

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

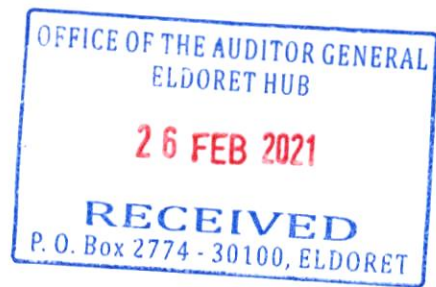
**ON**

**COUNTY ASSEMBLY OF NANDI**

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

PAPERS LAID	
DATE	16/02/2022
TABLED BY	LEADER OF MAJORITY
COMMITTEE	
CLERK AT THE TABLE	M. ADJIBODU





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COUNTY ASSEMBLY OF NANDI  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020

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

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

The Nandi County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 39 Members of County Assembly (MCAs), among them 30 were elected on the Tuesday August 8, 2019 General Election to represent members of the public from their respective wards, 9 who were nominated by political parties in accordance with their numerical strength, as an affirmative action of a gender top up and special interest groups as part of the constitutional requirements. The MCAs are responsible for making any laws for effective performance of the County Government of Nandi, approving plans and policies and playing the oversight role over the County Executive.

**b) Key Management**

The Nandi County Assembly day-to-day management is under the following key organs:

- I. The Hon. Speaker
- II. The County Assembly
- III. The County Assembly Service Board and
- IV. The Clerk to the County Assembly.

**c) Fiduciary Management**

The key management personnel who held office during the year ended June 30<sup>th</sup>, 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1)	Clerk	Barnaba GK Kosgei
2)	CFO	Wesley C. Kimeto
3)	HR	Henry Tarus
4)	HOB	Luke K. Cherutich

**d) Fiduciary Oversight Arrangements**

- County Assembly Service Board
- Internal Audit Reports
- County Assembly Inspection and Acceptance Committees
- Auditor General

**e) Entity Headquarters**

P.O. Box 673 – 30300,  
COUNTY ASSEMBLY  
Jean-Marie Seroney Road, Bungei Street,  
Kapsabet, KENYA

**f) Entity Contacts**

Telephone: (254) 0535252039  
E-mail: [info@nandiassembly.go.ke](mailto:info@nandiassembly.go.ke)  
Website: [www.nandiassembly.go.ke](http://www.nandiassembly.go.ke)

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**g) Entity Bankers**

1. Central Bank of Kenya,  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Cooperative Bank of Kenya Ltd,  
P. O. Box 869 – 30300,  
KAPSABET
3. National Bank of Kenya Ltd,  
P. O. Box 34– 30300,  
KAPSABET

**h) Independent Auditors**

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

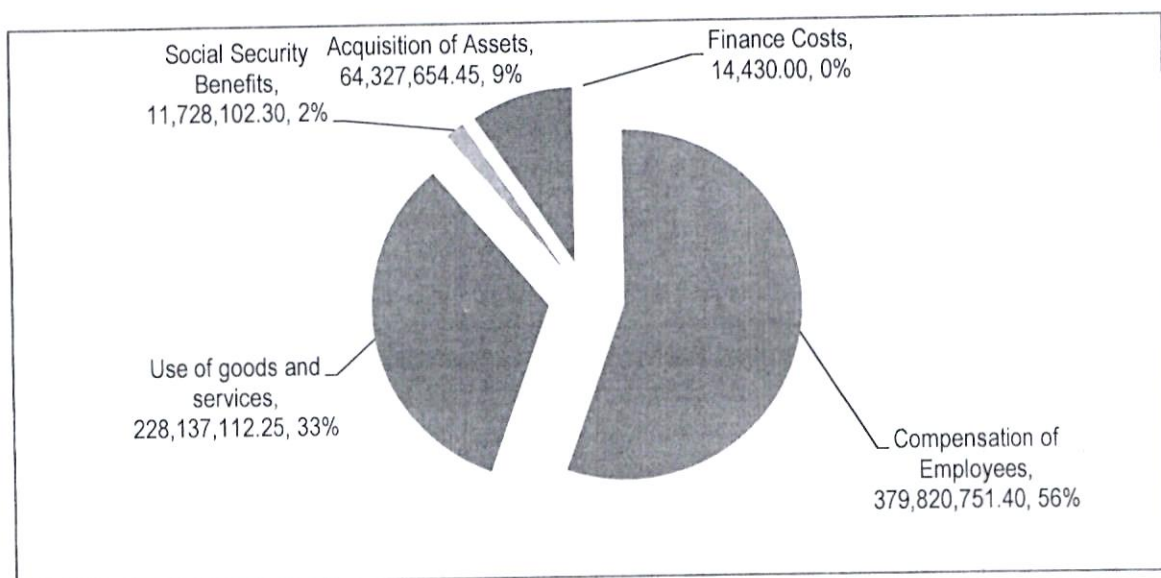


**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended 30 June 2020**

**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

The Financial Statements for the FY 2019/2020, herein, reflect actual expenditure of KShs. 710,162,692 against a total income (Exchequer Releases) of KShs. 674,665,357. This thus left a deficit of KShs. 35,497,335 on June 30, 2020. During the year KShs. 92,386,431 was invested by the County Assembly and in the process retaining at the deposit account KShs. 26,102,745. Comparatively during a similar period in the previous financial year, the County Assembly actual expenditure increased by 4.4%. This was due to the increase in actual development expenditure from KShs. 65,205,863 to KShs. 88,888,431 by 36.32% in FY 2019/2020 as compared to development expenditure in FY 2018/2019. However, recurrent expenditure increased by 1.3 % from KShs. 613,406,286.80 to KShs. 621,274,261 by KShs. 7,867,974 in FY 2019/2020 compared to FY 2018/2019. The County Assembly's recurrent expenditure budget for the FY under review was KShs. 649,760,252 representing 8.015% of the entire county expenditure budget of KShs. 8,106,669,476.

The pie chart below shows categorization of the expenditure in terms compensation of employees, acquisition of assets and use of goods and services.



Statement of comparison of budget and actual amounts for the year ending June 30, 2020 herein provides that the County Assembly utilized **85.41 %** of its final budget estimates for the FY 2019/2020. There were no adjustments of the original budget in the year ending June 30, 2020.

In Q1 of FY 2019/2020 the County Assembly undertook rigorous trainings of its employees on participation in sports tournaments in Eldoret and Kampala, Uganda on diverse dates. This was one of the deliberate actions by the County Assembly of Nandi to motivate the employees to exploit individual talents as well as enforcing fitness and enhancing better lives towards averting lifestyle disease which would hamper the work outputs. There was, thus a significant expenditure on sports events, fuel and maintenance of transport equipment, payments to sports training facilitators, acquisition of sports regalia, payments of daily subsistence allowances to participants and subscriptions. The County Assembly undertook serious engagements with the stakeholders including the members of the public, constitutionally independent state institutions and the county executive of Nandi while considering the Annual Development Plan (ADP) and other expenditure plans for ending year June 30, 2021. All of those plans were approved and are currently in force for utilization in budgetary processes going forward.



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In Q2 of FY 2019/2020, the County Assembly conducted several public participation forums and consulted constitutionally independent commissions and state offices while considering the County Emergency Bill of 2019, the County Budget Review and Outlook Paper (CBROP), 2019 and the Supplementary Budget Estimates I for the FY 2019/2020. The County Assembly Service Board conducted several capacity building, necessary preparation for disaster management, change management and succession planning. Included in the expenditure incurred in the period were MCAs medical insurance costs, refined fuels for transport, temporary committee expenses and rental expenses.

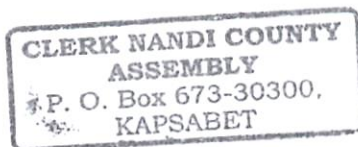
In Q3 of FY 2019/2020, the County Assembly conducted several public participation forums and consulted constitutionally independent commissions and state offices while considering the County Finance Bill of 2018, the County Budget Fiscal Strategy Paper (CFSP), 2020 and the Supplementary Budget Estimates II for the FY 2019/2020. The County Assembly further undertook awareness sessions for its employees on the emergence of COVID-19 virus and enforcement of measures aimed at averting the spread of the virus. Also included in the expenditure incurred in the period were staff medical insurance costs, refined fuels for transport, temporary committee expenses and rental expenses.

In Q4 of FY 2019/2020, the County Assembly was largely physically inactive following restricted measures on travels but operated remotely to ensure that the activities of legislation, representation and oversight were not halted. Included in the expenditure for that the period are the costs related to refined fuels for transport, temporary committee expenses and other expenses relating to the public participation on Budget Estimates for the FY 2020/2021 and auxiliary legislation.

There have been persistent challenges experienced during the period under review including lack of sufficient office space, bureaucratic processes in procurement of works, goods and services and the delays in exchequer releases. Further, budgeting for contingent expenses for COVID 19 virus hadn't been done at the beginning of the financial year especially given the recurrent expenditure ceilings instituted on the County Assembly. The purchase of particular goods and procurement of services towards effective combat of the spread of the novel virus could not be undertaken under the circumstances. This exposed the employees to the risk of contracting the virus and as such hampered the activities of the County Assembly.

As previously reported financially, the County Assembly is currently undertaking construction of a County Assembly Office Complex that will effectively address the perennial challenge of lack of office space. However, funding challenges were attributable to delayed release to Nandi County of the approved equitable share of nationally raised revenues. Going forward, the County Assembly shall liaise with the Senate, Commission on Revenue Allocation (CRA), Controller of Budget (COB), CAF and the National Treasury to improve on the achievement in exchequer releases within the timelines stipulated in the procurement plans, work plans, strategic plan County Assembly Service Board resolutions and the County Assembly approvals. The County Assembly shall further establish both the Service Charter and Alternative Dispute Resolution (ADR) mechanism with stakeholders to avoid being engaged in court battles over resolutions that can be amended.

Sign



**Barnaba GK Kosgei,  
CLERK TO THE COUNTY ASSEMBLY OF NANDI**



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**For the year ended June 30, 2020**

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**3. 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:

- (a) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (b) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly;
- (c) 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;
- (d) Safeguarding the assets of the County Assembly;
- (e) Selecting and applying appropriate accounting policies; and
- (f) Making accounting estimates that are reasonable in the circumstances.

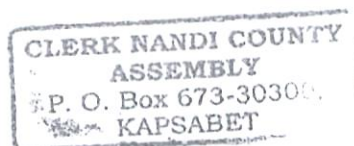
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that 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 the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the 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 of Nandi on February 4, 2021.

\_\_\_\_\_  
Barnaba GK Kosgei,  
CLERK OF THE COUNTY ASSEMBLY



# COUNTY ASSEMBLY OF NANDI

## Reports and Financial Statements

For the year ended June 30, 2020

### 4. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

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.

#### 4.1 Guidance

The County Assembly of Nandi aims to be a world class assembly that fulfils constitutional mandate to the people of Nandi County by promoting the growth and development of Nandi County through constitutional legislation, Oversight and representation.

The Nandi County Assembly embraces to observe the following values:

1. **Fairness:** In delivering services, we shall treat all equally irrespective of religion, tribe, race, gender background and abilities
2. **Commitment:** The Assembly is committed to adhere to the constitution in delivering its mandate to the people of Nandi County.
3. **Integrity:** We endeavour to be transparent and accountable in providing services to all our clients in an environment of fairness without taking any undue advantage of their vulnerability or abilities.
4. **Teamwork:** We shall always work together as one and to deliver results.

#### Introduction

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

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

Delivery unit	Key output	Performance indicators	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021	Targets 2021/2022
Programme: Administration, Planning and Support Services	P.1	Outcome: Improved efficiency in service delivery				
Sub Programme: SP 1.1 Administration and Support Services						
The County Assembly	Proper and timely Remuneration	Timely payment of MCAs and Staff monthly salaries		100%	100%	100%

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Delivery unit	Key output	Performance indicators	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021	Targets 2021/2022
The County Assembly	Effectiveness in service delivery	Formulate the Nandi County Assembly Strategic Plan		1	0	0
		Institute County Assembly service charter		1	0	0
		Timeliness in committee meetings and public participation fora		100%	100%	100%
		Customer satisfaction surveys		1	2	2
	Performance appraisal system (PAS) in place	No. of PAS evaluations done		4	4	4
<b>Sub Programme: SP 1.2 ICT Support Services</b>						
County Assembly	Efficient network established	Number of offices networked		100%	100%	100%
<b>Programme: P.2 Physical Infrastructure and Equipment</b>		Outcome: Improved Physical Infrastructure and Equipment for better working environment				
<b>Sub Programme: SP 2.1 Physical Infrastructure and Equipment</b>						
The County Assembly	Improved infrastructure	Acquire piece of land for construction of speaker's	1	0	0	0



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Delivery unit	Key output	Performance indicators	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021	Targets 2021/2022
		residence				
		Speaker's residence Constructed	0	1	0	0
		Acquisition of furniture for new offices	0	1	0	0
		County Assembly renovation & speaker's residence Alterations & Extensions	1	0	0	0
		Construct of County Assembly Office Complex	1	1	1	0
		Acquisition of Projects Monitoring and Evaluation vehicles	0	0	3	0
		Acquisition of Computers, printers and IT equipment for MCAs	20	5	0	10
<b>Programme: P.3 County Assembly Clerk Services</b>	<b>Outcome: Effective and efficient delivery of services.</b>					

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Delivery unit	Key output	Performance indicators	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021	Targets 2021/2022
Delivery unit	Key output	Performance indicators	Targets 2016/2017	Targets 2017/2018	Targets 2018/2019	Targets 2019/2020
<b>Sub Programme: SP 3.1 Legal Advisory Services</b>						
The County Assembly	Appropriate, applicable and relevant laws enacted and policies adopted	No. of bills passed	15	20	20	20
		No. of policies passed	15	15	20	20
		No. of cases litigated	100%	100%	100%	100%
<b>Sub Programme: SP 3.2 Financial Services</b>						
The County Assembly	Prudently managed resources	No. of budgets prepared	1	1	1	1
		No. of internal audits done	4	4	4	4
		No. of payments effected	100%	100%	100%	100%
<b>Sub Programme: SP 3.3 Procurement Services</b>						
The County Assembly	Adherence to procurement policies,	No. of tender committee meetings held	24	24		

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Delivery unit	Key output	Performance indicators	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021	Targets 2021/2022
	procedures and regulations	No. of tenders awarded	100%	100%		
		No. of tender prequalification exercises held	1	1		
		No. of Procurement Plans developed	1	1	1	1
		No. of supervisory projects site visits held	100%	100%	100%	100%
		No. of updated procurement inventory	4	4	4	4
<b>Sub Programme: SP 3.4 Support and Co-ordination of Committees</b>						
The County Assembly	Research done	No. of Research Done	4	4	4	4
	Meetings held	No. of minutes of committee meetings	72	144	144	144
	Reports generated	No. of committee reports generated	80	80	80	80

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Delivery unit	Key output	Performance indicators	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021	Targets 2021/2022
<b>Sub Programme: SP 3.5 Human Resource Development</b>						
The County Assembly	Staff trained	No. of staff trained	20	30	40	50
<b>Sub Programme: SP 3.6 Capturing and Recording of Assembly Proceedings</b>						
The County Assembly	Acquisition of Hansard Equipment	No. of Hansard equipment purchased	10	5	5	5
<b>Programme: P.4 County Assembly Service Board</b>	Outcome: Enhanced professionalism, staff development and member's welfare					
Delivery unit	Key output	Performance indicators	Targets 2017/2018	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021
<b>Sub Programme: SP 4.1 Personnel Services</b>						
The County Assembly	Recruitment and placement done	No. of Employees recruited to vacancies	100%	100%	100%	100%
	Human resource structure established	No. of Human Resource Structures Established	10	0	0	0



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Delivery unit	Key output	Performance indicators	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021	Targets 2021/2022
<b>Sub Programme: SP 4.2 Members' Welfare</b>						
The County Assembly	Members capacity built	No. of workshops attended	10	15	15	15

The Members of County Assembly and auxiliary staff attended 12 workshops on diverse dates on the following;

- (1) The form, content and format of the County Fiscal Strategy Paper and the use of the output of the approval process in the County Budgeting and Economic Planning,
- (2) Committee Services and Management
- (3) Processing of Reports and Bills including other legislative proposals like memoranda from the County Executive
- (4) Budget Making Process
- (5) The role of the MCAs
- (6) The public participation processes
- (7) The management of the Chamber
- (8) Parliamentary procedures and conduct of debates

On the review of the Standing Orders, the County Assembly ensured that the members were updated on;

- (1) Terms of implementation of amendments approved on 4<sup>th</sup> October 2019 relating to privileges and conduct of members
  - (2) The raising of point of orders and creating actual order.
- Incorporating the County Assembly powers and privileges Act of 2017 in the Standing Orders

Towards this end, the County Assembly enacted the following bills which were assented into law;

- (1) Nandi County Supplementary Appropriation Bill No. 1, 2019,
- (2) Nandi County Supplementary Appropriation Bill No. 2, 2019
- (3) Nandi County Appropriation Bill No. 3 of 2019,
- (4) Nandi County Health Service Bill, 2019,
- (5) Nandi County Universal Health Care and Wellness Fund Bill, 2019
- (6) Nandi County Immunization Bill, 2019
- (7) Nandi County Youth Service Bill, 2019,
- (8) Nandi County Finance Amendment Bill, 2019,
- (9) Nandi County Public Participation Bill, 2019
- (10) Nandi County Supplementary Appropriation Bill No. 1, 2020,
- (11) Nandi County Emergency Bill, 2020,

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- (12) Nandi County Imprest Surrender Policy, 2019
- (13) Nandi County Emergency Response Committee on Covid-19 Bill, 2020.
- (14) Nandi County Coordination of Distribution of Food and Water in Pandemic Bill, 2020.

The County Assembly of Nandi considered and subsequently rejected the following bills;

- (1) Constitutional Amendment Bill ('*Punguza Mzigo*' Bill)

## **5. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

County Assembly of Nandi 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 Our 8 Point Action Plan;

### **(1) Putting the citizen first,**

The County Assembly is in the forefront championing citizen interest by ensuring that public participation forums are undertaken and prior dissemination of legislative agenda or proposal is done to ensure citizen participate in the governance and other public affairs.

### **(2) Delivering relevant services,**

In attempting to enhance Kenya's competitiveness in the contemporary social order, Vision 2030, Kenya's long-term development blueprint, aims to transform Kenya into "a newly industrializing, middle income country providing a high quality of life to all its citizens in a clean and secure environment. The County Assembly of Nandi is currently undertaking steps to ensure that the citizen is given the priority by the County Government of Nandi by enacting enforceable laws on the following areas of interest within the Nandi County;

- (a) industrial development planning
- (b) service delivery feedback
- (c) emergency service communication
- (d) disaster management and
- (e) energy reticulation

The members of County Assembly and staff are encouraged to research on particular consumer behaviour of information that may require input of the County Assembly. To this extent a research desk is already established under the leadership of the Clerk that awaits any request from particular member to require on particular areas of interest to certain segments or all of the citizens to actualize the mission of delivering quality services at all times.

### **(3) Improving operational excellence,**

The County Assembly of Nandi charter of service is indicative of less than two (2) services among offices to ensure that the operational excellence is achieved at all times by the public officers working at precincts of the Assembly. Interdepartmental correspondences are shared in the internal mail system that guarantees integrity of data as it has cloud storage. Further, the tasks are all communication amongst officers when they get logged into e-registry portal that offers a chance to any follower to notice the work of the other, particular the challenges or achievements to be emulated in service delivery. As such our internal auditors have been trained and now able to track on the operational efficiency of each office. At the year end, the best performing department without any hitch of disharmony and/or escalated disagreement is awarded a prize determined by the Board from time to time. Arising from this and other measures, the operational performance of the County Assembly has risen up to a level that citizens file petitions numbering no less than 10 per week to in pursuit of efforts to address their respective plight and challenges.



**(4) Environmental performance and developing green economy,**

Nandi County economy is primarily based on natural resources and over 67% of the population lives in rural areas where the citizens thrive on exploitation of natural resources. It is therefore important that Nandi County offers hope to the unborn, the young ones and the living ones by adhering to practices that do not endanger the habitat of any living organism given symbiotic interrelationships in natural environments.

In this context, the County Assembly undertakes one day per quarter mission to inspire citizens to collect litter around the headquarters. This practice was derived from Rwanda's Umuganda, on the last Saturday of every month which has achieved a lot of desirable objectives to an extent that Rwanda's capital, Kigali, is considered the cleanest city on earth.

Nandi County citizens deserve the strongest reasonable protection and as such the County Assembly of Nandi has in the past enacted bills that increased environmental law breakers fines in an effort to pursue the green economy.

**(5) Enhancing the creativity art, and talent among young employees and citizens**

The County Assembly of Nandi has put people management processes and tools in place. The continuous participation of the County Assembly in the County Assemblies Sports Association tournaments games has improved overall wellness of particular teams of all or some of the staff partake different life changing sports events. The County Assembly has been setting clear expectations of job responsibilities that ensure that the huge investment it does put in employee participation of sports within and outside the country is translated into work related outcomes that enhance service delivery.

**(6) Enhancing cohesion and harmony in diversity**

Although County Assembly of Nandi has an employee profile that closely mirrors the natural population, more effort must be put in to attracting and retaining women at the higher management levels of the organisation. Although programmes and initiatives are underway, the change will be slow, as it takes time to gain the relevant experience required to operate effectively at these levels. To this extent the County Assembly strives to create a better working environment for female employees in an effort to attract more female job applicants whenever there arise vacancies within the establishment and also enable it to retain the number of the female members of staff it has.

**(7) Involvement in Communities through adjudicating petitions**

The County Assembly of Nandi has continually made efforts to integrate itself as much as possible into the cultures and traditions of the different sub counties within the territory of Nandi where it operates. Furthermore, the County Assembly believes that its activities can only be of long term benefit to the organization if these are, at the same time, beneficial for the communities in question. In doing this, the



## **COUNTY ASSEMBLY OF NANDI**

### **Reports and Financial Statements**

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County Assembly offers chance to particularly bereaved constituents to request through their members of County Assembly transportation facility from the County Assembly with a limit of one request placed on each member per quarter. This allows the County Assembly to participate with the members of the affected community/neighbourhood in burial arrangements leading to the final rites and eventual recognition of life well lived. This is also in an effort to bridge the gap that may be created between the citizen that the County Assembly serves and the member representing the citizen.

#### **(8) Anti-corruption measures**

The County Assembly of Nandi insists on honesty, integrity and fairness in all relationships with citizens, public entities, private sector players and any other organization or individual. Sanctions are applied in the event of misconduct or abuse of established ethical standards and guidelines. The County Assembly requires its leadership, management and employees to avoid personal activities and financial interests that could conflict, or appear to conflict, with their commitment to their jobs.

**COUNTY ASSEMBLY OF NANDI**  
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**6. 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.

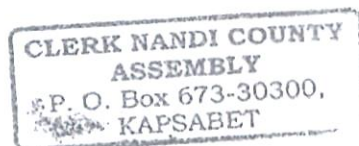
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were 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 February 4, 2021.



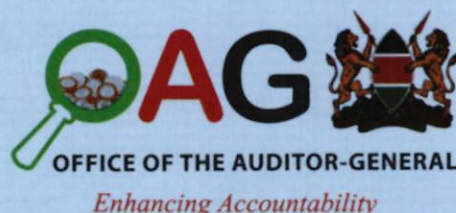
Barnaba GK Kosgei  
Clerk of the County Assembly





# REPUBLIC OF KENYA

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nandi set out on pages 22 to 65, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts - recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Nandi as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

#### Basis for Qualified Opinion

##### 1. Inaccuracies in the in the Financial Statements

The balances reflected in the financial statements for the year ended 30 June, 2020 differs with the IFMIS report as indicated below: -

Item	Financial Statements Balances (Kshs.)	IFMIS Balances (Kshs.)	Difference (Kshs.)
Transfers from the County Treasury/Exchequer Releases	674,665,357	-	674,665,357
Compensation of Employees	371,877,137	383,555,863	(11,678,726)
Use of Goods and Services	234,156,592	225,542,409	8,614,183
Social Security Benefits	11,728,102	20,031,521	(8,303,419)
Acquisition of Assets	92,386,431	54,409,147	37,977,284



Item	Financial Statements Balances (Kshs.)	IFMIS Balances (Kshs.)	Difference (Kshs.)
Finance Costs	14,430	-	14,430
Other Payments	-	48,212,734	(48,212,734)
Bank Balances	38,564,169	(59,499,229)	98,063,398
Cash Balances	-	2,652,073,136	(2,652,073,136)
Accounts Receivable	-	5,400,000	(5,400,000)
Accounts Payables - Deposits	26,102,745	3,909,351,713	(3,883,248,968)
Fund Balance b/fwd	47,958,759	(579,626,131)	627,584,890
Surplus/Deficit for the Year	(35,497,335)	(731,751,674)	696,254,339

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

## 2. Unsupported Expenditure - Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects an expenditure of Kshs.234,156,592 under use of goods and services. Examination of records revealed the following unsatisfactory matters: -

### 2.1 Domestic Travel and Subsistence Allowance

The balance includes domestic travel and subsistence allowance totalling Kshs.53,310,942. However, Management made two payments amounting to Kshs.2,041,200 to twenty-four (24) Members of the County Assembly (MCA) as daily subsistence allowance for three days during a retreat on adoption of budget estimates for the financial year 2019/2020. However, the Members were paid directly without being issued with imprest warrants.

Further, payments totalling Kshs.3,937,500 were made to twenty-five (25) Members of the County Assembly and four (4) staff as daily subsistence allowance for 10 days while attend a workshop at a hotel in Kisumu from 19 to 29 January, 2020. However, the expenditure was directly charged without issuance of imprests to individual attendees and the nature of the activity was not clear.

In the circumstances, the propriety, validity and completeness of the daily subsistence allowances amounting to Kshs.5,978,700 could not be ascertained.

### 2.2 Foreign Travel and Subsistence Allowance

The balance includes foreign travel and subsistence allowance balance of Kshs.9,943,542 which constitutes a payments of Kshs.8,541,021 made to Members of County Assembly and staff while on a training trip to Kampala in Uganda. However, the payment was not supported by invitations, training programme(s), clearance letter by the Ministry of Foreign Affairs, original air tickets, boarding passes and certificates if any. The



payment voucher was also not supported by signed schedule by the payees acknowledging receipt of the money and imprests were not issued to the individual Members and staff, instead the payments were made directly to various banks for disbursement to the account holders.

Similarly, the balance includes a payment of Kshs.1,768,500 made to an officer while travelling to Singapore for training. The payment was not supported by boarding passes, original air tickets, Visa and stamped passport. No imprest was issued to the individual officer but the money was paid to a bank for disbursement to the account holder.

Consequently, the propriety, validity and completeness of the foreign travel and subsistence allowance expenditure of Kshs.9,943,542 for the year ended 30 June, 2020 could not be confirmed.

### **2.3 Fuel, Oil and Lubricants**

The expenditure of Kshs.234,156,592 under use of goods and services also includes fuel, oil and lubricants balance of Kshs.8,149,319. However, an analysis of the fuel consumption indicates that two vehicles consumed of fuel valued at Kshs.757,397 over a period of 6 months between July and December, 2019 but the work tickets showed no fuel had been drawn. In some instances, the vehicles were fueled without detail orders. The detail orders did not show the litres to be drawn into the vehicles and the fuel statement from the petrol stations included vehicle repair and maintenance costs. No fuel register was provided for audit review.

Consequently, the accuracy, validity and completeness of the fuel, oil and lubricants expenditure of Kshs.8,149,319 for the year ended 30 June, 2020 could not be confirmed.

### **2.4 Insurance Costs**

The balance also constitutes an amount of Kshs.20,566,288 in respect of insurance costs which includes payments of Kshs.1,318,805 made to an insurance company for provision of motor vehicle insurance. However, the list of vehicles covered included one of the motor vehicles insured, a Toyota Prado which had been grounded for an undisclosed period and therefore had not been in use and no plans to repair.

Consequently, the validity of insurance expenditure of Kshs.1,318,805 for the year ended 30 June, 2020 could not be confirmed.

### **2.5 Irregular Payment to County Assembly Forum**

In addition, the balance includes other operating expenses balance of Kshs.81,645,230. The latter further includes an amount of Kshs.5,900,000 paid to the County Assemblies' Forum, CAF in respect of membership fees, dues and subscriptions paid to the County Assembly Forum. However, Management did not provide supporting evidence including legal backing for the Forum for audit review. The Forum is not anchored in the law and thus the expenditure incurred could not be confirmed as a proper charge to public funds.

Consequently, the propriety on the expenditure amounting to Kshs.5,900,000 could not be confirmed.



### **3. Irregular Payment for an Authorised Allowance**

During the year under review, examination of expenditure records revealed that the County Assembly paid Kshs.8,453,398 to Nandi County Assembly Savings and Credit Co-operative Society Ltd, which was in turn paid to several Members of the County Assembly (MCAs) as temporary committee allowance. These funds were paid to Nandi County Assembly Savings and Credit Co-operative Society (SACCO) to which the MCAs make monthly share contributions and owed loans. Apparently, the SACCO Management had allowed the MCAs to take excessive loans from the Sacco which had resulted in salary deductions in excess of the two-thirds of salary limit.

In the circumstances, the is irregular and unlawful use of public funds to pay off loans advanced to the MCAs and their share contributions under the guise of paying them unauthorized temporary committee allowance.

### **4. Cash and Cash Equivalents**

#### **4.1 Unsupported Bank Balances**

As disclosed in Note 13A to the financial statements, the statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.38,564,169 as at 30 June, 2020, comprising solely of the monies held in five (5) bank accounts operated and maintained by the County Assembly. However, certificates of bank balances for the three bank accounts with a cumulative balance of Kshs.35,806,864.50 or approximately 93% and maintained at the Central Bank of Kenya were not provided for audit verification.

Further, IFMIS bank reconciliation statements for the five bank accounts were not attached as annexures to the financial statements.

Consequently, the accuracy, existence and completeness of the cash and cash equivalents balance of Kshs.38,564,169 as at 30 June, 2020 could not be confirmed.

### **5. Unsupported Expenditure - Acquisition of Assets**

As disclosed in Note 10 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects an expenditure of Kshs.92,386,431 under acquisition of assets. Examination of records revealed that the balance constitutes payment amounting to Kshs.88,177,449 in respect of construction of buildings paid to a contractor for the construction of a modern County Assembly Chambers, offices, and auxiliary facilities. The contract was awarded at a sum of Kshs.469,469,934 for an agreement which was entered into on 30 December, 2016. During the year under review, an amount of Kshs.88,171,449 was paid towards the project out of which a balance of Kshs.36,291,213 was not supported by requisite certificates and details of the certified works.

Consequently, the propriety and validity of the construction of buildings expenditure of Kshs.88,177,449 for the year ended 30 June, 2020 could not be confirmed.

### **6. Unsupported Withholding Tax Deductions and Payments**

During the year under review, the County Assembly paid Kshs.25,777,491 to Kenya revenue authority in respect of 6% and 3% withholding tax for various suppliers and



contractors who provided goods and services to the County Assembly. However, no documentary evidence was provided for audit verification to show, the cost of the goods or services for which the withholding tax was deducted and how the tax was arrived at.

In the circumstances, the validity, accuracy and completeness of the withholding tax of Kshs.25,777,491 paid for the year ended 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Nandi Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Undisclosed Clearance of Pending Bills Brought Forward**

As disclosed in Note 8.10 – Other Disclosures, the County Assembly has a pending accounts payables of Kshs.32,032,147 as at 30 June, 2020 and the brought forward amount from 2018/2019 financial year is shown as nil balance and no amounts is indicated as paid during the year. However, review of the audited financial statement for the previous year 2018/2019 revealed that the County Assembly had an amount of Kshs.267,393,549 which had been carried forward to the current financial year 2019/2020.

In absence of an elaborate schedule showing the movement and discharge of the pending bills during the year under review.

My opinion is not modified based on the effects of the above matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no key audit matters to report during the year under review.

### **Other Matter**

#### **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 had 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: 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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Non-Compliance with the Law on Fiscal Responsibility - Wage Bill**

The statements of receipts and payments reflects an expenditure of Kshs.371,877,137 on compensation of employees representing 55% of the total receipts of Kshs.674,665,357. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which limits the County Executive's expenditure on wages and benefits to not more than 35% of the total revenue for the year.

Consequently, Management is in breach of the law.

### **2. Non-Compliance with the One Third of Basic Salary Rule**

Audit review of the County Assembly's payrolls for the year ended 30 June, 2020 revealed that some employees of the County Assembly were receiving net salaries which were less than a third of their respective basic salaries contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 and Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of an employee at any one time shall not exceed two thirds of such wages.

Consequently, the County Assembly is in breach of the law.

### **3. Non-Compliance with Law on Ethnic Composition**

During the year under review, the total number of employees of County Assembly was eighty-three (83) employees excluding Members of County Assembly, all or 100% of whom are from the same ethnic community in the county. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

Consequently, the County Assembly is in breach of the law.

### **4. Non-Adherence to Regulations on Issuance of Temporary Imprests**

Disclosed in Note 5 to the financial statements under use of goods and services are domestic travel subsistence, foreign travel and subsistence, and training expenditure amounting to Kshs.53,310,942, Kshs.9,943,542 and Kshs.19,660,700, respectively.



Examination of expenditure records indicated that in place of temporary imprests, Management issued cash to several officers of the County Assembly assigned to carry out various duties and activities away from their duty stations. The cash advances, were expensed directly without sufficient supporting documents contrary to regulation 91 of Public Finance Management (County Governments) Regulations, 2015 which requires such expenditures to be funded through temporary imprests.

No plausible explanation was provided by Management for disregarding regulations on use of public funds.

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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of ICT Steering Committee and Other Internal Controls**

Review of the Information and Communication Technology (ICT) system deployed by the County Assembly indicated that Management had not formulated an ICT Policy and framework to promote and guide effective and efficient use of the County Assembly's ICT resources. Further, the County Assembly did not have an ICT Steering Committee to provide oversight on the activities of the ICT Department as well as leadership in formulating relevant policies. Further, system security plans including means to recover data in the event of unfavorable events were not documented.

Consequently, it has not been possible to confirm the existence of an efficient and effective system to offer guidance and oversight on the ICT infrastructure and operation in the County.

#### **2. Weakness in Internal Controls and Risk Management Strategy**

During the year under review, examination of records revealed that there was no approved budget for internal audit for to enhance organizational independence. No documentary evidence was provided to confirm that the internal audit workplan for



2019/2020 was risk based. There were no internal audit reviews and no audit committee assurance on the integrity of the County Assembly's financial information, its system of governance, risk and internal controls, as well as legal and ethical conduct by Management as well as the employees.

Further, there was no documented independent review of the financial statements to confirm the integrity and transparency of the financial reporting process.

In addition, and as previously reported, the County Assembly did not have a risk management policy and disaster recovery plan. As a result, the operational and other risks that the County Assembly may face are unlikely to be managed in an effective way.

In the circumstances, the existence of an effective internal control cannot be ascertained.

### **3. Committees Sitting Allowances**

An inspection of attendance registers and minutes of meetings of committees revealed cases where some committees had no attendance registers to show members who attended the committee meetings. In some cases, minutes of the meetings provided in support of the meetings were not signed.

In view of these omissions, internal control and governance in the County Assembly is not effective.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 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 County Assembly financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of



effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue 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 sustaining 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

08 December, 2021

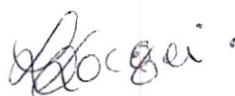
**COUNTY ASSEMBLY OF NANDI**  
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**For the year ended June 30, 2020**

**8. FINANCIAL STATEMENTS**

**8.1 STATEMENT OF RECEIPTS AND PAYMENTS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	Note	2019/20 KShs	2018/19 KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	674,665,357	726,570,909
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>674,665,357</b>	<b>726,570,909</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	371,877,137	294,106,886
Use of goods and services	5	234,156,592	285,974,904
Subsidies	6		
Transfers to Other Government Entities	7		
Other grants and transfers	8		
Social Security Benefits	9	11,728,102	19,865,191
Acquisition of Assets	10	92,386,431	78,657,834
Finance Costs	11	14,430	7,335
Other Payments	12		
<b>TOTAL PAYMENTS</b>		<b>710,162,692</b>	<b>678,612,150</b>
<b>SURPLUS/DEFICIT</b>		<b>35,497,335</b>	<b>47,958,759</b>

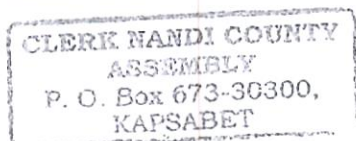
The explanatory notes to these financial statements form an integral part of the financial statements. The amended County Assembly of Nandi financial statements were approved on February 4, 2021 and signed by:



Barnaba GK Kosgei  
 Clerk of the Assembly



Wesley Cheruiyot Kimeto, Chief Finance Officer – County Assembly  
 ICPAK Member Number: 11505



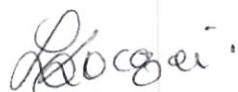


**COUNTY ASSEMBLY OF NANDI**  
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**For the year ended June 30, 2020**

**8.2 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

			2019/20	2018/19
FINANCIAL ASSETS	Note		KShs	KShs
<b>Cash and Cash Equivalents</b>				
Bank Balances	13A		38,564,169	47,958,759
Cash Balances	13B	-	-	-
<b>Total Cash and cash equivalents</b>			<b>38,564,169</b>	<b>47,958,759</b>
Accounts receivables – Outstanding Imprests	14			
<b>TOTAL FINANCIAL ASSETS</b>			<b>38,564,169</b>	<b>47,958,759</b>
<b>FINANCIAL LIABILITIES</b>				
Accounts Payables – Deposits and retentions	15		26,102,745	-
<b>NET FINANCIAL ASSETS</b>			<b>12,461,424</b>	<b>47,958,759</b>
<b>REPRESENTED BY</b>				
Fund balance b/fwd	16		47,958,759	-
Surplus/Deficit for the year		-	35,497,335	47,958,759
<b>NET FINANCIAL POSITION</b>			<b>12,461,424</b>	<b>47,958,759</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The amended County Assembly of Nandi financial statements were approved on February 4, 2021 and signed by:



Barnaba GK Kosgei  
 Clerk of the Assembly



Wesley Cheruiyot Kimeto, Chief Finance Officer – County Assembly  
 ICPAK Member Number: 11505

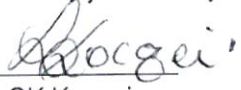
**CLERK NANDI COUNTY  
 ASSEMBLY**  
 P. O. Box 673-30300,  
 KAPSABET

**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

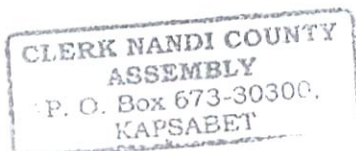
**8.3 STATEMENT OF CASH FLOWS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	Note	2019/20 KShs	2018/19 KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	674,665,357	726,570,909
Other Receipts	3	0	0
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(371,877,137)	(294,106,886)
Use of goods and services	5	(234,156,592)	(285,974,904)
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	0	0
Social Security Benefits	9	(11,728,102)	(19,865,191)
Finance Costs	11	(14,430)	(7,335)
Other Payments	12	0	0
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flows from operating activities</b>		<b>56,889,096</b>	<b>126,616,593</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	(92,386,431)	(78,657,834)
Retention of funds		26,102,745	0
<b>Net cash flows from investing activities</b>		<b>(66,283,686)</b>	<b>(78,657,834)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(9,394,590)</b>	<b>47,958,759</b>
Cash and cash equivalent at BEGINNING of the year		47,958,759	0
Cash and cash equivalent at END of the year		38,564,169	47,958,759
As per statement of assets		38,564,169	47,958,759

The explanatory notes to these financial statements form an integral part of the financial statements. The amended County Assembly of Nandi financial statements were approved on February 4, 2021 and signed by:

  
 Barnaba GK Kosgei  
 Clerk of the Assembly

  
 Wesley Cheruiyot Kimeto, Chief Finance Officer – County Assembly  
 ICPAK Member Number: 11505





**Reports and Financial Statements**

**For the year ended June 30, 2020**

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	831,428,919	0	831,428,919	674,665,357	81.15%
Proceeds from Sale of Assets					
Other Receipts					
<b>TOTAL</b>	<b>831,428,919</b>	<b>0</b>	<b>831,428,919</b>	<b>674,665,357</b>	<b>81.15%</b>
<b>PAYMENTS</b>					
Compensation of Employees	280,935,067	(15,036,060)	321,745,483	371,877,137	115.58%
Use of goods and services	308,768,805	(25,774,356)	282,994,449	234,156,592	82.74%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	13,255,047	0	13,255,047	11,728,102	88.48%
Acquisition of Assets	228,470,000	(15,036,060)	213,433,940	92,386,431	43.29%
Finance Costs	0	0	0	14,430	
Other Payments					
<b>TOTAL</b>	<b>831,428,919</b>	<b>(55,846,476)</b>	<b>831,428,919</b>	<b>710,162,692</b>	<b>85.41%</b>
<b>SURPLUS/DEFICIT</b>	<b>0</b>	<b>55,846,476</b>	<b>0</b>	<b>(35,497,335)</b>	

The County Assembly of Nandi only utilized 43.29% of its budget for acquisition of assets basically due to delays by the County Treasury to approve the funds requisitions in respect of Construction of County Assembly Office Complex. The amended County Assembly of Nandi financial statements were approved on February 4, 2021 and signed by:



Barnaba GK Kosgei  
Clerk of the Assembly



Wesley Cheruiyot Kimeto, Chief Finance Officer – County Assembly  
ICPAK Member Number: 11505

**CLERK NANDI COUNTY ASSEMBLY**  
P. O. Box 673-30300,  
KAPSABET





**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**8.5 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	a	b	c=a+b	e=d-c	
	<i>KShs</i>	<i>KShs</i>	<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	631,178,919	0	631,178,919	615,963,051	98%
Proceeds from Sale of Assets					
Other Receipts					
<b>TOTAL</b>	<b>631,178,919</b>	<b>0</b>	<b>631,178,919</b>	<b>615,963,051</b>	<b>98%</b>
<b>PAYMENTS</b>					
Compensation of Employees	280,935,067	40,810,416	321,745,483	371,877,137	116%
Use of goods and services	308,768,805	(25,774,356)	282,994,449	234,156,592	83%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	13,255,047	0	13,255,047	11,728,102	88%
Acquisition of Assets	28,220,000	(15,036,060)	13,183,940	3,498,000	27%
Finance Costs				14,430	
Other Payments					
<b>TOTAL</b>	<b>631,178,919</b>	<b>0</b>	<b>631,178,919</b>	<b>621,274,261</b>	<b>0</b>

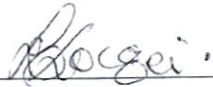
**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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*The particular underutilization (27%) of the recurrent expenditure acquisition of assets and the use of goods and services (83%) was caused by the Covid-19 pandemic which frustrated attendance of offices, constitution of tender committees and revenue raising measures.*

*The overutilization of the budget in respect to Social Security Benefits by 41.64% were as a result of unpaid dues to pension service provider in the FY 2018/2019 that were paid in Q1 of the FY 2018/2019 following release of exchequer balances of the FY 2018/2019*

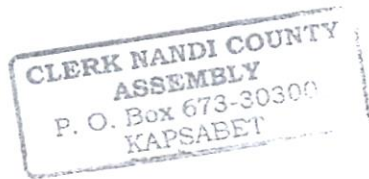
The amended County Assembly of Nandi financial statements were approved on February 4, 2021 and signed by:



Barnaba GK Kosgei  
Clerk of the Assembly



Wesley Cheruiyot Kimeto, Chief Finance Officer – County Assembly  
ICPAK Member Number: 11505



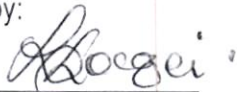


**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended 30 June 2020**

**8.6 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
Transfers from the County Treasury/Exchequer Releases	200,250,000	0	200,250,000	58,702,306	29.3%
Proceeds from Sale of Assets					
Other Receipts					
<b>TOTAL</b>	<b>200,250,000</b>	<b>0</b>	<b>200,250,000</b>	<b>58,702,306</b>	<b>29.3%</b>
<b>PAYMENTS</b>					
Compensation of Employees					
Use of goods and services					
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	200,250,000	0	200,250,000	88,888,431	44.4%
Finance Costs					
Other Payments					
<b>TOTAL</b>	<b>200,250,000</b>	<b>0</b>	<b>200,250,000</b>	<b>88,888,431</b>	<b>44.4%</b>

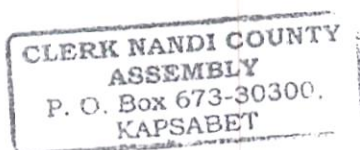
The amended County Assembly of Nandi financial statements were approved on February 4, 2021 and signed by:



Barnaba GK Kosgei  
 Assembly  
 Clerk of the Assembly



Wesley Cheruiyot Kimeto, Chief Finance Officer – County  
 ICPAK Member Number: 11505



**8.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

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

Nandi County Ledger  
 Entity: 4423-Nandi - County Assembly  
 Period: JUL-19 To JUN-20

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
725004410		County Assembly Service Board	649,760,252.00	0.00	649,760,252.00	621,274,261.00	28,485,991.00
	725014410	Personnel services	649,760,252.00	0	649,760,252.00	621,274,261.00	28,485,991.00
901004410		General Administration and Support Services	200,250,000.00	0.00	200,250,000.00	58,702,306.00	141,547,694.00
	901014410	Administration and support services	200,250,000.00	0	200,250,000.00	58,702,306.00	141,547,694.00
		<b>Grand Total</b>	<b>850,010,252.00</b>	<b>0.00</b>	<b>850,010,252.00</b>	<b>679,976,567.00</b>	<b>170,033,685.00</b>



## **8.8 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 Nandi 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**

The County Assembly t 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.

**COUNTY ASSEMBLY OF NANDI**  
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**For the year ended June 30, 2020**

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**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.



**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**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.

**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.

**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.

**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**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 *Nandi County Assembly* 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



**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
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**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 original budget was approved by the Nandi County Assembly on 30<sup>th</sup> June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were 2 supplementary budgets passed in the year which were approved on Jan 17, 2019 and Jun 18, 2020. A high-level assessment of the Nandi County Assembly 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.

**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**8.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

Description	FY 2019/2020	FY 2018/2019
Total Exchequer Releases for quarter 1	85,660,528	151,411,431
Total Exchequer Releases for quarter 2	219,118,729	171,717,581
Total Exchequer Releases for quarter 3	183,048,342	166,368,178
Total Exchequer Releases for quarter 4	186,837,758	237,073,719
<b>Total</b>	<b>674,665,357</b>	<b>726,570,909</b>

**1.1. RECURRENT EXPENDITURE RECEIPTS IN FY 2019-2020**

Value Date	Reference No.	Transaction Details	Amount
Thursday, August 08, 2019	FT19220KLK3T	Account Transfer from County Revenue Fund	41,890,378
Friday, August 16, 2019	FT192281Y8QQ	Account Transfer from County Revenue Fund	14,022,263
Monday, September 23, 2019	FT19266Q0G36	Account Transfer from County Revenue Fund	29,747,887
	<b>QUARTER 1 OF FY 2019-2020</b>		<b>85,660,528</b>
Wednesday, October 02, 2019	FT192754761L	Account Transfer from County Revenue Fund	66,580,037
Monday, October 28, 2019	FT19301H3JoH	Account Transfer from County Revenue Fund	56,417,959
Wednesday, December 18, 2019	FT19352X8GSW	Account Transfer from County Revenue Fund	56,580,322
	<b>QUARTER 2 OF FY 2019-2020</b>		<b>179,578,318</b>
Tuesday, January 14, 2020	FT2001427CP8	Account Transfer from County Revenue Fund	2,647,239
Tuesday, January 14, 2020	FT20014CBMCX	Account Transfer from County Revenue Fund	49,083,254
Thursday, February 13, 2020	FT20044Jo6S9	Account Transfer from County Revenue Fund	2,655,240
Thursday, February 13, 2020	FT20044F27BR	Account Transfer from County Revenue Fund	57,281,906
Tuesday, March 10, 2020	FT20070LZCSZ	Account Transfer from County Revenue Fund	2,518,710
Tuesday, March 10, 2020	FT20070796CY	Account Transfer from County Revenue Fund	57,700,098
	<b>QUARTER 3 OF FY 2019-2020</b>		<b>171,886,447</b>
Wednesday, April 08, 2020	FT20099HXQ7C	Account Transfer from County Revenue Fund	2,644,710
Wednesday, April 08, 2020	FT200994VRCB	Account Transfer from County Revenue Fund	51,196,141



**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
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Value Date	Reference No.	Transaction Details	Amount
Friday, May 15, 2020	FT20136RWXHQ	Account Transfer from County Revenue Fund	2,570,710
Friday, May 15, 2020	FT20136C6HTT	Account Transfer from County Revenue Fund	25,139,113
Friday, May 15, 2020	FT20136MGH8T	Account Transfer from County Revenue Fund	29,633,122
Thursday, June 25, 2020	FT20177W2QW0	Account Transfer from County Revenue Fund	2,570,710
Thursday, June 25, 2020	FT20177C6SBB	Account Transfer from County Revenue Fund	28,084,582
Monday, June 29, 2020	FT20181W93CF	Account Transfer from County Revenue Fund	2,570,710
Monday, June 29, 2020	FT201813Q0YW	Account Transfer from County Revenue Fund	3,774,817
Monday, June 29, 2020	FT20181SGXC7	Account Transfer from County Revenue Fund	20,653,143
Tuesday, June 30, 2020	FT201827N486	Account Transfer from County Revenue Fund	10,000,000
	<b>QUARTER 4 OF FY 2019-2020</b>		<b>178,837,758</b>
		TOTAL	<b>615,963,051</b>

**1.2. DEVELOPMENT EXPENDITURE RECEIPTS IN FY 2019-2020**

Value Date	Reference No.	Transaction Details	Amount
Wednesday, December 18, 2019	FT19352C2TMG	Account Transfer from County Revenue Fund	39,540,411
	<b>QUARTER 2 OF FY 2019-2020</b>		<b>39,540,411</b>
Thursday, February 27, 2020	FT20058DNVF5	Account Transfer from County Revenue Fund	11,161,895
	<b>QUARTER 3 OF FY 2019-2020</b>		<b>11,161,895</b>
Wednesday, May 27, 2020	FT20148ZBZLJ	Account Transfer from County Revenue Fund	8,000,000
	<b>QUARTER 4 OF FY 2019-2020</b>		<b>8,000,000</b>
		TOTAL	<b>58,702,306</b>
		<b>GRAND TOTALS: RECEIPTS</b>	<b>674,665,357</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**COUNTY ASSEMBLY OF NANDI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**3. OTHER RECEIPTS**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Tender fees received	0	0
Other Receipts II	0	0
Other Receipts III	0	0
Other Receipts IV	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. COMPENSATION OF EMPLOYEES**

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	188,343,814	148,786,433.45
Basic wages of temporary employees	407,407	1,000,000.00
Personal allowances paid as part of salary	169,230,866	129,393,910.30
Personal allowances paid as reimbursements	2,222,242	0.00
Personal allowances provided in kind	0	0.00
Pension and other social security contributions	11,672,808	0.00
Compulsory national social security schemes	0	14,926,542.05
Compulsory national health insurance schemes	0	0.00
Social benefit schemes outside government	0	0.00
Other personnel payments	0	0.00
<b>Total</b>	<b>371,877,137.00</b>	<b>294,106,885.80</b>

*Only 13 employees were effectively designated to new jobs and therefore effectively promoted in the one year period to June 30, 2020 while all the 123 employees effectively received their annual salary increments in the one year period to June 30, 2020 but from on diverse dates.*

**5. USE OF GOODS AND SERVICES**

Description	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	642,059	458,347.00
Communication, supplies and services	1,241,796	1,860,639.30
Domestic travel and subsistence	53,310,942	63,410,879.10
Foreign travel and subsistence	9,943,542	28,047,700.00
Printing, advertising and information supplies & services	3,082,401	2,807,633.60
Rentals of produced assets	1,020,000	900,000.00
Training expenses	19,660,700	30,492,210.00
Hospitality supplies and services	24,169,026	13,907,559.00
Insurance costs	20,048,388	25,906,970.00
Specialized materials and services	3,248	1,728,900.00
Office and general supplies and services	5,633,374	5,710,810.50
Other operating expenses	81,645,230	64,984,532.00
Routine maintenance – vehicles and other transport equipment	5,362,067	7,644,606.10
Routine maintenance – other assets	244,500	2,333,800.00
Fuel, Oil and Lubricants	8,149,319	13,780,317.00

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Description	2019/20	2018/19
	KShs	KShs
Domestic Loans to Individuals and Households	0	22,000,000.00
<b>Total</b>	<b>234,156,592</b>	<b>285,974,904</b>



**COUNTY ASSEMBLY OF NANDI**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**6. SUBSIDIES**

Description	2019/20	2018/19
	KShs	KShs
Subsidies to County Corporations	0.00	0.00
Subsidies to Private Enterprises	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

**7. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2019/20	2018/19
	KShs	KShs
Transfers to National Government entities	0.00	0.00
Transfers to other County Assembly entities	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

**8. OTHER GRANTS AND TRANSFERS**

	2019/20	2018/19
	KShs	KShs
Scholarships and other educational benefits	0.00	0.00
Membership Fees and Dues and Subscriptions to Organizations	0.00	0.00
Emergency relief and refugee assistance	0.00	0.00
Subsidies to small businesses, cooperatives, and self employed	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**9. SOCIAL SECURITY BENEFITS**

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits	11,728,102	19,865,191
Social security benefits in cash and in kind		0
Employer Social Benefits in cash and in kind		0
<b>Total</b>	<b>11,728,102</b>	<b>19,865,191</b>

**10. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	2019/20	2018/19
	KShs	KShs
Purchase of Buildings		0.00
Construction of Buildings	88,171,449	63,205,863.25
Refurbishment of Buildings		0.00
Construction of Roads		0.00
Construction and Civil Works		0.00
Overhaul and Refurbishment of Construction and Civil Works		0.00
Purchase of Vehicles and Other Transport Equipment		13,000,000.00
Overhaul of Vehicles and Other Transport Equipment		0.00
Purchase of Household Furniture and Institutional Equipment		451,970.65
Purchase of Office Furniture and General Equipment	3,498,000	0.00
Purchase of ICT Equipment, Software and Other ICT Assets		0.00
Purchase of Specialised Plant, Equipment and Machinery		0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.		0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals		0.00
Research, Studies, Project Preparation, Design & Supervision	716,982	2,000,000.00
Rehabilitation of Civil Works		0.00
Acquisition of Strategic Stocks and commodities		0.00
Acquisition of Land		0.00
Acquisition of Intangible Assets		0.00
		0.00
<b>Financial Assets</b>		0.00
Domestic Public Non-Financial Enterprises		0.00
Domestic Public Financial Institutions		0.00
<b>Total</b>	<b>92,386,431</b>	<b>0.00</b>



**COUNTY ASSEMBLY OF NANDI**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. FINANCE COSTS**

	2019/20	2018/19
	KShs	KShs
Bank Charges	14,430	7,335
Exchange Rate Losses		0
Other Finance Costs		0
<b>Total</b>	<b>14,430</b>	<b>7,335</b>

**12. OTHER PAYMENTS**

	2019/20	2018/19
	KShs	KShs
Budget Reserves	0.00	0.00
Civil Contingency Reserves	0.00	0.00
Capital Transfers to Non-Financial Public Enterprises	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	0.00	0.00
Capital Transfers to Private Non-Financial Enterprises	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

(Provide detailed explanations for other payments)

**13. CASH AND BANK BALANCES**

**13A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
<i>Central Bank of Kenya, 1000197056</i>	Recurrent	10,504,119.30	17,740,831.00
<i>Central Bank of Kenya, 1000197048</i>	Development	0.5	30,186,127.00
<i>Central Bank of Kenya, 1000416308</i>	Deposit	26,102,745.00	0.00
<i>National Bank of Kenya, 01020212740800</i>	Commercial Bank	35,840.00	5,826.00
<i>Cooperative Bank of Kenya, 01141327553600</i>	Commercial Bank	1,921,464.00	25,975.00
<b>Total</b>		<b>38,564,168.80</b>	<b>47,958,759.00</b>

**COUNTY ASSEMBLY OF NANDI**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13B. CASH IN HAND**

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	0.00	0.00
Cash in Hand – Held in foreign currency	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

Cash in hand should be analysed as follows:

Description	2019/20	2018/19
	KShs	KShs
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**14. ACCOUNTS RECEIVABLE**

Description	2019/20	2018/19
	KShs	KShs
Government Imprests	0.00	0.00
Clearance Accounts	0.00	0.00
Staff Advances	0.00	0.00
Other Advances	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**15. ACCOUNTS PAYABLE**

Description	2019/20	2018/19
	KShs	KShs
Deposits and Retentions	26,102,745	0
<b>Total</b>	<b>26,102,745</b>	<b>0</b>

**16. FUND BALANCE BROUGHT FORWARD**

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	0.00	0.00
Cash in hand	0.00	0.00
Accounts Receivables	0.00	0.00



**COUNTY ASSEMBLY OF NANDI**  
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Description	2019/20	2018/19
Accounts Payables	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**COUNTY ASSEMBLY OF NANDI**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description	Kshs	Kshs	Kshs
Bank account Balances	0.00	0.00	0.00
Cash in hand	0.00	0.00	0.00
Accounts Payables	0.00	0.00	0.00
Receivables	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**18. CHANGES IN RECEIVABLE**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprests as at 1 <sup>st</sup> July 2019 (A)	0.00	0.00
Imprests issued during the year (B)	164,560,414.00	0.00
Imprests surrendered during the Year (C)	164,560,414.00	0.00
Net changes in account receivables D= A+B-C	<b>0.00</b>	<b>0.00</b>

**19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	0.00	0.00
Deposit and Retentions held during the year (B)	26,102,745.00	0.00
Deposit and Retentions paid during the Year (C)	0.00	0.00
Net changes in account receivables D= A+B-C	<b>26,102,745.00</b>	<b>0.00</b>



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**8.10 OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	KShs	KShs	KShs	KShs
Construction of buildings-Main works	0	0	0	29,782,147
Construction of civil works	0	0	0	0
Supply of goods	0	0	0	0
Supply of services	0	0	0	2,250,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,032,147</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0.00	0.00	0.00	0.00
Middle management	0.00	0.00	0.00	0.00
Union sable employees	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0.00	0.00	0.00	0.00
Amounts due to County Government entities	0.00	0.00	0.00	0.00
Amounts due to third parties	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**4. External Assistance**

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	0.00	0.00
External assistance received as loans and grants	0.00	0.00
External assistance received in kind- as payment by third parties	0.00	0.00
<b>Total</b>	<b>0.0</b>	<b>0.0</b>

(a) *External assistance relating loans and grants*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	0.00	0.00
External assistance received as grants	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

(b) *Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		0.00	0.00
Undrawn external assistance - grants		0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>

(c) *Classes of providers of external assistance*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	0.00	0.00
Bilateral donors	0.00	0.00
International assistance organization	0.00	0.00
NGOs	0.00	0.00
National Assistance Organization	0.00	0.00



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Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

(d)

*Non-monetary external assistance*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Goods	0.00	0.00
Services	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

(e)

*Purpose and use of external assistance*

PAYMENTS MADE BY THIRD PARTIES		FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Compensation of Employees		0.00	0.00
Use of goods and services		0.00	0.00
Subsidies		0.00	0.00
Transfers to Other Government Units		0.00	0.00
Other grants and transfers		0.00	0.00
Social Security Benefits		0.00	0.00
Acquisition of Assets		0.00	0.00
Finance Costs, including Loan Interest		0.00	0.00
Repayment of principal on Domestic and Foreign borrowing		0.00	0.00
Other Payments		0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

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

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(f) *External Assistance paid by Third Parties on behalf of County Assembly of Nandi by Source*

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

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	0.00	0.00
Multilateral donors	0.00	0.00
Bilateral donors	0.00	0.00
International assistance organization	0.00	0.00
NGOs	0.00	0.00
National Assistance Organization	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

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

**Classification by Source**

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	0.00	0.00
Multilateral donors	0.00	0.00
Bilateral donors	0.00	0.00
International assistance organization	0.00	0.00
NGOs	0.00	0.00
National Assistance Organization	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>



**COUNTY ASSEMBLY OF NANDI**  
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*Classification of payments made by Third Parties by Nature of expenses*

<b>PAYMENTS MADE BY THIRD PARTIES</b>		<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees		0.00	0.00
Use of goods and services		0.00	0.00
Subsidies		0.00	0.00
Transfers to Other Government Units		0.00	0.00
Other grants and transfers		0.00	0.00
Social Security Benefits		0.00	0.00
Acquisition of Assets		0.00	0.00
Finance Costs, including Loan Interest		0.00	0.00
Other Payments		0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**6. RELATED PARTY DISCLOSURES**

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

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

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**Related party transactions:**

	2018- 2019	2019- 2020
	KShs	KShs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	169,128,820	184,126,820
Key Management Compensation (Clerk and Heads of departments)	32,610,741	35,617,741
<b>Total Compensation to Key Management</b>	<b>201,739,561</b>	<b>219,744,561</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes	0	0
Transfers to County Corporations	0	0
Transfers to non-reporting entities	0	0
<b>Total Transfers to related parties</b>	<b>0</b>	<b>0</b>
<b>Transfers from related parties</b>	<b>0</b>	<b>0</b>
Transfers from the County Executive- Exchequer	726,570,909	674,665,357
Payments made on behalf of the County Assembly by other Government Agencies	0	0
<b>Total Transfers from related parties</b>	<b>726,570,909</b>	<b>674,665,357</b>



**COUNTY ASSEMBLY OF NANDI**  
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**9. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

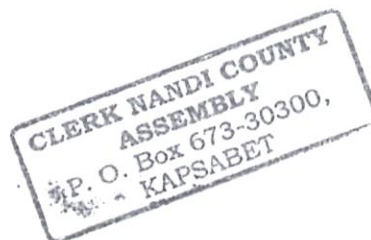
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)
Basis for Qualified Opinion. 1. Unaccounted for Retention Monies	Retained monies not banked in relevant accounts	Account opened and credited with KShs. 26,102,745	Clerk to the County Assembly	Resolved	N/A
2. Unconfirmed Fixed Assets	Fixed assets registry not availed then.	Updated fixed assets upon new audit review	Clerk to the County Assembly	Resolved	N/A
Basis for Conclusion. 1. Failure to observe diversity in recruitment of staff	The not more than 70% rule of employees from dominant community was not adhered.	This is a complicated issue resulting from deployment by various agencies that were not well coordinated. Those employed were recruited competitively. Laws conflict themselves on the matter	Clerk to the County Assembly	Not resolved due to complexity of laws; impossibility to hire/sack staff on this ground	September 30, 2021
3. Irregular Loan Recoveries and Share Contributions	Loans recoveries done from allowances inappropriately	While County stopped further uptake of loans to be recovered from members who took loans from SACCOs on guarantees of allowances have to clear their running loans.	Clerk to the County Assembly	Not resolved due to complexity of matter; loans still ran as they recoveries are made from allowances	September 30, 2021
4 Non adherence to regulations on issuance of temporary imprests	Imprest warrants not issued to individual participants in travels as travels are pursued	Going forward, the imprest warrants will be issued for any travel by members or staff individually.	Clerk to the County Assembly	Not resolved.	September 30, 2021

Barnaba GK Kosgei  
 Clerk of the County Assembly

Sign..... *Barnaba GK Kosgei*

Date..... *4/02/2021*



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**10. ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Paid during the year	Outstanding Balance	Outstanding Balance
				2019/20	2019/20	2018/19
	a	b	c	d=a-c		
Construction of buildings						
1.SHIV CONSTRUCTION CO LTD-Main Works	343,244,098	Friday, December 30, 2016	263,938,127	79,305,981	29,782,147.27	0
	<b>343,244,098</b>		<b>263,938,127</b>	<b>79,305,981</b>	<b>0</b>	<b>0</b>
Sub-Total						
Construction of civil works				0	0	0
3.NEW EDGE TECHNOLOGIES LIMITED -Air conditioning	0	Friday, July 31, 2015	0	0	0	0
4. EXPRESS PLUMBERS LIMITED	8,755,924	Thursday, June 18, 2015	7,097,446	1,658,478	0	0



**COUNTY ASSEMBLY OF NANDI**

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Paid during the year	Outstanding Balance	Outstanding Balance
-Drainage and Plumbing						
5.SCHINDLER LIMITED - Lift Installation	452,863	Thursday, December 15, 2016	0	452,863	0	0
6. HAVA CONSTRUCTION LIMITED - Structured Cabling	0	Thursday, June 18, 2015	0	0	0	0
6.AIRCON ELECTRA SERVICE LIMITED - Electrical Works	9,413,712	Thursday, June 18, 2015	9,413,712	0	0	0
<b>Sub-Total</b>	<b>18,622,499</b>		<b>16,511,158</b>	<b>2,111,341</b>	<b>0</b>	<b>0</b>
Supply of goods	0			0	0	0
<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>
Supply of services	0			0	0	0
2.HOUSE OF ARCHITECTURE LTD - Project Management Services	65,296,490	Monday, May 12, 2014	59,936,722	5,359,768	2,250,000	0

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Paid during the year	Outstanding Balance	Outstanding Balance
Sub-Total	65,296,490	0	76,447,880	7,471,109	2,250,000	0
	427,163,087	0	356,897,166	88,888,431	2,250,000	0



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	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Paid during the year	Outstanding Balance	Outstanding Balance
				2019/20	2019/20	2018/19
	a	b	c	d=a-c		
Construction of buildings						
1.SHIV CONSTRUCTION CO LTD-Main Works	343,244,098	Friday, December 30, 2016	263,938,127	79,305,981	29,782,147.27	0
	<b>343,244,098</b>		<b>263,938,127</b>	<b>79,305,981</b>	<b>0</b>	<b>0</b>
Sub-Total						
Construction of civil works				0	0	0
3.NEW EDGE TECHNOLOGIES LIMITED -Air conditioning	0	Friday, July 31, 2015	0	0	0	0
4. EXPRESS PLUMBERS LIMITED -Drainage and Plumbing	8,755,924	Thursday, June 18, 2015	7,097,446	1,658,478	0	0



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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Paid during the year	Outstanding Balance	Outstanding Balance
5.SCHINDLER LIMITED - Lift Installation	452,863	Thursday, December 15, 2016	0	452,863	0	0
6. HAVA CONSTRUCTION LIMITED - Structured Cabling	0	Thursday, June 18, 2015	0	0	0	0
6.AIRCON ELECTRA SERVICE LIMITED - Electrical Works	9,413,712	Thursday, June 18, 2015	9,413,712	0	0	0
<b>Sub-Total</b>	<b>18,622,499</b>		<b>16,511,158</b>	<b>2,111,341</b>	<b>0</b>	<b>0</b>
Supply of goods	0			0	0	0
<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>
Supply of services	0			0	0	0
2.HOUSE OF ARCHITECTURE LTD - Project Management Services	65,296,490	Monday, May 12, 2014	59,936,722	5,359,768	2,250,000	0
<b>Sub-Total</b>	<b>65,296,490</b>	<b>0</b>	<b>76,447,880</b>	<b>7,471,109</b>	<b>2,250,000</b>	<b>0</b>

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Paid during the year	Outstanding Balance	Outstanding Balance
	427,163,087	0	356,897,166	88,888,431	2,250,000	0



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out)	Historical Cost c/f
	(KShs)	(KShs)	(KShs)		(KShs)
	2018/19				2019/20
Land	27,000,000	-	-		27,000,000
Buildings and structures	235,758,808	88,888,431.00	-		324,647,239
Transport equipment	72,275,800	0.00	-		72,275,800
Office equipment, furniture and fittings	37,190,947	3,498,000.00	-		40,688,947
ICT Equipment, Software and Other ICT Assets	15,245,750	0.00	-		15,245,750
Biological assets	-				0
Infrastructure Asset	0				0
Other Machinery and Equipment	0	-	-		0
Heritage and cultural assets	0	-	-		0
Intangible assets	0	-	-		0
Work in Progress	0	-	-		0
<b>Total</b>	<b>387,471,305</b>	<b>92,386,431</b>	<b>0</b>	<b>0</b>	<b>479,857,736</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

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ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprests Holders

<i>Name of Officer or Institution</i>	<i>Date Imprests 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>	<i>dd/mm/yy</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	<i>dd/mm/yy</i>	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Imprests Register

	Staff name	Staff Personal number	Department	Imprests warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprests Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													

Prepared by  
 Isaac  
 Name  
 ISA  
 Designation  
 04/02/2021  
 Date

Checked by:  
 W.C. KIMETO  
 Name  
  
 Designation  
 CFO  
 4/2/2021  
 Date



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**ANNEX 6 Contingent liabilities register**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

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**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

