

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

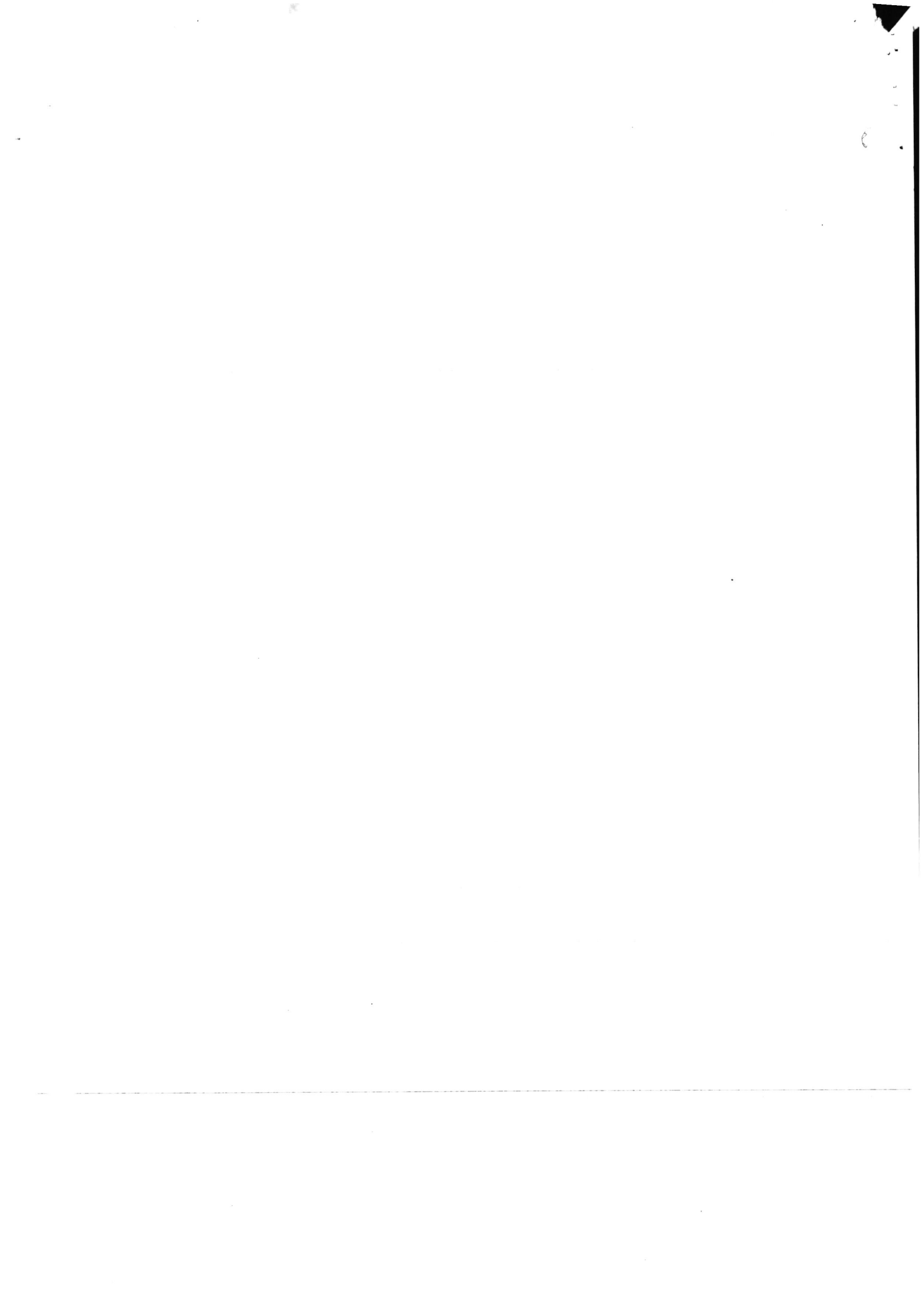
ON

**THE FINANCIAL STATEMENTS OF
NYERI COUNTY GOVERNMENT**

**FOR THE SIXTEEN (16) MONTHS
PERIOD ENDED 30 JUNE 2014**

*Page laid by the Chairperson
of the Standing Committee on
County Public Accounts and
Investments (Sen. Khamati)
on 14/10/2015*

A handwritten signature in blue ink.



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

Ref: NYERI GOVT. 2014

2 October 2015

Mr. Jenard Mwiggeh
Clerk to the Nyeri County Assembly
P.O. Box 162-10100
NYERI

① DDLPS
Please schedule for
tabling
9/10/15

Dear Mr. Mwiggeh

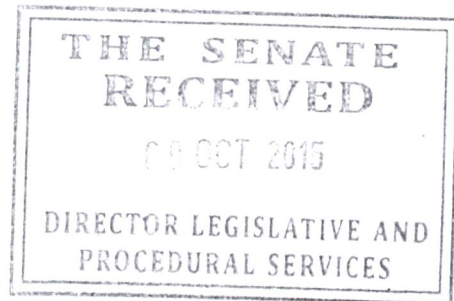
**REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF NYERI FOR THE SIXTEEN (16) MONTHS PERIOD
ENDED 30 JUNE 2014**

I transmit the report of the Auditor-General on the examination and audit of the financial statements of County Government of Nyeri for the sixteen (16) months period ended 30 June 2014 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

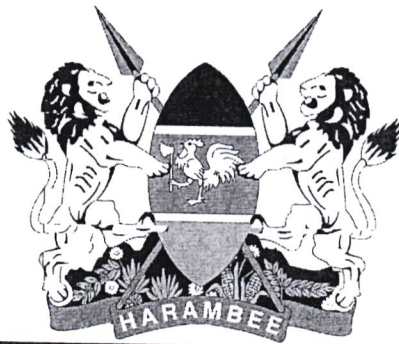
Yours sincerely

Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Copy to: **Mr. Jeremiah Nyegenye**
Clerk to the Senate
P.O. Box 41842-00100
NAIROBI

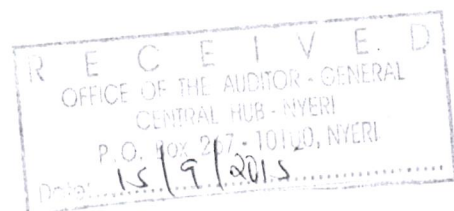


② Mr. Mbayi
Pls arrange for tabling on 14/10/15
12/10/15



COUNTY GOVERNMENT OF NYERI
AMENDED
REPORTS AND FINANCIAL STATEMENTS
FOR 16 MONTHS ENDED
JUNE 30, 2014

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





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I

KEY COUNTY GOVERNMENT OF NYERI INFORMATION AND MANAGEMENT

Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(a) Key Management

The COUNTY GOVERNMENT OF NYERI

Day-to-day management is under the following key organs:

<u>Designation</u>	<u>Name</u>
-His Excellency The Governor	Nderitu Gachagua
-His Excellency the Deputy Governor	Samuel Wamathai
-Speaker To The County Assembly	David MwangiMugo
-CEC. Finance and Economic Planning	Martin K Wamwea
CEC Agriculture, Livestock Development, Fisheries and Co-Op Development	Shadrack M Wang'ombe
CEC.Health Services	Dr Charles G Githinji.
CEC.Public Administration, Information And communication	Priscillah M Wanyiri
CEC.Water ,Envelopment& Natural Resources.	Eng.T .G. Nyunyangi
CEC.Trade, Industrialization and Tourism	Stanley Miano
CEC .Energy	Eng.Joseph W kiragu
CEC.EducationICT, Youth Affairs& Sports.	Elijah K Nguyo
CEC.Land& Infrastructure &Development.	John MainaMwangi .
CEC.Culture,Gender and Social Development.	CeciliaWNdungu
County Secretary	Wambui Kimathi

(b) IFiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer- Finance.	Emilio Mukira
2.	Economic Planning.	Francis Kirira
3.	Public Administration Information Communication	Alice Wachira
4.	Trade Industrialization And Tourism.	Walter MwangiMacharia
5.	Health Services	Dr.MunyuaMacharia
6.	Water Environment T& Natural Resources	S.N.Githinji
7.	Land And Infrastructure	ZaverioGitonga
8.	Education And ICT, Youth Affairs & Sports.	Hawa Omari
9.	Agriculture, Fisheries And Livestock Development	David NyagaMuturi
10.	Culture, Gender & Social Development	Beth KarimiNjeru
11.	Energy	Joram M Karimi

ere, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- Audit and finance committee activities
- Parliamentary committee activities
- Development partner oversight activities
- Other oversight activities

(c) County Government of Nyeri Headquarters

P.O. Box 1112-10100
Town hall
Kenyatta Road/Highway
NYERI, KENYA

(d) County Government of Nyeri

Telephone: 061 2030700
Fax No. 016 2030537
E-mail: infonyericounty@gmail.com
Website: www.go.ke

(e) County Government of Nyeri Bankers

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

...

(f) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(g) Principal Legal Adviser

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

THE COUNTY GOVERNMENT OF NYERI

Report And Financial Statements
For The Period Ended June 30.2014(Ksh)

II. FORWARD BY THE CEC COUNTY GOVERNMENT OF NYERI REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2014

iii. Statement of management responsibilities.

Section 163,164 165 of the public finance act 2012 requires that at the end of each financial year the County Treasury shall d financial statement for all County Government entities in accordance with the standard and format prepare financial statement of each county government entity receiver of revenue and consolidate prescribed by the public sector accounting standard board.

The county executive committee (CEC) member for finance of the County Government IS responsible for the preparation and presentation of the County Government financial statement which gives true and fair view of the state of affairs of the county government for the end of the financial year ended on June 30 2014.this responsibility includes.

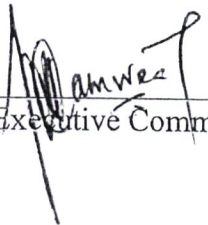
- i. maintaining adequate financial management arrangement and ensuring that these continues to be effective throughout the reporting period
- ii. Maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the County Government.
- iii. Designing , implementing and maintaining internal controls relevant to the pre[parathion and fair presentation of financial statement,
- iv. Safeguarding the assets of the County Government
- v. Selecting and applying appropriate accounting policies
- vi. Making accounting estimates that are reasonable in circumstances

The CEC members of financial accept responsibilities for the county government financial statement which have been prepared on cash bases methods of financial reporting using appropriate accounting policy in accordance with the International Public Sector Accounting Standard (IPSAS). The CEC members for finance is of opinion that the County Government financial statements gives a true and fair states of County Government transactions during the financial year ended June 2014and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which has been relied upon in the presentation of its financial statement as well as the system of financial control.

The CEC members for finance confirms that the has complied fully with applicable government regulations and the terms of external financial covenant and the County Government funds received during the year under audit per used for the eligible purpose for which they were intended and were properly accounted for. Further the CEC members for Finance confirms that the County Government financial statement has been prepared and a form that complies with relevant accounting standard prescribed by the public sector accounting standard board of Kenya.

Approval of Financial statements

The county government financial statement were approved sand signed by CEC member for the Finance on 2014.



County Executive Committee Member- Finance

III

STATEMENT OF COUNTY GOVERNMENT OF NYERI MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for County Government shall prepare financial statements in respect of that County Government of Nyeri. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the is responsible for the preparation aCounty Government Nyeri and presentation of the financialCounty Government Nyeri 1 statements, which give a true and fair view of the state of affairs of the County Government Of Nyeri and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government of Nyeri; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the county government(v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the county government of nyeri accepts responsibility for the county government 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 Accounting Officer is of the opinion that the county government financial statements give a true and fair view of the state of county government transactions during the financial year ended June 30, 2014, and of the county government financial position as at that date. The Accounting Officer charge of the county government further confirms the completeness of the accounting records maintained for the county government which have been relied upon in the preparation of the county government financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the county government confirms that the county government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable),

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

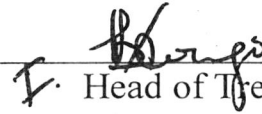
and that the County Government of Nyeri's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the county government financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government financial statements were approved and signed by the Accounting Officer on _____ 2014.



Chief Officer



Head of Treasury Accounts

REPUBLIC OF KENYA

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



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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NYERI COUNTY GOVERNMENT FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Government of Nyeri set out on pages 8 to 37 which comprise the statement of assets and liabilities as at June 30, 2014, and the statement of receipts and payments, statement of cash flows and summary statement of recurrent and development for the period 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 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government internal control. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the County Government, as well as evaluating the overall presentation of the financial statements.

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis of an audit opinion.

Basis for Disclaimer of Opinion

1. Assets and Liabilities Inherited from Defunct Local Authorities.

The County's statement of receipt and payments reflects an amount of Kshs.963,549,085 under acquisition of assets in the sixteen months period ended 30 June 2014. It also reflects pending bills totaling Kshs. 89,980,831.60 as disclosed in annex 1 attached to the financial statements for the period. However, the County's financial statements for the sixteen (16) months period do not include the assets and liabilities inherited from the defunct local authorities, although the county management took possession of them. In addition, the Transition Authority is yet to formerly hand over the assets and liabilities of the defunct local authorities to the County Government.

Consequently, the financial statements presented by the County Government of Nyeri are not fairly stated.

2. Unsupported Funds received from National Treasury

During the period under review, the County Government received exchequer issues amounting to Kshs.3,803,884,304. Included in this amount were salaries reportedly paid by the National Government on behalf of the County Government to health workers amounting to Kshs.938,869,514. However, no evidence was availed to support the Kshs.938,869,514 treated as exchequer receipts in the financial statements.

In the circumstances, the accuracy of the Exchequer releases of Kshs.3,803,884,304 disclosed in the statement of receipts and payments for the period ended 30 June 2014 could not be confirmed.

3. Other Receipts

i. Unsupported Receipts Transferred from Defunct Local Authorities

During the period under review, the County Government received transfers from the defunct local authorities amounting to Kshs.233,706,811 as disclosed in note 5 to the financial statements. However, no documentary evidence to support the transfers was provided for audit verification.

ii. Unsupported Deposits

The financial statements under note 6 indicates domestic deposits of Kshs.17,009,870 which relates to retention fees held by the County Government on behalf

of various contractors. However, no detailed analysis was provided to support the retention fee. In the circumstances, the accuracy of the balance figure of Kshs.17,009,870 as at 30 June 2014 could not be confirmed.

4. Compensation of Employees

i. Unsupported Expenditure Incurred by National Government on Behalf of the County Government of Nyeri

During the period, compensation of employees cost as per note 12 of the financial statement amounted to Kshs.2,709,479,242. Included in the amount was Kshs.938,839,549 reportedly paid by the National Treasury on behalf of the County in relation to health workers salaries. The amount was however not supported by payroll extracts or a schedule of members of staff and the respective amounts paid. In the circumstances, the accuracy of the compensation of employees balance figure of Kshs.2,709,479,242 for the period ended 30 June 2014 could not be confirmed.

ii. Unconfirmed Basic Wages - Temporary Employees

During the period under review, basic wages for temporary employees reflected under note 12 to the financial statements amounted to Kshs.460,373. However, examination of payment vouchers relating to casual employees revealed that the expenditure exceeded the Kshs.460,373 reflected in the financial statements since only payment vouchers amounting to Kshs.1,663,172 for the month of June 2014 were availed for audit. In the circumstances, the completeness and accuracy of the balance figure of Kshs.460,373 for the period ended 30 June 2014 could not be confirmed.

iii. Variance Between the Ledger and the Financial Statements Balances

Compensation of employees cost as per note 12 of the financial statements amounted to Kshs.2,572,712,032. Out of this amount, Kshs.938,869,514 was paid by the National Treasury on behalf of Nyeri County, and the balance of Kshs.1,633,842,518 was paid by the county government in respect of compensation of employees.

The ledger maintained by the County however reflected payments of Kshs.1,840,943,224.75, resulting to unexplained and unreconciled variance of Kshs.207,100,706.75. Further, a reconciliation carried out indicate that out of the total payments of Kshs.1,633,842,518 an amount of Kshs.1,470,764,668.35 only was supported and accounted for through IPPD payroll. The supporting records or payrolls for the resultant balance of Kshs.163,077,849.05 was not provided for audit review. In addition, analysis carried out on the IPPD payroll revealed that different allowances totaling Kshs.657,596,988.35 were paid during the sixteen months period. However, no amount had been disclosed in the financial statements in relation to personal allowances paid as part of salary. This amount was reported as basic salaries for permanent employees.

In view of the above observations, the accuracy of the compensation of employees' balance of Kshs.2,572,712,032.00 could not be confirmed as fairly stated.

5. Unsupported Expenditure on Goods and Services

The financial statements reflects a balance of Kshs.818,976,535 in respect of use of goods and services. However, out of the total expenditure, only an amount of Kshs.461,275,765 was supported by IFMIS analysis, leaving unsupported balance of Kshs. 357,700,770 which the management did not explain. Consequently, the accuracy of use of goods and services expenditure of Kshs.818,976,535 in the statement of receipts and payments could not be confirmed.

6. Other Grants and Transfers

The County Government reported a figure of Kshs.101,254,720 under other grants and transfers. Included in this figure was Kshs.1,000,000 stated as subsidies to small businesses, cooperatives and self-employed according to note 17 of the financial statements. However, no documentary evidence was provided to support the subsidies of Kshs.1,000,000. In the circumstances, the accuracy of the other grants and transfers balance figure of Kshs.101,254,720 for the period ended 30 June 2014 could not be confirmed.

7. Acquisition of Non-Financial Assets

The financial statement reflects Kshs.963,549,085 in respect of an acquisition of non-financial assets for the period ended 30 June 2014. However, review of a ledger made available reflects an amount of Kshs.645,874,822 resulting to unexplained variance of Kshs.317,674,263. Further, assets inherited from the defunct local authorities and acquired in the year 2012/2013 were not included in the fixed assets schedule. In addition, the County Government did not maintain a fixed assets register to record all the County's fixed assets. In the circumstances, the accuracy of the acquisition of non-financial assets balance of Kshs.963,549,085 for the sixteen months period ended 30 June 2014, could not be confirmed.

8. Emergency Fund

The County Government opened an Emergency Fund Account in Family Bank – Nyeri with a deposit of Kshs.20,000,000. However, during the period under review, the details of transactions and records related to that fund were not made available for audit verification. Further, the County Government did not prepare separate funds financial statements for this fund as required by section 115(1) of the Public Finance Management Act, 2012. In the circumstances, the propriety of the expenditure on this fund could not be ascertained.

9. Outstanding Imprests

Included in the cash and cash equivalents balance of Kshs.55,436,328 as at 30 June 2014 were outstanding imprests totaling to Kshs.1,227,297 which ought to have been accounted for or surrendered by the same date. However, our analysis for the same period revealed outstanding imprest of Kshs.26,938,149.75 as at 30 June 2014. No evidence was availed to show how the Kshs.26,938,149.75 was reduced to Kshs.1,227,297.

Further, the management did not explain why the imprests were not accounted for by 30 June 2014 and why some officers were granted multiple imprests before accounting for earlier ones. The management therefore contravened the existing regulations on issuance of imprests.

10. Accounts Payables

The financial statements under annex 1 shows accounts payables balance of Kshs.89,980,832 as at 30 June 2014. However, our analysis showed a payables balance of Kshs.120,425,712 as at 30 June 2014, resulting to unexplained difference of Kshs.30,444,880. In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.89,980,832 as at 30 June 2014 could not be confirmed.

11. Inaccuracy in the Financial Statements

The statements of receipts and payments reflects a total expenditure of Kshs.4,613,435,382 for the sixteen months period ended 30 June 2014, while the total expenditure as per General Ledger was Kshs.4,550,415,709, leaving unexplained and unreconciled variance of Kshs.63,019,673.

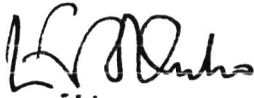
In addition, a vote book status report for the period indicates that the total expenditure for the period under review was Kshs.3,604,177,780. This materially differs with the figure reflected in the financial statement by Kshs.1,009,257,602.

Further, the IFMIS payment voucher register indicates that payments totaling to Kshs.3,107,308,632.20 were made during the period under review. The resulting variance between the total payments as per statement of receipts and payments and the payment register of Kshs.1,506,126,750 was not explained or reconciled.

In view of the foregoing, the accuracy and completeness of the financial statement's as at 30 June 2014 could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

28 September 2015

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

V

STATEMENT OF RECEIPTS AND PAYMENTS FOR 16 MONTHS
ENDING 30 JUNE 2014

2013-2014

RECEIPTS	Note	Ksh
Tax Revenues	1	
Social Security Contributions	2	
Proceeds from Domestic and Foreign Grants	3	
Transfers from National Treasury	4	3,803,884,304
Transfers from Other Government Entities	5	233,706,811
Domestic Currency and Domestic Deposits	6	17,009,870
Proceeds from Domestic Borrowings	7	
Proceeds from Sale of Assets	8	
Reimbursements and Refunds	9	1,749,199
Returns of Equity Holdings	10	
Other Revenues	11	612,521,526
TOTAL REVENUES		4,668,871,710
PAYMENTS		
Compensation of Employees	12	2,709,479,242
Use of goods and services	13	818,976,535
Interest payments	14	
Subsidies	15	
Transfers to Other Government Units	16	
Other grants and transfers	17	101,254,720
Social Security Benefits	18	
Acquisition of Assets	19	963,549,085
Repayment of principal on Domestic and Foreign borrowing	21	
Other Payments	22	20,175,800
TOTAL PAYMENTS		4,613,435,382
SURPLUS/DEFICIT		55,436,328

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2014 and signed by:

Chief Officer - Finance


 Head of Treasury Accounting

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

VI

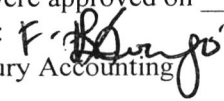
COUNTY GOVERNMENT OF NYERI

STATEMENT OF FINANCIAL POSITION FOR 16 MONTHS ENDING 30 JUNE 2014

	Note	2013-2014 KSH
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	23A	54,209,030
Cash Balances	23B	
Cash Equivalents	23C	
Outstanding Imprests	23D	1,227,297
TOTAL FINANCIAL ASSETS		55,436,328
 REPRESENTED BY		
Fund balance b/fwd	24	285,733,728.81
Surplus/Deficit for the year		(230,297,401)
Prior year adjustments	25	
NET FINANCIAL POSITION		55,436,328

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and

Chief Officer - Finance 

signed by: 
 Head of Treasury Accounting

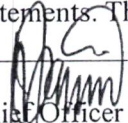
COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

VII

STATEMENT OF CASH FLOW FOR 16 MONTHS ENDING 30 JUNE 2014

	Note	2013 - 2014 Kshs
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts for operating income		
Tax Revenues	1	
Social Security Contributions	2	
Proceeds from Domestic and Foreign Grants	3	
Transfers from National Treasury	4	3,803,884,304
Transfers from Other Government Entities	5	233,706,811
Reimbursements and Refunds	9	1,749,199
Returns of Equity Holdings	10	
Other Revenues	11	612,521,526
Payments for operating expenses		
Compensation of Employees	12	2,709,479,242
Use of goods and services	13	818,976,535
Interest payments	14	
Transfers to Other Government Units	16	
Other grants and transfers	17	101,254,720
Social Security Benefits	18	
Other Expenses	22	20,175,800
Adjusted for:		
Adjustments during the year		
Net cashflow from operating activities		1,001,975,543
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	8	
Acquisition of Assets	19	963,549,085.24
Net cash flows from Investing Activities		(963,549,085)
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from Domestic Borrowings	6	17,009,870
Proceeds from Foreign Borrowings	7	
Repayment of principal on Domestic and Foreign borrowing	21	
Net cash flow from financing activities		17,009,870
NET INCREASE IN CASH AND CASH EQUIVALENT		55,436,328
Cash and cash equivalent at BEGINNING of the year	24	
Cash and cash equivalent at END of the year	23	55,436,327

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2014 and signed by:


 Chief Officer - Finance


 Head of Treasury Accounting

COUNTY GOVERNMENT OF
NYERI

SUMMARY STATEMENT COMBINED Rec & Dev FOR 16 MONTH ENDED 30 JUNE 2014

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
11	Tax Receipts	-	-	-	-	-	-
12	Social Security Contributions	-	-	-	-	-	-
13	Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
9910301	Exchequer releases	4,958,629,540	-	4,958,629,540	3,803,884,304	1,154,745,236	77%
133	Transfers from Other Government Entities	-	-	-	233,706,811	(233,706,811)	0%
51	Proceeds from Domestic Borrowings	-	-	-	17,009,870	(17,009,870)	-
131&132	Proceeds from Foreign Borrowings	-	-	-	-	-	-
35&45	Proceeds from Sale of Assets	-	-	-	1,749,199	(1,749,199)	-
454	Reimbursements and Refunds	-	-	-	-	-	-
455	Returns of Equity Holdings	-	-	-	-	-	-
14	Other Receipts	424,296,914	-	424,296,914	612,521,526	(188,224,612)	144%
		5,382,926,454		5,382,926,454	4,668,871,710	225,305,108	87%
	PAYMENTS		(36,992,445)	(36,992,445)			
21	Compensation of Employees	1,158,325,311	799,448,418	1,957,773,729	2,709,479,242	751,705,513	138%
22	Use of goods and services	964,747,645	(36,992,445)	927,755,200	818,976,535	(108,778,665)	88%
24	Interest payments	-	-	-	-	-	-
25	Subsidies	-	-	-	-	-	-
263	Transfers to Other Government Units	-	-	-	-	-	-
261/2/4	Other grants and transfers	382,128,747	-	382,128,747	101,254,720	(280,874,027)	26%
27	Social Security Benefits	-	-	-	-	-	-
30&40	Acquisition of Assets	2,192,796,335	(740,497,614)	1,582,298,721	963,549,085	618,749,636	61%
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
28	Other Payments	20,000,000	14,378,820	34,378,820	20,175,800	(14,203,020)	59%
nd Total		4,717,998,038		4,717,998,038	4,613,435,382	488,749,636	98%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:


Chief Officer - Finance

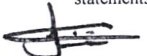
Head of Treasury Accounting



COUNTY GOVERNMENT OF NYERI
SUMMARY STATEMENT RECURRENT FOR 16 MONTH ENDED 30 JUNE 2014

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
11	Tax Receipts			-		-	
12	Social Security Contributions			-		-	
13	Proceeds from Domestic and Foreign Grants			-		-	
9910301	Exchequer releases	2,765,833,205.00	740,497,614.00	3,506,330,819.00	2,840,335,219.00	665,995,600.00	81%
133	Transfers from Other Government	-	-	-	233,706,811.05	(233,706,811.05)	
51	Proceeds from Domestic Borrowing	-	-	-	17,009,870.00	(17,009,870.00)	
131&132	Proceeds from Foreign Borrowings	-	-	-			
35&45	Proceeds from Sale of Assets	-	-	-			
454	Reimbursements and Refunds	-	-	-	1,749,199.00	(1,749,199.00)	
455	Returns of Equity Holdings	-	-	-			
14	Other Receipts	424,296,914.00	-	424,296,914.00	612,521,526.00	(188,224,612.00)	144%
		3,190,130,119.00	740,497,614.00	3,930,627,733.00	3,705,322,625.05	225,305,107.95	94%
	PAYMENTS						
14	Receipts not classified elsewhere collected as AIA		(36,337,179.00)	(3,633,179.00)	-	(3,633,179.00)	0%
21	Compensation of Employees	1,158,325,311.00	799,448,418.00	1,957,773,729.00	2,709,479,242.00	751,705,513.00	138%
22	Use of goods and services	964,747,645.00	(36,992,445.00)	927,755,200.00	818,976,535.00	(108,778,665.00)	88%
24	Interest payments						
25	Subsidies						
263	Transfers to Other Government Un						
261/2/4	Other grants and transfers	382,128,747.00	-	382,128,747.00	101,254,720.00	(280,874,027.00)	26%
27	Social Security Benefits						
30&40	Acquisition of Assets						
55	Repayment of principal on Domest						
28	Other Payments	20,000,000.00	14,378,820.00	34,378,820.00	20,175,800.00	(14,203,020.00)	59%
Grand Total		2,525,201,703.00	740,497,614.00	3,265,699,317.00	3,649,886,297.00	(384,186,980.00)	112%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:

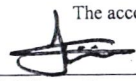

Chief Officer - Finance

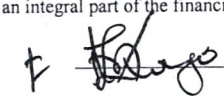

Head of Treasury Accounting

COUNTY GOVERNMENT OF NYERI
SUMMARY STATEMENT DEVELOPMENT FOR 16 MONTH ENDED 30 JUNE 2014

Code	Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
11	Tax Receipts						
12	Social Security Contributions						
13	Proceeds from Domestic and Foreign Grants						
9910301	Exchequer releases	2,192,796,335	(740,497,614)	1,452,298,721	963,549,085	488,749,636	66.35%
133	Transfers from Other Government Entities						
51	Proceeds from Domestic Borrowings						
131&132	Proceeds from Foreign Borrowings						
35&45	Proceeds from Sale of Assets						
454	Reimbursements and Refunds						
455	Returns of Equity Holdings						
14	Other Receipts						
		2,192,796,335	(740,497,614)	1,452,298,721	963,549,085	488,749,636	66.35%
	PAYMENTS						
14							
21	Compensation of Employees						
22	Use of goods and services						
24	Interest payments						
25	Subsidies						
26							
263	Transfers to Other Government Units						
261/2/4	Other grants and transfers						
27	Social Security Benefits						
30&40	Acquisition of Assets	2,192,796,335	(740,497,614)	1,452,298,721	963,549,085	488,749,636	66.35%
55	Repayment of principal on Domestic and Foreign borrowing						
28	Other Payments						
Grand Total		2,192,796,335	(740,497,614)	1,452,298,721	963,549,085	488,749,636	66.35%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2014 and signed by:


Chief Officer - Finance


Head of Treasury Accounting

XI

SUMMARY STATEMENTS OF PROVISIONINGS

Details of General Accounts On Vote

	2013-2014
	Kshs
General A/c of Vote	638,816,035
Excess A.I.A A/c	<u>40,253,877</u>
Total	<u>679,069,913</u>

Details of exchequer Account

	2013-2014
	Kshs
Exchequer A/C	214,519,121
Expenditures	<u>464,550,791</u>
Total	<u>679,069,913</u>

XII

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the county government and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the County Government of Nyeri.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (*continued*)

5. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the county government at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

XIII

NOTES TO THE FINANCIAL STATEMENTS

TRANSFERS FROM NATIONAL TREASURY				
4		2013 - 2014	2012 - 2013	16 month consolidated
		Kshs	Kshs	
	1st quarter transfer	618,171,676		618,171,676
	2nd quarter transfer	654,534,716		654,534,716
	3rd quarter transfer(including amount that was paid direct to health workers by GOK)	1,233,058,592		1,233,058,592
	4th quarter transfer(including amount that was paid direct to health workers by GOK)	1,130,538,992	167,580,328	1,298,119,320
	Total	3,636,303,976	167,580,328	3,803,884,304

TRANSFERS FROM OTHER GOVERNMENT ENTITIES				
5		2013 - 2014	2012 - 2013	Combined
		Kshs	Kshs	kshs
	DEFUNCT LOCAL AUTHORITIES FROM NYERI COUNTY	3,490,355	230,211,049	233,701,404
		5,407		5,407
	Transfers from Counties			
	(insert name of entity)	-	-	
	(insert name of entity)	-	-	
	TOTAL	3,495,762	230,211,049	233,706,811

PROCEEDS FROM DOMESTIC BORROWINGS				
6		2013 - 2014	2012 - 2013	Combined
		Kshs	Kshs	kshs
	Borrowing within General Government	-	-	
	Borrowing from Monetary Authorities (Central Bank)	-	-	

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

	Other Domestic Depository Corporations (Commercial Banks)	-	-	
	Borrowing from Other Domestic Financial Institutions	-	-	
	Borrowing from Other Domestic Creditors	-	-	
	Domestic Currency and Domestic Deposits	16,954,940	54,930	17,009,870
	Domestic Accounts Payable	-	-	-
	Total	16,954,940	54,930	17,009,870
9	REIMBURSEMENTS AND REFUNDS			-
		2013 - 2014	2012 - 2013	combined
		Kshs	Kshs	ksh
	Refund from World Food Programme (WFP)			-
	Reimbursement of Audit Fees	621,140	-	621,140
	Reimbursement on Messing Charges (UNICEF)	-	-	-
	Reimbursement from World Bank – ECD	-	-	-
	Reimbursement from Individuals and Private Organisations	1,128,059	-	1,128,059
	Reimbursement from Local Government Authorities	-	-	-
	Reimbursement from Statutory Organisations	-	-	-
	Reimbursement within Central Government	-	-	-
	Reimbursement Using Bonds	-	-	-
	Total	1,749,199	-	1,749,199
11	OTHER REVENUES			-
		2013 - 2014	2012 - 2013	combined
		Kshs	Kshs	ksh
	Interest Received	-	8,500	8,500
	Profits and Dividends	-	-	-
	Rents	68,873,595	4,277,633	73,151,228
	Other Property Income	-	-	-

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

Sales of Market Establishments	-	-	-
Receipts from Administrative Fees and Charges	361,574,676	160,525,341	522,100,017
Receipts from Administrative Fees and Charges - Collected as AIA	-	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-
Receipts from Sale of Incidental Goods	-	-	-
Fines Penalties and Forfeitures	31,890	20,000	51,890
Receipts from Voluntary transfers other than grants	-	-	-
Other Receipts Not Classified Elsewhere	16,615,149		16,615,149
		594,742	594,742
Total	447,095,310	165,426,216	612,521,526

12 COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs	combined kshs
Basic salaries of permanent employees(Including payment made by GOK for health workers of ksh 938869514)	2,572,251,659	122,883,675	2,695,135,334
Basic wages of temporary employees	460,373		460,373
Personal allowances paid as part of salary	-		-
Personal allowances paid as reimbursements	-		-
Personal allowances provided in kind	-		-
Pension and other social security contributions	-	13,883,535	13,883,535
Compulsory national social security schemes	-		-
Compulsory national health insurance schemes	-		-

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

	Social benefit schemes outside government	-	-	-
	Other personnel payments	-	-	-
	Total	2,572,712,032	136,767,210	2,709,479,242
13	USE OF GOODS AND SERVICES			
		2013 - 2014	2012 - 2013	combined
		Kshs	Kshs	ksh
	Utilities, supplies and services	24,608,344	2,700,036	27,308,380
	Communication, supplies and services	7,425,140	1,088,547	8,513,687
	Domestic travel and subsistence	141,550,427	49,644,270	191,194,697
	Foreign travel and subsistence	18,377,945		18,377,945
	Printing, advertising and information supplies & services	40,632,167	592,577	41,224,744
	Rentals of produced assets	15,905,278		15,905,278
	Training expenses	67,680,874	2,226,834	69,907,708
	Hospitality supplies and services	45,714,331	7,596,924	53,311,255
	Insurance costs	68,662,561	261,096	68,923,657
	Specialised materials and services	77,894,615	251,192	78,145,807
	Office and general supplies and services	58,052,606	2,836,335	60,888,941
	Other operating expenses	83,620,934	22,319,621	105,940,555
	Routine maintenance – vehicles and other transport equipment	19,704,656	5,479,085	25,183,741
	Fuel Oil and Lubricants	28,506,017		28,506,017
	Routine maintenance – other assets	16,409,585	9,234,538	25,644,123
	Total	714,745,480	104,231,055	818,976,535
17	OTHER GRANTS AND OTHER PAYMENTS			
		2013-2014	2012-2013	combined
	Scholarships and other educational benefits	- kshs	254,720 ksh	254,720
	Emergency relief and refugee assistance	-	-	-
	Subsidies to small businesses, cooperatives, and self employed	1,000,000	-	1,000,000

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

	Other current transfers, grants	-	-	-
	Other capital grants and transfers	100,000,000	-	100,000,000
	Total	101,000,000	254,720	101,254,720
19	ACQUISITION OF ASSETS			-
		2013 - 2014	2012 - 2013	Combined
		Ksh	Ksh	Ksh
	<u>Non Financial Assets</u>			-
	Purchase of Buildings		-	-
	Construction of Buildings	106,917,255	-	106,917,255
	Refurbishment of Buildings	76,474,855	21,198,465	97,673,320
	Construction of Roads	341,659,112	-	341,659,112
	Construction and Civil Works		-	-
	Overhaul and Refurbishment of Construction and Civil Works		-	-
	Purchase of Vehicles and Other Transport Equipment	141,544,355	-	141,544,355
	Overhaul of Vehicles and Other Transport Equipment		9,984,295	9,984,295
	Purchase of Household Furniture and Institutional Equipment	1,417,213	-	1,417,213
	Purchase of Office Furniture and General Equipment	37,781,371	1,763,790	39,545,161
	Purchase of ICT Equipment		2,243,803	2,243,803
	Purchase of Specialised Plant, Equipment and Machinery	117,019,187	12,229	117,031,416
	Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
	Purchase of Certified Seeds, Breeding Stock and Live Animals	-	2,230	2,230
	Research, Studies, Project Preparation, Design & Supervision	-	-	-
	Rehabilitation of Civil Works	-	-	-
	Acquisition of Strategic Stocks and commodities	-	-	-
	Acquisition of Land	-	-	-
	Acquisition of Intangible Assets	-	-	-

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

cost to hospitals in county		71,621,011		71,621,011
latif project by defunct local authorities		33,004,717	-	33,004,717
			905,197	905,197
Domestic Public Non-Financial Enterprises	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-
Other Foreign Enterprises				-
Totals	927,439,076		36,110,009	963,549,085

22 **OTHER EXPENSES**

	2013-2014 ksh	2012 - 2013 Ksh	combined Ksh
Budget Reserves	-	-	-
Civil Contingency Reserves	20,000,000	175,800	20,175,800
Capital Transfers to Non Financial Public Enterprises	-	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-	-
TOTALS	20,000,000	175,800	20,175,800

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

23A	BANK BALANCES	2013-2014
	Bank Accounts	Kshs
	Name of Bank, Account No. & currency	
	CENTRAL BANK.1000171634	5,407
	FAMILY BANK .COUNTY ASSEMBLY.05500026464	1,576,592
	RECURRENT CBK 1000171227	359,670
	DEVELOPMENT CBK 1000171197	590,742
	CO-OP BANK IMPREST ACCOUNT 01141511315000	16,954,941
	K.C.B REVENUE ACCOUNT 1140760319	450
	EQUITY REVENUE 0110261912354	34,721,229
	<u>TOTALS</u>	<u>54,209,031</u>

24

FUND BALANCES	
B/FWD	2012 - 2013
	Kshs
CO.OP	
BANK1120031955900	93,128,864
CO.OP	
BANK1120031956900	35,986,393
CO.OP	
BANK1141031585400	2,330
CO.OP	
BANK1120031955901	(1,595,478)
CO.OP	
BANK1120031956901	26,502
CO.OP	
BANK1150031955904	10,000,000
CO.OP	
BANK1150031955903	10,000,000
CO.OP	
BANK1150509151900	208,983
EQUITY	
BANK110298901426	(5,467,469)
EQUITY	
BANK110291281695	242,905
EQUITY	
BANK805015530229	4,391,429
EQUITY	
BANK81010101540508	1,769,607

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

EQUITY	
BANK40297677466	12,490,731
EQUITY	
BANK40299559155	512
FAMILY	
BANK55000015902	1,220,118
FAMILY	
BANK55000004952	4,855,650
FAMILY	
BANK55000015897	1,556,408
FAMILY	
BANK55000010391	112,266
KCB1108495427	42,344,272
KCB44112379652	241,144
KCB44212683214	580,551
KCB44212970180	5,788,795
KCB1108627382	4,910,461
KCB1108495273	18,933,722
KCB1101572612	7,835,119
KCB1168560344	65,825
NATIONAL	
BANK1002043119000	78,509
NATIONAL	
BANK100204423000	210
NATIONAL	
BANK124104466600	3,868
NATIONAL	
BANK10020443586200	4,324
CO-OP BANK	
IMPREST ACCOUNT	
01141511315000	36,017,178
TOTALS	285,733,729

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

NOTE 23D
OUTSTANDING IMPREST.

Name of Officer or Institution	AMOUNT		BALANCE
KamuriMr Jesse mwangi	100,422	0	100,422
NgiriaMr Paul Mwangi	251,132	0	251,132
NjeehMs Elizabeth W	100,422	0	100,422
NjithiMs Zipporah Wangeci	100,422	0	100,422
UlediMsSalima	100,422	0	100,422
MariruMs Deborah Wanjiru	28,780	0	28,780
Mathenge Miss Nyawira	1,089	0	1,089
MutahiMr George Baragu	100,422	0	100,422
MahihuMr Jacob Kinyua	200,000	0	200,000
KarioMr Peter Kagume	148,878	0	148,878
ThieriMr James Kahiga	47,654	0	47,654
Kiara Mr Duncan Gituanja	47,654		47,654
Total	1,227,297	0	1,227,297

COUNTY GOVERNMENT OF NYERI
Reports and Financial Statements
For the 16 Months ended June 30, 2014 (Ksh)

PENDING ACCOUNTS PAYABLE (See Annex 1)

	PARTICULARS	AMOUNT
1	Chem-Labs Limited	64,858.00
2	Surgipharm Limited	28,125.00
3	Abacus Pharm (A) Limited	70,000.00
4	Bradegate Chicken Processing Plant	38,368.00
5	Njagi Computers	30,000.00
6	Digital Wise Merchant	25,200.00
7	Wachegithi Enterprises	75,000.00
8	Medisel Kenya Limited	108,000.00
9	Macro Digital Telefirm	65,050.00
10	Chekerai Enterprises	13,095.00
11	Kadami Business Enterprises	56,000.00
12	Phace General Agency	61,000.00
13	Wachegithi Enterprises	70,000.00
14	Pulse Medical Equipment (K)Limited	36,000.00
15	Wakims Enterprises	70,840.00
16	Imed Health Care Limited	72,500.00
17	Lemi Stationers And Printers	33,490.00
18	Emta Investment Limited	68,745.00
19	Veteran Pharmaceuticals Limited	98,000.00
20	Surgitech Medicalsupplies	380,000.00
21	Wakims Enterprises	90,000.00
22	Kadami Business Enterprises	71,600.00
23	Emex Africa	63,000.00
24	Kadami Business Enterprises	79,800.00
25	Gimchar Limited	1,118,235.00
26	Pakam Elecricals Enterprises	282,000.00
27	Pakam Elecricals Enterprises	308,000.00
28	M.A Communications And Suppliers Ltd	507,000.00
29	Focus Clinical Laboratories	260,000.00
30	Surgitech Medical Supplies	280,000.00
31	Benmed Pharmaceuticals Limited	91,500.00
32	Kenvasha Investment Limited	1,859,476.50
33	Evwrite Printers And Stationers	162,000.00
34	Njombu Pharmacy Ltd	231,700.00
35	Kadami Business Enterprises	150,500.00
36	Kadami Business Enterprises	116,500.00
37	Chandape Enterprises	124,425.00
38	Marwagi Enterprises	34,750.00
39	Kamatu Suppliers	105,250.00

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40	Focus Clinical Laboratories	282,500.00
41	Veteran Pharmaceuticals Ltd	851,500.00
42	M.A Communications And Suppliers Ltd	693,000.00
43	Harleys Limited	1,090,800.00
44	Harleys Limited	114,100.00
45	Focus Clinical Laboratories	282,500.00
46	Supply Solutions Enterprises Ltd	66,000.00
47	Boc Gases	499,200.00
48	Sagma Supplies Limited	802,142.00
49	Waga Tyres	66,000.00
50	Geof Enterprises	79,000.00
51	Abacus Pharmaceuticals Ltd	34,000.00
52	Babidoo Enterprises	46,400.00
53	Wema Dental And Engineering Services	128,805.00
54	Focus Pharmaceuticals Ltd	500,410.00
55	Focus Clinical Laboratories	83,400.00
56	Surgipharm Limited	41,560.00
57	Babidoo Enterprises	46,400.00
58	Microdigital Terefirm	74,460.00
59	Surgipharm Limited	37,500.00
60	Emta Investment Limited	50,575.00
61	Chekerai Enterprises	17,650.00
62	Nairobi Sportshouse Limited	63,000.00
63	Bradegate Chicken Processing Plant	38,400.00
64	Kemsa	148,104.00
65	Harleys Limited	90,000.00
66	Emta Enterprises	21,525.00
67	Kariko Gatei Garage	125,500.00
68	Kezia Njeri Wainaina	36,500.00
69	Hellen Njeri Ndachi	15,200.00
70	David Ndegwa Nyokabi	31,200.00
71	Virginia Wambui Mwatha	19,200.00
72	Margaret Wabera Macharia	9,550.00
73	Lucy Muthoni Kinyua	18,000.00
74	Margaret Muthoni Kabuga	9,500.00
75	Lydia Warukira Karuri	13,300.00
76	Lydia Wambui Ndegwa	10,000.00
77	Ann Wangui Kinyua	7,000.00
78	Grace Wanjiku Gachira	2,500.00
79	Lilian Nyawira Maina	6,650.00
80	Millicent Muthoni Mutitu	3,650.00

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81	Hellen Njeri Ndachi	16,000.00
82	Millicent Wanjira Gakuya	19,300.00
83	Partick Kamau Kimiri	15,200.00
84	Ericson Mwangi Muraguri	15,200.00
85	James Maina Karani	24,600.00
86	Paul Njuguna Warukenya	21,500.00
87	Patrick Kamau Kimiri	36,600.00
88	Ann Njeri Kinyua	27,650.00
89	Obadia Njogu Mwaura	36,650.00
90	Sizzlers Butchery	42,800.00
91	Sizzlers Butchery	92,400.00
92	Donk Investments	98,000.00
93	New MT Kenya Garage	28,350.00
94	New Mt Kenya Garage	23,150.00
95	New Mtkenya Garage	3,650.00
96	Samuelgathuondiritu	58,200.00
97	Wanjugo Enterprises	119,600.00
98	Medix East Africa Limited	56,500.00
99	Gichuru Trading Company	81,000.00
100	Davaki Printers	50,000.00
101	Med Health Care	245,000.00
102	Highway Medical Enterprises	22,500.00
103	Faramea Limited	87,120.00
104	Two Way Technologies Limited	279,000.00
105	Ozone Computer	75,000.00
106	Freb Pharmaceuticals	39,900.00
107	Keddy Agencies	101,400.00
108	Moseswanjohi	64,400.00
109	Cevida Merchants	77,000.00
110	Saben General Enterprises	115,500.00
111	Eliasha Inn Enterprises	62,000.00
112	Mukurweiniwakulima Dairy	79,520.00
113	Mukurweiniwakulima Dairy	40,200.00
114	Mwami Printers Services	220,000.00
115	Medix East Africa Limited	63,200.00
116	Samawa Enterprises Ltd	54,000.00
117	Samawa Enterprises Ltd	38,274.00
118	Samawa Enterprises Ltd	47,000.00
119	Nerukenya Limited	120,000.00
120	Nerukenya Limited	300,000.00
121	Lesiko Electro-Refrigeration Services	149,000.00

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122	Bismack Holdings Ltd	144,000.00
123	Mawaki Gen. Merchants Ltd	153,020.00
124	A One Healthcare Ltd	199,000.00
125	Lesiko Electro-Refrigeration Services	97,500.00
126	Fuji Film	135,478.00
127	Meds	260,700.00
128	Meds	102,670.00
129	Meds	72,600.00
130	Meds	17,850.00
131	Bismack Holdings Ltd	75,260.00
132	Crown Healthcare	41,500.00
133	Asmat Enterprises	79,500.00
134	Lesiko Electro-Refrigeration Services	34,000.00
135	Meds	145,150.00
136	New Mtkenya Garage	8,100.00
137	Lesiko Electro-Refrigeration Services	34,000.00
138	Kemsa	36,000.00
139	Meds	137,680.00
140	Mediflow Enterprises Ltd	346,000.00
141	Meds	260,700.00
142	Diwan General	69,100.00
143	Debra Ltd	228,000.00
144	Kemsa	106,000.00
145	Imed Health Care	15,000.00
146	Meds	112,700.00
147	Meds	108,800.00
148	Meds	81,500.00
149	Kemsa	22,710.00
150	Meds	346,700.00
151	Kemsa	123,470.00
152	Beta Healthcare	11,400.00
153	Meds	206,200.00
154	Crown Healthcare	144,700.00
155	Meds	135,970.00
156	Hemocue	28,000.00
157	Flora Wanjirumukiri	10,800.00
158	Shem Gitahingahu	10,800.00
159	Wancywangariwaweru	9,200.00
160	Alfred Wanjohiwanjau	10,500.00
161	Fakawa Enterprises	35,740.00
162	Hellen Nyawirawamai	12,000.00

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163	Solomon Wawerumaina	46,310.00
164	Terry Wilma Enterprises	9,340.00
165	John Gacherurukwaro	10,700.00
166	Margaret Mbeerekihwaga	11,200.00
167	Amazon Kenya	159,070.00
168	Gypsy General Enterprises	70,950.00
169	Patheka Enterprises	124,320.00
170	Jalis Enterprises	800,000.00
171	Mweigamugumo	162,000.00
172	Paju Enterprises	284,000.00
173	Mwangi General Merchants	39,055.00
174	Mawara Stores	224,070.00
175	Jenelins Enterprises	255,350.00
176	Gerald Sammy Kimani	180,000.00
177	Chamuthi General Agencies	144,000.00
178	Sunkwon World Ltd.	81,000.00
179	Gulf Energy Ltd.	400,000.00
180	Lucy Wakonyuwahome	9,700.00
181	Patrick Kamauruthuthi	5,300.00
182	Perisnyambura Kimani	10,800.00
183	Washington Wahomekariuki	9,850.00
184	Michael Ngurengari	7,850.00
185	Techchem Enterprises	684,000.00
186	Easy Form Detergent	79,150.00
187	Easy Form Detergent	145,250.00
188	Techchem Enterprises	606,000.00
189	Total Hospital Solutions	1,187,000.00
190	Total Hospital Solutions	1,525,000.00
191	Good Shephard Computers	224,770.00
192	Veteran Pharmaceuticals	910,000.00
193	Exact Hospital Supplies	75,000.00
194	Patheka Enterprises	287,820.00
195	Nguna Enterprises	525,300.00
196	Canon Healthcare	900,000.00
197	Marwagi Enterprises	700,000.00
198	Sythencon Kenyan Ltd.	520,000.00
199	Ann Nyawirawachira	13,500.00
200	Gold Comms Ltd	202,920.00
201	Davitech Enterprises	650,000.00
202	Synthecon Kenya Ltd.	520,000.00
203	Veteran Pharmaceuticals	1,072,280.00

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204	Paju Enterprises	284,000.00
205	Ephantusmuriukimuruthi	7,800.00
206	Brawamo Enterprises	389,350.00
207	Evwrite Printers	217,700.00
208	Wellkiam Enterprises	16,410.00
209	Jamuu Energy Jiko	96,500.00
210	Dr. Stella Kawiramicheni	7,300.00
211	Brighton Pharmaceuticals	1,021,000.00
212	Dr.Sarahwanjikukibira	8,800.00
213	Crown Healthcare	495,000.00
214	Fakawa Enterprises	299,970.00
215	Time Tales Enterprises	27,500.00
216	Dr. Robert Njanendungu	8,800.00
217	James Tuithowareko	9,200.00
218	Jane Wangechikamau	5,300.00
219	Ewak Enterprises	65,000.00
220	Thiba Chemists	365,000.00
221	Esther Wanjirundegwa	12,800.00
222	P. M. Theuri Garage	8,700.00
223	Ann Muthonimwangi	8,700.00
224	Whabtech Systems	141,000.00
225	Fakawa Enterprise	2,535,850.00
226	Milhen Enterprises	62,250.00
227	Brighton Pharmaceuticals	200,000.00
228	Veteran Pharmarceuticasl	673,330.00
229	Jowas Surgical & Diagnostic	64,960.00
230	Mediflon Enterprises	444,000.00
231	Leuman Enterprises	550,000.00
232	Chadape Enterprises	310,500.00
233	Annphine Enterprises	156,000.00
234	Ecomstek Systems	305,800.00
235	Kieni Chaka Company	175,000.00
236	Jane Gachagigithuka	10,400.00
237	Chamuth General Agency	54,000.00
238	Terry Wilma Enterprises	368,800.00
239	Synkron World Ltd	108,000.00
240	Waeva Enterprises	293,500.00
241	Mweigamugumoini	36,000.00
242	Lome Enterprises	162,050.00
243	Erastus Wanjohimurage	221,000.00
244	Ekawa Enterprises	297,500.00

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245	Carkins General	181,000.00
246	Mawacho Enterprises	12,050.00
247	Wakims Enterprises	141,900.00
248	Good Shepherd Computers	285,000.00
249	Dr. Pauline Watahikamau	8,800.00
250	Erastus Wanjohimurage	522,000.00
251	Chandape Enterprises	561,500.00
252	Brawamo Enterprise	1,001,650.00
253	Somwa G. Contractors	800,000.00
254	Medserve Health C Are	412,960.00
255	Medserve Health C Are	427,170.00
256	Jaja Enterprises	470,000.00
257	Eunice Nyakweagatiki	1,000.00
258	Gulf Energy	400,000.00
259	Jalis Enterprises	800,000.00
260	Flora Gachuka	153,850.00
261	Davitech Enterprises	150,000.00
262	Gathoiho Hardware	55,230.00
263	Gathoiho Hardware	34,550.00
264	Time-Tales Enterprises	27,500.00
265	Gathoiho Hardware	39,000.00
266	Jondewa Enterprises	224,250.00
267	Solomon Waweru	16,600.00
268	Waeva Enterprises	537,300.00
269	Emex Africa Ltd	111,000.00
270	Techchem Enterprises	1,175,500.00
271	JogenKush Enterprises	19,955.00
272	JogenKush Enterprises	71,565.00
273	Thiba Chemists	730,500.00
274	Liberty Spices	376,700.00
275	Chezak Enterprises	281,300.00
276	Good Shepherd Computers	280,000.00
277	Fakawa Enterprises	324,200.00
278	Patheka Enterprises	84,000.00
279	Fakawa Enterprises	292,500.00
280	Fakawa Enterprises	305,000.00
281	Jondewa Enterprises	196,200.00
282	Techchem Enterprises	1,050,500.00
283	Terry Wilma Enterprises	477,500.00
284	Leuman Enterprises	700,000.00
285	Brighton Pharmaceuticals	861,000.00

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286	Nguna enterprises	1,100,000.00
287	Good Shepherd Computers	474,500.00
288	Thiba Chemists	1,071,000.00
289	Ekawa Enterprises	455,300.00
290	Esther MuthoniWanjau	10,600.00
291	Gypsy General Enterprises	85,900.00
292	Gypsy General Enterprises	102,200.00
293	Gypsy General Enterprises	59,900.00
294	Nairobi Enterprises	2,380,000.00
295	Whabtech Systems	29,000.00
296	Rwega Enterprises	453,500.00
297	Kieni Chaka Company	210,000.00
298	Dr.Sammy Dennis Karaini	30,800.00
299	Dr. Robert KamauMwangi	36,800.00
300	Dr. LoiseNaluteiteiMutuiri	36,800.00
301	Torono suppliers	25,384.00
302	JajaEnterpises	167,000.00
303	Brighton Pharmaceuticals	828,000.00
304	Mesya Enterprises	38,810.00
305	Irene NgimaMunyiri	38,935.00
306	Jane W. Mwangi	38,935.00
307	Torono suppliers	82,550.00
308	Torono suppliers	55,350.00
309	Carkin General Suppliers	24,050.00
310	Jondewa Enterprises	224,250.00
311	Kingwood Enterprises	28,810.00
312	Equite technologies	195,000.00
313	Gerald Sammy Kimani	54,000.00
314	Good Shepherd Computers	25,000.00
315	Elikon enterprises	32,000.00
316	Good Shepherd Computers	25,000.00
317	Eveready Enterprises	149,000.00
318	Elikon enterprises	32,490.00
319	Elikon enterprises	44,590.00
320	Stadi - Com Ltd.	250,000.00
321	Nawaka Ventures	38,810.00
322	Eveready Enterprises	93,290.00
323	Torono suppliers	27,000.00
324	Eveready Enterprises	194,500.00
325	MonicahWanjikuMwangi	10,600.00
326	Zachary Kimani Muriuki	5,600.00

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327	Bioquest Kenya Ltd	105,640.00
328	Nancy W. Githinji	9,000.00
329	Dr. Njoroge Joseph Silas	22,500.00
330	Peter MugambiKuhora	19,100.00
331	Kasturi Supermarket	188,980.00
332	Good Shepherd Computers	463,190.00
333	ToronoShepherd Computers	34,200.00
334	True White Special Services Ltd	266,494.00
335	True White Special Services ltd	92,560.00
336	True White Special Services Ltd	52,374.00
337	True White Special Services Ltd	224,820.00
338	True White Special Services Ltd	237,796.00
339	True White Special Services Ltd	222,060.00
340	True White Special Services Ltd	138,640.00
341	True White Special Services Ltd	259,950.00
342	True White Special Services Ltd	231,760.00
343	True White Special Services Ltd	36,076.00
344	Jimtec Services Ltd	450,000.00
345	Lobeck Medical Supplies	450,000.00
346	Faram E.A Ltd	2,700,000.00
347	Adspeak Limited	255,000.00
348	FortecMedix Supplies	374,000.00
349	Faram E.A Ltd	135,904.00
350	FortecMedix Supplies	2,420,000.00
351	Faram E.A Ltd	54,300.00
352	Mission for essential Drugs & Supplies	13,900.00
353	Mission for essential Drugs & Supplies	47,765.00
354	Mission for essential Drugs & Supplies	53,240.00
355	Mission for essential Drugs & Supplies	67,600.00
356	Mission for essential Drugs & Supplies	102,942.00
357	Mission for essential Drugs & Supplies	111,220.00
358	Mission for essential Drugs & Supplies	66,160.00
359	Mission for essential Drugs & Supplies	117,860.00
360	Mission for essential Drugs & Supplies	202,600.00
361	Mission for essential Drugs & Supplies	86,915.00
362	Mission for essential Drugs & Supplies	153,300.00
363	Mission for essential Drugs & Supplies	35,990.00
364	Mission for essential Drugs & Supplies	168,725.00
365	Mission for essential Drugs & Supplies	226,060.00
366	Mission for essential Drugs & Supplies	107,044.00
367	Mission for essential Drugs & Supplies	56,665.00

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368	Mission for essential Drugs & Supplies	70,563.00
369	Chem labs limited	125,545.00
370	Scienscope Ltd.	625,000.00
371	Kenya Medical Supplies Agency	3,226,884.00
372	Kenya Medical Supplies Agency	858,400.00
373	Hospital Consumables	90,000.00
374	Dr. Francis M. Kanyingi	32,000.00
375	Rwega Enterprises	262,600.00
376	Veteran Pharmaceuticals	80,000.00
377	Exact Hospital Supplies	75,000.00
378	Betimes Suppliers Ltd	30,000.00
379	Elizatech Diagnostics	40,000.00
380	Jowas Surgical Ltd	100,000.00
381	True White Special services Ltd	165,720.00
382	Jalis Enterprises Ltd.	78,750.00
383	Endoscopy centre	423,496.80
384	Endoscopy centre	117,428.40
385	Endoscopy centre	99,389.70
386	Endoscopy centre	10,375.20
387	Asterisks Ltd.	11,590.00
388	Samtec	35,300.00
389	Sciencscope Ltd	2,383,800.00
390	Chemlabs Ltd.	400,000.00
	TOTALS	89,980,831.60

COUNTY GOVERNMENT OF NYERI
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14	Historical Cost (Kshs) 2012/13
Land		
Buildings and structures		
Transport equipment	197,065,258.25	
Office equipment, furniture and fittings	5,418,345.00	
ICT Equipment, Software and Other ICT Assets	11,540,295.44	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	214,023,898.69	

