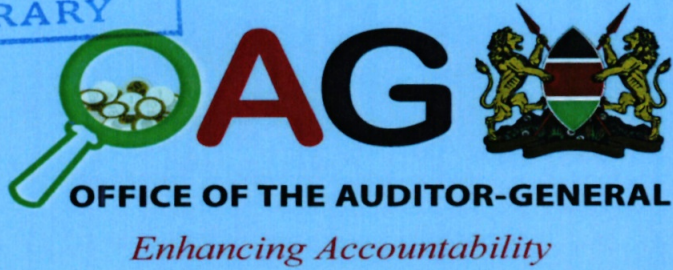


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REPORT

OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	10/10/2022.
TABLED BY	SEN MAJORITY WHIP.
COMMITTEE	_____
CLERK AT THE TABLE	A. MACHARIA.

COUNTY ASSEMBLY OF KIAMBU

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



KIAMBU COUNTY ASSEMBLY

**REPORTS AND FINANCIAL STATEMENTS
(REVISED)**

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021**

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

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted by the Constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policies and strategic direction of the Assembly. The County Assembly constitutes of 92 Members of County Assembly (MCAs), 60 members are elected and 32 are nominated to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Stephen R. N Ndicho
2.	Clerk of the County Assembly	Mr. Simon Kimani Rugu
3.	Deputy Clerk	Mr. Benjamin Gachie

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Simon Kimani Rugu
2.	Ag. Deputy Clerk	Benjamin Gachie
3.	Director of Finance and Accounts	Sarah Felicity Nkatha Kiruki
4.	Director Committee services and Legislative and Procedural services	Benjamin Gachie
5.	Director Human Resource	Stephen Kariuki Gatuha

(d) Fiduciary Oversight Arrangements

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The Constitution of Kenya, 2010, under Article 176 introduces, County Governments. Article 176 (1) provides that, there shall be a County Government for each County consisting of a County Assembly and a County Executive. Following the second general election with the new constitution on August 8th 2017, members of the County Assembly were elected to office and formed the Second County Assembly of Kiambu.

Pursuant to article 124 of the Constitution of Kenya as read together with Standing Order no. 189 and 225 (1), the County Assembly of Kiambu nominated and approved placement of Members in 24 Committees. Committees play an integral part of the overall mandate of the Assembly by investigating issues of public interest and scrutinizing Bills in detail thereby informing Assembly's decision on a particular subject. The powers of the County Assembly to form Committees is derived from Section 14 (1) (b) of the County Governments Act, 2012 that mandates County Assemblies to establish Committees in such a manner and for such general or special purposes as it considers fit, and regulate the procedure of any Committee so established.

Some of the committee's functions include;

- a) To scrutinize the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee.
- b) To oversee matters concerning intergovernmental and inter-county relations.
- c) Undertake inspection visits to various county government projects.
- d) Interrogation of Kiambu County Budget Estimates.
- e) Consideration of County Annual Development Plans.
- f) Consideration of Bills and petitions.

(e) Entity Headquarters

P.O. Box 1492-00900
Kiambu County Assembly Buildings
Kiambu, Kenya

(f) Entity Contacts

Telephone: (254) 0675860000
E-mail: info@kiambuassembly.go.ke
Website: www.kiambuassembly.go.ke

(g) Entity Bankers

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1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Co-operative Bank of Kenya
P.O. Box 1064-00900
Kiambu, Kenya

(h) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

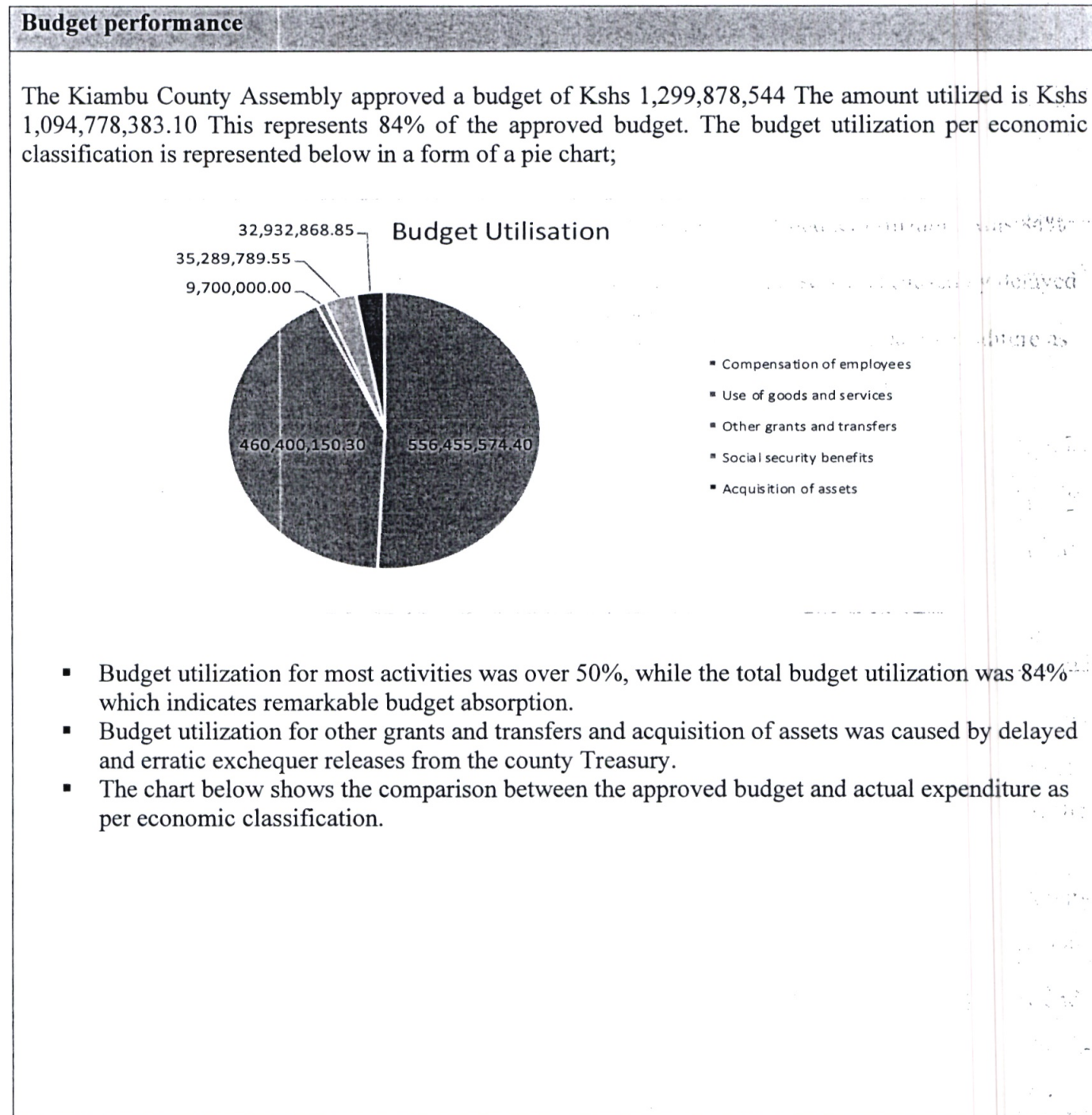
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
Nairobi, Kenya

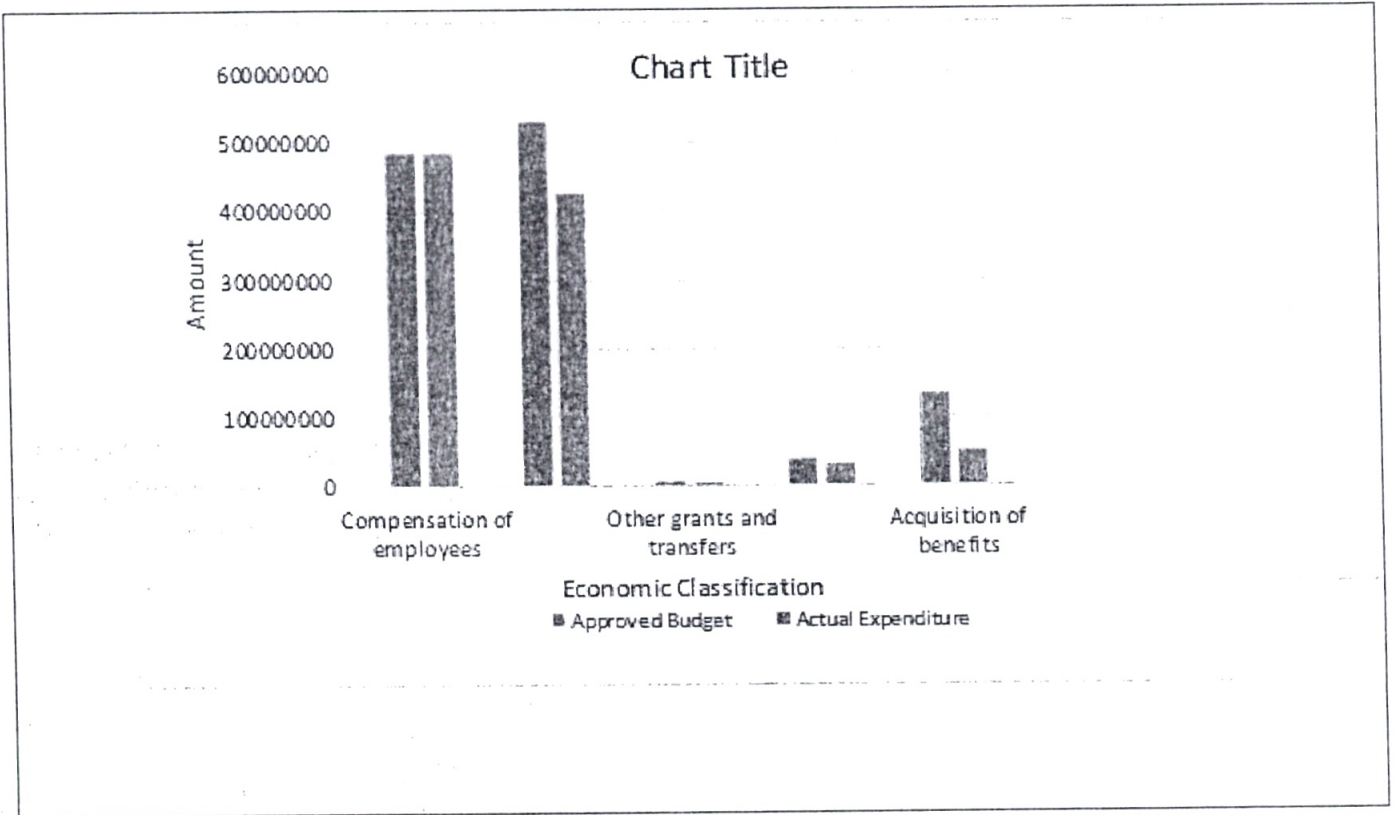
KIAMBU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

2. FORWARD BY THE CLERK OF THE ASSEMBLY

It is with pleasure that I introduce to you the County Assembly Financial Statements for the year ended June 30th 2021. The Financial statements present and elaborate on the financial performance and utilisation of the County Assembly over the past financial year.

2.1 Budget performance





2.2 Operational Performance

Legislations and Policies Passed in FY 2020/21:

During the period under review, the Assembly passed the following legislations and policies:

1. The Kiambu County Appropriation Act 2020
2. The Kiambu County Finance Act, 2020
3. Kiambu County Supplementary Appropriations Act, 2020
4. The Kiambu County Alcoholic Drinks Control (Amendment) Act, 2021
5. Kiambu County Supplementary Appropriations Act, 2021
6. Kiambu County Appropriations Act, 2021
7. The Kiambu County Annual Development Plan for FY 2021/22
8. The Kiambu County Fiscal Strategy Paper 2021

Process of dates when the County Budget was passed including the supplementary budgets

The County Assembly processed the budget for the FY 2020/21 as indicated in the table below:

KIAMBU COUNTY ASSEMBLY
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For the year ended June 30, 2021

	Budget Document	Date Approved
1.	Annual Development Plan for FY 2020/21	8 th December 2020
2.	County Fiscal Strategy Paper 2020	28 th April 2020
3.	Budget Estimates for FY 2020/21	24 th June 2020
4.	The Kiambu County Appropriation Bill 2020	25 th June 2020
5.	Finance Bill 2020	2 nd December 2020

Names of Assembly Committees, their mandates, and highlight successes over the period

1. The Assembly Business Committee:

- a) Prepares and if necessary, from time to time, adjust the Assembly calendar with the approval of the Assembly;
- b) Shall monitor and oversee the implementation of the Assembly Business and programmes, including the legislative programmes
- c) Shall implement the standing orders respecting the scheduling or programming of the business of the Assembly and the functioning of its committees;
- d) Determines the order in which the reports of committees shall be debated in the Assembly;
- e) May take decisions and issue directives and guidelines to prioritize or postpone any business of the Assembly acting with the concurrence of the Leader of Majority Party, as the case may be; and,
- f) Considers such matters as may from time to time arise in connection with the business of the Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by the standing orders or from time and time by the Assembly.

2. Procedure and Rules Committee:

- a) The Assembly Procedure and Rules Committee shall consider and report on all matters relating to these Standing Orders.
- b) The Assembly Procedure and Rules Committee may propose amendments to these Standing Orders and any such amendments shall upon approval by the Assembly, take effect at the time appointed by the Assembly.
- c) Any rules approved under paragraph (iii) shall be annexed to the Standing Orders and shall be binding upon Committees to the same extent as these Standing Orders.
- d) The Committee may, on its own motion or following written request, make operational rules to supplement these standing orders for application by other committees in their consideration and disposal of claims or a petition for removal of persons from an office under the Constitution, any law or these standing orders.
- e) Any rule or rules made by the Committee under paragraph (v) shall not be admissible unless such rule or rules conforms to the Constitution, relevant laws and these standing orders and obtains approval of the Assembly.

3. The Liaison Committee :

- a. guides and co-ordinates the operations, policies and mandates of all Committees.
- b. deliberates on and apportion the annual operating budget among the Committees.
- c. considers the programmes of all Committees;
- d. ensures that Committees submit reports as required by these Standing Orders;
- e. consider reports of Committees that have been referred to them by the Speaker or those that have not been deliberated by the Assembly and may submit a consolidated report containing the summaries of such reports for noting by the Assembly.

4. The Committee on Selection:

Nominates Members to serve in Committees, save for the membership of the Assembly Business Committee, Committee on Appointments and the Speaker's Committee.

5. The Committee on Appointments:

Considers, for approval by the Assembly, appointments under Articles 179(2) of the Constitution (*Members of County Executive Committees*).

KIAMBU COUNTY ASSEMBLY
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6. Speakers Committee:

Provides a forum to which the Speaker may consult regarding the running of the affairs of the Assembly, but its decisions shall not be binding on the Speaker.

Select Committees

1. *Budget and Appropriations*

- i) There shall be a committee to known as the Budget and Appropriations Committee.
- ii) The Committee shall consist of a Chairperson and not more than sixteen other Members.
- iii) The functions of the Committee shall be to:
 - a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget;
 - b) Discuss and review the estimates and make recommendations to the Assembly;
 - c) Examine the County Fiscal Strategy Paper presented to the Assembly;
 - d) Examine Bills related to the County budget, including Appropriation Bills; and
 - e) Consider the reports of the Controller of Budget on the implementation of the annual county budget.

2. County Innovation , Communications and Technology Committee

Responsible for:-

- a) Providing opportunities for systematic and progressive consultations with the County Executive to facilitate the development of policies and conducive environment to attract and retain innovation and investment in the County including the use of appropriate technology;
- b) examining and inquiring into matters related to development, retention and advancement of policies, programmes, skills and expertise aimed at attracting and retaining innovation and investments in the County;
- c) inquiring into mechanisms availed by the County Government to facilitate public communication and access to information as required under sections 95 and 96 of the County Governments Act;
- d) advising the Assembly on any matters relating to the broadcast rules contained in the Third

Schedule including the review of the broadcasting rules and development of procedures for the enforcement of the broad-casting rules; and,

e) Consider, on its own motion, or following direction of the Speaker or the Assembly, any matter relating to the breach of broadcasting rules, including proposing sanctions.

3. Committee on Implementation and Law Affairs.

The functions of the Committee shall be:

- i) to scrutinize the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine –
- ii) whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented and whether such implementation has taken place within the minimum time necessary; and,
- iii) Whether or not legislation passed by the Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary;
- iv) To oversee matters concerning intergovernmental and inter-county relations;
- v) To oversee the county sector/department responsible for legal affairs;
- vi) To provide a forum for the consideration of proposed amendments to National laws affecting County Governments for which a formal request for views has been received, but whose subject does not fall under the mandate of any other Committee of the Assembly; and,
- vii) To consider any matter concerning the amendment of the Constitution for which the action of the County Government is required.
- viii) The Committee may follow up on assurances made by the Executive by way of response to statements under Standing Order 55 (*Time for statements requests and response statements*) but such follow-up shall be limited to assurances contained in the response as signed by the responsible County Executive Committee Member.
- ix) The Committee may propose to the Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant committee on implementation status without justifiable reasons.

KIAMBU COUNTY ASSEMBLY
Reports and Financial Statements
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4. County Public Investment and Accounts Committee.

The County Public Investments and Accounts Committee shall be responsible for: -

i) in respect of the accounts of the County Government:

- a) the examination of the annual reports of the Auditor General on the accounts relating to the appropriations of the sum voted by the Assembly to meet the public expenditure for the County Government, including the Assembly; and,
- b) the examination of any other reports of the Auditor General on public funds relating to the County, including specialized reports and special reports submitted by the Auditor General on his own motion or following a request of the Assembly in accordance with the law relating to Public Audit.

ii) In respect of County Government Entities:

- a) The examination of the annual reports of the Auditor General on the accounts of county government entities, including county corporations;
 - b) The examining of any recommendation from the Auditor General relating to withholding of funds to a county government entity or a county corporation;
 - c) The examination of proposals from the county executive to declare a county corporation to be a county government entity; and,
 - d) where a report is not available, the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.
- iii) The Committee may, in respect of a County Government-Linked Entity, inquire into the commercial affairs of the entity with a view to examining the prudence and commercial effectiveness of the continued investment of the County in the entity.
- iv) The Public Investments and Accounts Committee may examine the commercial effectiveness of the County Government's investment in a county government entity or a county corporation, including proposals for divestiture.

5. The Public Investments and Accounts Committee shall not examine the following matters as they relate to county government entities, including county corporations and county government-

linked entities:

- a) Matters of policy as distinct from business or commercial functions of the public investments in the County;
- b) Matters of day-to-day administration; and,
- c) Matters for the consideration of which machinery is established by any special statute under which a particular county government entity, including county corporations or county government-linked entity is established.

6. Committee on Members' Services, Facilities and Welfare,

Responsible for:

- a) receiving and considering views of Members on the services and facilities availed to them in relation to their welfare; and
- b) Advising and reporting on all matters connected to the services and facilities availed to the Members in relation to their welfare.

7. Committee on Delegated Legislation

8. Powers and Privileges Committee

Sectoral Committees

i) The functions of Sectoral Committees shall be to-

- a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- b) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- c) Study and review all county legislation referred to it;
- d) Consideration of statutory instruments as provided under the Statutory Instruments Act, any other law relating to statutory instruments and Part XXV (*Statutory Instruments*) of these Standing Orders.
- e) Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;

KIAMBU COUNTY ASSEMBLY
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- g) To vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 218 (*Committee on Appointments*); and,
- h) Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.
- i) The Sectoral Committees are as set out in the schedule below. They deal with the subject matters respectively assigned to them.

The following are the sectoral Committees of the County Assembly

SECTORAL COMMITTEE	SUBJECT
Agriculture, Livestock and Fisheries	all matters related to agriculture, including irrigation, crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries; veterinary services (excluding regulation of the profession), and animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals.
County Public Service and Administration	All matters relating to county public service including labor, manpower or human resource planning; delivery of county public services; decentralized units; civic education and citizen participation; and the county enforcement units.
Education, Science and Research	All matters related to pre-primary education, village polytechnics, home craft centers, childcare facilities, libraries and research.
Finance and Economic Planning	All matters relating to county public finance including county public debt, county statistics, county revenue policies, county taxation and County economic planning and development.
Health Services	All matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care,

	licensing and control of undertakings that sell food to the public, cemeteries, funeral parlors and crematoria.
Planning and Urbanization	all matters related to county planning and development including statistics, land survey and mapping, boundaries and fencing, housing; matters related to county land use including zoning, spatial plans, sectoral plans, cities and urban areas plans.
Trade, Tourism and Cooperatives	All matters related to county trade development and regulation, including markets, trade licenses (excluding regulation of professions), fair trading practices, county investments, local tourism and cooperative societies.
Transport, Public Works and Infra-structure	All matters related to county transport, including county roads, street lighting, traffic and parking, public road transport; county public works and services including storm water management systems in built-up areas; electricity and gas reticulation and energy regulation.
Water, Environment and Natural Resources	All matters related to implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, sound pollution, other public nuisances and outdoor advertising and refuse removal, refuse dumps and solid waste disposal and water and sanitation services.
Youth, Sports and Social Services	All matters relating to gender, youth and sports; cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, cinemas, video shows, museums, county parks, and other recreation facilities; fire-fighting services and disaster management, control of drugs and substance abuse and

KIAMBU COUNTY ASSEMBLY
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	<p>pornography; and matters related to preservation of county cultural heritage.</p>
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- i) The various Committees executed their oversight on the executive through reviewing and approving budget and expenditure of the county the budget, oversight on funds allocated to the county government, conducting enquiries on special issues; summoning persons to present oral evidence and written memoranda or documents; carrying out intra-county inspection tours and conducting inquiries for subsequent reporting to the house.
- ii) The Assembly additionally, through the Public Investments and Accounts Committee considered reports of the Auditor General.

2.3 Performance of key development projects

The County Assembly targeted to construct three ward offices in Kiamwangi Ward, Kamburu Ward and Bibirioni Ward which as at the closure of the financial year were 80% complete. The Assembly also undertook partitioning of office space for the Nominated Members of the Assembly and by the closure of the financial year, 20 out of 32 offices had been partitioned. This has ensured the Members of the County Assembly maintain a close contact with the electorate.

The Assembly commenced construction of the County Assembly Archives and Members Welfare Facility, which is expected to be completed in the financial year 2021-2022.

Kiambu County Assembly adheres to The Public Procurement and Disposal Act, 2015 and promotes the integrity and fairness of procedures outlined in awarding tenders and ensures transparency and accountability to increase public confidence in those procedures.

2.4 Comment on value-for-money achievements

The programmes undertaken have positively improved the livelihood of the citizens of the county by ensuring there is proper planning and guiding on various county projects. There is improvement of social infrastructure through citizen engagement framework. Further, the Construction of the County Assembly

Archives facility will increase the value proposition of Kiambu County by archiving materials and artefacts that are historical and unique to Kiambu County.

The County Assembly has built capacity of Honourable Members and enhanced their skills to effectively carry out their mandate.

2.5 Challenges and Recommended Way Forward

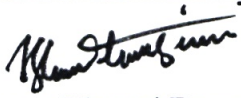
During the year under review, the County Assembly encountered the following key challenges during the implementation of its key strategic priorities: -

- Delayed exchequer releases.
- Undisbursed exchequer releases.
- Inadequate resources to implement key activities like an enhanced and robust public participation across the county.
- Political interference on Administrative actions
- Effects of COVID-19 pandemic in the implementation of County Assembly programmes.

In the subsequent period, the assembly will embark on the following measures to counter or mitigate the effect of the outgoing challenges to ensure realization of the strategic objectives:

- Active engagement of all stakeholders with wide consultations should take place among various stakeholders to mitigate against conflicts. They should be engaged in the planning, implementation and monitoring of projects.
- Timely release of funds for efficient implementation of planned programs; it is important to ensure that disbursement of the exchequer is in line with the approved cash flow plans to minimize disruptions and delays in implementation of projects and programmes.
- Closer collaboration between the Executive and County Assembly in the approval and enactment of legislations.
- Suppliers sensitization on E-procurement procedures.
- The County Assembly also plans to enhance the capacity of its members in legislation, representation and oversight. This will promote optimal use of public resources, enhance accountability in governance, and administratively enhance professionalism.

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Simon Kimani Rugu

Clerk of the County Assembly

3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY PREDETRMINED OBJECTIVES

Introduction

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

The key mandate of the County Assembly of Kiambu is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2020/2021

Programme	Key Out Put:	Key performance Indicator	Planned Targets	Achieved Targets gets	Remarks
Legislation and Oversight services	Bills Passed	No. of Bills scheduled for considered by the Assembly	15	4	Achieved 16%
	Motions	No. of Motions scheduled for consideration by the Assembly	80	86	Met the target as expected
	Committee Reports	No. of Reports Scheduled for consideration by the Assembly	40	55	Met the target as expected
	Sessional Reports	No. of Sessional Reports Published	2	0	Not Done
	Statements	No. of Statements scheduled for request by MCA'S in the Assembly	70	47	Achieved 67%
		No. of Statements Scheduled for response in the Assembly	70	44	Achieved 62%

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	Petitions	No. of Petitions scheduled for presentation in the Assembly	3	5	Met the target as expected
Representation Services	Assembly Open Day	No. of Assembly Open Days Organized	1	0	Not Done
	Capacity Building Workshops	No. Workshops Organized for Members of the County Assembly	8	6	Achieved 75%
General Administration and Support services	Improved service delivery	Construction of Ward offices	20	3	Budgetary constraints
		Lease of office space for specially elected MCA's	1	1	Achieved, office space acquired but partitioning is ongoing
		Hire of cleaning services for Assembly precincts	100%	100%	Complete
		Automation of plenary and committees sittings through virtual platform licenses	200	200	
		Maintenance of ICT equipment	215	155	Equipment at ward offices could not be maintained due to COVID-19 pandemic

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		No of antivirus licenses acquired	120	120	
		No of Monthly biometric reports prepared(plenary)	12	12	Complete
		Provision for medical insurance for Honorable Members and staff	100%	100%	Completed
		Acquisition of sports gear and equipment for honorable members and staff for CASA games	100%	0%	Casa games canceled due to Covid 19
		Formulation and review of policies 1. HR manual 2. Internship policy 3. Transport policy	4	3	Reviewed,
		Staff training and capacity building	100%	50%	Ongoing
		No of Editions of county assembly magazine published	2	1	Inadequate funding

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The County Assembly of Kiambu establishment is anchored on the Constitution of Kenya, 2010 is mandated to offer representation of citizens, law-making and oversight. The Assembly's strategic elements included the following:

The Vision

A vibrant, value oriented, quality driven and people responsive county assembly in Kenya.

Mission

To be a transformative, efficient and trusted Assembly for Kiambu residents, in close consultation with relevant, county, national and international stakeholders.

Core values

We are committed to growing a dynamic institutional culture that will be guided by these values;

- 1. Responsiveness:** We work to find solutions through policy and legislative initiatives that address the needs and preferences of the people of Kiambu County.
- 2. Respect:** We listen and respect the wishes of our people and encourage partnerships where mutual respect remains a core working value.
- 3. Diversity:** We embrace the diversity of all Kenyans, and work to address diversity across gender, ethnic, class, race, disability and minority lines.
- 4. Integrity and Accountability:** We believe that the highest standards of ethics and integrity form a core element of public service and leadership, and we strive to ensure utmost accountability in all our initiatives.

Our beliefs

We believe that;

1. The Constitution of Kenya, 2010 is the supreme law of the land.
2. All Kenyans have equal rights.
3. Every Kenyan is a valuable member of the community.
4. Every Kenyan deserves to be fully served and consulted by their directly elected representative or party representative in County Assembly.
5. Women and men deserve the same opportunity to participate in leadership and equal access to economic, social and cultural rights.

Sustainability Strategy and Profile

The Assembly is committed to the attainment of the Sustainable Developments Goals (SDGs) as agreed upon by the international community.

Environmental Performance

The County Assembly through the formation of an Environmental Committee is in the process of establishing an environmental policy as well as a waste management policy. However, the management has put in place strategies and modalities in efforts to ensure minimal impact of the organization products to the environment.

Employee Welfare

The Assembly hiring process is guided by the County Assembly Human Resource Manual amongst other government provisions to ensure fair competition and gender representation. A performance management and appraisal tool is currently in the process of implementation.

The Assembly is also committed to improve skills through a training committee which is tasked with ensuring capacity building of officers on different areas to enhance skills and performance.

Market Place Practices

Responsible Competition Practice:

The Assembly carries out fair competition in all its engagements through adherence to legal provisions, constant engagements with the Anticorruption authorities, review of certifications in efforts to attain high quality products and services, competitive and controlled costs, innovative and easy market entry as well as exit.

Responsible Supply Chain and supplier relations

The County Assembly is committed to ensuring timely, efficient and effective procurement of goods, services and works by: -

1. Adhering to the procurement policy and regulations;
2. Ensuring user departments adhere to procurement plans;
3. Development of quality specifications of goods and services;
4. Carrying out designated checks on quality and security aspects of procurement;
5. Managing annual supplier pre-qualifications exercise;
6. Managing the disposal of obsolete and disposable items; and,
7. Ensuring compliance with the Public Procurement and Disposal Act and other legal frameworks in government.

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Responsible marketing and advertisement

The Assembly is committed to ethical marketing standards by ensuring truthfulness in the content of adverts and ensuring fair competition through the procurement provisions and processes.

Community Engagements

The County Assembly in collaboration with the County Executive has severally engaged the public through public participations and Corporate Social Activities including issuance of various charitable products to the public such as food products, agricultural products and educational materials amongst others.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2021, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

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

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on _____ 2021.



Simon Kimani Rugu
Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

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

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kiambu set out on pages 1 to 54, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows

and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Kiambu as at 30 June, 2021, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1. Unreconciled Cash and Cash Equivalents

The statement of financial assets and liabilities and as disclosed in Note 13A to the financial statements reflects a cash and cash equivalents balance of Kshs.185 held in three bank accounts. However, the recurrent bank account cash book bank balance of Kshs.185 had not been reconciled with the bank balance of Kshs.18,057,979 as per the bank certificate. Further, the bank reconciliation statements in respect to the bank account held at Co-operative Bank of Kenya, whose cash book bank balance is reflected as nil, was not submitted for audit review.

In the circumstance, the accuracy of cash and cash equivalents balance of Kshs.185 cannot be confirmed.

2. Inaccuracies in Transfer to Other Government Entities

The statement of receipts and payments reflects a nil balance in respect to transfers to other government entities. However, the corresponding Note 7 to the financial statements indicate that Kshs.10,000,000 was transferred to Kiambu County Assembly Mortgage Fund. Likewise, the prior year figure is nil while the corresponding note has Kshs.50,000,000 resulting to unreconciled variances of Kshs.10,000,000 and Kshs.50,000,000 respectively.

Consequently, the accuracy of transfers to other Government entities cannot be ascertained.

3. Non-disclosure of Sitting allowances

Annex 2 to the financial statements reflects an analysis of pending staff payable of Kshs.39,204,661. Included in this amount is Kshs.18,970,369 being payables to Members of the County Assembly. However, it was noted that an amount of Kshs.6,269,900 relating to arrears in respect of sitting allowances to Members of County Assembly for the month of June, 2021 has not been disclosed in the notes to the financial statements.

Consequently, the accuracy and completeness of pending accounts payable cannot be confirmed.

4. Unsupported Expenditures – Use of Goods and Services

The statement of receipts and payments and as disclosed in Note 5 to the financial statement reflects payments in respect of use of goods and services amounting to Kshs.460,400,150. A review of the expenditure revealed unsupported payments totaling to Kshs.122,466,250 as detailed below: -

- a) Included in use of goods and services of Kshs.460,400,150 is Kshs.44,286,350 in respect of training expenses. However, training expenses of Kshs.20,021,700 had no supporting documentation including imprest warrants, registers and where applicable, the per diem schedules.
- b) Documents made available for audit review revealed that the Assembly paid Kshs.4,404,650 to a local company for consultancy and team building services but the payment records were not supported with lists of Members of County Assembly (MCAs) and staff members who participated in the team building activity, venue, acknowledgement from those who participated on the team building activity and proof that the company offered any training and consultancy services to the Assembly.
- c) Note 5 to the financial statements reflects hospitality supplies and services payments amounting to Kshs.57,822,148. It was noted that a total of Kshs.4,542,500 paid for hotel conference facilities was not adequately supported. Further, included in the Kshs.4,542,500 is an amount of Kshs.2,278,500 paid to staff members accompanying MCA's for a consultative workshop, however, it was noted that on the same dates the staff were elsewhere attending a capacity building workshop. Consequently, the validity of the expenditure could not be ascertained.
- d) As reflected under Note 5 to the financial statements, Kshs.229,028,206 was incurred in respect of domestic travel and subsistence. However, payments amounting to Kshs.93,507,400, were not supported by imprest warrants with applicable and approved rates from the Salaries and Remuneration Commission (SRC).

Consequently, the accuracy and validity of Kshs.122,466,250 incurred on use of goods and services for the year ended 30 June, 2021 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

During the year under review, the Assembly had a total approved budget of Kshs.1,299,878,544 out of which Kshs.1,232,678,544 was in respect of the recurrent vote while the balance of Kshs.67,200,000 related to the development vote. The summary statement of appropriation recurrent and development combined provided reflects overall budgetary performance of Kshs.1,094,778,383 and hence under absorption of Kshs.205,100,161 or approximately 16% as analyzed below:

Vote	Budget 2020/2021			% Variance
	Approved (Kshs)	Actual (Kshs)	Variance (Kshs)	
Recurrent	1,232,678,544	1,087,999,164	144,679,380	12
Development	67,200,000	6,779,219	60,420,781	90
Total	1,299,878,544	1,094,778,383	205,100,161	16

No explanation was provided for the significant variance. Under absorption of funds may have impacted negatively on service delivery.

2. Pending Bills

As disclosed in Annexures 1 and 2, to the financial statements are pending bills of Kshs.149,266,094 as at 30 June, 2021.

Delays to settle pending bills in the year affects the budgeted programmes and activities for the subsequent financial year and may attract interest and penalties.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Other Grants and Transfers

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amount of Kshs.9,700,000 paid in respect to membership fees, dues and subscriptions to organizations. Records examined revealed that the amount was paid to County Assembly Forum which is not a legally constituted entity. No explanation was provided to justify the framework within which these payments were made.

Consequently, the County Assembly was in breach of the Law.

2. Compensation of Employees

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects a total expenditure of Kshs.556,455,574 in respect to compensation of employees which is approximately 50.8% of the County Assembly total revenue of Kshs.1,094,778,568. The expenditure was in excess of the allowed thirty-five 35% threshold prescribed under Regulation 25(1)b of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstance, the County Assembly contravened the Law.

3. Social Security Benefits

The statement of receipts and payments and as disclosed under Note 9 to the financial statements is social security benefits of Kshs.35,289,790. Included in this amount is Kshs.8,099,650 being MCA's Gratuity for the financial year 2019/2020. The amount was not supported with any documentary evidence of remittance to LAPFUND.

Consequently, the County Assembly was in breach of Section 22(2)(a) of Public Finance Management Regulations, 2015.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Organizational Strategic, Disaster Recovery and IT Strategic Plans

The audit revealed that contrary to the Public Finance Management (County Governments) regulations section 158(1), the Assembly did not have in place a current strategic plan, the most recent having expired in 2018. In addition, the County Assembly had not developed disaster recovery and IT strategic plans.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the sustainability of services basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


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

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly's to cease to continue to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 June, 2022


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

7. FINANCIAL STATEMENTS


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

	Note	2020-2021 KShs	2019-2020 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	1,094,778,568.00	996,372,957.00
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		1,094,778,568.00	996,372,957.00
PAYMENTS			
Compensation of Employees	4	556,455,574.40	485,778,564.70
Use of goods and services	5	460,400,150.30	427,040,924.65
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	9,700,000.00	800,000.00
Social Security Benefits	9	35,289,789.55	31,078,577.35
Acquisition of Assets	10	32,932,868.85	51,674,860.00
Finance Costs	11	0	0
Other Payments	12	0	0
TOTAL PAYMENTS		1,094,778,383.10	996,372,926.70
SURPLUS/DEFICIT		184.90	30.30

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



 Clerk of the Assembly
 Simon Kimani Rugu



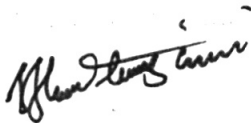
 Director of Finance and Accounts
 Kiambu County Assembly
 Sarah Felicity Nkatha Kiruki
 ICPAK Member Number: 6244

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

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

FINANCIAL ASSETS	Note	2020-2021	2019-2020
		KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	184.90	30.30
Cash Balances	13B	0	0
Total Cash and cash equivalents		184.90	30.30
Accounts receivables	14	0	
TOTAL FINANCIAL ASSETS		184.90	30.30
FINANCIAL LIABILITIES			
Accounts Payables	15	0	0
NET FINANCIAL ASSETS		0	0
REPRESENTED BY			
Fund balance b/fwd	16	30.30	934,216.00
Prior year adjustment	17	(30.30)	(934,216.00)
Surplus/(Deficit) for the year		184.90	30.30
NET FINANCIAL POSITION		184.90	30.30

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



Clerk of the Assembly
 Simon Kimani Rugu



Director of Finance and Accounts
 Kiambu County Assembly
 Sarah Felicity Nkatha Kiruki
 ICPAK Member Number: 6244

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

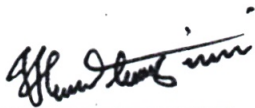
7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

	Note	2020-2021 KShs	2019-2020 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	1,094,778,568.00	996,372,957.00
Other Receipts	3	0	0
Payments for operating expenses			
Compensation of Employees	4	(556,455,574.40)	(485,778,564.70)
Use of goods and services	5	(460,400,150.30)	(427,040,924.65)
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	(9,700,000.00)	(800,000.00)
Social Security Benefits	9	(35,289,789.55)	(31,078,577.35)
Finance Costs	11	0	0
Other Payments	12	0	0
Adjusted for:			
Prior year adjustment	17	(30.30)	(934,216.00)
Decrease/(Increase) in Accounts receivable:	18	0	0
Increase/(Decrease) in Accounts Payable:	19	0	0
Net cash flows from operating activities		32,933,024	50,740,674
CASHFLOW FROM INVESTING ACTIVITIES			

**KIAMBU COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021**

Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	(32,932,868.85)	(51,674,860.00)
Net cash flows from investing activities		(32,932,869)	(51,674,860.00)
NET INCREASE IN CASH AND CASH EQUIVALENTS		154.60	(934,185.70)
Cash and cash equivalent at BEGINNING of the year	13	30.30	934,216.00
Cash and cash equivalent at END of the year	13	184.90	30.30

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



Clerk of the Assembly
Simon Kimani Rugu



Director of Finance and Accounts
Kiambu County Assembly
Sarah Felicity Nkatha Kiruki
ICPAK Member Number: 6244

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

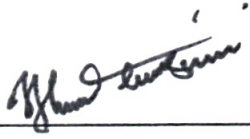
7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization Difference
	KShs	KShs	e-a+b	e-d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,309,878,544	(10,000,000)	1,299,878,544	1,094,778,568	84.22
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Other Receipts	0.00	0.00	0.00	0.00	0.00
TOTAL	1,309,878,544	(10,000,000)	1,299,878,544	1,094,778,568	84.22
PAYMENTS					
Compensation of Employees	564,450,000	(7,500,000)	556,950,000	556,455,574.40	99.91
Use of goods and services	549,562,527	27,600,000	577,162,527	460,400,150.30	79.77
Subsidies	0.00	0.00	0.00	0.00	0.00
Transfers to Other Government Entities	0.00	0.00	0.00	0.00	0.00
Other grants and transfers	9,700,000	0.00	9,700,000	9,700,000	100.00
Social Security Benefits	47,080,87	(11,584,000)	35,496,877	35,289,789.55	99.42
Acquisition of Assets	139,085,140	(18,516,000)	120,569,140	32,932,868.85	27.31
Finance Costs	0.00	0.00	0.00	0.00	0.00
Other Payments	0.00	0.00	0.00	0.00	0.00
TOTAL	1,309,878,544	(10,000,000)	1,299,878,544	1,094,778,383.10	84.22
SURPLUS/ DEFICIT	-	-	-	184.90	-

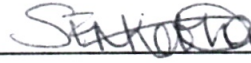
Use of goods and services and Acquisition of assets were underutilized because of undisbursed exchequer releases to the Assembly.

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

The entity financial statements were approved on _____ 2021 and signed by:



Clerk of the Assembly
Simon Kimani Rugu



Director of Finance and Accounts
Kiambu County Assembly
Sarah Felicity Nkatha Kiruki
ICPAK Member Number: 6244

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

7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:

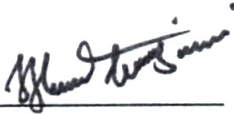
RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	(a+b)	(c-d)	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	1,232,678,544	0.00	1,232,678,544	1,087,999,349.15	88.26
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Other Receipts	0.00	0.00	0.00	0.00	0.00
TOTAL	1,232,678,544	0.00	1,232,678,544	1,087,999,349.15	88.26
PAYMENTS					
Compensation of Employees	564,450,000.00	(7,500,000.00)	556,950,000.00	556,455,574.40	99.91
Use of goods and services	564,562,527.00	27,600,000.00	577,162,527.00	460,400,150.30	79.76
Subsidies	0.00	0.00	0.00	0.00	0.00
Transfers to Other Government Entities	0.00	0.00	0.00	0.00	0.00
Other grants and transfers	9,700,000.00	0.00	9,700,000.00	9,700,000.00	100.00
Social Security Benefits	47,080,877.00	(11,584,000.00)	35,496,877.00	35,289,789.55	99.41
Acquisition of Assets	61,885,140.00	(8,516,000.00)	53,369,140.00	26,153,650.00	49.00
Finance Costs	0.00	0.00	0.00	0.00	0.00
Other Payments	0.00	0.00	0.00	0.00	0.00
TOTAL	1,232,678,544	0.00	1,232,678,544.00	1,087,999,164.25	88.26
Surplus/ Deficit	-	-	-	184.75	-

KIAMBU COUNTY ASSEMBLY
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Use of goods and services and Acquisition of assets were underutilized because of undisbursed exchequer releases to the Assembly.

The entity financial statements were approved on _____ 2021 and signed by:



Clerk of the Assembly
Simon Kimani Rugu



Director of Finance and Accounts
Kiambu County Assembly
Sarah Felicity Nkatha Kiruki
ICPAK Member Number: 6244

KIAMBU COUNTY ASSEMBLY
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7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:

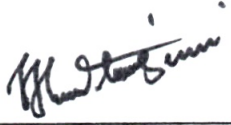
DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	e=a+b	e=d/c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	77,200,000.00	(10,000,000.00)	67,200,000.00	6,779,219.00	10
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Other Receipts	0.00	0.00	0.00	0.00	0.00
TOTAL	77,200,000.00	(10,000,000.00)	67,200,000.00	6,779,219.00	10
PAYMENTS					
Compensation of Employees	0.00	0.00	0.00	0.00	0.00
Use of goods and services	0.00	0.00	0.00	0.00	0.00
Subsidies	0.00	0.00	0.00	0.00	0.00
Transfers to Other Government Entities	0.00	0.00	0.00	0.00	0.00
Other grants and transfers	0.00	0.00	0.00	0.00	0.00
Social Security Benefits	0.00	0.00	0.00	0.00	0.00
Acquisition of Assets	77,200,000.00	(10,000,000.00)	67,200,000.00	6,779,218.85	10
Finance Costs	0.00	0.00	0.00	0.00	0.00
Other Payments	0.00	0.00	0.00	0.00	0.00
TOTAL	77,200,000.00	(10,000,000.00)	67,200,000.00	6,779,218.85	10
SURPLUS/ DEFICIT	-	-	-	0.15	

KIAMBU COUNTY ASSEMBLY
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Acquisition of assets were underutilized because of undisbursed exchequer releases to the Assembly.

The entity financial statements were approved on _____ 2021 and signed by:



Clerk of the Assembly
Simon Kimani Rugu



Director of Finance and Accounts
Kiambu County Assembly
Sarah Felicity Nkatha Kiruki
ICPAK Member Number: 6244

KIAMBU COUNTY ASSEMBLY
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7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actuals on	Budget
	KSh	KSh	KSh	comparable basis	utilization
				KSh	difference
					KSh
Legislation and Oversight services	650,312,178.00	12,863,000.00	663,175,178.00	625,868,005.15	37,307,172.85
General Administration Planning and Support Services	481,493,255.00	(13,147,000.00)	468,346,255.00	318,490,302.05	149,855,952.95
Representation services	178,073,111.00	(9,716,000.00)	168,357,111.00	150,420,075.90	17,937,035.10
Total	1,309,878,544.00	(10,000,000.00)	1,299,878,544.00	1,094,778,383.10	205,100,160.90

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

iii) Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

7. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

9. Non-current assets

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

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans.

12. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The assembly budget was approved as required by Law. The original budget was approved by the County Assembly on 24th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was 2 number of supplementary budgets passed in the year. The supplementary budgets were approved on 01/12/2020 and 19/05/2021. A high-level assessment of the assembly actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2020-2021	2019-2020
	KShs	KShs
Transfers from the County Treasury for Q1	98,374,211.00	144,182,323.00
Transfers from the County Treasury for Q2	287,776,318.00	366,288,780.00
Transfers from the County Treasury for Q3	279,614,616.00	278,913,322.00
Transfers from the County Treasury for Q4	429,013,423.00	207,048,532.00
Cumulative Amount	1,094,778,568.00	996,372,957.00

Out of the total exchequer releases of Kshs. 1,094,778,568, Kshs. 17,161,892 is part of Transfers from the County Treasury for Q4 that relates to exchequer releases meant for payment of net salaries for the month of June 2021 which was paid from the county executive end.

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

3. OTHER RECEIPTS

	2020-2021	2019-2020
	KShs	KShs
Tender fees received	0	0
Other Receipts II	0	0
Other Receipts III	0	0
Other Receipts IV	0	0
Total	0	0

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	KShs	KShs
Basic salaries of permanent employees	326,999,998.35	312,078,565.00
Basic wages of temporary employees	96,749,999.45	55,999,999.70
Personal allowances paid as part of salary	120,505,577.00	105,500,000.00
Personal allowances paid as reimbursements	0.00	0.00
Personal allowances provided in kind	0	0
Employer Contribution to compulsory National Social Schemes	200,000.00	200,000.00
Employer Contribution to Compulsory National health Insurance Schemes	0.00	0.00
Pension and other social security contributions	11,999,999.60	12,000,000.00
Social benefit schemes outside government	0.00	0.00
Other personnel payments	0.00	0.00
Total	556,455,574.40	485,778,564.70

The Assembly had a total of 364 employees for the financial year 2020-2021. Out of this, 81 employees are on permanent and pensionable terms, 9 employees are on contract basis, 180 employees are ward staff and 94 employees are nominated office assistants. Five, (5) members of staff were recruited under this financial year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	KSh	KSh
Utilities, supplies and services	248,778.00	0
Communication, supplies and services	379,880.10	1,999,999.70
Domestic travel and subsistence	229,028,206.00	165,630,352.15
Foreign travel and subsistence	11,018,529.00	94,884,722.50
Printing, advertising and information supplies & services	11,719,262.00	7,364,039.00
Rentals of produced assets	22,320,002.05	16,308,364.40
Training expenses	44,286,349.60	30,827,051.60
Hospitality supplies and services	57,822,148.10	29,500,386.90
Insurance costs	30,740,931.85	31,363,982.35
Specialized materials and services	1,636,000.00	3,893,245.00
Office and general supplies and services	8,826,827.90	7,274,579.00
Fuel, oil and lubricants	6,178,000.00	3,142,779.35
Other operating expenses	29,214,796.45	28,763,129.10
Routine maintenance – vehicles and other transport equipment	3,706,269.15	3,855,675.40
Routine maintenance – other assets	3,274,170.10	2,232,618.20
Total	460,400,150.30	427,040,924.65

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2020-2021	2019-2020
	KShs	KShs
Subsidies to County Corporations		
<i>See list attached</i>	0	0
(insert name)	0	0
Subsidies to Private Enterprises		
<i>See list attached</i>	0	0
(insert name)	0	0
TOTAL	0	0

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers to National Government entities	0	0
Transfers to other County Assembly entities		
Car Loan Scheme fund	0	0
Transfer to Kiambu County Assembly Mortgage Fund	10,000,000.00	50,000,000.00
Others (insert name of budget agency)	0	0
TOTAL	10,000,000.00	50,000,000.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. OTHER GRANTS AND TRANSFERS

	2020-2021	2019-2020
	KSh	KShs
Scholarships and other educational benefits		0
Membership Fees and Dues and Subscriptions to Organizations	9,700,000.00	800,000.00
Emergency relief and refugee assistance		0
Subsidies to small businesses, cooperatives, and self employed		0
Total	9,700,000.00	800,000.00

9. SOCIAL SECURITY BENEFITS

	2021	2020
	KShs	KShs
Government pension and retirement benefits	35,289,789.55	31,078,577.35
Social security benefits		
Employer Social Benefits		
Total	35,289,789.55	31,078,577.35

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. ACQUISITION OF ASSETS

NON-FINANCIAL ASSETS	2020 - 2021	2019 - 2020
	KSSh	KSSh
Purchase of Buildings		
Construction of Buildings	6,779,218.85	
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	15,126,650.00	1,160,260.00
Purchase of Specialized Plant, Equipment and Machinery	1,027,000.00	
Purchase of ICT Equipment		514,600.00
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Domestic lending and on lending	10,000,000.00	50,000,000.00
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Total acquisition of non- financial assets	32,932,869.00	51,674,860.00
Financial Assets		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	32,932,869.00	51,674,860.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2020	2019
	KShs	KShs
Bank Charges	0.00	0.00
Interest Payments on Foreign Borrowings	0.00	0.00
Interest Payments on Guaranteed Debt Taken over by Govt	0.00	0.00
Interest on Domestic Borrowings (Non-Govt)	0.00	0.00
Interest on Borrowings from Other Government Units	0.00	0.00
Total	0.00	0.00

12. OTHER PAYMENTS

	2020	2019
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments	0	0
	0.00	0.00

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account Name & Currency	Account Number	Indicate whether Rec. Dev. Depent.	2020 - 2021	2019 - 2020
			KShs	KShs
Kiambu County Assembly Development A/C No. 1000291087, Kenya shillings	1000291087	Development	0.15	0.00
Kiambu County Assembly Recurrent A/C No. 1000216603, Kenya shillings	1000216603	Recurrent	184.75	30.30
Co-operative Bank of Kenya, Kiambu Branch, A/C No. 011413712200, Kenya shillings	011413712200	Commercial Bank Account	0.00	0.00
Total			184.90	30.30

13B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	0.00	0.00
Cash in Hand – Held in foreign currency	0.00	0.00
Total	0.00	0.00

Cash in hand should be analysed as follows:

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

KIAMBU COUNTY ASSEMBLY
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14. ACCOUNTS RECEIVABLE

<i>Description</i>	2020	2021	2019 - 2020
		KShs	KShs
Government Imprests		0.00	0.00
Salary Advance		0.00	0.00
Clearance accounts		0.00	0.00
Total		0.00	0.00

<i>Breakdown of imprest and salary advance per department</i>	2020	2021	2019 - 2020
		KShs	KShs
Imprests			
Department		0.00	0.00
Department		0.00	0.00
Department		0.00	0.00
Sub-Total		0.00	0.00
Salary advance			
Department		0.00	0.00
Department		0.00	0.00
Sub-Total		0.00	0.00
Grand Total		0.00	0.00

15. ACCOUNTS PAYABLE

<i>Description</i>	2020	2021	2019 - 2020
		KShs	KShs
Deposits		0.00	0.00
Retentions		0.00	0.00
Total		0.00	0.00

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	30.30	934,216.00
Cash in hand	0.00	0.00
Accounts Receivables	0.00	0.00
Accounts Payables	(0.00)	(0.00)
Total	30.30	934,216.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	30.30	0.00	30.30
Cash in hand	0.00	0.00	0.00
Accounts Payables	0.00	0.00	0.00
Receivables	0.00	0.00	0.00
Others (<i>specify</i>)	0.00	0.00	0.00
Total	30.30	0.00	30.30

18. CHANGES IN RECEIVABLE

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Opening Account Receivables as at 1 st July 2020	0.00	0.00
Closing Account Receivables as at 30 th June 2021	0.00	0.00
Change in Account Receivables	0.00	0.00

19. CHANGES IN ACCOUNTS PAYABLE

Description	2020 - 2021	2019 - 2020
-------------	-------------	-------------

KIAMBU COUNTY ASSEMBLY
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	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2020	0.00	0.00
Closing Accounts payables as at 30 th June 2021	0.00	0.00
Change in Accounts payables	0.00	0.00

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance of/ FY 2020/2021 KShs	additions for the period KShs	Paid during the year KShs	Balance of/ FY 2020/2021 KShs
Construction of buildings	18,914,108	8,432,229.63	(6,939,617)	20,406,720.63
Construction of civil works	0	0	0	0
Supply of goods	33,543,853	25,353,717	(27,994,053)	30,903,517
Supply of services	40,503,757	47,349,154	(31,159,276)	56,693,635
Total	92,961,718	81,135,101	(66,092,946)	108,003,873

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance of/ FY 2020/2021 KShs	additions for the period KShs	Paid during the year KShs	Balance of/ FY 2020/2021 KShs
Senior management				
Middle management				
Unionisable employees	39,204,661	41,262,221.00	(39,204,661)	41,262,221.00
Others				
Total	39,204,661	41,262,221	(39,204,661)	41,262,221.00

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. OTHER PENDING PAYABLES (See Annex 3)

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

4. EXTERNAL ASSISTANCE

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

a) External assistance relating loans and grants

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

KIAMBU COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance was incurred	FY 2020/2021	FY 2019/2020
		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total			

c) Classes of providers of external assistance

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

d. non-monetary external assistance

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

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

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

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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

Description	FY 2020/2021	
	US\$K	US\$K
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

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

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

Classification by Source

Description	FY 2020/2021	
	US\$K	US\$K
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

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Classification of payments made by Third Parties by Nature of expenses

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

6. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	2020-2021	2019-2020
	KShs	KShs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	351,193,875.52	307,930,906.00
Key Management Compensation (Clerk and Heads of departments)	45,563,509.60	27,882,980.00
Total Compensation to Key Management	396,757,385	335,813,886.00
<u>Transfers to related parties</u>		
Transfers to Kiambu County Assembly Mortgage Fund	10,000,000.00	50,000,000.00
Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
Total Transfers to related parties	10,000,000.00	50,000,000.00
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	1,094,778,568.00	996,372,957.00
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties	1,094,778,568.00	996,372,957.00

7. Contingent Liabilities

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
FY 2017/18 Observation No 9	Failure to keep and maintain assets register	The County Assembly has already initiated the process of developing a comprehensive asset register	ongoing	As at 30 th June 2022
FY 2017/18 Basis for Conclusion no 2	Expired Contract Agreement on Fuel oil and Lubricants	The current service provider has a dully signed contract with the Assembly	Resolved	
FY 2017/18 Basis for Conclusion	Lack of IT plan and strategic committees to manage ict matters	The Assembly has established an Ict governance committee combining ict strategy and ict steering committee	Resolved	

Clerk of the County Assembly

Sign.....

Date.....

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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Outstanding at year end
			a	b	c	d=a+b-c	
Construction of buildings							
1. Stablefix construction enterprises limited	10-02-2020	2,840,106	2,840,106	194,873.84	0	3,034,979.84	
2. Stablefix construction enterprises limited	02-03-2021	2,840,106	2,840,106	194,873.84	0	3,034,979.84	
3. Rusaka Kenya Ltd	17-12-2019	4,093,328	4,093,328	273,586.95	0	4,366,914.95	
4. Marlin Enterprises Limited	05-06-2018	723,607	723,607	0	0	723,607	
5. Marlin Enterprises	29-03-2018	262,000	262,000	0	0	262,000	
6. Renda Services ltd	24-02-2020	6,779,219	6,779,219	4,215,949	6,779,219	4,215,949	
7. Dry Tree Contractors	2020-2021	3,022,426	0	3,022,426	0	3,022,426	
8. Karuiwa Building Contractors	2020-2021	530,520	0	530,520	0	530,520	
9. Marlin Enterprises	03-12-2018	92,624	92,624	0	0	92,624	
10. Peeves Limited	25-08-2018	435,000	435,000	0	0	435,000	
11. Zeiscon Holding Limited	31-05-2018	320,393	320,393	0	0	320,393	
12. Zohari Construction &Engineering Ltd	13-06-2018	367,327	367,327	0	0	367,327	
Sub-Total		22,306,656	18,753,710	8,432,230	6,779,219	20,406,721	
Construction of civil works							

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Sub-Total							
Supply of goods							
13. Sparemart Agencies	20-02-2020	840,000	840,000	0	0	840,000	
14. Kamiti Prison Industries	13-06-2018	6,900,000	6,900,000	0	2,500,000	4,400,000	
15. Bostra Limited	20-04-2021	1,213,360	0	1,213,360	0	1,213,360	
16. Bostra Limited	26-04-2021	1,209,900	0	1,209,900	0	1,209,900	
17. Rospy General supplies	30-03-2021	937,700	0	937,700	0	937,700	
18. Concept Group Limited	20-04-2021	2,411,496	0	2,411,496	0	2,411,496	
19. Concept Group Limited	13-05-2021	598,392	0	598,392	0	598,392	
20. Open Button technologies	03-02-2021	683,000	0	683,000	0	683,000	
21. Gk Ruiru Prison	18-05-201	734,000	0	734,000	0	734,000	
22. Rosytech Fashions&general supplies	07-05-2021	95,600	0	95,600	0	95,600	
23. Marple Enterprises	20-05-2021	1,429,700	0	1,429,700	0	1,429,700	
24. Bostra Limited	13-05-2021	1,038,200	0	1,038,200	0	1,038,200	
25. Inline Company limited	20-04-2021	83,600	0	83,600	0	83,600	
26. Ascend Sports Limited	25-01-2021	970,000	0	970,000	0	970,000	
27. Style anatomy limited	26-05-2021	1,197,000	0	1,197,000	0	1,197,000	
28. Benolet General Supplies	16-07-2021	782,600	0	782,600	0	782,600	
29. Eclat Enterprises	07-06-2021	2,764,000	0	2,764,000	0	2,764,000	
30. Romonet Enterprises	13-05-2021	288,000	0	288,000	0	288,000	
31. Eclat Enterprises Limited	15-03-2018	309,800	309,800	0	0	309,800	
32. Limedy Ventures Limited	2020-2021	2,855,200	0	2,855,200	0	2,855,200	
33. Limedy Ventures Limited	2020-2021	1,495,935	0	1,495,935	0	1,495,935	
34. Liquid Telecommunications	2020-2021	563,644	0	563,644	0	563,644	

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
35. Oceantech Solutions Limited	2020-2021	2,451,890	0	2,451,890	0	2,451,890	
36. Brimad Agencies	31-05-2021	1,409,500	0	1,409,500	0	1,409,500	
37. Maxiplus Logistics	10-06-2021	141,000	0	141,000	0	141,000	
Sub-Total		33,403,517	8,049,800	25,353,717	2,500,000	30,903,517	
Supply of services							
38. CMC motors group limited	22-05-2020	66,582	66,582	0	0	66,582	
39. Shiko Caterers	16-04-2019	104,000	104,000	0	0	104,000	
40. Westwood Hotel	14-11-2019	136,500	136,500	0	0	136,500	
41. Jitegemee Safaris	31-12-2018	777,864	777,864	0	0	777,864	
42. Mashel travel & Tours	15-01-2020	1,736,525	1,736,525	0	0	1,736,525	
43. Mediamax Network Limited	30-10-2020	114,000	0	114,000	0	114,000	
44. Sweetlake Hotel	25-07-2019	240,000	240,000	0	0	240,000	
45. Straight Security Services	20-06-2021	187,000	0	187,000	0	187,000	
46. Weston Hotel	12-02-2021	598,500	0	598,500	0	598,500	
47. Straight Security Services	20-06-2021	187,000	0	187,000	0	187,000	
48. Citizen Marketing	09-03-2021	121,800	0	121,800	0	121,800	
49. Westwood Hotel	21-02-2020	73,500	73,500	0	0	73,500	
50. Kibati & Company advocates	17-12-2019	2,147,510	2,147,510	0	0	2,147,510	
51. Hotel La Mada	18-02-2020	168,000	168,000	0	0	168,000	
52. Masada Hotel	26-07-2019	66,000	66,000	0	0	66,000	
53. Institute of internal Auditors	11-05-2018	261,000	261,000	0	0	261,000	
54. Standard Group	17-03-2021	59,000	0	59,000	0	59,000	
55. Pearl World Travel	25-09-2019	50,000	50,000	0	0	50,000	
56. Magnet Adventures Limited	20-04-2018	510,540	0	510,540	0	510,540	
57. Royal Media Services	25-05-2018	69,600	69,600	0	0	69,600	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
58. Standard Group	01-07-2020	171,000	0	171,000	0	171,000	
59. City Blue Suites	02-04-2019	308,750	308,750	0	0	308,750	
60. DT dobie	17-05-2021	177,725	0	177,725	0	177,725	
61. Nation Media Group	19-05-2021	142,680	0	142,680	0	142,680	
62. Straight Security Services	01-02-2021	187,000	0	187,000	0	187,000	
63. Cordial pharmcare Limited	19-05-2021	207,000	0	207,000	0	207,000	
64. Kiambu water & sewerage company	16-05-2021	8,190	0	8,190	0	8,190	
65. County assemblies Forum	19-05-2021	2,000,000	0	2,000,000	0	2,000,000	
66. Pearl World Travel	12-07-2019	49,700	49,700	0	0	49,700	
67. Sweetlake hotel	24-10-2019	300,000	300,000	0	0	300,000	
68. Rentoline Limited	07-05-2021	4,000	0	4,000	0	4,000	
69. Lymack Suites	14-04-2021	297,500	0	297,500	0	297,500	
70. Lymack Suites	2020-2021	5,000	0	5,000	0	5,000	
71. Lymack Suites	14-05-2021	612,500	0	612,500	0	612,500	
72. Lymack Suites	10-05-2021	472,500	0	472,500	0	472,500	
73. Lymack Suites	28-04-2021	297,500	0	297,500	0	297,500	
74. Hotel La mada	11-05-2021	1,298,500	0	1,298,500	0	1,298,500	
75. Standard Group	14-04-2021	168,200	0	168,200	0	168,200	
76. Citizen Marketing	06-05-2021	81,200	0	81,200	0	81,200	
77. Lymack Suites	25-05-2021	2,817,500	0	2,817,500	0	2,817,500	
78. Lymack Suites	22-06-2021	315,000	0	315,000	0	315,000	
79. Lymack Suites	14-05-2021	423,500	0	423,500	0	423,500	
80. African bliss limited	06-03-2021	80,510	0	80,510	0	80,510	
81. Babs Security Services Ltd	14-11-2019	209,000	0	209,000	0	209,000	

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount used During the year	Outstanding Balance	Comments
82. Nation Media Group	06-05-2021	172,840	0	172,840	0	172,840	
83. Intellihub technologies	22-03-2021	287,700	0	287,700	0	287,700	
84. IHRM	09-03-2021	19,000	0	19,000	0	19,000	
85. Standard Group	19-05-2021	133,400	0	133,400	0	133,400	
86. Hotel la Mada	10-05-2021	472,500	0	472,500	0	472,500	
87. Hotel la Mada	07-05-2021	252,000	0	252,000	0	252,000	
88. Hotel la Mada	17-05-2021	220,500	0	220,500	0	220,500	
89. CIC general insurance	03-02-2021	136,361	0	136,361	0	136,361	
90. Lymack Suites	13-05-2021	140,210	0	140,210	0	140,210	
91. Lymack Suites	19-05-2021	2,115,500	0	2,115,500	0	2,115,500	
92. Hotel la Mada	22-04-2021	941,500	0	941,500	0	941,500	
93. Toyota Kenya Limited	19-05-2021	429,504	0	429,504	0	429,504	
94. Traverse Kenya Enterprises	12-05-2021	99,084	0	99,084	0	99,084	
95. CIC General insurance		14,737	0	14,737	0	14,737	
96. Lymack Suites	14-04-2021	35,000	0	35,000	0	35,000	
97. Lymack Suites	20-06-2021	1,382,500	0	1,382,500	0	1,382,500	
98. CMC Group Motors ltd	26-05-2021	34,245	0	34,245	0	34,245	
99. Hotel la Mada	18-05-2021	591,500	0	591,500	0	591,500	
100. African Bliss Travel Limited	09-06-2021	616,800	0	616,800	0	616,800	
101. Mediamax network limited	06-05-2021	290,000	0	290,000	0	290,000	
102. Mediamax network limited	13-05-2021	290,000	0	290,000	0	290,000	
103. ESAMI	09-06-2021	1,746,445	0	1,746,445	0	1,746,445	
104. Lynkas Tours&Travel	2020-2021	395,720	0	395,720	0	395,720	
105. Reenret Enterprises limited	22-06-2021	779,760	0	779,760	0	779,760	

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
106. Westwood Hotel	14-11-2019	385,000	385,000	0	0	385,000	
107. Advantage Travel	07-09-2018	90,820	90,820	0	0	90,820	
108. Africa Bliss Travel Limited	2020 - 2021	35,500	0	35,500	0	35,500	
109. Africa Bliss Travel Limited	2020 - 2021	616,800	0	616,800	0	616,800	
110. African Touch Safaris	2020 - 2021	17,470	0	17,470	0	17,470	
111. African Touch Safaris	2020 - 2021	18,000	0	18,000	0	18,000	
112. African Touch Safaris	2020 - 2021	31,110	0	31,110	0	31,110	
113. Astorian Grand Hotel	26-11-2018	60,000	0	60,000	0	60,000	
114. Belaftric Enterprises	20-02-2019	70,180	70,180	0	0	70,180	
115. Cactus General Services Ltd	17-10-2017	95,000	0	95,000	0	95,000	
116. Chambai Safari Hotel	21-09-2019	66,000	0	66,000	0	66,000	
117. CIC GROUP	2020 - 2021	12,504	0	12,504	0	12,504	
118. CIC GROUP	2020 - 2021	12,504	0	12,504	0	12,504	
119. CIC GROUP	03-02-2021	16,112	0	16,112	0	16,112	
120. CIC GROUP	03-02-2021	49,703	0	49,703	0	49,703	
121. CIC GROUP	03-02-2021	4,138	0	4,138	0	4,138	
122. CIC GROUP	10-01-2020	4,058	0	4,058	0	4,058	
123. CIC GROUP	25-06-2021	8,349	0	8,349	0	8,349	
124. CIC GROUP	25-06-2021	6,232	0	6,232	0	6,232	
125. CIC GROUP	09-06-2021	14,737	0	14,737	0	14,737	
126. CIC GROUP	2020 - 2021	6,232	0	6,232	0	6,232	
127. Ethics and Integrity Institute	08-09-2019	139,200	0	139,200	0	139,200	
128. Hike n Pic Tours	2020 - 2021	40,000	0	40,000	0	40,000	
129. Hotel La Mada	15-12-2020	59,500	0	59,500	0	59,500	
130. Hotel La Mada	14-06-2021	1,396,500	0	1,396,500	0	1,396,500	

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid during the year	Outstanding Balance	Amount
131. Hotel La Mada	21-06-2021	189,000	0	189,000	0	189,000	
132. Hotel La Mada	14-08-2019	140,000	0	140,000	0	140,000	
133. Hotel La Mada	2020 - 2021	941,500	0	941,500	0	941,500	
134. ICPAK	25-10-2019	70,000	0	70,000	0	70,000	
135. ICPAK	25-10-2019	70,000	0	70,000	0	70,000	
136. ICPAK	12-02-2021	290,000	0	290,000	0	290,000	
137. ICPAK	26-02-2021	480,000	0	480,000	0	480,000	
138. ICPAK	12-03-2021	935,000	0	935,000	0	935,000	
139. ICPAK	2020 - 2021	600,000	0	600,000	0	600,000	
140. Institute of Internal Auditors	18-11-2019	560,000	560,000	0	0	560,000	
141. Kenya Institute of Supplies Management	2020 - 2021	71,340	0	71,340	0	71,340	
142. KESRA	2020 - 2021	742,400	0	742,400	0	742,400	
143. KPLC	2020 - 2021	83,492	0	83,492	0	83,492	
144. KSG	05-06-2021	78,880	0	78,880	0	78,880	
145. Lymack Suites	24-05-2021	2,310,000	0	2,310,000	0	2,310,000	
146. Lymack Suites	12-03-2021	280,000	0	280,000	0	280,000	
147. Lymack Suites	19-05-2021	472,500	0	472,500	0	472,500	
148. Lymack Suites	16-12-2020	2,100,000	0	2,100,000	0	2,100,000	
149. Lymack Suites	17-06-2021	210,000	0	210,000	0	210,000	
150. Lymack Suites	06-10-2020	360,500	0	360,500	0	360,500	
151. Lymack Suites	06-10-2020	360,500	0	360,500	0	360,500	
152. Lymack Suites	2020 - 2021	420,000	0	420,000	0	420,000	
153. Lymack Suites	2020 - 2021	437,500	0	437,500	0	437,500	
154. Lymack Suites	2020 - 2021	420,000	0	420,000	0	420,000	

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
155. Lymack Suites	2020 - 2021	175,000	0	175,000	0	175,000	
156. Lymack Suites	2020 - 2021	98,000	0	98,000	0	98,000	
157. Lymack suites	04-05-2021	315,000	0	315,000	0	315,000	
158. Lymack suites-	09-06-2021	35,000	0	35,000	0	35,000	
159. Lynkas tours travel	20-06-2021	395,720	0	395,720	0	395,720	
160. Madison Insurance	2020 - 2021	323,990	0	323,990	0	323,990	
161. Magnet Adventures Ltd	2020 - 2021	124,785	0	124,785	0	124,785	
162. Magnet Adventures Ltd	2020 - 2021	29,085	0	29,085	0	29,085	
163. Masada Hotel	20-02-2017	150,000	0	150,000	0	150,000	
164. Masada Hotel	24-05-2019	180,000	0	180,000	0	180,000	
165. Masada Hotel	02-11-2017	90,000	90,000	0	0	90,000	
166. Masada Hotel	23-01-2020	225,000	0	225,000	0	225,000	
167. Masada Hotel	02-02-2020	180,000	0	180,000	0	180,000	
168. Masada Hotel	02-03-2020	189,000	0	189,000	0	189,000	
169. Masada Hotel	14-07-2018	150,000	0	150,000	0	150,000	
170. Masada Hotel	05-12-2017	75,000	0	75,000	0	75,000	
171. Masada Hotel	25-08-2020	90,000	0	90,000	0	90,000	
172. Masada Hotel	08-04-2019	75,000	0	75,000	0	75,000	
173. Masada Hotel	07-10-2017	15,090	0	15,090	0	15,090	
174. Masada Hotel	11-10-2017	756,000	756,000	0	0	756,000	
175. Masada Hotel	06-10-2017	6,000	6,000	0	0	6,000	
176. Masada Hotel	14-01-2017	30,000	0	30,000	0	30,000	
177. Masada Hotel	14-07-2018	150,000	0	150,000	0	150,000	
178. Masada hotel	26-07-2019	66,000	66,000	0	0	66,000	
179. Mashel Travel	26-06-2018	291,950	291,950	0	0	291,950	

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
180. Mashel Travel	2020 - 2021	46,210	0	46,210	0	46,210	
181. Mashel Travel	2020 - 2021	148,600	0	148,600	0	148,600	
182. Mashel Travel	2020 - 2021	114,350	0	114,350	0	114,350	
183. Mombasa Continental	2020 - 2021	588,000	0	588,000	0	588,000	
184. Standard group PLC-	17-03-2021	59,000	0	59,000	0	59,000	
185. Straight security services	01-02-2021	187,000	0	187,000	0	187,000	
186. Sweetlake Resort	13-08-2018	56,000	56,000	0	0	56,000	
187. Sweetlake Resort	21-08-2018	312,000	0	312,000	0	312,000	
188. Sweetlake Resort	20-08-2018	714,000	0	714,000	0	714,000	
189. Sweetlake Resort	18-0-2019	192,000	0	192,000	0	192,000	
190. Sweetlake Resort	10-12-2017	225,000	0	225,000	0	225,000	
191. Sweetlake Resort	26-06-2018	150,000	0	150,000	0	150,000	
192. Sweetlake Resort	17-02-2018	210,000	0	210,000	0	210,000	
193. Sweetlake Resort	2020 - 2021	156,400	0	156,400	0	156,400	
194. Sweetlake Resort	23-06-2019	189,000	0	189,000	0	189,000	
195. Sweetlake Resort	16-06-2019	117,000	0	117,000	0	117,000	
196. Sweetlake Resort	25-07-2019	240,000	240,000	0	0	240,000	
197. Sweetlake Resort	2020 - 2021	135,000	0	135,000	0	135,000	
198. Sweetlake Resort	31-05-2018	177,000	177,000	0	0	177,000	
199. Sweetlake Resort	2020 - 2021	225,000	0	225,000	0	225,000	
200. Sweetlake Resort	05-05-2018	108,000	0	108,000	0	108,000	
201. Sweetlake Resort	01-05-2018	195,000	0	195,000	0	195,000	
202. Sweetlake Resort	24-05-2019	339,000	0	339,000	0	339,000	
203. Sweetlake Resort	08-06-2019	99,000	0	99,000	0	99,000	
204. Sweetlake Resort	21-05-2019	132,000	0	132,000	0	132,000	

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Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
205. The Standard Group PLC	01-02-2021	67,260	0	67,260	0	67,260	
206. Traverse Kenya Enterprises	2020 - 2021	22,758	0	22,758	0	22,758	
207. Westwood Hotel	15-11-2019	437,500	0	437,500	0	437,500	
208. Westwood Hotel	22-11-2019	521,500	0	521,500	0	521,500	
209. Lymack suites	2020 - 2021	105,000	0	105,000	0	105,000	
210. Citizen Marketing	13-05-2021	81,200	0	81,200	0	81,200	
211. Cordial Pharmcare	07-05-2021	207,000	0	207,000	0	207,000	
212. Nation Media Group	24-06-2021	156,659	0	156,659	0	156,659	
213. Toyota Kenya Ltd	17-06-2021	15,100	0	15,100	0	15,100	
Sub-Total		57,197,635	9,344,481	47,349,154	0	56,693,635	
Grand Total		112,907,808	36,147,991	81,135,101	9,279,219	108,003,873	

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid to Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							

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Name of Staff	Job Group	Basic Contracted	Original Amount	Amount Paid To: Date	Outstanding Balance: 2020/2021	Outstanding Balance: 2019/2020	Comments
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7. Members of the County Assembly			18,970,369	18,970,369	27,919,221	18,970,369	
8. Staff of the County Assembly			20,234,292	20,234,292	13,343,000	20,234,292	
9.							
Sub-Total			39,204,661	39,204,661	41,262,221	39,204,661	
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total			39,204,661	39,204,661	41,262,221	39,204,661	

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Basic Transaction Description	Date Contracted	Original Amount	Amount Paid To: Date	Outstanding Balance: 2020/2021	Outstanding Balance: 2019/2020	Comments
			a	b	c=a-b		

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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (<i>specify</i>)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/20	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2020/2021
Land	34,324,756	0	0	0	34,324,756
Buildings and structures	22,717,927	6,779,218.85	0	0	29,497,145.85
Transport equipment	13,000,000	0	0	0	13,000,000
Office equipment, furniture and fittings	18,031,994	15,126,650.00	0	0	33,158,644
ICT Equipment	30,394,248	0	0	0	30,394,248
Machinery and Equipment	514,600	1,027,000.00	0	0	1,541,600
Biological assets	0	0	0	0	0
Infrastructure Assets	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	454,161,100	10,000,000.00	0	0	464,161,100
Work In Progress	0	0	0	0	0
Total	573,144,625	32,932,868.85	0	0	606,077,493.90

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECIVABLES

(a) Government Imprest

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

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer</i>	dd/mm/yy	xxx	xxx	xxx
Total		xxx	xxx	xxx

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ANNEX 6: CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Legal Fees	Kibati&Company advocates	KES	2,147,510	FY 2021/2022	
				2,147,510		

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)