

COUNTY GOVERNMENT OF NYERI

Email:

nyericountytresury@gmail.com

or

finance@nyeri.go.ke



P.O. BOX 1112- 10100

Telephone 061- 2030700

NYERI

COUNTY TREASURY

OUR REF: CGN/FIN&ACC/2019-20/019 (129)

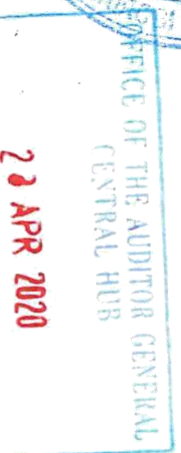
DATE: 28th April, 2020



The Clerk,
County Assembly Nyeri

RE: 3RD QUARTER FINANCIAL STATEMENTS

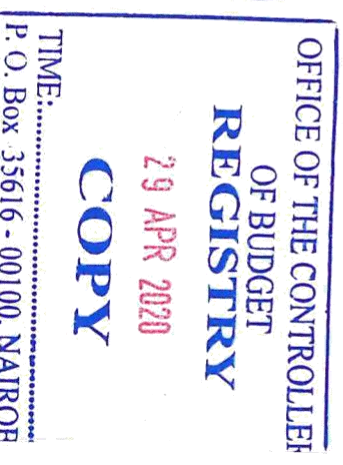
I hereby submit the 3rd Quarter Financial Statements for the period ended 31st March, 2020.




John Nguigi
Chief Officer, Finance & Accounting

C.c:

- National Treasury,
- Controller of Budget,
- Commissioner for Revenue Allocation,
- The Office of the Auditor General, Nyeri Hub



COPY





Revised: June 2019

COUNTY GOVERNMENT OF NYERI



GOVERNOR'S OFFICE
NYERI COUNTY

COPY

TIME:.....
P.O. Box 35616-00100, NAIROBI

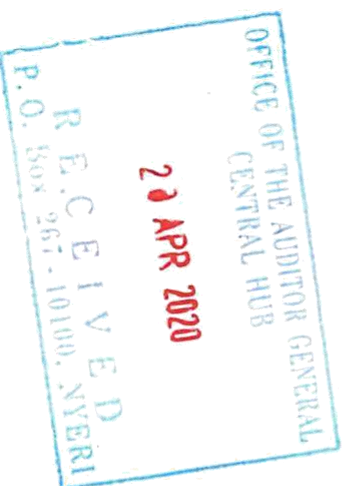
FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

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

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

TABLE OF CONTENTS

TABLE OF CONTENTS	ii
1. NYERI COUNTY GOVERNMENT KEY INFORMATION AND MANAGEMENT	iii
2. FORWARD BY THE CEC	viii
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES	x
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name) xi	
5. FINANCIAL STATEMENTS	1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS	1
5.2. STATEMENT OF ASSETS AND LIABILITIES	2
5.3. STATEMENT OF CASH FLOWS	3
5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
5.8. SIGNIFICANT ACCOUNTING POLICIES	12
5.9. NOTES TO THE FINANCIAL STATEMENTS	18
6. SPECIAL PURPOSE ACCOUNTS	34
7. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	40
ANNEXES	43
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER	43
ANNEX 2– INTER-ENTITY TRANSFERS	44
ANNEX 3– BANK RECONCILIATION/FO 30 REPORT	45



1. NYERI COUNTY GOVERNMENT KEY INFORMATION AND MANAGEMENT

a) Background information

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

Vision: A wealthy county with happy, healthy and secure people

Mission: To create and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open government.

b) Key Management

The County Government of Nyeri day-to-day management is under the following key structure;



Governor
His Excellency Mutahi Kahiga

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

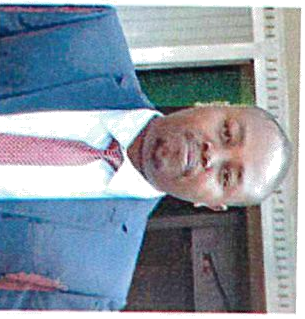
	Deputy Governor Her Excellency Dr. Caroline Karugu
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Speaker of the County Assembly Hon. John Kagucia	County Secretary Mr. Gachichio Benjamin Wachira	CEC Finance and Economic Planning Mr. Mwangi Robert Thuo

		
CEC Public Service Management Ms. Beth Karimi	CEC Gender, Youth & Social Service Ms. Esther Ndung'u	CEC Trade, Tourism and Co-Operative Ms. Tarichia Diana Kendi

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

		
CEC Water, Environment, Natural Resources and Sanitation Mr. Kinyua Fredrick Wanjohi	CEC Transport, Public Works and Infrastructure Mr. Kariuki Muthui	CEC Health Services Dr. Rachael Kamau

		
CEC Land, Physical Planning, Housing and Urbanization Dr. Wanjaria Daniel Kwai	CEC Agriculture, Livestock and Fisheries Mr. James Wachibi	CEC Education, Sports, Science and Technology Ms. Macharia Margaret Wangechi

c) Fiduciary Management

The key management personnel who held office during the period ended 31st March 2020 and who had direct fiduciary responsibility were:

No.	Designation	Portfolio	Name
1.	Accounting Officer	Finance and Accounting	John Ngugi
2.	Accounting Officer	Economic Planning	Francis M. Kirira
3.	Accounting Officer	Land, Housing, Planning and Urbanization	Hannah Maranga
4.	Accounting Officer	Department of Health Services	Newton Wambugu
5.	Accounting Officer	Education, Science and Technology	Simon Wachira Ngatia
6.	Accounting Officer	Department of Public Service	Joseph Kanyi King'ori
7.	Ag. Accounting Officer	Department of Environment and Sanitation	Yvonne Mathenge
8.	Accounting Officer	Infrastructure, Roads and Public Works	Julius Ringera
9.	Accounting Officer	Agriculture, livestock & Fisheries	Ruth Mwangi
10.	Accounting Officer	Trade, Tourism And Co-Operatives	Ibrahim Adan Eden
11.	Ag. Accounting Officer	Gender, Social Services & Sports	Susan Kinjua
12.	Accounting Officer	Water and Natural Resources	Pauline Ndegwa
13.	Accounting Officer	County Secretary's Office	Solomon N. Chengecha
14.	Accounting Officer	Governor's Office	Mwangi Kamania
15.	Accounting Officer	County Assembly	Jenard Mwiggeh

d) Fiduciary Oversight Arrangements

Table 1: Audit and finance committee members

No.	Designation	Portfolio	Name
1.	Ag. Chairman	Audit committee	John Ngure Mwangi
2.	Secretary	Audit committee	John K. Muchira
3.	Member	Audit committee	Pauline Wanjiru
4.	Member	Audit committee	Michael Chege
5.	Member	Audit committee	Margaret Macharia
6.	Member	Audit committee	Lucy Kirigo

Table 2: Public accounts committee members

MEMBER	DESIGNATION
Hon. Richard Kamuhia	Chairperson
Hon. Elizabeth Mugo	Vice Chairperson
Hon. Lynnette Wanjiru	Member
Hon. Stanley Wakibia	Member
Hon. Watson Weru	Member
Hon. John Theuri	Member
Hon. Samuel Kariuki	Member
Hon. Esha Omari	Member
Hon. Margaret Muthoni	Member

- *Parliamentary committee activities*
- *Development partner oversight activities*
- *Other oversight activities*



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

e) County Government of Nyeri Headquarters

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

Telephone: (254) 0612030700

E-mail: infonyericounty@gmail.com

Website: www.nyeri.go.ke.

f) 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
Nyeri Branch
3. Co-operative Bank of Kenya
Nyeri Branch

g) Independent Auditors

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

h) Principal Legal Adviser

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

2. FORWARD BY THE CEC



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 31st March 2020.

In the fiscal year 2019/2020, the total county budget stands at Kshs. 8,843,027,684. From this amount, Kshs.5, 787,876,207 was allocated for recurrent expenditure while Kshs. 3,055,151,477 was set aside for development projects. The funding of this budget is expected from Equitable Share (National Government), Conditional Grants, Donor Funds, and Transfers from other Government Entities & Agencies.

Additionally, local/own source revenue is expected to contribute significantly in financing the FY 2019/2020 budget. The cumulative local revenue collected as at the end of 3rd quarter, amount to Kshs. 524,807,962 while equitable share and conditional grants amounting to Kshs. 4,341,349,035 was received. It's important to note that Nyeri County was selected to be one of the pilot county to introduce Universal Health Care Services and this was expected to affect local revenue from public hospitals.

Financial Management & Service Delivery;

The department of Finance and Economic Planning adopted austerity measures to manage and control expenditure. This commitment resulted into major success for the County as it was possible to settle utility bills, pay staff salaries and witness remarkable progress on major projects e.g. the ongoing construction of the new modern bus terminus in Nyeri Town, re-carpeting of various roads & street parking's in Nyeri Town, construction of Naromoru Level IV Hospital in Kieni East Sub County, construction of water distribution network, and improvement of various rural roads within the County.

The ability to demonstrate results through the hard economic period won immense public support and confidence. It is important to note that Nyeri County was rated number one countrywide by the PPRA and also one of the counties that has cleared payment of pending bills by the National Treasury among others.

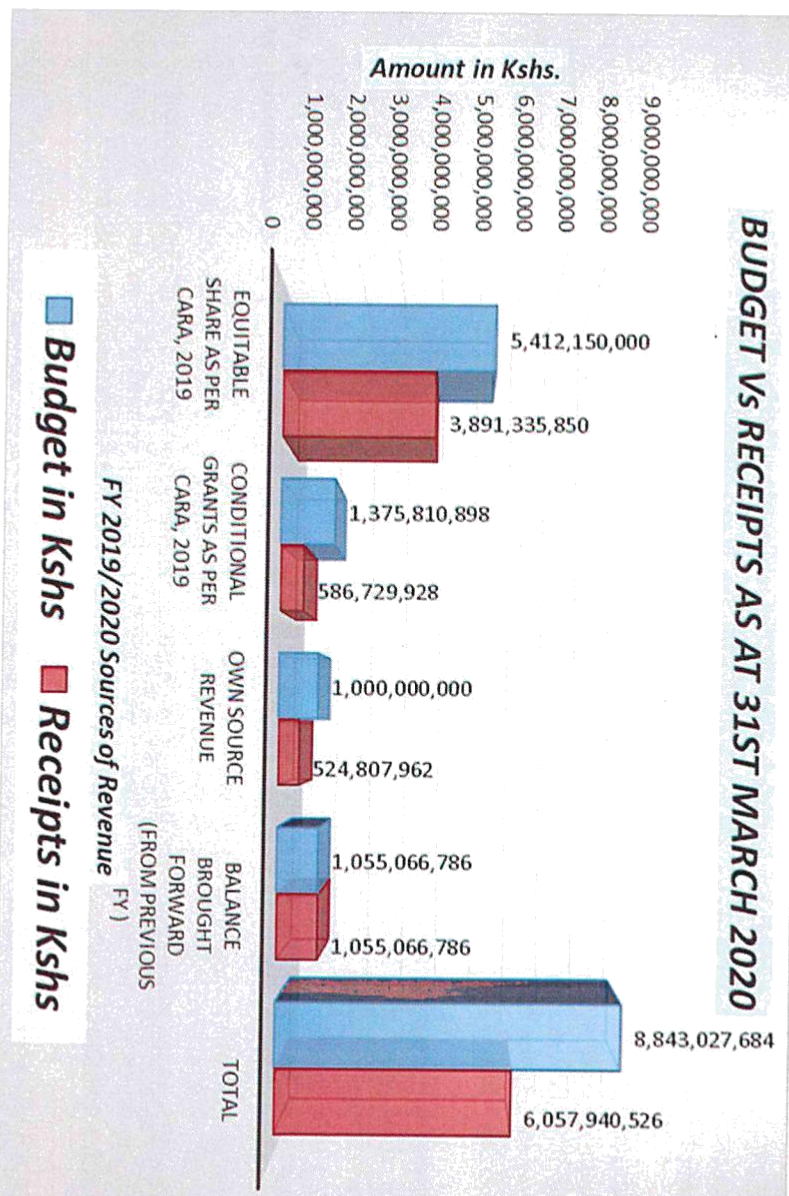
The county treasury will continue encouraging departments to be prudent in management and utilization of the allocated resources which are limited to fit all the competing needs. The County is keen to add value for the money in the budget implementation and utilization of public funds. Therefore, focus will be geared towards ensuring resources are continuously allocated to priority areas in line with the county's long-term development agenda.

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

Table 1: Cumulative Total Revenue/Receipts as at 31st March 2020:

No.	Revenue Source	FY 2019/2020 Approved Budget in Kshs	Actual Receipts in Kshs
1	Equitable Share as per CARA, 2019	5,412,150,000	3,891,335,850
2	Conditional Grants as per CARA, 2019	1,375,810,898	586,729,928
3	Own Source Revenue	1,000,000,000	524,807,962
4	Balance brought forward (From Previous FY)	1,055,066,786	1,055,066,786
	Total	8,843,027,684	6,057,940,526

Figure 1: Graphical representation of FY 2019/2020 Approved Budget Vs Cumulative Actual Receipts.



Budget Performance:

By the end of the reporting period (i.e. 3rd quarter), the County Treasury budget absorption rate stood at Recurrent 73.64%, Development 17.65% And Combined 54.29% calculated against cumulative expenditure as at 31st March 2020 over total allocation for the Year.

Due to Covid-19 pandemic, the entire country is seriously affected economically, which also affects the counties. It is therefore, projected that the county will not be able to accelerate its development agenda in the execution of the budget for the remaining part of the financial year. This is because of the National Government request to counties to consider reviewing their budgets through supplementary budget in order to factor in the budget for fighting corona virus in the country.

Sign:



CECM – Finance & Economic Planning
County Government of Nyeri



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each quarter and financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for the quarter and as at the end of every year ending on June 30th. 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;
- 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;
- vi. Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the 3rd quarter ended March, 31st 2020 and 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 have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 29/4 2020.

Sign: 
County Executive Committee Member – Finance



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name)



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018- 2019
		Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1	941,714,100	974,187,000	1,975,434,750	3,891,335,850	1,884,000,000
Transfers from National Government Entities	2	0.00	181,090,405	268,922,780	450,013,185	245,597,730
Proceeds from Foreign Grants / Development Partners	3	0.00	85,058,219	51,658,524	136,716,743	32,614,464
Proceeds from Domestic Borrowings	4	0.00	0.00	0.00	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	6	0.00	0.00	0.00	0.00	0.00
Conditional Additional Allocations to County Governments	7	0.00	0.00	0.00	0.00	0.00
Conditional Allocation to Level 5 Hospitals	8	0.00	0.00	0.00	0.00	0.00
Fuel Levy allocation	9	0.00	0.00	0.00	0.00	0.00
County Own Generated Revenues	10	154,605,469	115,597,847	254,604,646	524,807,962	282,486,619
Unspent Funds	11	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,096,319,569	1,355,933,471	2,550,620,700	5,002,873,740	2,444,698,813
PAYMENTS						
Compensation of Employees	12	893,618,167	943,593,950	1,050,917,675	2,888,129,792	911,425,896
Use of goods and services	13	108,513,644	268,807,475	442,999,961	820,321,079	527,677,196
Interest payments	14	0.00	0.00	0.00	0.00	0.00
Subsidies	15	0.00	466,058	0.00	466,058	0.00
Transfers to Other Government Entities	16	0.00	0.00	0.00	0.00	0.00
Other grants and transfers	17	39,301,883	147,408,636	263,469,852	450,180,372	254,310,211
Social Security Benefits	18	0.00	105,927,555	40,493,225	146,420,780	7,027,370
Acquisition of Assets	19	1,980	26,707,188	439,525,373	466,234,541	197,613,223
Finance Costs	20	0.00	0.00	0.00	0.00	0.00
Repayment of principal on Domestic and Foreign borrowing	21	0.00	0.00	0.00	0.00	0.00
Other Payments	22	0.00	0.00	23,087,054	23,087,054	53,193,964
TOTAL PAYMENTS		1,041,435,674	1,492,910,863	2,260,493,141	4,794,839,677	1,951,247,860
SURPLUS/DEFICIT		54,883,895	(136,977,392)	290,127,559	208,034,063	493,450,954

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 28/4 2020 and signed by:

Sign: [Signature]
Chief Officer - Finance & Accounting Services

Sign: [Signature]
Head of Treasury

Name: Lucy Karibaki
ICPAK Member Number: 15953



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

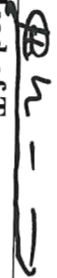
5.2. STATEMENT OF ASSETS AND LIABILITIES

FINANCIAL POSITION

	Note	Q1	Q2	Q3	Comparative
		Period 2019-2020			Period 2018-2019
FINANCIAL ASSETS		Kshs	Kshs	Kshs	Kshs
Cash and Cash Equivalents					
Bank Balances	23A	1,262,828,088	996,572,384	1,432,625,592	1,171,020,468
Cash Balances	23B	0.00	0.00	0.00	0.00
Total Cash and Cash Equivalents		1,262,828,088	996,572,384	1,432,625,592	1,171,020,468
Accounts receivables – Outstanding Imprests	24	17,447,122	38,048,248	26,301,299	29,250,867
TOTAL FINANCIAL ASSETS		1,280,275,211	1,034,620,631	1,458,926,891	1,200,271,335
FINANCIAL LIABILITIES					
Accounts Payables – Deposits and retentions	25	105,248,851	75,647,427	171,207,414	94,037,735
NET FINANCIAL ASSETS		1,175,026,360	958,973,204	1,287,719,477	1,106,233,600
REPRESENTED BY					
Fund balance b/fwd	26	1,196,373,185	1,280,275,211	1,034,620,631	1,311,847,041
Surplus/Deficit for the year		54,883,895	-136,977,392	290,127,559	-154,047,393
NET FINANCIAL POSITION		1,251,257,080	1,143,297,819	1,324,748,191	1,157,799,648

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 23/4 2020 and signed by:


 Chief Officer
 Name: Lucy Kariuki


 Head of Treasury
 Name: ..SS. Ghas. T. A. ...
 ICPAK Member Number: 15953

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

5.3. STATEMENT OF CASH FLOWS

	Note	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018- 2019
		Kshs	Kshs	Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Equitable Share (Exchequer releases)	1	941,714,100	974,187,000	1,975,434,750	3,891,335,850	1,884,000,000
Transfers from National Government Entities	2	0.00	181,090,405.00	268,922,779.85	450,013,184.85	32,614,464
Proceeds from Foreign Grants / Development Partners	3	0.00	85,058,218.85	51,658,524.00	136,716,742.85	245,597,730
Conditional Additional Allocation to County Governments	7	0.00	0.00	0.00	0.00	0.00
Conditional Allocation to Level 5 Hospitals	8	0.00	0.00	0.00	0.00	0.00
Fuel Levy allocation	9	0.00	0.00	0.00	0.00	0.00
County Own Generated Revenues	10	154,605,469	115,597,847	254,604,646	524,807,962	282,486,619
Unspent Funds	11	-	-	-	-	-
Totals		1,096,319,569	1,355,933,471	2,550,620,700	5,002,873,740	2,444,698,813
Payments for operating expenses						
Compensation of Employees	12	(893,618,167)	(943,593,950)	(1,050,917,675)	(2,888,129,792)	(911,425,896)
Use of goods and services	13	(108,513,644)	(268,807,475)	(442,999,961)	(820,321,079)	(527,677,196)
Interest payments	14	0.00	0.00	0.00	0.00	0.00
Subsidies	15	0.00	(466,058)	0.00	(466,058)	0.00
Transfers to Other Government Entities	16	0.00	0.00	0.00	0.00	0.00
Other grants and transfers	17	(39,301,883)	(147,408,636)	(263,469,852)	(450,180,372)	(254,310,211)
Social Security Benefits	18	0.00	(105,927,555)	(40,493,225)	(146,420,780)	(7,027,370)
Finance Costs, including Loan Interest	20	0.00	0.00	0.00	0.00	0.00
Other Payments	22	0.00	0.00	(23,087,054)	(23,087,054)	(53,193,964)
Adjusted for:						
Adjustments during the year		7,905,595	(20,601,125)	11,746,949	(948,582)	0.00
Net cash flows from operating activities		(1,033,528,099)	(1,486,804,799)	(1,809,220,819)	(4,329,553,717)	(1,753,634,637)
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	0.00	0.00	0.00	0.00	0.00
Acquisition of Assets	19	(1,980)	(26,707,188)	(439,525,373)	(466,234,541)	(197,613,223)
Net cash flows from investing activities		(1,980)	(26,707,188)	(439,525,373)	(466,234,541)	(197,613,223)
CASHFLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	4	0.00	0.00	0.00	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00	0.00	0.00	0.00
Repayment of principal on Domestic and Foreign borrowing	21	0.00	0.00	0.00	0.00	0.00
Net cash flow from financing activities		0.00	0.00	0.00	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT		62,789,490	(157,578,517)	301,874,508	207,085,481	493,450,954
Cash and cash equivalent at BEGINNING of the quarter		1,196,373,185	1,259,162,675	1,101,584,158	3,557,120,018	1,252,229,071
Cash and cash equivalent at END of the quarter		1,259,162,675	1,101,584,158	1,403,458,666	3,764,205,499	1,745,680,025
As per statement of assets		1,262,828,088	996,572,384	1,432,625,592	3,692,026,065	1,171,020,468

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The only financial statements were approved on 28/14 2020 and signed by:


Name: Lucy Kamukanyu
Chief Officer


Name: ElusTace Muli
ICPAK Member Number 15953
Head of Treasury



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Statement of Budget Execution combined									
Entity: 3910-Nyeri County									
Current Period: Jan-20 To march-20									

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
1	0.00	0.00	0.00	0.00	0.00	0.00	0%
2	0.00	0.00	0.00	0.00	0.00	0.00	0%
3	146,395,773	0.00	0.00	146,395,773	268,922,779.85	(122,527,007)	184%
4	1,616,804,197	0.00	0.00	1,616,804,197	1,975,434,750.00	(358,630,553)	122%
5	197,556,952	0.00	0.00	197,556,952	51,658,524.00	145,898,428	26%
6	0.00	0.00	0.00	0.00	0.00	0.00	0%
7	0.00	0.00	0.00	0.00	0.00	0.00	0%
8	0.00	0.00	0.00	0.00	0.00	0.00	0%
9	0.00	0.00	0.00	0.00	0.00	0.00	0%
10	0.00	0.00	0.00	0.00	0.00	0.00	0%
11	250,000,000	0.00	0.00	250,000,000	254,604,646.13	(4,604,646)	102%
Total	2,210,756,922	0.00	0.00	2,210,756,922	2,550,620,700	(339,863,778)	115%
PAYMENTS							
12	1,001,134,161	0.00	49,783,515	1,050,917,676	1,050,917,676.00	-	100.00%
13	570,275,550	0.00	46,301,406	616,576,956	442,999,960.50	173,576,995	71.85%
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	361,663,247	0.00	0.00	361,663,247	263,314,048.80	98,349,199	72.81%
16	0.00	0.00	15,000,000	15,000,000	155,804.00	14,844,196	1.04%
17	36,322,975	0.00	4,170,250	40,493,225	40,493,224.90	0.00	100.00%
18	1,020,145,626	0.00	0.00	1,020,145,626	439,525,373.85	580,620,252	43.08%
19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	0.00	0.00	29,894,234	29,894,234	23,087,054.45	6,807,180	77.23%
Total	2,989,541,559	0.00	145,149,405	3,134,690,964	2,260,493,142.50	874,197,822	72.11%

The entity financial statements were approved on 29/4 2020 and signed by:

Chief Officer
Name: Lucy Kamukahi

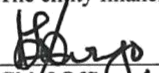
Head of Treasury Accounts
Name: Eustace M
ICPAK Member Number 15953

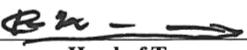
FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Statement of Budget Execution – Recurrent Expenditure								
Entity: 3910-Nyeri County								
Current Period: Jan-20 To March-20								
	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	146,395,773	146,395,773	268,922,779.85	(122,527,007)	184%
Exchequer releases	4	0.00	0.00	1,616,804,197	1,616,804,197	1,975,434,750.00	(358,630,553)	122%
Transfers from Other Government Entities	5	0.00	0.00	197,556,952	197,556,952	51,658,524.00	145,898,428	26%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0%
Other Receipts	11	0.00	0.00	250,000,000	250,000,000	254,604,646.13	(4,604,646)	102%
Total		0.00	0.00	2,210,756,922	2,210,756,922	2,550,620,700	(339,863,778)	115%
PAYMENTS								
Compensation of Employees	12	1,001,134,161.00	0.00	49,783,515.00	1,050,917,676.00	1,050,917,676.00	0.00	100.00%
Use of goods and Services	13	388,997,745.35	0.00	46,301,406.00	435,299,151.35	433,522,151.35	(1,777,000)	99.59%
Subsidies	14		0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	253,711,442.80	0.00	0.00	253,711,442.80	253,711,442.80	0.00	100.00%
Other Grants and Transfers	16		0.00	15,000,000.00	15,000,000.00	155,804.00	(14,844,196)	1.04%
Social Security Benefits	17	36,322,974.90	0.00	4,170,250.00	40,493,224.90	40,493,224.90	0.00	100.00%
Acquisition of Assets	18	55,195,675.00	0.00	0.00	55,195,675.00	55,195,675.00	0.00	100.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other payments	21	0.00	0.00	9,876,994.00	9,876,994.00	3,069,814.00	(6,807,180)	31.08%
Total		1,735,361,999.05	0.00	125,132,165.00	1,860,494,164.05	1,837,065,788.05	(23,428,376)	98.74%

The entity financial statements were approved on 28/4 2020 and signed by:


Chief Officer
Name: MICHAEL KANUNGU


Head of Treasury Accounts
Name: EUSTACE MUKUNGU
ICPAK Member Number 15 953

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Statement of Budget Execution - Development Expenditure									
Entity: 3910-Nyeri County									
Current Period: JAN-20 To MARCH-20									
	Note	Printed Estimate	Reallocat ion / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization	n
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%	
RECEIPTS									
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
PAYMENTS									
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Use of goods and Services	13	181,277,804.50	0.00	0.00	181,277,804.50	9,477,810.00	171,799,994.50	5%	
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Transfers to Other Government Units	15	107,951,804.50	0.00	0.00	107,951,804.50	9,602,606.00	98,349,198.50	9%	
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	-	0.00	0%	
Social Security Benefits	17	0.00	0.00	0.00	0.00	-	0.00	0%	
Acquisition of Assets	18	964,949,950.50	0.00	0.00	964,949,950.50	384,329,698.85	580,620,251.65	40%	
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0%	
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0%	
Other payments	21	0.00	0.00	0.00	0.00	20,017,240.45	0.00	100%	
Total		1,254,179,559.50	0.00	0.00	1,274,196,799.95	423,427,355.30	850,769,444.65	33%	

The entity financial statements were approved on 28/4 2020 and signed by:

Chief Officer
Name: Lucy Kariuki

Head of Treasury Accounts
Name: Eustace Mungai
ICPAK Member Number: 15953

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution By Programmes and Sub-Programmes -County					
Entity: 3910-Nyeri County					
Period: JAN-20 To MAR-20					
Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
3910			0	0	0
	0	Default - Non Programmatic	0	0	0
101003910		General Administration, Policy Formulation and Development Administration and Planning	0	0	0
	101013910	Administration and Planning Services	0	0	0
102003910		Agricultural Management	495,321,842.00	75,033,397.90	420,288,444.10
	102013910	Administration and planning services	480,429,091.00	72,152,186.75	408,276,904.25
	102023910	County Agriculture Extension Program	14,892,751.00	2,881,211.15	12,011,539.85
103003910		Wambugu ATC	9,746,988.00	7,535,725.60	2,211,262.40
	103033910	Farm Development	9,746,988.00	7,535,725.60	2,211,262.40
104003910		AMS Naromoru	8,903,922.00	9,678,172.00	-774,250.00
	104023910	Development Of Agricultural Land For Crop Production	8,903,922.00	9,678,172.00	-774,250.00
105003910		Livestock Production Management	9,007,680.00	574,698.65	8,432,981.35
	105013910	Livestock Policies to guide the development	0	0	0
	105023910	Provision of Extension Services to Livestock farmers	9,007,680.00	574,698.65	8,432,981.35
	105033910	Enhance Co-ordinated implementation of Livestock Programmes	0	0	0
	105043910	Administrative Support Services	0	0	0
106003910		Co-operative development	5,195,077.00	391,880.05	4,803,196.95
	106013910	Administrative Support Services	0	0	0
	106023910	Cooperative Development And Management	5,195,077.00	391,880.05	4,803,196.95
107003910		Fisheries development	12,669,680.00	804,105.00	11,865,575.00
	107013910	Administrative Support Services	12,669,680.00	804,105.00	11,865,575.00
108003910		Veterinary services	28,971,680.00	9,987,033.35	18,984,646.65
	108013910	Administrative Support Services	28,971,680.00	9,987,033.35	18,984,646.65
110003910		0 Housing services	0	0	0
	110013910	Administration and personnel services	0	0	0
111003910		1 Physical planning services	37,864,671.00	9,453,937.50	28,410,733.50
	111013910	Administration and personnel services	37,714,671.00	9,260,687.50	28,453,983.50
	111033910	preparation of colonial villages plan	0	0	0
	111053910	Formulation of county spatial planning laws	150,000.00	193,250.00	-43,250.00
112003910		2 Lands and Survey Management	0	0	0
	112013910	Administration and personnel services	0	0	0
113003910		General Administration Planning and Support	0	0	0

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

114003910	113013910	Administration and Personnel Services	0	0	0
115003910	114013910	Land Policy and Planning	682,938,277.00	113,727,495.90	569,210,781.10
		Land Policy Formulation	682,938,277.00	113,727,495.90	569,210,781.10
116003910	115013910	Housing Development and Human Settlement	4,920,290.00	1,273,788.10	3,646,501.90
		Government Building	4,920,290.00	1,273,788.10	3,646,501.90
	115023910	Building Construction Services	0	0	0
		Infrastructure Development	0	0	0
	116013910	County access and Feeder Roads Improvement	0	0	0
	116023910	Transport Management and Safety	0	0	0
201003910		General administration and policy Development and implementation	87,818,245.00	29,483,959.30	58,334,285.70
	201013910	Administration, planning and support services	87,818,245.00	29,483,959.30	58,334,285.70
	201043910	Administrative and Personnel Services	0	0	0
202003910	202023910	Transport Management and safety	0	0	0
		Transport infrastructure development	0	0	0
203003910		Energy Sector development	164,930,794.00	35,454,171.10	129,476,622.90
	203013910	Street lighting programme	164,930,794.00	35,454,171.10	129,476,622.90
	203023910	Energy saving jikos project	0	0	0
204003910		Public Works Sector	0	0	0
	204013910	Construction of buildings and bridges programme	0	0	0
205003910	205013910	Roads development, maintenance and management	931,384,662.00	42,540,485.25	888,844,176.75
		County access and feeder roads improvement	931,384,662.00	42,540,485.25	888,844,176.75
301003910		General administration and Policy Development and implementation	0	0	0
	301013910	Administrative Support Services	0	0	0
302003910		Trade Joint loan development program	0	0	0
	302013910	Trade joint loan development	0	0	0
303003910		Business development centers, Forums & Training	0	0	0
	303013910	Capacity building and training	0	0	0
304003910		Development of Commodity Exchange & Mt Kenya Coffee Marketing	0	0	0
	304013910	Market identification	0	0	0
305003910		Industrialization Development Taskforce	0	0	0
	305013910	Promotion of industrial development	0	0	0
306003910		Tourism taskforce programme	0	0	0
	306013910	Promotion of Tourism	0	0	0
307003910		Tourism Development	20,772,834.00	5,467,150.00	15,305,684.00
	307013910	Promotion of Tourism	20,772,834.00	5,467,150.00	15,305,684.00
308003910		Trade and Cooperative Development	97,480,440.00	19,095,925.80	78,384,514.20
	308013910	Trade Promotion	97,480,440.00	19,095,925.80	78,384,514.20
309003910		Industrial Development and Investment	0	0	0

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

	309013910	Promotion of Industrial Development	0	0	0
310003910		Programme Culture and Arts	0	0	0
	310013910	Cultural Management	0	0	0
312003910		County Government Administration and Field Services	0	0	0
	312013910	Alcohol Drinks, Drugs, substance management	0	0	0
313003910		Revenue Mobilization	45,995,000.00	14,275,355.15	31,719,644.85
	313013910	Revenue Mobilization	45,995,000.00	14,275,355.15	31,719,644.85
401003910		Adminstration, Planning and General Support Services	2,876,154,684.00	731,816,557.00	2,144,338,127.00
	401023910	County Health Management Teams	0	0	0
	401033910	Administation, Planning and General Support Services	2,357,056,512.00	522,837,450.30	1,834,219,061.70
	401043910	Health Services	519,098,172.00	208,979,106.70	310,119,065.30
402003910		Curative Health services	0	0	0
	402013910	County Hospital services	0	0	0
403003910		Preventive and Promotive Health services	0	0	0
	403013910	Sub county health management	0	0	0
	403023910	Health centers and dispensaries management	0	0	0
501003910		General administration and policy Development and implementation	438,500,580.00	210,518,773.80	227,981,806.20
	501013910	Promote Effective Result Based Management & administration	0	0	0
	501023910	Administrative Support Services	438,500,580.00	210,518,773.80	227,981,806.20
	501033910	County Endowment Fund	0	0	0
502003910		County Sports Development	56,456,510.00	23,823,563.70	32,632,946.30
	502023910	Search and nurture talents	56,456,510.00	23,823,563.70	32,632,946.30
503003910		ECDE Management	3,349,000.00	1,426,100.00	1,922,900.00
	503033910	Purchase Teaching, learning materials and outdoor play materials	0	0	0
	503043910	ECDE Management	3,349,000.00	1,426,100.00	1,922,900.00
504003910		ICT Development	24,034,000.00	1,847,100.00	22,186,900.00
	504023910	ICT Infrastructure Development	24,034,000.00	1,847,100.00	22,186,900.00
505003910		Village Polytechnics Management programme	0	0	0
	505033910	Infrastructure support and equipping of YPs	0	0	0
507003910		Youth Training and Development	0	0	0
	507013910	Youth Training and Development	0	0	0
701003910		Management and Co-ordination of county affairs	149,920,638.00	66,152,290.15	83,768,347.85
	701013910	Administration, planning and support services	147,020,638.00	64,109,440.15	82,911,197.85
	701023910	Management of county affairs	2,900,000.00	2,042,850.00	857,150.00
702003910		Coordination of County Functions and Public Service Management	314,898,945.00	207,064,159.40	107,834,785.60
	702013910	Administration, planning and support services	289,930,477.00	191,291,467.40	98,639,009.60
	702023910	Coordination of functions of the County Executive Committee	24,968,468.00	15,772,692.00	9,195,776.00
703003910		Executive services	994,188,265.00	333,512,965.10	660,675,299.90
	703013910	Administration and personnel services	994,188,265.00	333,512,965.10	660,675,299.90
704003910		Finance Management	0	0	0

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

	309013910	Promotion of Industrial Development	0	0	0
310003910		Programme Culture and Arts	0	0	0
	310013910	Cultural Management	0	0	0
312003910		County Government Administration and Field Services	0	0	0
	312013910	Alcohol Drinks, Drugs, substance management	0	0	0
313003910		Revenue Mobilization	45,995,000.00	14,275,355.15	31,719,644.85
	313013910	Revenue Mobilization	45,995,000.00	14,275,355.15	31,719,644.85
401003910		Adminstration, Planning and General Support Services	2,876,154,684.00	731,816,557.00	2,144,338,127.00
	401023910	County Health Management Teams	0	0	0
	401033910	Administation, Planning and General Support Services	2,357,056,512.00	522,837,450.30	1,834,219,061.70
	401043910	Health Services	519,098,172.00	208,979,106.70	310,119,065.30
402003910		Curative Health services	0	0	0
	402013910	County Hospital services	0	0	0
403003910		Preventive and Promotive Health services	0	0	0
	403013910	Sub county health management	0	0	0
	403023910	Health centers and dispensaries management	0	0	0
501003910		General administration and policy Development and implementation	438,500,580.00	210,518,773.80	227,981,806.20
	501013910	Promote Effective Result Based Management & administration	0	0	0
	501023910	Administrative Support Services	438,500,580.00	210,518,773.80	227,981,806.20
	501033910	County Endowment Fund	0	0	0
502003910		County Sports Development	56,456,510.00	23,823,563.70	32,632,946.30
	502023910	Search and nurture talents	56,456,510.00	23,823,563.70	32,632,946.30
503003910		ECDE Management	3,349,000.00	1,426,100.00	1,922,900.00
	503033910	Purchase Teaching, learning materials and outdoor play materials	0	0	0
	503043910	ECDE Management	3,349,000.00	1,426,100.00	1,922,900.00
504003910		ICT Development	24,034,000.00	1,847,100.00	22,186,900.00
	504023910	ICT Infrastructure Development	24,034,000.00	1,847,100.00	22,186,900.00
505003910		Village Polytechnics Management programme	0	0	0
	505033910	Infrastructure support and equipping of YPs	0	0	0
507003910		Youth Training and Development	0	0	0
	507013910	Youth Training and Development	0	0	0
701003910		Management and Co-ordination of county affairs	149,920,638.00	66,152,290.15	83,768,347.85
	701013910	Administration, planning and support services	147,020,638.00	64,109,440.15	82,911,197.85
	701023910	Management of county affairs	2,900,000.00	2,042,850.00	857,150.00
702003910		Coordination of County Functions and Public Service Management	314,898,945.00	207,064,159.40	107,834,785.60
	702013910	Administration, planning and support services	289,930,477.00	191,291,467.40	98,639,009.60
	702023910	Coordination of functions of the County Executive Committee	24,968,468.00	15,772,692.00	9,195,776.00
703003910		Executive services	994,188,265.00	333,512,965.10	660,675,299.90
	703013910	Administration and personnel services	994,188,265.00	333,512,965.10	660,675,299.90
704003910		Finance Management	0	0	0

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

704013910	Administration and personnel services	0	0	0
704023910	Financial planning	0	0	0
705003910	Economic Planning	6,000,000.00	463,870.00	5,536,130.00
705013910	Administration and personnel services	0	0	0
705023910	Economic and policy planning	0	0	0
705043910	Research, Feasibility Studies, Project Preparation & Design	0	0	0
705053910	Monitoring and Evaluation	6,000,000.00	463,870.00	5,536,130.00
706003910	Procurement Management	0	0	0
706013910	Administration and personnel services	0	0	0
707003910	Revenue Mobilization	0	0	0
707013910	Administration and personnel services	0	0	0
707023910	Revenue and Estimates Modelling	0	0	0
708003910	Budget Management	0	0	0
708013910	Administration and personnel services	0	0	0
708023910	Budget preparation, co-ordination and management	0	0	0
709003910	Audit Services	0	0	0
709013910	Administration and personnel services	0	0	0
709023910	Government Internal Audit Service	0	0	0
710003910	0 General administration, Policy Development and implementation	726,085,232.00	197,302,890.20	528,782,341.80
710013910	Administration and planning services	726,085,232.00	197,302,890.20	528,782,341.80
710023910	Mortgage services	0	0	0
710033910	Legislation representation and oversight	0	0	0
711003910	1 Community sensitization, education and public participation	1,000,000.00	218,530.00	781,470.00
711013910	County publicity campaign	1,000,000.00	218,530.00	781,470.00
712003910	2 Staff capacity- building development	0	0	0
712013910	Capacity building	0	0	0
713003910	3 Community policing and County Policing Authority	0	0	0
713013910	security operations	0	0	0
715003910	5 Human Resource Development	0	0	0
715013910	Training services	0	0	0
716003910		61,391,918.00	19,194,023.40	42,197,894.60
716013910	Administration Planning and Support Services	61,391,918.00	19,194,023.40	42,197,894.60
717003910		36,966,959.00	9,435,257.75	27,531,701.25
717013910	Administration and Personnel Services	36,966,959.00	9,435,257.75	27,531,701.25
718003910		34,830,000.00	6,262,782.35	28,567,217.65
718013910	Financial Accounting	34,830,000.00	6,262,782.35	28,567,217.65
718023910	Procurement Compliance and Reporting	13,350,000.00	2,722,305.35	10,627,694.65
718033910	Internal Audit	10,500,000.00	2,624,827.00	7,875,173.00
719003910		13,820,000.00	1,586,538.00	12,233,462.00
719013910	Budget Management	13,820,000.00	1,586,538.00	12,233,462.00
719023910	Economic Planning and Policy Formulation	13,820,000.00	1,586,538.00	12,233,462.00



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

901003910		General Administration and Planning services	54,217,408.00	8,859,048.65	45,358,359.35
	901013910	Administration and personnel services	54,217,408.00	8,859,048.65	45,358,359.35
902003910		Cultural Management	0	0	0
	902013910	General administration and planning services	0	0	0
	902023910	Construction of cultural centers	0	0	0
	902033910	Cultural activities	0	0	0
903003910		Gender services	0	0	0
	903013910	Administration and planning services	0	0	0
904003910		Social development	62,561,189.00	5,624,597.65	56,936,591.35
	904013910	Administration and planning services	58,301,189.00	5,006,715.65	53,294,473.35
	904023910	County children's home management	4,260,000.00	617,882.00	3,642,118.00
905003910			0	0	0
	905013910	Recreation and Sporting Services	0	0	0
1001003910		Water Management	291,576,774.00	43,219,961.25	248,356,812.75
	1001013910	Administrative Support Services	291,576,774.00	43,219,961.25	248,356,812.75
	1001023910	Construction of water line	0	0	0
	1001033910	Feasibility and designs	0	0	0
1002003910		Sanitation management	34,840,260.00	3,988,277.55	30,851,982.45
	1002013910	Administrative Support Services	34,840,260.00	3,988,277.55	30,851,982.45
	1002023910	Garbage collection project	0	0	0
1003003910		Forest management	0	0	0
	1003013910	Administrative Support Services	0	0	0
	1003023910	Forestry and wildlife policy regulation and coordination	0	0	0
1004003910		Irrigation programme	0	0	0
	1004013910	Administrative Support Services	0	0	0
	1004023910	Irrigation expansion	0	0	0
1007003910			18,313,240.00	15,175,577.10	3,137,662.90
	1007013910	Environment Conservation, Protection and Management	18,313,240.00	15,175,577.10	3,137,662.90
		Grand Total	8,843,027,684.00	2,260,493,141	6,580,757,540.30
The Statement has been prepared, reviewed and approved by the following:					
Prepared By:	<i>Eustace M. Langisi</i>		Date:	<i>23/4/2020</i>	
Reviewed By:	<i>Beatrice W. Muthuri</i>		Date:	<i>28/04/2020</i>	
Approved By:	<i>Lucas K. Ngunjiri</i>		Date:	<i>28/4/2020</i>	



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

1. Reporting entity

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

2. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Transfers from the Exchequer

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

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the quarter ended 31st December 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Acquisition of fixed assets

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. In-kind contributions

In-kind contributions are donations that are made to the *County* 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* 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.

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.

Restriction on cash

Restricted cash represents amounts that are limited or 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 31st March 2020, this amounted to Kshs. 81,671,805 compared to KShs. 75,647,427 in prior period as indicated on note 23A.

There were no other restrictions on cash during the period.

5. 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 are 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 ALE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. 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 fulfillment 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.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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* 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.

9. 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 *Nyeri County Government’s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget for the period 1st July 2019 to 30th June 2020 was approved by the County Assembly on time as required by law. Thereafter, the 1st Supplementary Budget was done and approved by the County Assembly on November 2019.

Comparative figures

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

10. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. 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.

12. 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	FY 2019/2020	Comparative Period FY 2018/2019
Quarterly Analysis	Kshs	Kshs
Total Exchequer Releases for Quarter 1	941,714,100	251,200,000
Total Exchequer Releases for Quarter 2	974,187,000	803,840,000
Total Exchequer Releases for Quarter 3	1,975,434,750	1,884,000,000
Total Exchequer Releases for Quarter 4	0.00	2,084,960,000
Total Amount	3,891,335,850	5,024,000,000

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:
(The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	Q1	Q2	Q3	Comparative
	FY 2019/2020	FY 2019/2020	FY 2019/2020	Period FY 2018/2019
Quarterly Analysis	Kshs	Kshs	Kshs	Kshs
Total Exchequer Releases for Quarter 3	941,714,100	974,187,000	1,975,434,750	1,884,000,000

1B. Level 5 Hospital's Allocation & Transfers from Other Government Entities

	Q1	Q2	Q3	Cumulative FY 2019/2020	Comparative FY 2018/2019
PARTICULARS	Kshs	Kshs	Kshs	Kshs	Kshs
Nyeri County Referral Hospital (PGH)	0.00	181,090,405	112,161,850.00	293,252,255	179,458,959.00
Universal health care program (UHC GoK)	0.00	0.00	79,947,194.85	79,947,195	0.00
Ministry of Roads RMLF	0.00	0.00	76,813,735.00	76,813,735	66,138,771.00
User fee foregone	0.00	0.00	0.00	0.00	0.00
Development of Youth Polytechnics	0.00	0.00	27,571,649.00	27,571,649	0.00
Total	0.00	181,090,405	296,494,428.85	477,584,834	245,597,730.00

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

PARTICULAR	Q1	Q2	Q3	Cumulative amount FY 2019/2020	Comparative amount FY 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme	0.00	7,500,000	0.00	7,500,000	16,605,000.00
Kenya Devolution Support Programme (KDSP) Level 1	0.00	0.00	0.00	0.00	0.00
Kenya Devolution Support Programme (KDSP) Level 2	0.00	0.00	0.00	0.00	0.00
Universal Health Care (THUSCP)	0.00	6,206,088	13,013,660	19,219,748	9,665,535.40
Kenya urban support program grant (UDG)	0.00	0.00	0.00	0.00	0.00
Kenya Climate Smart Agriculture (KCSAP)	0.00	71,352,131	4,729,286	76,081,417	0.00
Agricultural Sector Development Support Programme	0.00	0.00	6,343,929	6,343,929	6,343,929.00
TOTAL	0.00	85,058,219	24,086,875	109,145,094	32,614,464.40

2. TRANSFER FROM NATIONAL GOVERNMENT ENTITIES

TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES	Q1	Q2	Q3	Cumulative	Comparative
Name of Donor	Kshs	Kshs	Kshs	Quarterly Reports	Period 2018/2019
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-
Transfers from Central government entities	-	-	-	-	-
Transfer from Ministry of Health	-	-	-	-	-
Universal Health Care Programme (UHC GOK)	-	-	79,947,194.85	79,947,195	-
Financing for level 5 hospitals	-	181,090,405	112,161,850.00	293,252,255	179,458,959.00
Ministry of Roads RMLF	-	-	76,813,735.00	76,813,735	66,138,771.00
User fee foregone	-	-	-	-	-
Development of Youth Polytechnics	-	-	-	-	-
Transfer from Ministry of Transport and Infrastructure	-	-	-	-	-
Rehabilitation of class C roads	-	-	-	-	-
National treasury	-	-	-	-	-
World Bank	-	-	-	-	-
Health Sector Support Project (HSSP)	-	-	-	-	-
National Urban Transport Improvement Project (NUTRIIP)	-	-	-	-	-
European Development Fund	-	-	-	-	-
TOTAL	-	181,090,405	268,922,779.85	450,013,185	245,597,730.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. PROCEEDS FROM FOREIGN GRANTS/DEVELOPMENT PARTNERS

PROCEEDS FROM FOREIGN GRANTS/ DEVELOPMENT PARTNERS	Q1	Q2	Q3	Cumulative	Comparative
Description	Kshs	Kshs	Kshs	Quarterly Reports	Period 2018/2019
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-	-
<i>DANIDA</i>	-	7,500,000	-	7,500,000	16,605,000.00
Health Sector Programme Support (HSPPS)	-	-	-	-	-
Health Sector Support Project (HSSP)	-	-	-	-	-
Kenya Devolution Support Programme (KDSP)	-	-	-	-	-
<i>World Bank</i>	-	-	-	-	-
Universal Health Care (THUSCP)	-	6,206,088	13,013,660.00	19,219,748	9,665,535.40
Development of Youth polytechnics	-	-	27,571,649.00	27,571,649	-
Kenya urban support program grant (UDG)	-	-	-	-	-
Kenya Climate Smart Agriculture (KCSAP)	-	71,352,131	4,729,286.00	76,081,417	-
Agricultural Sector Development Support Programme	-	-	6,343,929.00	6,343,929	6,343,929.00
<i>European Development Fund</i>	-	-	-	-	-
TOTALS	-	85,058,219	51,658,524.00	136,716,743	32,614,464.40

4. PROCEEDS FROM DOMESTIC BORROWINGS

Particulars	Q1	Q2	Q3	Cumulative	Comparative
	Kshs	Kshs	Kshs	Quarterly Reports	Period 2018/2019
Borrowing within General Government	0.00	0.00	0.00	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	0.00	0.00	0.00	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	0.00	0.00	0.00	0.00	0.00
Borrowing from Other Domestic Financial Institutions	0.00	0.00	0.00	0.00	0.00
Borrowing from Other Domestic Creditors	0.00	0.00	0.00	0.00	0.00
Domestic Currency and Domestic Deposits	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

PARTICULARS	Q1	Q2	Q3	Cumulative	Comparative
	Kshs	Kshs	Kshs	Quarterly Reports	Period 2018/2019
Foreign Borrowing – Draw-downs Through Exchequer	0.00	0.00	0.00	0.00	0.00
Foreign Borrowing - Direct Payments	0.00	0.00	0.00	0.00	0.00
Foreign Currency and Foreign Deposits	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

6. PROCEEDS FROM SALE OF ASSETS

PARTICULARS	Q1	Q2	Q3	Cumulative	Comparative
	Kshs	Kshs	Kshs	Quarterly Reports	Period 2018/2019
Receipts from the Sale of Buildings	0.00	0.00	0.00	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00	0.00	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00	0.00	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00	0.00	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	0.00	0.00	0.00	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00	0.00	0.00	0.00
Disposal and Sales of Non-Produced Assets	0.00	0.00	0.00	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

7. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Q2	Q3	Cumulative	Comparative
	Kshs	Kshs	Kshs	Quarterly Reports	Period 2018/2019
Loans and Grants Supplementary	0.00	0.00	0.00	0.00	0.00
Conditional Allocations for Free Maternal Healthcare Allocation	0.00	0.00	0.00	0.00	0.00
Conditional Allocations for Compensation for User Fees Foregone	0.00	0.00	0.00	0.00	0.00
Conditional Allocation for Leasing of Medical Equipment	0.00	0.00	0.00	0.00	0.00
Conditional Allocation from Road Maintenance Fuel Levy Fund	0.00	0.00	0.00	0.00	0.00
Conditional Allocation to County Emergency Fund	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

11. REFUNDS TO CRF ACCOUNT

	Q1	Q2	Q3	Cumulative	Comparative
				Quarterly	Period
Description	Kshs	Kshs	Kshs	Reports	2018/2019
Equitable Share	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	859,447,350	859,583,393	895,429,416.40	2,614,460,159	827,341,765.95
Basic wages of temporary employees	15,603,716	21,573,855	28,759,923.90	65,937,495	31,129,925.05
Personal allowances paid as part of salary	15,365,432	59,775,527	55,825,334.75	130,966,294	25,985,246.90
Personal allowances paid as reimbursements	702,000	734,922	702,000.00	2,138,922	717,387.00
Personal allowances provided in kind	0.00	0.00	0.00	0.00	0.00
Pension and other social security contributions	0.00	0.00	0.00	0.00	4,210,694.80
Compulsory national social security schemes	2,499,669	1,926,253	70,201,000.30	74,626,922	0.00
Compulsory national health insurance schemes	0.00	0.00	0.00	0.00	0.00
Social benefit schemes outside government	0.00	0.00	0.00	0.00	0.00
Other personnel payments	0.00	0.00	0.00	0.00	22,040,876.35
Total	893,618,167	943,593,950	1,050,917,675.35	2,888,129,792	911,425,896.05

13. USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	14,306,791	27,443,369	11,214,857.15	52,965,018	22,831,779.30
Communication, supplies and services	466,060	4,063,162	5,681,145.00	10,210,367	5,266,251.60
Domestic travel and subsistence	49,441,436	60,394,126	61,572,715.00	171,408,277	76,679,016.00
Foreign travel and subsistence	12,887,569	15,724,271	15,209,036.50	43,820,877	19,410,367.00
Printing, advertising and information supplies & services	1,715,970	4,301,949	10,582,784.75	16,600,704	13,132,034.00
Rentals of produced assets	110,000	972,600	5,953,033.35	7,035,633	2,131,000.00
Training expenses	4,219,060	19,042,280	19,193,137.50	42,454,478	23,964,734.60
Hospitality supplies and services	21,447,305	29,670,999	54,799,304.75	105,917,609	35,440,239.95
Insurance costs	0.00	54,363,095	163,953,508.80	218,316,604	176,333,959.00
Specialized materials and services	0.00	8,549,154	21,879,739.75	30,428,894	69,629,807.00
Fuel Oil and Lubricants	436,660	13,930,440	19,780,937.50	34,148,038	21,051,666.45
Office and general supplies and services	213,558	4,336,051	6,659,752.85	11,209,362	6,038,675.25
Other operating expenses	3,033,114	9,516,760	34,127,367.90	46,677,242	24,609,144.50
Routine maintenance – vehicles and other transport equipment	177,921	3,202,923	6,592,628.30	9,973,472	7,239,245.95
Routine maintenance – other assets	58,200	13,296,294	5,800,011.40	19,154,506	23,919,275.50
Total	108,513,644	268,807,475	442,999,960.50	820,321,079	527,677,196.10

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

14. INTEREST PAYMENTS

	Q1	Q2	Q3	Cumulative	Comparative
Description	Kshs	Kshs	Kshs	Quarterly Reports Kshs	Period 2018/2019 Kshs
Interest Payments on Foreign Borrowing	0.00	0.00	0.00	0.00	0.00
Interest Payments on Domestic Borrowing	0.00	0.00	0.00	0.00	0.00
Interest on Borrowing From Other Government Units	0.00	0.00	0.00	0.00	0.00
Interest Payments on Guaranteed Debt Taken over by Govt	0.00	0.00	0.00	0.00	0.00
Other interest payments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. SUBSIDIES

Description	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	0.00	466,058	0	466,058	0.00
<i>See list attached</i>	0.00	0.00	0.00	0.00	0.00
Nyunbani Sugar Company	0.00	0.00	0.00	0.00	0.00
Subsidies to Private Enterprises	0.00	0.00	0.00	0.00	0.00
<i>See list attached</i>	0.00	0.00	0.00	0.00	0.00
Vijana Fisheries Ltd	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	466,058	0.00	466,058	0.00

16. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities	0.00	0.00	0.00	0.00	0.00
<i>See attached list</i>	0.00	0.00	0.00	0.00	0.00
Transfers to Counties	0.00	0.00	0.00	0.00	0.00
County Assembly	0.00	0.00	0.00	0.00	0.00
(insert name of budget agency)	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00

17. OTHER GRANTS AND PAYMENTS

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships And Other Educational Benefits	350,858	0.00	155,804.00	506,662	855,104.00
Emergency Relief And Refugee Assistance	0.00	0.00	0.00	0.00	0.00
Subsidies To Small Businesses, Cooperatives, And Self Employed	0.00	0.00	0.00	0.00	0.00
Other Current Transfers, Grants	38,451,025	34,026,525	71,827,968.95	144,305,519	27,472,220.00
Other Capital Grants And Transfers	500,000	113,382,111	191,486,079.35	305,368,190	225,982,887.00
	0.00	0.00	0.00	0.00	0.00
Total	39,301,883	147,408,636	263,469,852.30	450,180,372	254,310,211.00

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Cumulative	Comparative
				Quarterly Reports	Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	0.00	105,927,555	40,493,224.90	146,420,780	7,027,369.60
Social security benefits in cash and in kind	0.00	0.00	0.00	0.00	0.00
Employer Social Benefits in cash and in kind	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Total	0.00	105,927,555	40,493,224.90	146,420,780	7,027,369.60

19. ACQUISITION OF ASSETS

	Q1	Q2	Q3	Cumulative	Comparative
				Quarterly Reports	Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Non-Financial Assets					
Purchase of Buildings	0.00	0.00	0.00	0.00	0.00
Construction of Buildings	0.00	2,896,507	107,628,887.70	110,525,395	22,324,555.90
Refurbishment of Buildings	0.00	1,576,648	6,525,710.85	8,102,359	774,588.50
Construction of Roads	0.00	1,500,000	32,337,811.50	33,837,812	100,002,072.95
Construction and Civil Works	0.00	0.00	189,171,601.00	189,171,601	63,453,201.85
Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	0.00	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00	37,405,250.00	37,405,250	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	1,980	24,580	105,675.00	132,235	4,500.00
Purchase of Office Furniture and General Equipment	0.00	515,733	590,000.00	1,105,733	6,541,497.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00	0.00	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00	24,627,077.00	24,627,077	4,054,085.50
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00	0.00	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	999,960.00	999,960	0.00
Research, Studies, Project Preparation, Design & Supervision	0.00	193,720	133,400.00	327,120	0.00
Rehabilitation of Civil Works	0.00	0.00	0.00	0.00	0.00
Acquisition of Strategic Stocks and commodities	0.00	0.00	0.00	0.00	0.00
Acquisition of Land	0.00	0.00	0.00	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00	0.00	0.00	0.00
Financial Assets					
Domestic Public Non-Financial Enterprises	0.00	0.00	0.00	0.00	0.00
Domestic lending and on-lending	0.00	20,000,000	40,000,000.00	60,000,000	458,721.00
Domestic Public Financial Institutions	0.00	0.00	0.00	0.00	0.00
Foreign financial Institutions operating Abroad	0.00	0.00	0.00	0.00	0.00
Other Foreign Enterprises	0.00	0.00	0.00	0.00	0.00
Foreign Payables - From Previous Years	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Total	1,980	26,707,188	439,525,373.05	466,234,541	197,613,222.70

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. FINANCE COSTS, INCLUDING LOAN INTEREST

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	0.00	0.00	0.00	0.00	0.00
Exchange Rate Losses	0.00	0.00	0.00	0.00	0.00
Other Finance Costs	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

21. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic sources	0.00	0.00	0.00	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	0.00	0.00	0.00	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	0.00	0.00	0.00	0.00	0.00
Repayment of Principal from Foreign Lending & On – Lending	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

22. OTHER PAYMENTS

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	0.00	0.00	23,087,054.45	23,087,054	53,193,964.20
Civil Contingency Reserves	0.00	0.00	0.00	0.00	0.00
Capital Transfers to Non-Financial Public Enterprises	0.00	0.00	0.00	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	0.00	0.00	0.00	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	0.00	0.00	0.00	0.00	0.00
Other expenses	0.00	0.00	0.00	0.00	0.00
Domestic Accounts	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	23,087,054	23,087,054	53,193,964.20

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. CASH AND BANK BALANCES

23A. BANK ACCOUNTS

	Indicated whether recurrent or development	Q1	Q2	Q3	Comparative Period 2018/2019
Name Of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs
County Revenue Fund (C.R.F)	Revenue	745,845,973.45	543,373,325.00	585,418,896.50	669,919,080.95
Nyeri County Recurrent Account	Recurrent	1,795,799.50	3,767,140.00	91,359.95	4,900,842.75
Nyeri County Development Account	Development	0.00	0.00	157,302.85	4,758,153.75
Kenya Roads Board Account	Special Purpose	128,791,233.25	117,500,054.25	360,145,799.25	128,791,233.25
1000252804					
Nyeri County Health Sector Special Purpose A/C 1000339241	Special Purpose	5,802,313.85	5,484,558.80	17,288,184.10	5,802,313.85
KCB Revenue Account - 1140760319	Revenue	108,400.00	834,476.55	4,036,465.00	685,270.00
Cooperative Bank Imprest Account- 01141511315000	Deposit	105,248,851.00	72,816,875.05	54,552,231.20	94,037,735.25
Health Sector Revenue Kcb 1177001608	Revenue	13,148,479.00	12,304,201.00	16,768,356.00	38,800.00
Cooperative Revenue Account 01141666594400	Revenue	0.00	310,913.03	1,651,475.03	-
Nyeri County Youth Polytechnic Project Grant A/C 1000367358	Special Purpose	420,000.00	0.00	27,571,649.00	420,000.00
Nyeri County Climate Smart Agric Sector Special Purpose A/C 1000364793	Special Purpose	28,741,112.00	12,220,897.90	7,057,608.20	28,741,112.00
Nyeri County Agric Sector Dev Support Program It Account 1000364807	Special Purpose	764,300.00	11,843,929.00	0.00	764,300.00
Nyeri County Urban Dev Grant Account 1000372214	Special Purpose	232,161,626.40	213,285,461.40	106,614,371.50	232,161,626.40
Nyeri County urban Institute Grant Account 1000372222	Special Purpose	0.00	0.00	36,738,300.00	-
Nyeri County Univ. Health Care 1000432233	Special Purpose	0.00	0.00	1.85	
Nyeri County Assembly Recurrent Account		0.00	0.00	450,165.50	
Nyeri County Assembly Development Account		0.00	0.00	677,827.50	
Kenya Devol Sup Prog S-Kes 1000432225		0.00	0.00	186,286,024.90	
Nyeri County Deposit Account 1000243058 Central Bank	Deposit	0.00	2,830,551.90	27,119,573.85	-
Total		1,262,828,088.45	996,572,383.88	1,432,625,592.18	1,171,020,468.20

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

23B. CASH IN HAND

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
Cash in Hand – Held in domestic currency	Kshs 0.00	Kshs 0.00	Kshs 0.00	Kshs 0.00	Kshs 0.00
Cash in Hand – Held in foreign currency	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Cash in hand should also be analysed as follows:

	Q1	Q2	Q3	Cumulative Quarterly Reports	Comparative Period 2018/2019
Location 1	Kshs 0.00	Kshs 0.00		Kshs 0.00	Kshs 0.00
Location 2	0.00	0.00		0.00	0.00
Location 3	0.00	0.00		0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Comparative Period 2018/2019
	Kshs	Kshs	Kshs	Kshs
Government Imprests	17,447,122	38,048,248	26,301,298.70	25,352,717.00
Clearance Accounts	0.00	0.00	0.00	0.00
Staff Advances	0.00	0.00	0.00	0.00
Other Advances	0.00	0.00	0.00	0.00
Total	17,447,122	38,048,248	26,301,298.70	25,352,717.00

Government Imprest Holders	Q1	Q2	Q3	Cumulative Quarterly Reports
				Kshs
Name of Officer or Institution	0.00	0.00	0.00	0.00
Name of Officer or Institution	0.00	0.00	0.00	0.00
Name of Officer or Institution	0.00	0.00	0.00	0.00
Name of Officer or Institution	0.00	0.00	0.00	0.00
Name of Officer or Institution	0.00	0.00	0.00	0.00
Name of Officer or Institution	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Comparative
				Period 2018/2019
	Kshs	Kshs	Kshs	Kshs
Payment Made In IFMIS Not Paid In Bank	0.00	0.00	88,857,781.15	0.00
Nyeri County Assembly Development Account	0.00	0.00	677,827.50	0.00
Nyeri County Deposit Account 1000243058 Central Bank	0.00	2,830,552	27,119,573.85	0.00
Cooperative Bank Imprest Account-01141511315000	105,248,851	72,816,875	54,552,231.20	77,214,639.00
Total	105,248,851	75,647,427	171,207,413.70	77,214,639.00

26. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Comparative
				Period 2018/2019
	Kshs	Kshs	Kshs	Kshs
Bank accounts	1,171,020,468	1,262,828,088	996,572,383.88	718,568,006.00
Cash in hand	0.00	0.00	0.00	0.00
Accounts Receivables(imprest)	25,352,717	17,447,122	38,048,247.50	144,994,223.75
Accounts Payables	0.00	0.00	0.00	0.00
Total	1,196,373,185	1,280,275,211	1,034,620,631.38	863,562,229.75

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

URBAN INSTITUTE GRANT

UIG STATEMENT 2019/2020			
	DATE	DR AMT	CR AMT
Accounts Transfer	16/01/2020		41,200,000.00
Payments			
Daily Subsistence Allowances	14/02/2019	1,341,800.00	
Daily Subsistence Allowances	18/3/2020	95,200.00	
Daily Subsistence Allowances	18/3/2020	28,000.00	
Daily Subsistence Allowances	24/3/2020	1,417,500.00	
Daily Subsistence Allowances	24/3/2020	1,579,200.00	
Daily Subsistence Allowances	3/4/2020	245,700.00	
Daily Subsistence Allowances	8/4/2020	35,000.00	
Kasarani sportsview Hotel	8/4/2020	247,500.00	
Kasarani sportsview Hotel	8/4/2020	145,800.00	
Kasarani sportsview Hotel	24/4/2020	190,000.00	5,325,700.00
Balance			35,874,300.00

KENYA DEVELOPMENT SUPPORT PROGRAMM

KDSP STATEMENT 2019/2020			
	DATE	DR AMT	CR AMT
ACCOUNTS TRANSFER	7/2/2020		229,776,972.00
PAYMENTS			
MUGA ELECTORAL CONTRACTORS	27/02/2020	3,117,105.60	
BLUE VALLEY ENTERPRISES	27/02/2020	37,402,033.50	
ELEVONIC LIFTS SERVICES LTD	27/02/2020	2,971,628.00	43,490,767.10
BALANCE			186,286,204.90

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

KENYA CLIMATE SMART AGRICULTURE PROGRAMME

Particulars	KCSAP STATEMENT 2019/2020	
Bal B/D	DATE	DR CR
Accounts Transfer	1/9/2019	28,741,112.00
Accounts Transfer	22-Nov-19	71,352,131.10
Rsn Bene Acc Closed	10-Dec-19	3,000,000.00
	17-Jan-20	24,655.15
Payments		103,117,898.25
Kenya Climate Smart Agriculture Pro	30-Sep-19	5,000,000.00
Kenya Climate Smart Agriculture Pro	26-Nov-19	52,000,000.00
Ongata Works Limited	28-Nov-19	3,144,000.00
Blue Mountains Construction Company	28-Nov-19	3,709,381.10
Ole Seguti Investments Ltd	28-Nov-19	3,895,074.10
Zuri Construction Company Limited	28-Nov-19	5,123,890.00
Kenya Climate Smart Agriculture Pro	27-Dec-19	18,000,000.00
Art Works And Imaging Logistics	17-Jan-20	26,000.00
Mountain General Merchants	17-Jan-20	75,000.00
Mountainside Energy Limited	17-Jan-20	400,000.00
Safaricom Limited	7-Feb-20	46,500.00
Golden Capital Ventures Limited	7-Feb-20	3,666,280.35
Las Vegas Computer	14-Feb-20	208,000.00
Daily Subsistence Allowance	13-Mar-20	100,000.00
Carclub Motors Accessories (2005) L	19-Mar-20	17,500.00
Glorious Merchants	19-Mar-20	18,700.00
Joseph Kimuthia Mburu Workshop	19-Mar-20	18,900.00
African Kitchen Kikwetu And Events	19-Mar-20	49,200.00
Standard Group Limited	19-Mar-20	177,480.00
Gentel Investments	30-Mar-20	40,000.00
Safaricom Limited	30-Mar-20	333,500.00
D Wanduh Logistics And Supplies Lim	1-Apr-20	3,800.00
Ndung'eeh General Printers And Supp	1-Apr-20	127,500.00
Mountainside Energy Limited	1-Apr-20	500,000.00
Mettine Electricals Limited	23-Apr-20	77,350.00
Catelina Investment Limited	23-Apr-20	60,300.00
Kenya Power	23-Apr-20	37,179.40
Plainview Solution Ltd.	23-Apr-20	95500
		96,951,034.95
		6,166,863.30

NYERI URBAN DEVELOPMENT GRANT

	UDG STATEMENT 2019/2020	
Bal C/D	DATE	DR AMT CR AMT
Payments	1/1/2020	213,285,461.40
Laton Engineering Ltd	15/1/2020	14,619,095.05
Awantech	15/1/2020	4,459,058.56
Blue Valley Enterprises	15/1/2020	82,071,104.30
Muga Electrical Cont	2/2/2020	5,166,872.00
Standard Group Ltd	27/2/2020	88,160.00
Standard Group Ltd	12/3/2020	266,800.00
Balance		106,671,089.91
		106,614,371.49

1. 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 Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

2. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations / entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established / Date taken over	Location	Accounting Officer responsible
Corporation Water and Sewerage Company: Nyeri Water and Sanitation Company.(NYEWASCO)	N/A Formation date: 23 rd September, 1997. Devolved in January 2014.	N/A Nyeri Central Sub county.	N/A Mr. Peter M Gichaga.
Tetu Aberdare Water and Sanitation Company.(TEAWASCO)	Formation date: 13 th April, 2006. Devolved in January 2014.	Tetu Sub county.	Mr. Simon Wanjau.
Mathira Water and Sanitation Company.(MAWASCO)	Formation date: 19 th August, 2004. Devolved in January 2014.	Mathira Sub county.	Mr. David Gathogo Kanau.
Naromoru Water and Sanitation Company.(NAROWASCO)	Formation date: 28 th August, 2012. Devolved in January 2014.	Naromoru Sub County.	Mr. David Paul Gitonga Ndirangu.
Othaya Mukurwe-ini Water Services Company.(OMWASCO)	Formation date: May 2006. Devolved in June 2019.	Othaya Sub County.	Mr. Symon Murene.
Mutitu Water Company.	Formation date: January 2010. Devolved in January 204.	Mugunda / Nairutia, Kiari West Sub County.	Mr. Peter Muturi Mwangi
Fund: Elimu Fund.	Formation date: 23 rd July, 2015	Nyeri Town	Simon Wachira Ngatia
Car Loan and Mortgage Fund.		Nyeri Town	John Nguigi.
Enterprise Development Fund.		Nyeri Town	Ibrahim Aden.
Board: Municipal Board.		Nyeri Town	Perister Kigwa.
County Public Service Board.		Nyeri Town	David Ruga
Project: Kenya Climate Smart Agriculture Project.(KCSAP)	Formation date: 16 th October, 2017	Nyeri Town.	Ruth Mwangi.
Scheme	N/A	N/A	N/A



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

7. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Variances between the financial statements and IFMIS report:	IFMIS report had errors. Clearing errors and posting the unposted transactions.	Team leader-Eustace Kingori.	Pending Senate.	Pending Senate.
1.1.	- Statement of receipts and payments. - Statement of Assets and Liabilities.	Financial reports are prepared manually hence more reliable			
1.2.					
2.	Presentation of the other information.	The County government is training the accountants on how to make reports.		Pending Senate.	Pending Senate.
3.	Summary of Fixed Asset Register:	An updated asset register has been provided. Appointment of asset register committee.	Team Leader-Eunice Mwangi	Pending Senate.	Pending Senate.
3.1.	Pending bills	Pending bills resulted from a system break down. The County formed a committee to evaluate legality and authenticity of this bills.	Team Leader-Beatrice Muturi.	Pending Senate	Pending Senate
1.	Other matters Accounts Receivables – Outstanding Imprests	This resulted from imprests that had been manually surrendered but had not yet been cleared in the system. The imprests have been surrendered and confirmed.	Team Leader: Lucy Kirigo.	Pending Senate	Pending Senate
1.	Basis for Conclusion Failure to submit Financial Statements for County Funds	The Administrators of Elinu Fund and Enterprise Fund later prepared financial statements. On Car Loan & Mortgage the bank was instructed to correct the anomalies.	Team Leader: Eustace Kingori.	Pending Senate	Pending Senate

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

2.	<u>Budget Performance</u>				
2.1	Overall Budgeted and Actual Expenditure	The financial year under review had a delayed approval and release of funds by the National Treasury. The county has been recording a higher absorption rate of 66.6% in 2018/19	Team Leader-Chris Gathogo.	Pending Senate	Pending Senate
2.2.	Under/over Expenditure on Heads/Items	Salaries increment for the medical staff was as per the negotiated collective bargain agreement The county undertook a staff identification exercise. The County set aside an allocation of Kshs. 100 million for early retirement	Team Leader: Elizabeth Mathenge.	Pending Senate	Pending Senate
2.3.	Revenue Budget Performance	The county government has made a tremendous improvement in the revenue collection Due to the improved NyeriPay system which encourages cashless payment The financial year 2018/2019 an increase of 10.16% was recorded.	Team leader: Shaban Mwangi.	Pending Senate	Pending Senate
3.	Delay in Implementation of Street Lighting Project.	Three projects have been done with only 2 pending on VAT Payment and KPLC system issues.	Joram Karini	Pending Senate	Pending Senate
4.	Abandoned project- Kirimukuyu Footbridge.	The contractor deserted the works after the first payment certificate. The work was retendered to ensure completion	Eng. Sospeter Muriuri	Pending Senate	Pending Senate
5.	Delayed completion of Titite Water Treatment Plant.	The contractor requested for extension of time due to the change of the site and heavy rains within the construction period. The works are now complete. Phase II of Titite Treatment Works has been awarded to a different contractor.	Team Leader Stanley Maina Mutuota	Pending Senate	Pending Senate
6.	Expired Drugs.	The list provided for expired drugs was for several years dating pre-devolution. The system now is a demand driven process.	Team leader Dr. Muriu.	Pending Senate	Pending Senate

FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

7.	Failure to achieve 30% Ethnic Diversity in Recruitment Process.	a) Majority of applicants are from the dominant community. The County Government continues to advertise posts in the national media platforms.	Team leader Edward Mwangi	Pending Senate
1.	<u>Basis for conclusion</u> Lack of an audit committee.	The committee has been constituted and it is now functional as evidenced by the attached letter of appointments and minutes on various meetings held.	Team Leader John Muchira	Pending Senate

Guidance Notes:

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

CEC, County Treasury

Sign.....



Date.....28/4/2020.....



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	941,714,100.00	0.00	0.00	0.00	941,714,100
Exchequer Releases for quarter 2	974,187,000.00	7,500,000.00	181,090,405.00	77,558,219.00	1,240,335,624
Exchequer Releases for quarter 3	1,975,434,750.00	0.00	112,161,850.00	208,419,453.85	2,296,016,053.85
Exchequer Releases for quarter 4	0.00	0.00	0.00	0.00	0.0
cumulative total	3,891,335,850.00	7,500,000.00	293,252,255.00	285,977,672.85	4,478,065,777.85



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

ANNEX 2- INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1 kshs	Quarter 2 KShs	Quarter 3 KShs	Amount transferred KShs
1	County Assembly	131,760,700	192,959,249	178,887,600	503,607,549
	Total	131,760,700	192,959,249	178,887,600	503,607,549

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

ANNEX 3- BANK RECONCILIATION/FO 30 REPORT _____

COUNTY GOVERNMENT OF NYERI				F.O. 30
CRF ACCOUNT NUMBER 1000171634				
BANK RECONCILIATION				
For the month of March 2020				
	Kshs.	Kshs.	Kshs.	
Balance as per Bank certificate:			585,418,896.50	
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)	0		
2	Receipts in bank statement not yet recorded in cash book	0		
Add:				
3	Payments in bank statement not yet recorded in cash book	0		
4	Receipts in cashbook not yet recorded in bank statement	0		
Balance as per Cash book			585,418,896.50	

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

.....*AK*.....

Signature

.....*28/09/2020*.....
Date



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI			
MARCH 2020			
NYERI DEVELOPMENT ACCOUNT 1000171197			F.O 30
BANK RECONCILIATION			
For the month of March 2020			
	Ksh	Ksh	Ksh
Balance as per Bank certificate:			157,302.85
Less:			
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)			-
2 Receipts in bank statement not yet recorded in cash book			
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			157,302.85
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

08/04/2020
Date



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI				F.o. 30
MARCH 2020				
IMPREST ACCOUNT. COOPERATIVE BANK 01141-5113-1500				
BANK RECONCILIATION				
For the month of March 2020				
Balance as per Bank certificate:		Ksh	Ksh	Ksh
Less:				56,950,834.70
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2 Receipts in bank statement not yet recorded in cash book			369,130.15	
Add:				
3 Payments in bank statement not yet recorded in cash book				
4 Receipts in cashbook not yet recorded in bank statement			0.00	
Balance as per Cash book				54,552,213.20
				0.00
				54,552,213.20

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

Signature

ACCOUNTANT
Designation

Date



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI							
MARCH 2020							
NYERI RECURRENT ACCOUNT 1000171227							F.O 30
BANK RECONCILIATION							
For the month of March 2020							
Balance as per Bank certificate:					Ksh	Ksh	Ksh
Less:							91,359.95
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)							
2 Receipts in bank statement not yet recorded in cash book							
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							91,359.95
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.							
..... <i>[Signature]</i>				ACCOUNTANT	<i>08/04/2020</i>		
Signature				Designation	Date		



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI			
MARCH 2020			
KENYA ROADS BOARD ACCOUNT 1000252804			F.O 30
BANK RECONCILIATION			
For the month of March 2020			
		Ksh	Ksh
Balance as per Bank certificate:			360,145,799.25
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		-
2	Receipts in bank statement not yet recorded in cash book		
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			360,145,799.25
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	Date
<i>[Signature]</i>			<i>28/04/2020</i>



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI					
MARCH 2020					
NYERI COUNTY HEALTH SECTOR SPECIAL PURPOSE ACC 1000339241					F.O 30
BANK RECONCILIATION					
For the month of March 2020					
Balance as per Bank certificate:		Ksh	Ksh	Ksh	
Less:				17,288,184.10	
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)					-
2 Receipts in bank statement not yet recorded in cash book					
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				17,288,184.10	
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	Date			



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI				
MARCH 2020				
NYERI COUNTY YOUTH POLYTECHNIC PROJECT GRANT ACC 100036735				F.O 30
BANK RECONCILIATION				
For the month of March 2020				
Balance as per Bank certificate:		Ksh	Ksh	Ksh
Less:				27,571,649.00
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2 Receipts in bank statement not yet recorded in cash book				-
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				27,571,649.00
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
				28/04/2020



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI				
MARCH 2020				
NYERI COUNTY URBAN DEV GRANT ACCOUNT 1000372214				F.O.30
BANK RECONCILIATION				
For the month of March 2020				
			Ksh	Ksh
Balance as per Bank certificate:				Ksh
Less:				106,614,371.50
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
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			106,614,371.50
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
<i>[Signature]</i>				<i>21/07/2020</i>



FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 31ST MARCH 2020

COUNTY GOVERNMENT OF NYERI					
MARCH 2020					
KENYA DEVOL SUP PROG S-KES 1000432225					F.O 30
BANK RECONCILIATION					
For the month of March 2020					
Balance as per Bank certificate:			Ksh	Ksh	Ksh
Less:					186,286,024.90
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)					
2 Receipts in bank statement not yet recorded in cash book					-
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					186,286,024.90
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		Date	
				08/04/2020	

