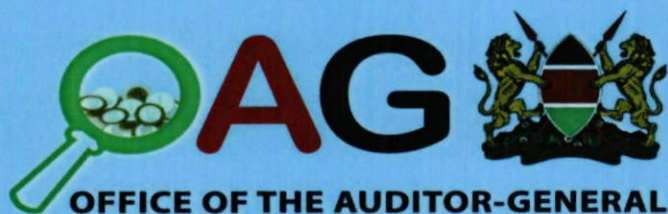


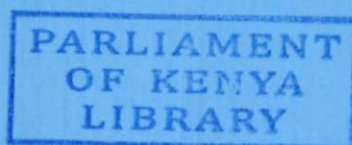
REPUBLIC OF KENYA



Enhancing Accountability

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REPORT



OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
NYERI**

**FOR THE YEAR ENDED
30 JUNE, 2021**





COUNTY ASSEMBLY OF NYERI



REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2021

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

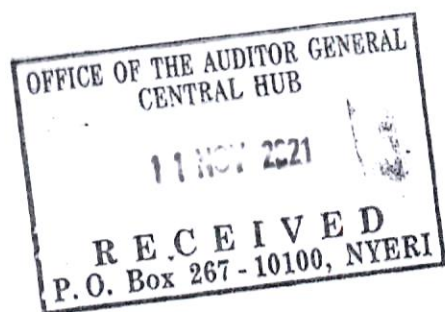


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COUNTY ASSEMBLY OF NYERI
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1. KEY COUNTY ASSEMBLY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes -30 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 14 nominated to represent groups and special interest. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management:

NO.	DESIGNATION	NAME
1.	Speaker Of The County Assembly	Hon John Kagucia
2.	Clerk Of The County Assembly	Jennard N. Mwiggeh
3.	Head Of Finance	Joseph Kimiti
4.	Human Resources	Josiah Mathenge
5	Legal Services	Scola Wambui
6	Committee Services	Francis Kariuki
7	Information Services	Lucy Bitutu

(c) Fiduciary Management

The key management personnel who held office during the year ended June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Jennard N. Mwiggeh
2.	Director Finance	Joseph Kimiti
3.	Assistant Director Finance and Accounting Services	Eustace M Kingori

KEY COUNTY ASSEMBLY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Audit committee activities

The Assembly has in place an Internal Audit Department

The Assembly has in place an Audit Committee

Ensure Assembly mandates are implemented according to laid down laws i.e
Human Resource Manuals.

(e).County Assembly Headquarters

P.O. Box 162

Off Nyeri-Karatina –Nairobi Highway

Ruringu

County Assembly Contacts

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

Website: www.nyeriassembly.go.ke

(f).County Assembly Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

COUNTY ASSEMBLY OF NYERI
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State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

(i)Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY



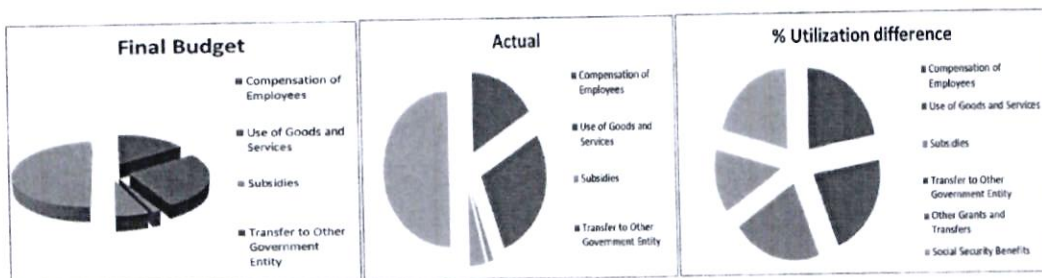
This financial statement is prepared in accordance with Section 163, 164, and 165 of the Public Finance Management Act, 2012. The sections of the PFM listed above require all County Governments through their respective county treasuries to prepare financial statements at the end of every quarter and end of each financial year. Preparation of these statements must be in accordance with the guidelines, standard, and format prescribed by the Public Sector Accounting Standard Board. The financial statements provide a true and fair view of the financial position of the county as at 30th June 2021.

This is the sixth time the County Assembly is preparing its full year financial statements. The preparation of the Financial Statements is as per the statutory requirements. In regards to budget performance against the actual, the Assembly performed its core mandates to satisfactory level, with an absorption level of 98 % and 26 % for recurrent and development expenditure respectively.

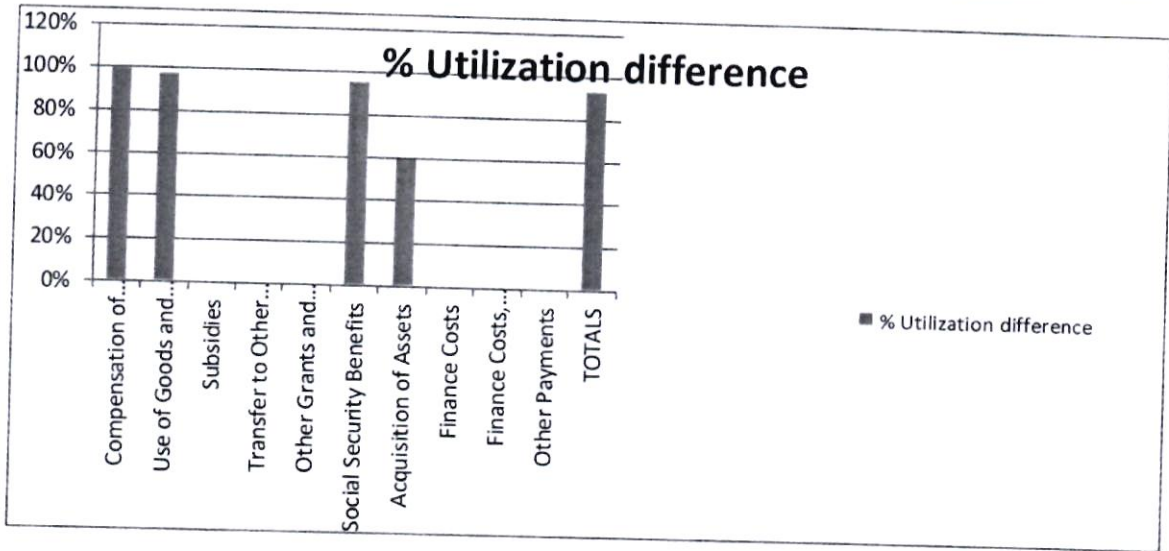
2.1 Budget performance

The County Assembly of Nyeri had a total budget of Ksh. 755,615,232, where the recurrent budget amounted to Ksh. 705,615,232 and development was Ksh. 50,000,000. Overall budget performance was 93% where recurrent was absorbed at 98% and the development was at 26% , the low budget absorption in development was occasioned by uncertainty of cash flow as the government was experiencing revenue shortfalls due the COVID 19 that has struck all sources of government revenue,

Pictorial representation



COUNTY ASSEMBLY OF NYERI
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2.2 Operational Performance

a) Law and policies passed by the MCAs

- 1) The Nyeri County Covid 19 and Highly Infectious Diseases Response Bill,2020
- 2) The Nyeri County Flag and Other Emblems Act, 2020
- 3) The Nyeri County Appropriation Act,2020
- 4) The Nyeri County Supplementary Appropriation Act 2020
- 5) The Nyeri County Finance Bill,2021
- 6) The Nyeri County Solid Waste Management Bill,2020
- 7) The Nyeri County Inspectorate and Enforcement Services Bill,2020
- 8) The Nyeri County Disaster Management Bill,2020
- 9) The Nyeri County Youth Service Bill
- 10) The Nyeri County Youth Development Bill
- 11) The Nyeri County Transport Bill

b) Dates the County budget was passed

- 1) The Nyeri County Supplementary Estimates No. for the FY 2020/2021 were approved on 16th December, 2020 .
- 2) The Nyeri County Supplementary Estimates No.2 for the FY 2020/2021 were approved on 12th May, 2020.
- 3) The Nyeri County Budget Estimates for the FY 2020/2021 were approved on 24th June, 2020.

c) Assembly committees

Select Committees

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

1. Assembly Business Committee

The County Assembly Business Committee shall—

- (a) prepare and , if necessary, from time to time adjust the Assembly Calendar with the approval of the Assembly;
- (b) Monitor and oversee the implementation of the Assembly Business and programmes.
- (c) implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the Assembly;

- (d) determine the order in which the reports of Committees shall be debated in the Assembly;
- (e) May take decisions and issue directives and guidelines to prioritize or postpone any business of the Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be.
- (f) Consider such matters as may from time to time arise in connection with the business of the Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the Assembly.

d) Oversight role of the County Assembly

2. Budget and Appropriations Committee

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

3. County Public Accounts Committee

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

4. County Public Investments Committee

- 1. The Public Investments Committee shall be responsible for the examination of the annual reports of the Auditor General on the accounts of County Government entities, including county corporations; the examination of any recommendation from the Auditor General relating to withholding of funds to a County Government County Assembly or a county corporation; and the examination of proposals from the county executive to declare a county corporation to be a County Government County Assembly

COUNTY ASSEMBLY OF NYERI
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2. The Committee may in respect of a County Government County Assembly , inquire into the commercial affairs of the County Assembly with a view to examining the prudence and commercial effectiveness of the continued investment of the County in the County Assembly .
 3. The Committee may examine the commercial effectiveness of the County Government’s investment in a County Government County Assembly or a county corporation, including proposals for divestiture.
5. Procedure and Rules Committee
1. The Procedure and Rules Committee shall consider and report on all matters relating to the Standing Orders.
 2. The Procedure and Rules Committee may propose amendments to the Standing Orders and any such amendments shall upon approval by the Assembly, take effect at the time appointed by the Assembly.
 3. The Assembly Procedure and Rules Committee may propose rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the Assembly, continue in force until amended or repealed by the Assembly.
6. County Delegated Legislation Committee
- The Committee considers statutory instruments
7. Powers and Privileges Committee
- The Committee considers either of its own motion or as a result of a complaint made by any person the conduct of a Member whose conduct is alleged to constitute a breach of privilege within fourteen days of receipt of a complaint
8. Committee on Appointments
- The Committee on Appointments considers for approval by the Assembly appointments under Articles 179(2) (Members of County Executive Committees).
9. Committee on Implementation
- The Committee scrutinizes the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee.
10. Liaison Committee
- The Liaison Committee shall—

COUNTY ASSEMBLY OF NYERI
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- (a) Guide and co-ordinate the operations, policies and mandates of all Committees;
- (b) Deliberate on and apportion the annual operating budget among the Committees;
- (c) consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly;
- (d) Ensure that Committees submit reports as required by these Standing Orders;
- (f) Determine, whenever necessary, the committee or committees to deliberate on any matter; and
- (g) Give such advice relating to the work and mandate of select committees as it may consider necessary;
- (h) The Liaison Committee shall consider reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports.

11. County Ward Development Oversight Committee

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

Sectoral Committees

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

Mandate of Sectoral Committees

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

FIRST SCHEDULE

Sectoral Committees

[Standing Order 196]

No.	Sectoral Committee	Subject Area
1.	Water and Sanitation Services Committee	All matters relating to water and sanitation services, sewerage services, storm water management systems, local water catchment protection, implementation of sub-catchment management plans, water allocation and issuance of permits, flood mitigation and land reclamation at county levels, monitoring of water quality, enforcement of water quality standards, planning of rural water supply, development of rural water points, maintenance of water points and management of water utilities.
2	Legal Affairs, County Public Service and Administration Committee	All matters relating to general administration including County public service, labor, trade union relations, manpower or human resource planning, liquor licensing, control of drugs and pornography, and animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals, cemeteries, funeral parlors and crematoria, ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level; all matters relating to the administration of law and justice including ethics, integrity, anti-corruption and human rights; and all matters involving county security, intergovernmental relations including resolution of disputes and conflict of laws.
3	Agriculture, Livestock and Fisheries	All matters relating to agriculture, including irrigation, crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control, fisheries, veterinary services (excluding regulation of the

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	Committee	profession).
4	Finance and Economic Planning Committee	All matters relating to revenue collection, imposition of taxes and charges, County Fiscal Planning and development including statistics; borrowing by the County Government, Consideration of the debt management strategy paper, examination of the Finance Bill and the County Revenue Fund Bill, matters related to the management of public finances and the economic affairs of the County Government, the inventory of the County Government's assets, considering the financial and economic policies of the County.
5	Health Services Committee	All matters relating to County health services (excluding the regulation of the profession), including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, public health, licensing and control of undertakings that sell food to the public.
6	Education, Science and Technology Committee.	All matters relating to pre-primary education, village polytechnics, home craft centres and childcare facilities, vocational training, research, information, communication and technology (ICT)
7	Transport, Public Works and infrastructure Committee.	All matters relating to county transport, including county roads, street lighting, traffic and parking, public road transport, county public works and services including storm water management systems in built-up areas; matters relating to electricity and gas reticulation, energy reticulation, exploration, development and production of alternative sources of energy (wind power, solar power and biogas).
8	Physical Planning, Housing & Urbanization Committee	Matters relating to county spatial planning and development, including land survey and mapping, boundaries, fencing and housing, all matters relating to urban areas including governance and management of urban areas;
9	Trade, Tourism and Co-	All matters relating to markets, trade licenses (excluding regulation of Professions), fair trading practices, trade development and regulation,

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	operatives Development Committee	outdoor advertising, marketing and co-operative societies; all matters relating to the promotion and development of cottage industries, light industries, value addition and manufacturing entities, research and innovation; all matters relating to County tourism, County heritage, cultural activities and facilities, archives, museums, county parks and recreational facilities.
10	Youth, Sports Committee	All matters relating to the social and economic empowerment of the youth, promotion, development, and support of youth empowerment programmes, activities and facilities, and promotion and development of sports programmes activities and facilities.
11	Gender, Social Services and Special Programmes Committee	All matters relating to gender, disability, children and other special groups, social welfare, firefighting services, emergencies and disaster management, public entertainment and public amenities which include betting, casinos and other forms of gambling, racing, cinemas, video shows, hiring and libraries.
12	Environment and Natural Resources Committee	All matters relating to forestry, control of air pollution, noise pollution, other public nuisances, refuse removal, refuse dumps and solid waste disposal, including implementation of specific national government policies on natural resources and environmental management and conservation including soil and water conservation.

The functions of the Sectoral Committee are as follows;

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Study the programs and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;
- (d) Study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) Investigate and inquire into all matters relating to the assigned departments as they may

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deem necessary, and as may be referred to them by the Assembly;

(f) To vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 183 (Committee on Appointments); and

(g) Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

Successes made by Committees during the period

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

17. Committees responding to statements requested by various Members.

2.3 Performance of key development projects

The Assembly came into existence after the promulgation of constitution 2010, which brought devolution as per Chapter 11(Eleven) of the constitution. The main development projects undertaken have been

Perimeter fence –This was to enhance security

Renovation of Block a including Chambers – This was to improve on working conditions

Hotel Perimeter fence- This was to separate the Hotel from the Assembly and control movement in and out of the Hotel

2.4 value for money

The resources were used efficiently with proper follow up of all regulations on procurement where the binder with least prices was give the work ,this played a key role in ensuring that reasonable prices were used in buying of goods and services . We have always honoured paying suppliers in time and ensuring that a competitive and transparent process is involved while sourcing for the same. This is done through adherence to Public Procurement and Asset Disposal Act 2015.

2.5 Challenges and Recommended Way Forward

Challenges

1. Inadequate funds
2. Delays in exchequer releases

Recommended Way Forward


1. Review of expenditure ceilings issued upward to cater for objectives outlined.
- 2 Inadequate funds. Due the Assembly budget being restricted to ceilings issued by the CRA, some activities could not be implemented i.e Speakers House Construction, Refurbishment of Chambers, Procurement of items i.e ICT related like asset tagging machine, CCTV installation,
- 3 Due to Covid-19, the Assembly activities were greatly due to the fact that, most of the activities in the Assembly are executed through gatherings i.e plenary sessions, committee meetings, and public participation forums.

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- 4 The National Treasury should ensure that funds are released to the counties on time to avoid delays in implementation of projects and payment to suppliers

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

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

Sign: 
 Name: **Jenard N. Mwiggeh**
 Clerk of the County Assembly

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

Introduction

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

The key mandates of the County Assembly are legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objectives, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2020/2021

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in making legislation.	No of bills and/or legislative business passed in the County Assembly	In FY 20/21 fifteen (15) Bills were passed by the Assembly namely: - The Nyeri County Flag and Other Emblems Act, 2020; The Nyeri County Solid Waste Management Bill, 2020; The Nyeri County Inspectorate and Enforcement Services Bill, 2020; The Nyeri County Disaster Management Bill, 2020; The Nyeri County Inspectorate and Enforcement Services Act, 2020 The Nyeri County Youth Development Bill The Nyeri County Transport Bill

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				<p>The Nyeri County Finance Bill, 2021 The Nyeri County Climate Change Act, 2021 The Nyeri County Health Services Fund Act, 2021 & The Nyeri County Health Services Fund Regulations, 2021 The Nyeri County Supplementary Appropriation Act, 2021 The Nyeri County Forest Management and Conservation Act, 2021 The Nyeri County Transport Bill, 2021 The Nyeri County Elimu Fund (Amendments) Bill, 2021 The Nyeri County Disaster Management Bill, 2020</p> <p>In regard to representation, a total of 107 motions, which are in various stages of implementation, were passed by the House. A total of 14 petitions were also considered by the Assembly.</p>
	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in making legislation.	No of bills and/or legislative business passed in the	In FY 20/21 fifteen (15) Bills were passed by the Assembly namely: - The Nyeri County Flag and Other Emblems Act, 2020; The Nyeri County

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			County Assembly	<p>Solid Management Bill, 2020; The Nyeri County Inspectorate and Enforcement Services Bill, 2020; The Nyeri County Disaster Management Bill, 2020; The Nyeri County Inspectorate and Enforcement Services Act, 2020 The Nyeri County Youth Development Bill The Nyeri County Transport Bill The Nyeri County Finance Bill, 2021 The Nyeri County Climate Change Act, 2021 The Nyeri County Health Services Fund Act, 2021 & The Nyeri County Health Services Fund Regulations, 2021 The Nyeri County Supplementary Appropriation Act, 2021 The Nyeri County Forest Management and Conservation Act, 2021 The Nyeri County Transport Bill, 2021 The Nyeri County Elimu Fund (Amendments) Bill, 2021 The Nyeri County Disaster Management Bill, 2020</p> <p>In regard to representation, a total of 107</p>
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COUNTY ASSEMBLY OF NYERI
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				<p>motions, which are in various stages of implementation, were passed by the House. A total of 14 petitions were also considered by the Assembly.</p>
<p>Legislation, oversight and representation</p>	<p>Enhanced professional development of MCAs – Provide ongoing professional development of MCAs</p>	<p>Increased ability of MCA in making legislation.</p>	<p>No of bills and/or legislative business passed in the County Assembly</p>	<p>In FY 20/21 fifteen (15) Bills were passed by the Assembly namely: - The Nyeri County Flag and Other Emblems Act, 2020; The Nyeri County Solid Waste Management Bill, 2020; The Nyeri County Inspectorate and Enforcement Services Bill, 2020; The Nyeri County Disaster Management Bill, 2020; The Nyeri County Inspectorate and Enforcement Services Act, 2020 The Nyeri County Youth Development Bill The Nyeri County Transport Bill The Nyeri County Finance Bill, 2021 The Nyeri County Climate Change Act, 2021 The Nyeri County Health Services Fund Act, 2021 & The Nyeri County Health Services Fund Regulations, 2021 The Nyeri County Supplementary Appropriation Act,</p>

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				<p>2021 The Nyeri County Forest Management and Conservation Act, 2021 The Nyeri County Transport Bill, 2021 The Nyeri County Elimu Fund (Amendments) Bill, 2021 The Nyeri County Disaster Management Bill, 2020</p> <p>In regard to representation, a total of 107 motions, which are in various stages of implementation, were passed by the House. A total of 14 petitions were also considered by the Assembly.</p>
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

Sustainability strategy and profile

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

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

Environmental performance

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

The Assembly has outsourced the function of cleaning and managing the Assembly grounds to a registered Company with clear instructions on the waste management which is also significantly very little going by the nature and mandate of the Assembly.

Further, to ensure there is organized waste management approach, the Assembly has placed waste containers in all strategic places in the Assembly and they are promptly emptied for safe disposal.

Employee welfare

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

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

Market place practices-

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

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

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

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

Community Engagements-

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government County Assembly 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, 2021. 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, 2021, 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.

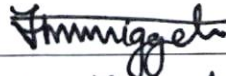
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly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

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Further, the Clerk confirms that the County Assembly's Financial Statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

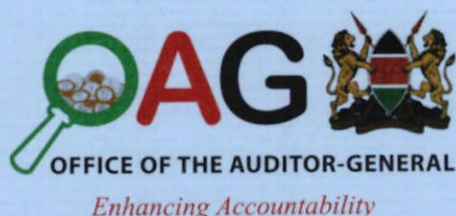
The County Assembly's Financial Statements were approved and signed by the Clerk of the County Assembly on 11th NOV 2021.



Name: Jenard N. Muiggeh
Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NYERI FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nyeri set out on pages 1 to 46, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Nyeri as at 30 June, 2021, 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 Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

Ward Administration Expenses

The statement of receipts and payments reflects use of goods and services figure of Kshs.393,971,037 for the year ended 30 June, 2021 and as disclosed under Note 5 to the financial statements. Included in this amount is Kshs.54,408,441 in respect of other operating expenses out of which Kshs.26,164,623 was spent on ward administration expenses. A review of payment records revealed that the County Assembly spent Kshs.58,000 on operations costs per ward per month instead Kshs.35,500. This resulted to an over expenditure of Kshs.22,500 per month or Kshs.270,000 per year per ward thus translating to a total over expenditure of Kshs.12,150,000 for the forty-five (45) wards. This is contrary to the Commission of Revenue Allocation circular No.CSO/CMG/9/VOL.V(43) of June, 2018 which set the total ward costs at Kshs.118,333 per ward per month, and operation cost at 30% or Kshs.35,500.

Under the circumstances, the validity of excess expenditure of Kshs.12,150,000 on ward administration expenses for the year ended 30 June, 2021 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 Nyeri Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2021 reflects final receipts budget and actual on comparable basis totaling Kshs.756,085,232 and Kshs.701,736,261 respectively, resulting to an underfunding of Kshs.54,348,971 or 7% of the budget. Similarly, the County Assembly spent Kshs.701,734,865 against an approved budget of Kshs.756,085,232 resulting to an under-expenditure of Kshs.54,350,367 or 7% of the budget. The underfunding and underperformance constrained execution of planned activities and delivery of services to the residents of Nyeri County.

It was further noted that quarter four allocation amounting to Kshs.104,628,500 was received after the end of financial year on 16 July, 2021 as a result of delayed disbursement by The National Treasury. There is need for The National Treasury to prioritize disbursement of funds to the County Governments in time for effective and efficient service delivery to the Citizens of the Counties.

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

Other Information

The County Assembly Management is responsible for the other information, which comprises County Assembly Information and Overall Performance, Statement of Performance Against County Assembly's Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of County Assembly's Management Responsibilities. The other information does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

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. Meetings and Retreats held Outside the Precincts of the County Assembly

The statement of receipts and payments reflects use of goods and services figure of Kshs.393,971,037 and as disclosed under Note 5 to the financial statements. Included in this figure is Kshs.166,158,805 for domestic travel and subsistence out of which Kshs.44,581,951 was spent in meetings and retreats held outside the precincts of the County Assembly. This is despite the Assembly having in place adequate facilities inhouse to hold such meetings. Further, approvals from the Speaker and reports of the deliberations were not provided for audit. This contravenes Section 165 of the County Assembly of Nyeri Standing Orders which states that a sitting of a committee shall be held at such a place, date and time as shall be determined by the chairperson or on a petition made by at least seven members of that committee but no meeting of a committee may be held outside the precincts of the Assembly without the approval of the speaker.

Under the circumstances, the validity and regularity of Kshs.44,581,951 expenditure on committee meetings held outside the precincts of the County Assembly for the year ended 30 June, 2021 could not be confirmed.

2. Subscription Fees to Society of Clerks-at-the-Table (SOCATT)

As pointed out in the previous year, the statement of receipts and payments reflects an expenditure of Kshs.393,971,037 under use of goods and services which, as disclosed under Note 5 to the financial statements includes an amount of Kshs.54,408,441 in respect of other operating expenses which in turn includes an amount of Kshs.750,000 in respect to subscription fees made to the Society of Clerks-at-the-Table (SOCATT). However, there is no law governing such subscriptions.

Under the circumstances, the validity and propriety of the expenditure of Kshs.750,000 on subscription fees to Society of Clerks-at-the-Table (SOCATT) for the year ended 30 June, 2021 could not be confirmed.

3. Non-Compliance with Ethnic Diversity

As previously reported, examination of human resource records revealed that the County Assembly had sixty-three (63) permanent employees out of which 92% were from the dominant ethnic Community. Further, it was noted that during the year under review, the County Assembly Service Board recruited twelve staff members and all of them representing 100% were from the dominant ethnic Community in the County. This is contrary to Section 65(e) of the County Governments Act, 2012 which requires the County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

Management was therefore, in breach of the law.

4. Non-Submission of the County Assembly Service Board Financial Statements

The county management did not submit the financial statements of the County Assembly Service Board for the year to the Auditor General with copies to the County Treasury, Controller of Budget and Commission on Revenue Allocation. Further, the management did not publish and publicize the financial statement as required by Section 32 of the County Assembly Services Act, 2017.

Management was therefore, in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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. Payment of Permanent Staff Outside IPPD Payroll

The County Assembly of Nyeri has an automated Integrated Payroll and Personnel Database (IPPD) system in place. However, it still uses an off-shelf payroll system for part of salary payments every month. A review of the monthly payrolls revealed that

twelve staffs had not been included in the database and were being paid salaries outside the IPPD payroll system. Explanation given by management was that these were police officers engaged to offer security services to the assembly and thus they could not be included in the Integrated Payroll and Personal Data Base (IPPD). However, there is a risk of unauthorized payments as the off-shell payroll is not integrated and centrally managed and controlled in the public personnel database contrary Treasury Circular No 9/2017 that requires personnel emolument to be supported by IPPD.

2. Assets not in Use

Included in acquisition of assets figure of Kshs.25,227,917 is a tagging machine and two (2) integrated reverse osmosis water dispensers costing Kshs.1,185,000 and Kshs.4,178,320 respectively. These items were received on 2 March, 2021 and 19 May, 2021 respectively. However, by the time of the audit exercise in October, 2021, the items had not been put to the intended use casting doubt on whether the expenditure was necessary, and the effectiveness of internal controls over assets.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Assembly 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 cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of 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 to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 May, 2022

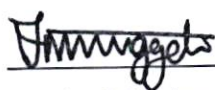
COUNTY ASSEMBLY OF NYERI
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7. FINANCIAL STATEMENTS

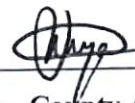
7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE 2021

	Note	2020-2021 KShs	2019-2020 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	701,649,261	638,554,249
Proceeds from Sale of Assets	2	87,000	-
Other Receipts	3	-	-
TOTAL RECEIPTS		701,736,261	638,554,249
PAYMENTS			
Compensation of Employees	4	232,915,126	210,664,265
Use of goods and services	5	393,971,037	343,213,821
Subsidies	6	-	-
Transfers to Other Government Entities	7	30,000,000	40,000,000
Other grants and transfers	8	-	-
Social Security Benefits	9	19,306,110	8,594,236
Acquisition of Assets	10	25,227,917	21,063,598
Finance Costs	11	314,676	-
Other Payments	12	-	15,018,154
TOTAL PAYMENTS		701,734,865	638,554,074
SURPLUS/DEFICIT		1,396	175

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/11 2021 and signed by:



Clerk of the Assembly
 Name: Jenard N. Mwiggeh



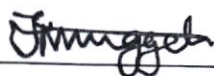
Finance Office – County Assembly
 Name: JOSEPH MURIITHI
 ICPAK Member Number: 8458

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
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7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

FINANCIAL ASSETS	Note	2020-2021	2019-2020
		KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	1,320,929	678,004
Cash Balances	13B	-	-
Total Cash and cash equivalents		1,320,929	678,004
Accounts receivables	14	-	-
TOTAL FINANCIAL ASSETS		1,320,929	678,004
FINANCIAL LIABILITIES			
Accounts Payables	15	1,319,533	677,828
NET FINANCIAL ASSETS		1,396	176
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Prior year adjustment	17	-	-
Surplus/(Deficit) for the year		1,396	175
NET FINANCIAL POSITION		1,396	175

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/11 2021 and signed by:



Clerk of the Assembly

Name: Jenard N. Mwiggeh



Finance Officer - County Assembly

Name: JOSEPH H. KIMITI

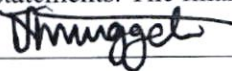
ICPAK Member Number: 8458

COUNTY ASSEMBLY OF NYERI
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7.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021


		2020-2021	2019-2020
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	701,649,261	638,554,249
Other Receipts	3	-	-
Total receipts		<u>701,649,261</u>	<u>638,554,249</u>
Compensation of Employees	4	232,915,126	210,664,265
Use of goods and services	5	393,971,037	343,213,821
Subsidies	6		
Transfers to Other Government Entities	7	30,000,000	40,000,000
Other grants and transfers	8	-	-
Social Security Benefits	9	19,306,110	8,594,236
Finance Costs	11	314,676	-
Other Payments	12		15,018,154
Total payment from operating activities		<u>676,506,949</u>	<u>617,490,476</u>
Cash flow from operating activities		<u>25,142,312</u>	<u>21,063,773</u>
Adjusted for:			
Prior year adjustment	17	-	-
Decrease/(Increase) in Accounts receivable:	18		
Increase/(Decrease) in Accounts Payable:	19	641,530	(138,688)
			(1,798)
Net cash flows from operating activities		<u>25,783,851</u>	<u>20,923,287</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	87,000	-
Acquisition of Assets	10	(25,227,917)	(21,063,598)
Net cash flows from investing activities		<u>(25,140,917)</u>	<u>(21,063,598)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalent at BEGINNING of the year	13	678,004	818,314
Cash and cash equivalent at END of the year	13	<u>1,320,929</u>	<u>678,004</u>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/11 2021 and signed by:



Clerk of the Assembly

Name: Jenard N. Mwiggeh



Finance Office – County Assembly

Name: Joseph H. Kamiti

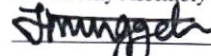
ICPAK Member Number 8458

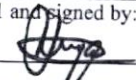
NYERI COUNTY ASSEMBLY
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7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT
COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	756,085,232	-	756,085,232	701,649,261	89%
Proceeds from Sale of Assets	-	-	-	87,000	
TOTAL	756,085,232	-	756,085,232	701,736,261	93%
PAYMENTS					
Compensation of Employees	235,725,699	60,000	235,785,699	232,915,126	
Use of goods and services	406,821,433	(160,000)	406,661,433	393,971,037	97%
Transfers to Other Government Entities	30,000,000	-	30,000,000	30,000,000	100%
Other grants and transfers	-	-	-	-	0%
Social Security Benefits	20,368,100	-	20,368,100	19,306,110	
Acquisition of Assets	62,800,000	-	62,800,000	25,227,916	95%
Finance Costs	370,000	100,000	470,000	314,676	40%
TOTAL	756,085,232	-	756,085,232	701,734,865	93%
SURPLUS/ DEFICIT				1,396	

The County Assembly financial statements were approved on 11/11 2021 and signed by:


 Clerk of the Assembly
 Name:

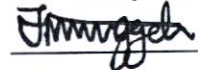

 Finance Office – County Assembly
 Name: JOSEPH KUMISI
 ICPAK Member Number: 8458

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	706,085,232		706,085,232	688,453,836	98%
Proceeds from Sale of Assets	-	-	-	87,000	
	706,085,232		706,085,232	688,540,836	98%
TOTAL					
PAYMENTS					
Compensation of Employees	235,725,699	60,000	235,785,699	232,915,126	98%
Use of goods and services	406,821,433	(160,000)	406,661,433	393,971,037	0%
Transfers to Other Government Entities	30,000,000	-	30,000,000	30,000,000	99%
Other grants and transfers	-	-	-	-	97%
Social Security Benefits	20,368,100	-	20,368,100	19,306,111	0%
Acquisition of Assets	42,800,000	-	42,800,000	12,032,492	0%
Finance Costs	370,000	100,000	470,000	314,675	0%
Other Payments	-	-	-	-	95%
TOTAL	706,085,232		706,085,232	688,539,441	28%
Surplus/ Deficit	-	-	-	1,396	

The County Assembly financial statements were approved on 11/11 2021 and signed by:



Clerk of the Assembly

Name:



Finance Officer - County Assembly

Name: JOSEPH MWITI

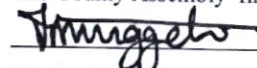
ICPAK Member Number: 8458

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

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

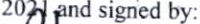
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on	% Utilization
	KShs	KShs	c=a+b	Comparable Basis e=d-c	difference KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	50,000,000	-	50,000,000	13,195,425	26%
Proceeds from Sale of Assets	-	-	-	-	
Other Receipts	-	-	-	-	
TOTAL	50,000,000	-	50,000,000	13,195,425	26%
PAYMENTS					
Compensation of Employees	-	-	-	-	
Use of goods and services	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	
Other grants and transfers	-	-	-	-	
Social Security Benefits	-	-	-	-	
Acquisition of Assets	-	-	-	-	
Finance Costs	50,000,000	-	50,000,000	13,195,425	26%
Other Payments	-	-	-	-	
TOTAL	50,000,000	-	50,000,000	13,195,425	26%
SURPLUS/ DEFICIT	-	-	-	-	-

The County Assembly financial statements were approved on 11/11 2021 and signed by:



Clerk of the Assembly

Name:



Finance Office – County Assembly

Name: JOSEPH KEMIT

ICPAK Member Number: 8458

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution By Programmes and Sub-Programmes -County

County Assembly : 3922-Nyeri - County Assembly

Period: JUL-20 To JUN-21

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
3922	-	Default - Non Programmatic	-	-	-
102003922	102013910	Administration and planning services	-	-	-
710003922			756,085,232	701,762,498	54,322,734
	710013910	Administration and planning services	706,085,232	688,567,073	17,518,158
	710023910	Mortgage services	-	-	-
	710033910	Legislation representation and oversight	50,000,000	13,195,425	36,804,575

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Assembly 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 County Assembly

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) 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 County Assembly.

ii) 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 County Assembly recognises all expenses when the event occurs, and the related cash has actually been paid out by the County Assembly .

i) Compensation of employees

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

ii) 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

iii) 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.

Each public County Assembly maintains a fixed asset register 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 County Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Assembly 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs.1, 319,533 - compared to KShs.677,828 - in prior period as indicated on note -15. *There were no other restrictions on cash during the year.*

7. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 County Assembly 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 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 County Assembly ; 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 County Assembly 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.

12. Contingent Assets

The County Assembly 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 County Assembly in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 County Assembly 's budget was approved as required by Law. The original budget was approved by the County Assembly on - for the period 1st July 2020 to 30 June 2021 as required by law. There was - number of supplementary budgets passed in the year. The supplementary budgets were approved on 14th of April 2021. A high-level assessment of the County Assembly 's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 NYERI
Reports and Financial Statements
For the year ended June 30, 2021

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2020-2021	2019-2020
	KShs	KShs
Transfers from the County Treasury for Q1	43,981,500	131,760,700
Transfers from the County Treasury for Q2	203,255,700	192,959,249
Transfers from the County Treasury for Q3	190,044,506	178,887,600
Transfers from the County Treasury for Q4	264,367,555	134,946,700
Cumulative Amount	701,649,261	638,554,249

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	87,000	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	87,000	-

3. OTHER RECEIPTS

	2020-2021	2019-2020
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS

4. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	136,049,627	124,864,536
Basic wages of temporary employees	30,655,680	30,547,795
Personal allowances paid as part of salary	54,610,449	52,443,934
Personal allowances paid as reimbursements	2,808,000	2,808,000
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	8,791,370	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	232,915,126	210,664,265

There was an increase in compensation to employee due to,

Employment of new staff.

Annual increments

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	1,549,400	1,417,304
Communication, supplies and services	4,075,944	3,716,789
Domestic travel and subsistence	166,158,805	112,989,865
Foreign travel and subsistence	11,212,648	42,173,149
Printing, advertising and information supplies & services	4,080,092	5,418,524
Rentals of produced assets	7,200,000	5,690,000
Training expenses	18,690,896	29,976,017
Hospitality supplies and services	85,339,038	74,410,501
Insurance costs	29,813,143	24,310,971
Specialized materials and services	865,000	763,200
Office and general supplies and services	3,527,843	1,484,995
Fuel, oil and lubricants	1,976,008	1,933,160
Other operating expenses	54,408,441	36,138,419
Routine maintenance – vehicles and other transport equipment	2,535,926	1,908,707
Routine maintenance – other assets	2,537,853	882,220
Total	393,971,037	343,213,821

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2020-2021	2019-2020
	KShs	KShs
Subsidies to County Corporations		
Subsidies to Private Enterprises		
TOTAL	-	-

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers to National Government entities	-	
Transfers to other County Assembly entities		
Car Loan Scheme fund	30,000,000	40,000,000
Mortgage	-	-
Others (insert name of budget agency)	-	-
TOTAL	30,000,000	40,000,000

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. OTHER GRANTS AND TRANSFERS

	2020-2021	2019-2020
	KShs	KShs
Scholarships and other educational benefits	-	-
Membership Fees and Dues and Subscriptions to Organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	19,306,110	-
Social security benefits	-	8,594,236
Employer Social Benefits	-	-
Total	19,306,110	8,594,236

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. ACQUISITION OF ASSETS

<u>Non- Financial Assets</u>	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	13,195,425	1,576,648
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	14,500,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	7,359,892	-
Purchase of Office Furniture and General Equipment	4,672,600	4,986,950
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	25,227,917	21,063,598

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	314,676	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	314,676	-

12. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments(GRATUITY)	-	15,018,154
Total	-	15,018,154

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
Central Bank Of Kenya Ksh	1000282298	Development	-	1
Central Bank Of Kenya Ksh	100024380	Recurrent	1,396	175
Central Bank Of Kenya Ksh	10002822747	Deposit	1,319,533	677,828
Total			1,320,929	678,004

13B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. ACCOUNTS RECEIVABLE

<i>Description</i>	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown of imprest and salary advance per department	2020 - 2021	2019 - 2020
Imprests	KShs	KShs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

15. ACCOUNTS PAYABLE

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	-	-
Retentions	1,319,533	677,828
Total	1,319,533	677,828

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f	Adjustments	Adjusted **
	FY 2019/2020 as per audited financial statements	during the year relating to prior periods	Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
	-	-	-

18. CHANGES IN RECEIVABLE

Description	2020-2021	2019-2020
	KShs	KShs
Opening Account Receivables as at 1 st July 2020	-	-
Closing Account Receivables as at 30 th June 2021	-	-
Change in Account Receivables	-	-

19. CHANGES IN ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2021	677,828	816,516
Closing Accounts payables as at 30 th June 2020	1,319,533	677,828
	641,530	(138,688)

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	147,000
Supply of services	-	-	-	1,613,841
Total	-	-	-	1,760,841

2. PENDING STAFF PAYABLES

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Union sable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. EXTERNAL ASSISTANCE

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

b) Undrawn external assistance

Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Undrawn external assistance - loans	-	-
Undrawn external assistance - grants	-	-
Total	-	-

c) Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

COUNTY ASSEMBLY OF NYERI
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

d. Non-monetary external assistance

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
PAYMENTS MADE BY THIRD PARTIES		
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
TOTAL	-	-

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	157,368,014	148,860,802
Key Management Compensation (Clerk and Heads of departments)	29,972,635	25,839,802
Total Compensation to Key Management	187,340,649	174,700,604
Transfers to related parties		
Transfers to car and mortgage schemes(staff)	30,000,000	40,000,0000
Transfers to County Corporations	-	-
Transfers to non-reporting entities	-	-
Total Transfers to related parties	30,000,000	40,000,0000
Transfers from related parties		
Transfers from the County Executive- Exchequer	701,649,261	638,554,249
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Total Transfers from related parties	701,649,261	638,554,249

7. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case - against the County Assembly	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

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8. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2018/2019 1.0 Unconfirmed Wages to Temporary Employees	Included in the compensation of employees payments totalling Kshs.195, 315,153 reflected in the statement of receipts and payments for the year ended 30 June 2019 is Kshs.25, 486,948 incurred in respect of basic wages of temporary employees. However, examination of the payment records indicated that manual payment vouchers were used to pay wages and not the integrated payroll and personal data (IPPD) system, as expected. Further, signed master rolls did not support the expenditure and	<i>The Ward Employees could not be paid through IPPD because during the recruitment they were not directly engaged by the CASB (County Assembly Service Board) but by the Hon. Members and thus, serve at the pleasure of Hon. Members in their respective Ward Offices. The Ward Employees are therefore under the supervision of their respective MCA and not the Assembly's Administration. The Assembly</i>	Resolved	

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	<p>therefore the occurrence of the payments could not be confirmed.</p> <p>Consequently, the occurrence and validity of the expenditure totalling Kshs.25,486,948 incurred on payment of wages to temporary workers have not been confirmed.</p>	<p><i>only facilitates payment of the partisan employee salaries through their banks accounts.</i></p>		
<p>2018/2019 2.0 Unexplained Variances between Various Financial Statement and IFMIS Report Balances</p>	<p>3.1 Statement of Receipts and Payments</p> <p>The statement of receipts and payments reflects receipts and payments totalling Kshs. 655,982,249 and Kshs. 655,980,450 respectively which however differ from the balances amounting to Kshs. 636,616,791 and Kshs.656,366,168 respectively reflected in the IFMIS report for the year under review</p>	<p><i>The variances arose as a result of IFMIS errors which have arisen over time and the Assembly is unable to clear these errors. However, the Assembly is in regular communication with The National Treasury IFMIS Department to address this issue</i></p>	<p>Not Resolved</p>	<p>By 30th September,2021</p>
<p>2018/2019 1.0 Unconfirmed Fixed Assets</p>	<p>Annex 4, summary of fixed assets register, attached to</p>	<p><i>Concerning the unconfirmed Fixed Assets</i></p>	<p>Not resolved</p>	<p>30th septmber,2021</p>

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<p>Balance</p>	<p>the financial statements for the year ended 30th June, 2018 reflects assets totaling Kshs.182, 396,624 as at 30th June, 2019. As similarly reported in the previous year, the closing assets balance for the year under review does not include assets of unknown aggregate value inherited from the defunct Municipal Council of Nyeri. These include three motor vehicles of unknown value and a piece of land L.R No. Aguthii/Gaaki-677 valued at Kshs.19,000,000. As a result of the omission, the accuracy and completeness of the summary of fixed assets register balance of Kshs.182,396,624 as at 30th June,2019 has not been confirmed.</p>	<p><i>Balances the Assembly reported all the assets that it owns. The three motor vehicles and land L.R.No. Aguthii / Gakii -677 ownership is still undetermined as it still waiting direction from Inter-Governmental Relations Technical Committee (on Consultation, Cooperation & Coordination in Devolution).</i></p>		
<p>2018/2019 Non – Compliance with Ethnic Diversity</p>	<p>Examination of the human resource records revealed that during the year under review, the</p>	<p><i>The Assembly is an equal opportunity employer and all</i></p>	<p>Not Resolved work in</p>	

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	<p>County Assembly had fifty four (54) permanent employees out of whom forty two equivalent to 96% of all staff members employed since the 2013/14 Financial Year were from the dominant community in the County. As reported previously, this was contrary to the provisions of Section 65(e) of the County Governments Act, 2012 which requires County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.</p>	<p><i>appointments are considered on merit irrespective of the ethnicity. However, most employees were absorbed from Defunct Local Authorities which consisted of employees from the dominant community in the locality</i></p>	<p>progress</p>	
<p>2018/2019 3.0 Delayed Completion of Projects</p>	<p>As previously reported, Management in July, 2016 awarded two (2) contracts valued at Kshs.10,672,231 to construct a gate at the County Assembly and refurbish a hotel for use by the County</p>	<p><i>The delay in completion of the projects arose as a result of withdrawal of Technical Officers from County Public</i></p>	<p>Resolved</p>	

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	<p>Assembly at Kshs.3,818,905 and Kshs.6,853,326 respectively. However, the respective contracts lapsed before the works were completed. At the time of the audit in October 2019 all payment due have been made to the contractors and the work were almost complete, The contractors were however, not on site at the time of the audit inspection. No explanation was provided for the failure to complete the projects more than two years after their contracted completion dates. As a result of the delay, and in spite of funds totalling Kshs.10, 672,231 invested in the projects, the services they were expected to provide to the County Assembly have not been realized.</p>	<p><i>Works by the Executive. The Officers were responsible for supervising the construction of the two Assembly projects. The projects have since been completed and the facilities are in use.</i></p>		
<p>2017/2018 1.0 Fund Balance</p>	<p>The fund balances disclosed in Note 16 to the financial statements of Kshs 1,495,641 and Kshs.1,288,591 differs with closing balances of Kshs 44,883 and</p>	<p><i>The financial statement reporting is done under IPSAS Cash thus, any unspent cash at the end of the financial year is returned back to CRF (County</i></p>	<p>Not Resolved</p>	

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	<p>Kshs.16,000,671 reflected in the statement of financial assets as at 30 June 2018 and 2017, respectively. The resultant differences have not been explained or reconciled.</p>	<p><i>Revenue Fund) and therefore, there are no opening balances at the beginning of the new financial year.</i></p> <p><i>Consequently, the balances amounting to ksh 44,883 was surplus for the financial year ended June, 2018 and balances amounting to ksh Kshs,16,000,671 was surplus for the financial year ended 2016/17 which was unspent fund for the respective years and was transferred to CRF in accordance with the PFM Act, 2012 section 136(2).</i></p> <p><i>As per balances reflected in the Notes to the Financial Statements, amounting to ksh 1,495,641 and ksh 816,516 for financial year ended June 2018 and 2017 respectively represents retention money held for the contractors.</i></p>		
<p><u>2017/2018</u> <u>1.0</u> <u>Summary of Fixed Assets Register</u></p>	<p>Annex 4 summary of fixed assets totaling Kshs 176,511,100 as at 30 June 2018. The balance excludes assets inherited from the defunct municipal council of Nyeri comprising of</p>	<p><i>The Assembly is yet to secure the transfer of logbooks for the four motor vehicles inherited from the defunct local authorities. The</i></p>	<p>Not resolved</p>	

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	<p>three motor vehicles of in known values and a piece of land L.R No .Aguthi/Gaaki-677 valued at Kshs. 19,000,000.As a result, the accuracy and completeness of summary of fixed assets register balance of Ksh.176, 511,100 as at 30 June 2018 cannot be confirmed.</p>	<p><i>Assembly is awaiting policy guidelines on ownership and transfer of assets from Intergovernmental Relations Committee. (See annexure 2.0) The Assembly is in the process of valuing all the properties in its possession inherited from the defunct local Authorities.</i></p>		
<p><u>2017/2018 1.0 Overall budget performance</u></p>	<p>During the financial year ended 30 June 2018, County Assembly of Nyeri had an approved budget of Kshs 737,760,445 out of which Kshs 676,007,599(92%) was allocated to the recurrent vote and Kshs 61,752,846(8%) to the development combined reflects overall expenditure totaling Kshs.642, 757,624 or 87% absorption rate. However, the County Assembly did not utilize Kshs.95, 002,821 or13% of its budget, which negatively impacted on service delivery to the public .</p>	<p>The development vote was underutilized due to the delay in completion of structural designs and preparation of Bills of Quantities which were being done by the officers from the Public Works Department leading to delay in tendering for the envisaged works.</p>	<p>Not resolved</p>	
<p><u>2017/2018 2.0 Variances between the financial Statements IFMIS report</u></p>	<p>The financial statements for the year ended 30 June 2018 reflects various</p>	<p><i>The variances arose as a result of IFMIS errors which have</i></p>	<p>Not resolved</p>	

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	amounts and balances which are at variance with figures shown in the IFMIS report	<i>arisen over time and the Assembly is unable to clear these errors as they are beyond the Assembly's control. Further, the Assembly is in regular communication with the National Treasury IFMIS section to address this issue</i>		
<u>2017/2018 1.0 County Assembly Projects</u>	<i>According to records presented for audit, the County Assembly awarded two contracts to construction firms on 6th July 2016 for refurbishment of a hotel and construction of a gate at contract prices of Kshs. 6, 853,326 and Kshs. 3, 818,905 respectively. The constructions were expected to be completed in August 2017 and February 2017 respectively. However a review of progress of the constructions revealed that the contract period had lapsed and the projects were behind</i>	<i>The delay in completion of the projects arose as a result of withdrawal of Technical Officers from County Public Works by the Executive. The Officers were responsible for supervising the construction of the two Assembly projects</i>	Resolved	
<u>2017/2018 2.0 Lack of</u>	Note 5 to the financial statements reflects an expenditure of Kshs.	<i>The Assembly wishes to clarify that retreats and trainings for</i>	Resolved	

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<p><u>Prudence in use of Public Funds</u></p>	<p>129,064,007 On domestic travel and subsistence in respect of members of county Assembly and staff allowances during various workshops, meetings, retreats and seminars held outside the precincts of the County Assembly. However the meetings would have been economically and prudently conducted within the County Assembly offices and premises designated for such routine activities so as to save on subsistence allowances and hotel charges. Therefore it has not been possible to confirm that the county Assembly obtained value for money on domestic travel and subsistence expenditure of Kshs.129,064,007 for the year ended 30 June 2018.</p>	<p><i>Honourable Members are conducted outside the Assembly precincts to enable the members concentrate and avoid unnecessary interruptions from the electorate. The retreats are supported with approved invitation letters, programmes and reports where applicable and the same are available for review.</i></p>		
<p><u>2017/2018 3.0 Assembly Car Loan and Mortgage Scheme for Members of the County Assembly</u></p>	<p>Statement of receipts and payments for the year ended 30 June 2018 reflects transfer to other Government entities(mortgage funds)amounting to Kshs 125,000,000.According to records made available for</p>	<p><i>The Fund is established under Car Loan and Mortgage Scheme Fund for Members, Regulations 2018.)In addition, the</i></p>	<p>Resolved</p>	

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	<p>audit, the amount was transferred to mortgage fund account for the establishment of car loan and mortgage facility for the members of County Assembly of Nyeri (MCAs). However, no approval for the establishment of the fund was provided for audit review. Consequently, the validity of the transfers and expenditure of Kshs.125,000,000 cannot be confirmed. Further, section 167(3) of the public Finance management Act, 2012 require submission to the Auditor-General for audit, the financial statements of each county public fund not later than three months after the end of financial year. However, the County Assembly of Nyeri management did not submit the County Assembly car loan and mortgage scheme Funds financial statements for the year ended 30 June 2018 and has thus contravened the law.</p>	<p><i>financial statements were prepared and submitted</i></p>		
<p>2017/2018 <u>Lack of Policies</u></p>	<p>The county Assembly of Nyeri does not have various operational plans, risk management policy and disaster recovery plan. The lack of operational</p>	<p>The Assembly is in the process of formulating the Risk Management Policy and a Disaster Recovery plan.</p>	<p>Not resolved</p>	

COUNTY ASSEMBLY OF NYERI
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	plans and policies makes it impossible for the management to establish best practices on procedures and review on areas prone to risks.			
<u>2017/2018 Ineffective Audit Committee</u>	The audit committee met once in the financial year under audit, in February 2018. This is contrary to Kenya Gazette Notice volume CZVIII No.40 of 15 April 2016 paragraph 4.2.2(a) requiring the committee to meet at least four times or quarterly in the financial year. Therefore, the effectiveness of the Audit committee doubtful	<i>The Committee was constituted in July 2017; however, the committee was unable to meet as required by the regulations due to challenges of raising quorum since one of its members is an employee of IEBC and was deeply involved in electoral process. Further, the County Treasury had not nominated a representative to the Committee</i>	Resolved	
<u>2017/2018 Payment of salaries outside Integrated Payroll and Personnel Database (IPPD) System</u>	The statement of receipts and payments for the year ended 30 June 2018 reflects expenditure totaling Kshs.163, 716,306 on compensation of employee's pout of which	<i>The payment amounting to Ksh. 16,543,925 was paid to Ward employees who are partisan/ personal staff hired by Honourable Members on yearly basis and not five years as observed in the report.</i>	Resolved	

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	<p>an amount of Kshs 16,543,925 was paid through manual payment vouchers outside the government recommended IPPD system under unclear circumstances. Further payment of salaries to staff outside the IPPD system under the IPPD payroll distorts the determination of national wage bill which is crucial for planning purposes by both the County Government and National Government</p>	<p><i>Further, they serve at the pleasure of the Honourable Members and therefore have no definite term of service resulting to high turnover; therefore it is a challenge integrating them in the IPPD System.</i></p>		
<p><u>2017/2018 Failure to Observe One-Third Rule in the Staff Establishment</u></p>	<p>A review of human resource records revealed that, during the year under review, the County Assembly had fifty-two permanent employees out of which forty-seven or 90% of the staff was from dominant community. This is contrary to the requirements of Section 7(2) of the National cohesion and Integration Act 2008 and section 65(e) of the County Government Act, 2012 which require at least 30% of employees to be from other ethnic communities.</p>	<p><i>The Assembly is an equal opportunity employer and all appointments are considered on merit irrespective of the ethnicity. However, most employees were absorbed from defunct local authorities, which consisted of employees from the dominant communities in the locality.</i></p>	<p>Not resolved</p>	

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Clerk of the County Assembly

Sign.....

Date.....

NYERI COUNTY ASSEMBLY
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For the year ended June 30, 2021

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

<u>ANALYSIS OF RECURRENT PENDING BILLS AS AT 30th JUNE, 2021</u>				
<u>(Amounts in Kshs.)</u>				
			Amount of Pending Bills at 30.6.2021	Date Contracted
Name of Supplier	Nature/Description of Supply	Department	a	
Kwangu Holdings Limited	Supply and Delivery of Asset Tagging Machine Labels and Ribbons	Administration	147,000	24/05/2021
James Mathenge Thuita	Ward Office rent for Endarasha ward	Administration	60,000	1/1/2021
Pioneer Assurance Company Limited	Provision of Group Life Assurance Policy for CAN(Additional premium for the period of 2020/2021)	Administration	21,637	4/6/2021
Pewin Motors Limited	Replacement of windbrakers for 19CG031A	Administration	43,500	18/05/2021
Pewin Motors Limited	Replacement of brakepads for KBY 180C	Administration	13,904	30/06/2021
Mediamax Network Limited	Radio announcement from 23rd to 25th October, 2020 on Public participation forum on the Nyeri County Annual Development Plan 2020/2021	Administration	159,600	21/10/2020
Sportsman Arms Hotel	Provision of conference facilities for Ward Development committee on 19th November, 2020	Administration	25,200	22/02/2020

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Sun Star Hotel Limited	Provision of conference facilities for Agriculture committee from 27th to 31st August, 2020	Administration	70,000	23/10/2020
Sun Star Hotel Limited	Provision of conference facilities for Committee on Trade, Tourism and Co-operative Development on 24th and 25th June, 2021	Administration	350,000	23/06/2021
Muclita Kenya Limited	Training of Members in Arusha from 26th may to 6th june 2021	Administration	870,000	22/06/2021
			1,760,841	

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ANNEX 2 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/20	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2020/2021
Land	19,000,000				19,000,000
Buildings and structures	73,499,745	13,195,424			86,695,169
Transport equipment	39,047,640				39,047,640
Office equipment, furniture and fittings	64,236,732	7,359,892	-(179,600)		71,417,024
House hold equipment		4,672,600			4,672,600
Machinery and Equipment	3,741,057				3,741,057
Biological assets					
Infrastructure Assets	1,891,000				1,891,000
Heritage and cultural assets					
Intangible assets					
Work In Progress					
Total	201,416,174	25,227,916	(179,600)		226,464,490

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ANNEX 3 – BANK RECONCILIATION/FO 30 REPORT

COUNTY GOVERNMENT OF NYERI
 JUNE 2021
 RECURRENT ACCOUNT NUMBER 1000171227

F.o. 30

BANK RECONCILIATION

For the month of June 2021

	Ksh	Ksh	Ksh
Balance as per Bank certificate:			16,526.05
Less:			
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)	81,752,230.60		
2 Receipts in bank statement not			
Add:			
3 Payments in bank statement not yet recorded in cash book			
4 Receipts in cashbook not yet recorded in bank statement		81,737,100.00	
Balance as per Cash book			1,395.45

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

..... 
 Signature

ACCOUNTANT
 Designation

..... 11/11/2021
 Date

COUNTY ASSEMBLY OF NYERI
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COUNTY GOVERNMENT OF NYERI
 JUNE 2021
 DEV ACCOUNT NUMBER 1000282298

F.o. 30

BANK RECONCILIATION

For the month of June 2021

	Ksh	Ksh	Ksh
Balance as per Bank certificate:			0.00
Less:			
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)	5,329,134.00		
2 Receipts in bank statement not			
Add:			
3 Payments in bank statement not yet recorded in cash book			
4 Receipts in cashbook not yet recorded in bank statement		5,329,134.00	
Balance as per Cash book			0.00

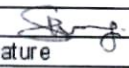
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

..... 
 Signature

ACCOUNTANT
 Designation

.....
 Date

COUNTY ASSEMBLY OF NYERI
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COUNTY GOVERNMENT OF NYERI			
JUNE 2021			
DEPOSIT ACCOUNT NUMBER 10002822747			
			F.o. 30
BANK RECONCILIATION			
For the month of June 2021			
	Ksh	Ksh	Ksh
Balance as per Bank certificate:			1,319,542.46
Less:			
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2 Receipts in bank statement not			
Add:			
3 Payments in bank statement not yet recorded in cash book			
4 Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book			1,319,542.46
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.			
 Signature	ACCOUNTANT Designation	 Date

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101