings						
ARCON WORKS LIMITED	187,456,402.10	30/06/2020	187,456,402.10	-	55,451,105.00	
KENAFRIC BUILDERS LTD	2,489,963.00	30/06/2020	2,489,963.00	-	-	
ZAINA BUILDING CONSTRUCTION LIMITED	2,875,394.00	30/06/2020	2,875,394.00	-	-	
UMOA BUILDERS LIMITED	3,638,789.00	30/06/2020	3,638,789.00	-	-	
FGEE TECHNOLOGY LIMITED	9,989,920.00	30/06/2020	9,989,920.00	-	-	
KENYA POWER AND LIGHTING COMPANY LTD	1,739,182.00	30/06/2020	1,739,182.00	-	-	
WASKER ENTERPRISES LIMITED	1,134,249.50	30/06/2020	1,134,249.50	-	-	
PERFECTION POINT LIMITED	2,327,155.00	30/06/2020	2,327,155.00	-	-	
Sub - Total	211,651,054.60		211,651,054.60	-	55,451,105.00	
Construction of civil works	-	-	-	-	-	

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

Supply of goods						
JIMKINGI SOLUTIONS	5,414,720.00	30/06/2020	4,914,920.00	499,800.00	-	
FAICHE LINKS	2,190,000.00	30/06/2020	2,190,000.00	-	-	
SAFARICOM LIMITED	39,999.00	30/06/2020	39,999.00	-	-	
JOPESE	1,274,400.00	30/06/2020	1,274,400.00	-	-	
PRECOM SYSTEM SOLUTIONS	156,700.00	30/06/2020	156,700.00	-	-	
TREE AGAMA ENTERPRISES	32,800.00	30/06/2020	32,800.00	-	-	
SIM SNET IT CONSULTANT	154,640.00	30/06/2020	154,640.00	-	-	
GREATRIFT GENERAL MERCHANT	177,230.00	30/06/2020	168,062.95	9,167.05	-	
DIGITAL CONGRESS SYSTEMS & DESIGN LTD	1,075,750.00	30/06/2020	-	-	1,075,750.00	The transaction was cancelled in FY 2019/20
KINGS AND QUEENS SIPLIES	2,587,780.00	30/06/2020	2,587,780.00	-	-	
RADIANT TOUCH SERVICES	1,157,227.72	30/06/2020	1,157,227.72	-	-	
MONROTWO KENYA LTD	1,011,390.00	30/06/2020	1,011,390.00	-	-	
GIFTPACK PROMOTIONS LTD	179,100.00	30/06/2020	179,100.00	-	-	
JAYNET PRINTERS	53,200.00	30/06/2020	53,200.00	-	-	

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

COMPLIANET TECHNOLOGIES LTD	222,314.00	30/06/2020	222,314.00	-	-	
PERIS COMPUTERS	621,410.00	30/06/2020	621,410.00	-	-	
JANWAK LTD	988,675.00	30/06/2020	988,680.00	(5.00)	-	
MT KENYA FURNITURE	155,000.00	30/06/2020	155,000.00	-	-	
JAMAA SUPERMARKET	3,000,000.00	30/06/2020	2,500,000.00	500,000.00	-	
ZOCOM LIMITED	1,038,600.00	30/06/2020	1,038,600.00	-	-	
NAIROBI SPORTS HOUSE	727,640.00	30/06/2020	724,950.34	2,689.66	-	
KEMSA	545,000.00	30/06/2020	545,000.00	-	-	
MISTER BOOKS INVESTMENTS LIMITED	708,215.25	30/06/2020	708,215.25	-	-	
NYEWA ENTERPRISES	547,100.00	30/06/2020	-	547,100.00	-	
MT. KENYA OFFICE MART	155,000.00	30/06/2020	155,000.00	-	-	
Sub - Total	24,213,890.97	-	21,579,389.26	1,558,751.71	1,075,750.00	
Supply of Services						
FIFA HOLDINGS LTD	6,054,992.62	30/06/2020	6,054,992.62	-	114,992.62	
APA INSURANCE	531,416.00	30/06/2020	531,416.00	-	-	

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

GITHINJI KIMAMO	7,407,200.00	30/06/2020	3,500,000.00	-	7,407,200.00	The payment was renegotiated to ksh 3.5m in the FY 2019/20
UAP OLD MUTUAL	706,038.00	30/06/2020	706,038.00	-	-	
MADISON INSURANCE	292,090.00	30/06/2020	292,090.00	-	-	
PIONEER GENERAL INSURANCE	2,005,613.00	30/06/2020	2,005,613.00	-	-	
LEX COMMUNICATION	1,288,700.00	30/06/2020	1,129,100.00	159,600.00	-	
KENYA UTALII COLLEGE	236,000.00	30/06/2020	236,000.00	-	-	
PEWIN MOTORS LIMITED	704,073.20	30/06/2020	363,717.40	340,355.80	-	
CHARLES NJURU KIHARA AND CO ADV	6,380,800.00	30/06/2020	3,500,000.00	-	6,380,800.00	The payment was renegotiated to ksh 3.5m in the FY 2019/20
MIRUGI KARIUKI ADVOCATES	2,678,750.00	30/06/2020	2,678,750.00	-	-	
NELIWA BUILDERS & CIVIL ENG.	320,000.00	30/06/2020	320,000.00	-	-	
BLACKWOOD HODGE KENYA LTD	144,124.00	30/06/2020	144,124.00	-	-	
PUBLIC RELATIONS SOCIETY OF KENYA	45,000.00	30/06/2020	45,000.00	-	-	
WAMALINK CONSULTANTS LTD	69,600.00	30/06/2020	69,600.00	-	-	
TIMELINK SOLUTIONS	1,702,062.71	30/06/2020	1,702,062.71	-	-	

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

SEAS MOTORS	797,094.00	30/06/2020	797,094.00	-	-	
THIKA MOTOR DEALERS	1,289,576.21	30/06/2020	1,287,499.76	2,076.45	-	
MFI DOCUMENT SOLUTIONS	566,477.00	30/06/2020	566,477.00	-	-	
ARC HOTEL EGERTON	104,000.00	30/06/2020	104,000.00	-	-	
GREENHILL HOTEL	1,368,540.00	30/06/2020	1,368,540.00	-	-	
PYMEGA INVESTMENTS	878,961.00	30/06/2020	878,961.00	-	-	
WESTON HOTEL	1,032,000.00	30/06/2020	1,032,000.00	-	-	
Tumaini Conference Centre	720,000.00	30/06/2020	297,000.00	423,000.00	423,000.00	
KENYA SCHOOL OF GOVERNMENT	4,414,100.00	30/06/2020	1,977,840.00	2,436,260.00	1,290,400.00	
MASADA HOTEL	345,000.00	30/06/2020	345,000.00	-	141,000.00	
Nyandarua Institute of Science & Technologies	139,600.00	30/06/2020	139,600.00	-	139,600.00	
ABBEY RESORT	138,000.00	30/06/2020	138,000.00	-	-	
CHAMBAI SAFARI	60,000.00	30/06/2020	60,000.00	-	-	
SILVER SPRINGS HOTEL	583,600.00	30/06/2020	583,600.00	-	-	
SWEETLAKE RESORT	4,602,000.00	30/06/2020	1,347,000.00	3,255,000.00	1,287,000.00	
ROYAL GARDENS GATEWAY	3,561,050.00	30/06/2020	2,167,230.00	1,393,820.00	39,000.00	

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

THE STANDARD GROUP	3,749,862.20	30/06/2020	3,223,542.20	526,320.00	642,060.00
KENYA SCHOOL OF MONETARY STUDIES	215,760.00	30/06/2020	215,760.00	-	-
ICPAK	1,507,700.00	30/06/2020	1,782,700.00	(275,000.00)	109,500.00
ESAMI	1,342,797.50	30/06/2020	-	1,342,797.50	-
IHRM	160,880.00	30/06/2020	160,880.00	-	104,400.00
THE STAR	3,793,798.00	30/06/2020	3,033,774.40	760,023.60	662,734.40
NATION MEDIA GROUP	2,251,744.99	30/06/2020	1,343,922.00	907,822.99	-
LANET MATFARM	521,400.00	30/06/2020	521,400.00	-	46,800.00
COMPUTER SOCIETY OF KENYA	263,800.00	30/06/2020	263,800.00	-	-
PINNACLE (K) TRAVEL & SAFARIS LTD	14,000.00	30/06/2020	14,000.00	-	-
ATTIC TOURS AND TRAVEL	319,310.00	30/06/2020	319,310.00	-	28,200.00
AFRICAN TOUCH SAFARIS	2,765,390.00	30/06/2020	2,765,390.00	-	-
LAKE OL- BOLOSAT	308,750.00	30/06/2020	272,750.00	36,000.00	-
TOP CLIFF LODGE	612,800.00	30/06/2020	69,006.90	543,793.10	-
KENYA LITERATURE BUREAU	2,575,630.00	30/06/2020	2,575,630.00	-	-
CPST	75,000.00	30/06/2020	75,000.00	-	-

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

SEEJAP INVESTMENTS	1,149,500.00	30/06/2020	1,149,500.00	-	-	
KENYA INSTITUTE OF SUPPLIES	722,000.00	30/06/2020	722,000.00	-	-	
INTERNET SOLUTION K. LTD	1,152,576.00	30/06/2020	1,152,576.00	-	-	
UMOA BUILDERS	618,464.65	30/06/2020	618,464.65	-	26,092.85	
TOYOTA KENYA LTD	8,805,465.58	30/06/2020	8,761,026.60	44,438.98	-	
MILCENT WANJIKU	130,000.00	30/06/2020	-	130,000.00	-	
PYNE ENTERPRISES	421,660.00	30/06/2020	-	421,660.00	-	
OPEN ARCH SYSTEM	428,000.00	30/06/2020	428,000.00	-	-	
TRANQUIL GUEST HOUSE	217,170.00	30/06/2020	-	217,170.00	-	
Sub - Total	85,289,916.66		65,836,778.24	12,665,138.42	18,842,779.87	
Grand total	321,154,862.23		299,067,222.10	14,223,890.13	75,369,634.87	

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

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
		A	b	C	d=a-c	
SIMON NJOGU MWAURA	R	1,325,800.00	30/6/2020	1,048,600.00	277,200.00	204,400.00
GIDEON MUKIRI MUCHIRI	R	1,299,704.00	30/6/2020	1,111,404.00	188,300.00	46,900.00
JOSEPH MAINA NJUGUNA	R	61,600.00	30/6/2020	61,600.00	-	42,000.00
CHARLES WAHINYA WAMBUI	R	1,793,610.00	30/6/2020	1,474,200.00	319,410.00	89,600.00
STEPHEN MURIITHI WAIRIMU	R	2,301,838.00	30/6/2020	2,231,838.00	70,000.00	121,800.00
HON GODFREY NDERI NDIANI	R	14,000.00	30/6/2020	14,000.00	-	-
ROSEJOY NKATHA	Q	340,200.00	30/6/2020	273,000.00	67,200.00	70,000.00
JOHN MATHENGE LEKTARI	Q	966,700.00	30/6/2020	887,600.00	79,100.00	22,400.00
CHARLES KIMANI KAHARI	Q	899,710.00	30/6/2020	832,300.00	67,410.00	64,400.00
STANLEY KIMERIA	Q	1,001,700.00	30/6/2020	947,800.00	53,900.00	78,400.00
ELIZABETH WANJIKU MUTHUI	Q	404,700.00	30/6/2020	364,100.00	40,600.00	31,500.00
DAVID GITAU NGIGI	Q	717,300.00	30/6/2020	713,100.00	4,200.00	-

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
MARGARET WAIRIMU WAITHAKA	Q	63,000.00	30/6/2020	63,000.00	-	-
PETER GICHINA KARANU	Q	1,120,200.00	30/6/2020	1,090,800.00	29,400.00	193,900.00
SALOME WANGECHI MURIUKI	Q	413,600.00	30/6/2020	410,800.00	2,800.00	36,400.00
SAMUEL IRUNGU KIGOTHO	P	1,731,500.00	30/6/2020	1,439,100.00	292,400.00	78,400.00
STEPHEN MWANGI KAIRU	P	777,700.00	30/6/2020	777,700.00	-	31,500.00
JOHN KABUE KAHINGA	P	897,400.00	30/6/2020	780,500.00	116,900.00	167,300.00
BENARD KIBOI GITONGA	P	953,230.00	30/6/2020	913,330.00	39,900.00	59,500.00
IRENE WANGECI KANG'AU	P	1,497,712.00	30/6/2020	1,335,280.00	162,432.00	86,800.00
JOEL KARANJA GICHEHA	P	1,138,088.00	30/6/2020	1,032,388.00	105,700.00	56,000.00
MOSES KINYUA MBUTHIA	N	678,100.00	30/6/2020	647,300.00	30,800.00	86,800.00
AMOS WAWERU MACHARIA	K	809,024.00	30/6/2020	600,224.00	208,800.00	-
JOHN MAINA MURIU	K	1,750,800.00	30/6/2020	1,373,000.00	377,800.00	92,400.00
PETER GITHAE MUHIA	L	297,800.00	30/6/2020	297,800.00	-	11,200.00
MOSES MWANGI MWANGI	K	443,700.00	30/6/2020	426,900.00	16,800.00	25,000.00

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
JEREMIAH MBUGUA MUCHEMI	K	827,050.00	30/6/2020	590,450.00	236,600.00	-
DANIEL MUCHERU MWANIKI	K	1,245,800.00	30/6/2020	1,086,400.00	159,400.00	-
ABRAHAM KIRUNGA NDICHU	K	971,800.00	30/6/2020	707,400.00	264,400.00	135,400.00
MARTHA WACUKA NDUNGU	N	394,600.00	30/6/2020	373,600.00	21,000.00	78,400.00
PETER MAINA MARIRU	K	698,900.00	30/6/2020	610,700.00	88,200.00	30,200.00
DORCAS NJERI KARANJA	N	327,250.00	30/6/2020	313,600.00	13,650.00	42,000.00
EMMA MWIHAKI KIBIRO	M	198,400.00	30/6/2020	191,400.00	7,000.00	8,400.00
NAOMI WANGUI KIENJE	K	522,800.00	30/6/2020	522,800.00	-	121,400.00
BENJAMIN MUNYEKI GATONGA	L	159,600.00	30/6/2020	156,800.00	2,800.00	-
JOSEPH MACHARIA MWANGI	M	64,400.00	30/6/2020	50,400.00	14,000.00	-
ROBERT WANJOHI GAKIO	M	844,200.00	30/6/2020	791,000.00	53,200.00	98,000.00
TERESA WAMBUI MWARARI	K	134,400.00	30/6/2020	134,400.00	-	-
DENNICE ADUNG'O ODOOT	M	481,600.00	30/6/2020	457,800.00	23,800.00	33,600.00
PAUL MUYA GITAU	L	204,200.00	30/6/2020	162,200.00	42,000.00	-

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
NICHOLAS NDEITHI GITAMAKA	M	149,400.00	30/6/2020	149,400.00	-	-
SAMUEL WACHANGA NGONDI	N	477,824.00	30/6/2020	477,824.00	-	-
LEWIS PETER NJENGA KARIRU	K	119,400.00	30/6/2020	119,400.00	-	16,800.00
FAITH WAMBUI KAMORI	L	453,600.00	30/6/2020	386,400.00	67,200.00	78,400.00
LEAH WANJIRU NJENGA	L	279,700.00	30/6/2020	279,700.00	-	-
DANIEL KAMAU MACHARIA	L	207,200.00	30/6/2020	207,200.00	-	44,800.00
PATRICIA CHEGE NDUTA	N	414,400.00	30/6/2020	414,400.00	-	58,800.00
GLADYS NYAWIRA KARUIRU	N	364,000.00	30/6/2020	364,000.00	-	67,200.00
SAMUEL GICHEHA NG'ANG'A	M	2,800.00	30/6/2020	2,800.00	-	2,800.00
JOYCE WANJIKU GATHURA	P	50,400.00	30/6/2020	50,400.00	-	-
AURELIA WANJIRU WANGUI	Q	1,443,998.00	30/6/2020	1,308,898.00	135,100.00	25,200.00
CHRISTABEL NJERI GITU	M	346,780.00	30/6/2020	330,400.00	16,380.00	75,600.00
DAVID MUTAHI NDUNG'U	N	528,190.00	30/6/2020	500,650.00	27,540.00	21,000.00
ALICE NYAMBURA KIMANI	N	752,500.00	30/6/2020	687,400.00	65,100.00	53,600.00

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
LUCY WANJIKU GICHUKI	M	351,624.00	30/6/2020	351,624.00	-	-
MISHECK WAWERU NJIHIA	N	1,142,500.00	30/6/2020	1,125,700.00	16,800.00	123,200.00
FAITH GATHIGIA MUCHIRI	P	123,200.00	30/6/2020	112,000.00	11,200.00	-
GRACE NJERI NG'ANG'A	P	938,300.00	30/6/2020	765,400.00	172,900.00	25,200.00
MERCY WANJIRU MUTHONI	N	749,400.00	30/6/2020	620,600.00	128,800.00	28,000.00
NANCY WACEKE MUTHEE	N	623,600.00	30/6/2020	542,400.00	81,200.00	-
KENNEDY WAINAINA MWANIKI	Q	1,332,100.00	30/6/2020	1,018,500.00	313,600.00	72,800.00
PETER WAWERU KAMAU	Q	541,800.00	30/6/2020	515,900.00	25,900.00	-
JAYNE WARWATHIA CHEGE	P	839,260.00	30/6/2020	825,260.00	14,000.00	42,000.00
CHARLES MAINA EUNICE	K	323,000.00	30/6/2020	323,000.00	-	-
BENSON NGUGI NJOGU	N	253,600.00	30/6/2020	250,800.00	2,800.00	11,200.00
DOMINIC CHEGE WACERA	N	983,300.00	30/6/2020	972,100.00	11,200.00	14,700.00
SUSAN WAIRIMU KARAYA	L	285,600.00	30/6/2020	285,600.00	-	-
RUTH WAMBUI NJOGU	N	360,260.00	30/6/2020	337,860.00	22,400.00	-

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
GLADYS CHEPKOECH CHEPKWONY	M	191,400.00	30/6/2020	166,200.00	25,200.00	-
JOSPHINE WAMBUI MAINA	K	199,500.00	30/6/2020	199,500.00	-	-
MARY NYAWIRA WAGURA	K	67,200.00	30/6/2020	67,200.00	-	-
AGNES NYAGUTHII MUGO	K	67,200.00	30/6/2020	67,200.00	-	-
LEAH WANJIRU WANDERI	M	272,400.00	30/6/2020	261,200.00	11,200.00	-
MERCY NYAKARIA MBUGUA	L	184,800.00	30/6/2020	184,800.00	-	-
MIRIAM WANGUI WANGARI	K	183,200.00	30/6/2020	183,200.00	-	-
MARY WARUGURU KIBARI	N	480,400.00	30/6/2020	480,400.00	-	-
JAMES NDEGWA NDIRANGU	N	310,000.00	30/6/2020	304,400.00	5,600.00	-
NJIHIA KING'ORI	M	231,800.00	30/6/2020	192,600.00	39,200.00	-
LEAH NJOKI WANJIKU	N	912,624.00	30/6/2020	864,024.00	48,600.00	163,600.00
PETERSON NDEGWA KAMUNYA	M	1,140,104.00	30/6/2020	959,624.00	180,480.00	44,800.00
ANTHONY MUCHAI KARIUKI	M	310,800.00	30/6/2020	310,800.00	-	2,800.00
BONIFACE WAWERU RIMUI	K	2,636,200.00	30/6/2020	2,116,600.00	519,600.00	-

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
JUDY NYAMBURA KINYUA	M	98,000.00	30/6/2020	75,600.00	22,400.00	-
EDWARD GACHIU GITAU	K	739,750.00	30/6/2020	562,700.00	177,050.00	-
GLADYS WANJIRU MATHENGE	L	322,000.00	30/6/2020	291,200.00	30,800.00	67,200.00
GEORGE KAMUNYA WANG'OMBE	M	798,060.00	30/6/2020	792,460.00	5,600.00	100,800.00
JOSEPHINE WAKIURU CHRISTINE	N	349,060.00	30/6/2020	321,060.00	28,000.00	-
CHRISTOPHER KIMANA MWANGI	M	321,100.00	30/6/2020	315,500.00	5,600.00	8,400.00
FRANSISCA CHELANGAT CHAMON	H	120,000.00	30/6/2020	106,000.00	14,000.00	-
JOHN KAMAU KIMANI	H	105,000.00	30/6/2020	105,000.00	-	-
JOHN WACHIRA WAKIRIBA	M	674,050.00	30/6/2020	540,400.00	133,650.00	53,900.00
DR. JAMES KUNG'U	N	252,000.00	30/6/2020	252,000.00	-	56,000.00
BETH GATUNE WANGOMBE	M	656,250.00	30/6/2020	465,500.00	190,750.00	53,900.00
JOHN MUHIA METHU	N	2,480,060.00	30/6/2020	1,970,260.00	509,800.00	151,200.00
PAUL NDARUA MANG'AE	M	2,076,000.00	30/6/2020	1,992,000.00	84,000.00	44,800.00
FRANCIS KIARIE MBURU	M	485,200.00	30/6/2020	431,500.00	53,700.00	-

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
GEORGE KIMANI KANYONI	M	316,400.00	30/6/2020	316,400.00	-	-
SIMON GATIMU MWAGO	M	320,850.00	30/6/2020	304,050.00	16,800.00	-
ANN MURINGO THUMBI	M	388,400.00	30/6/2020	357,600.00	30,800.00	-
ANTONY MATERE GATHURU	M	501,600.00	30/6/2020	501,600.00	-	-
MICHAEL MUNYEKI KINYUA	M	201,600.00	30/6/2020	196,000.00	5,600.00	-
RICHARD MACHARIA WAMWEA	M	176,400.00	30/6/2020	176,400.00	-	-
JOSEPH WAIRAGU MUMBI	M	443,400.00	30/6/2020	426,600.00	16,800.00	-
DANIEL MACHARIA KAMAU	K	464,050.00	30/6/2020	347,650.00	116,400.00	-
PITHON GACHOMO MAINA	M	414,624.00	30/6/2020	414,624.00	-	-
ESTHER GATHONI KIARIE	Q	182,700.00	30/6/2020	141,400.00	41,300.00	-
SUSAN NJERI WANJENGA	M	123,200.00	30/6/2020	84,000.00	39,200.00	-
DAMARIS WANJIKU WAIHARO	M	55,280.00	30/6/2020	-	55,280.00	-
JOACHIM MWANGI GITHINJI	M	55,280.00	30/6/2020	-	55,280.00	-
SUB TOTAL		65,519,394.00		58,467,482.00	7,051,912.00	3,752,700.00

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
HON JOHN KIERU WAMBUI	R	1,666,490.00	30/6/2020	1,639,500.00	26,990.00	1,500.00
HON LOISE WANJA KIMONDO	R	1,397,530.00	30/6/2020	1,303,680.00	93,850.00	32,900.00
HON ANDREW KAMAU KARIUKI	R	748,586.00	30/6/2020	742,106.00	6,480.00	-
HON MARGARET WANJIRU IRERI	R	1,310,360.00	30/6/2020	1,235,910.00	74,450.00	44,600.00
HON PAUL WAMBAIRE NGECHE	R	854,030.00	30/6/2020	851,300.00	2,730.00	30,600.00
HON DAVID MWANGI MAITAI	R	2,237,528.80	30/6/2020	2,174,278.80	63,250.00	91,000.00
HON PETER KAMAU GATHUNGU	R	1,385,942.20	30/6/2020	1,382,192.20	3,750.00	28,000.00
HON KENNETH MUKIRA MAHIANYU	R	1,359,330.00	30/6/2020	1,355,580.00	3,750.00	91,000.00
HON SAMUEL MATHU WAINAINA	R	1,354,831.60	30/6/2020	1,354,831.60	-	89,250.00
HON SIMON SAMBIGI MUKURIAH	R	1,483,520.70	30/6/2020	1,480,790.70	2,730.00	1,500.00
HON EDINALD WAMBUGU KING'ORI	R	1,365,303.20	30/6/2020	1,279,023.20	86,280.00	140,500.00
HON SAMWEL RIMUI KAIYANI	R	2,129,097.56	30/6/2020	2,082,757.56	46,340.00	514,024.56
HON JAMES KIIRU GACHOMBA	R	1,362,950.00	30/6/2020	1,267,700.00	95,250.00	259,700.00
HON JOHN GITHINJI MWANIKI	R		30/6/2020	1,369,480.00		155,400.00

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
		1,426,850.00			57,370.00	
HON ISAAC KUNG'U WANJIRU	R	1,278,278.00	30/6/2020	1,121,088.00	157,190.00	111,400.00
HON MILKAH WANJIRU NDIRANGU	R	1,833,888.00	30/6/2020	1,833,888.00	-	195,300.00
HON REUBEN GITAU KARANJA	R	1,993,173.00	30/6/2020	1,957,333.00	35,840.00	130,900.00
HON GABRIEL GATHURE WAMBUI	R	1,600,944.00	30/6/2020	1,495,104.00	105,840.00	109,900.00
HON SULEIMAN KIHKA KIMANI	R	1,398,670.00	30/6/2020	1,247,080.00	151,590.00	109,900.00
HON ESTHER NYAMBURA MWANGI	R	1,509,670.00	30/6/2020	1,428,980.00	80,690.00	108,500.00
HON CATHERINE WAIRIMU NJANE	R	1,889,450.00	30/6/2020	1,839,360.00	50,090.00	-
HON SIMON MBOGO MBURU	R	1,518,680.00	30/6/2020	1,472,340.00	46,340.00	165,900.00
HON SAMUEL KINYANJUI NJATHA	R	1,071,812.00	30/6/2020	1,071,812.00	-	60,000.00
HON SALOME GATHONI KAMAU	R	1,101,410.60	30/6/2020	1,097,660.60	3,750.00	1,500.00
HON ESTHER WANJIKU MUHOHO	R	1,442,588.00	30/6/2020	1,407,588.00	35,000.00	109,200.00
HON MARGARET WANJIRU NDUNG'U	R	715,650.00	30/6/2020	715,650.00	-	-
HON ZACHARY MWANGI NJERU	R	1,964,210.60	30/6/2020	1,766,350.60	197,860.00	202,800.00

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
HON JAMES NDEGWA WAHOME	S	4,293,166.35	30/6/2020	4,191,828.00	101,338.35	133,700.00
HON JUSTUS GAITA WAGURA	R	832,680.00	30/6/2020	832,680.00	-	-
HON MARY NJERI WANJAU	R	1,416,354.00	30/6/2020	1,407,004.00	9,350.00	109,900.00
HON HUSSEIN NDUNG'U KASSANA	R	1,477,199.20	30/6/2020	1,473,449.20	3,750.00	245,616.00
HON LUCY WANGARI METHU	R	1,416,730.00	30/6/2020	1,412,980.00	3,750.00	119,000.00
HON SAMMY NGUMO NGAMAU	R	1,044,580.00	30/6/2020	1,040,200.00	4,380.00	108,300.00
HON MARY WAITHIRA WAWERU	R	1,188,950.00	30/6/2020	1,093,600.00	95,350.00	36,400.00
HON JOSEPH KARIUKI WAITHIRA	R	1,480,290.00	30/6/2020	1,441,540.00	38,750.00	45,500.00
HON JANE NYAMBURA WAWERU	R	1,101,050.00	30/6/2020	1,066,700.00	34,350.00	91,000.00
HON KARIUKI MUCHIRI	R	1,749,522.15	30/6/2020	1,700,342.15	49,180.00	163,915.35
HON JECINTA WANGARI GITHAE	R	998,554.00	30/6/2020	935,304.00	63,250.00	-
HON JOHN MBURU GITHINJI	R	1,010,150.00	30/6/2020	975,800.00	34,350.00	-
HON GEOFFREY NGARUIYA KARIUKI	R	1,203,454.00	30/6/2020	1,140,204.00	63,250.00	-
HON FR. DAVID MUNYEKI	R		30/6/2020	1,569,460.00		149,100.00

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19
		1,660,710.00			91,250.00	
HON NANCY MERCY NJOKI MURIITHI	R	1,477,710.00	30/6/2020	1,441,760.00	35,950.00	159,700.00
HON GOERGINA WANJIRU CHIIRA	R	92,090.00	30/6/2020	66,500.00	25,590.00	-
<u>SUBTOTAL</u>		61,843,963.96		59,762,715.61	2,081,248.35	3,994,405.91
GRAND TOTAL		127,363,357.96		118,230,197.61	9,133,160.35	7,747,105.91

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposal during the year (KShs)	Transfer in/ (out)	Historical Cost c/f (KShs) 2019/20
Land	10,000,000	-	-	-	10,000,000
Buildings and Structures	422,661,920	156,199,950	-	-	578,861,870
Transport equipment	58,375,315	7,862,000	-	-	66,237,315
Office equipment, furniture and fittings	53,564,070	348,500	-	-	53,912,570
ICT Equipment	14,151,625	3,178,675	-	-	17,330,300
Machinery and Equipment	10,496,880	-	-	-	10,496,880
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets(Softwares)	12,739,996	-	-	-	12,739,996
Work In Progress	-	-	-	-	-
Total	581,989,806	167,589,125	-	-	749,578,931

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

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Total</i>				xxx

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

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

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