

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

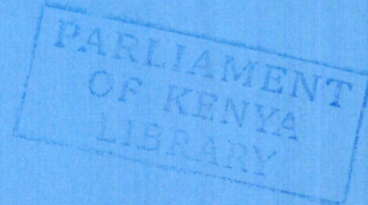
**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF  
NAIROBI CITY**

**FOR THE YEAR ENDED  
30 JUNE, 2022**





**THE REPUBLIC OF KENYA**



**COUNTY GOVERNMENT OF NAIROBI**



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**NAIROBI CITY COUNTY ASSEMBLY**

**AMENDED ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2022**

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

**Nairobi City County Assembly –  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

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**Nairobi City County Assembly –  
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**1. Key Entity Information and Management**

**(a) Background information**

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes of 123 Members of County Assembly (MCAs) out of which 85 are elected to represent members of the public from their respective wards and 38 are nominated. 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 day to day management of the Assembly consists of the Nairobi City County Assembly Service Board and Senior Management who are:

No.	Designation	Name	
1.	Speaker of the County Assembly/Chairperson NCCSB	<b>Hon.Benson Mutura</b>	
2.	Vice Chair NCCSB	<b>Hon Charles Thuo, MCA</b>	
3.	Member	<b>Hon Catherine Okoth, MCA</b>	
4	Member	<b>Hon Dr Affey</b>	
5	Member	<b>Hon Willys Ochieng</b>	
6	Clerk of the County Assembly	<b>Edward O. Gichana</b>	

**Nairobi City County Assembly –  
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The Senior Management comprises of the following officers;

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1	Clerk of the County Assembly	<b>Edward O. Gichana</b>
2	Deputy Clerk Administrative	<b>Pauline Akuku</b>
4	Deputy Clerk Legislative	<b>Addah Onyango</b>
5	Director Financial Services	<b>Paul Kimani</b>
6	Director Legislative Services	<b>Sammy Kiptoo</b>
7	Director Human Resource Management	<b>Robert Situma</b>
8	Director Speaker's Office	<b>James Mwangi</b>
9	Director Information Services	<b>Abel Nyagwa</b>
10	Director Administration	<b>Jennifer Korio</b>
11	Director Security Services	<b>Francis Kivila</b>
12	Principal Accountant	<b>-Sammy Ndana</b>

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer- Clerk Nairobi County Assembly (For Q4 FY 2021/2022)	<b>Edward O.Gichana</b>
2.	Ag Clerk Nairobi County Assembly (For Q1 & 2 FY 2021/2022)	<b>Addah Onyango Awour</b>

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City Hall Branch  
P.O Box 44805  
GPO 00100  
Nairobi, 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

City Square 00200

Nairobi, Kenya

**Nairobi City County Assembly –  
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<b>No.</b>	<b>Designation</b>	<b>Name</b>
3.	Ag Clerk Nairobi County Assembly (For Q3 FY 2021/2022)	<b>Romeo Castro Gavin</b>
4.	Director Financial Services	<b>Paul Wainaina Kimani</b>
5.	Principal Accountant	<b>Sammy Kalundu Ndana</b>

**Key Entity Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

- County Assembly Public Accounts Committee Activities
- County Assembly Audit Committee Activities
- The Office of the Auditor General (OAG)
- The Controller of Budget (COB)
- Commission on Revenue Allocation (CRA)
- County Treasury

**(e) The Nairobi City County Assembly Headquarters**

P.O. Box 45844-0010  
City Hall Building  
Mama Ngina Street  
Nairobi, KENYA

**(f) Nairobi City County Assembly Contacts**

Telephone: (+254) 202216151  
E-mail: [info@nairobiassembly.go.ke](mailto:info@nairobiassembly.go.ke)  
Website: [www.nairobiassembly.go.ke](http://www.nairobiassembly.go.ke)

**(g) Nairobi City County Assembly Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

Co-operative Bank of Kenya Ltd

**Nairobi City County Assembly –  
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For the year ended 30<sup>th</sup> June 2022**

**2. Foreword by the Clerk of the Assembly**

This annual report and financial statement detail the financial performance of the Nairobi City County Assembly Service Board (NCCASB) for the financial year ended June 30<sup>th</sup>, 2022.

**2.1 Budget performance**

In the Financial year under review, the County Assembly had a total approved budget of Ksh 1,598,872,087 of which recurrent expenditure allocated Ksh 1,545,872,087 while development expenditure allocated Ksh 53,000,000. The recurrent expenditure budget included Ksh 849,292,300 for compensation to employees: Ksh 693,549,787 for use of goods and services: and Ksh 3,030,000 for other recurrent expenditures. The NCCASB expenditures are to be financed by exchequer receipts.

The total receipts accrued for the County Assembly during the financial year amounted to Ksh 1,303,094,100.00 The County Assembly had utilized Ksh 1,302,911,145 indicating an under expenditure of Ksh 26,991. The balances held by the County Assembly at the end of the financial year and returned to the CRF account.

The utilization of resources allocated translates to 84% budget performance, which translates to 86% achievements of the outputs, and targets for the financial year 2021/2022 programme based budget. The performance in both recurrent and development expenditure is attributed to the delays in provision of exchequer receipts during the financial year.

**2.2 Operational Performance**

The members of the county assembly have debated bills and passed several laws and policies were passed to ensure efficiency of operations at the County Government as well as benefit the population of the County. Some of the assembly committees include;-Public Accounts committee, Public Investment committee, Implementation committee, Legal and justice committee , Environment & Natural Resources committee, Agriculture, Livestock & Fisheries committee, Health Services Committee , Culture & Community Services Committee , Transport & Public Works Committee , Trade Tourism & Co-operatives Committee , Labour & Social Welfare Committee , Children, Early Childhood Education & Vocational Training committee, Justice & Legal Affairs Committee, Water & Sanitation Committee, Planning & Housing Committee, Energy and ICT, County Finance, Budget and Appropriations, Committee on Delegated

**Nairobi City County Assembly –  
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Legislation, Ward Development Fund Committee, Powers & Privileges, Loans Management committee.

**2.3 Performance of key development projects**

The County Assembly in its financial year 2021/2022 had budgeted to undertake two development projects as per the strategic plan, Annual development plans and County Integrated Development Plan. The strategic priority being to Enhancement of Representation Role of the Members of the County, the projects to be undertaken were purchase of fire- fighting equipment and Purchase of software for chamber automation system.

The County Assembly initiated the purchase of the software for chamber automation system but the project stalled at the procurement stage, as no bidder was successful after the tendering process.

The purchase and installation of fire suppression system was implemented in two-phase approach.

The first phase being 80% of the works done was fully achieved and awaiting payment.

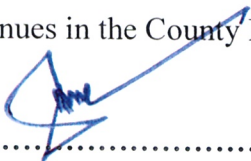
**2.4 Comment on value-for-money achievements**

The Count Assembly ensures compliance with the Public Finance Management Act, 2012 and Public procurement and disposal Act 2015 in order to ensure that the Assembly has all its needed good and services to deliver on the constitutional mandate.

**2.5 Challenges and Recommended Way Forward**

The Nairobi City County Assembly has come a long way since its inception in 2013 after the General Elections that marked full implementation of Devolution in Kenya. Major strides have been made in ensuring the County Assembly achieves its mandate of Legislation, Oversight and Representation. There is more work ahead in ensuring this mandate is continuously achieved and perfected.

We recommend that for greater autonomy, the Assembly's proportional share of Nairobi City County Revenue should be mutually predetermined and deposited directly to County Assembly's Central Bank of Kenya Account as and when the executive receives the Assembly's share of revenues in the County Revenue Fund.



.....  
**Name: Edward O. Gichana**

**Clerk of the County Assembly**

**Nairobi City County Assembly –  
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**3. Statement of Performance against County Assembly Predetermined 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 entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

The key mandate of the County Assembly of Nairobi 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 2021/2022

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Improve Representation capacity of the Members of the County Assembly	Enhanced parliamentary and strengthened governance	No of bills passed in the County Assembly	In FY 2021/2022 the County Assembly published 6 Bills
Legislation, oversight and representation	Improve Representation capacity of the Members of the County Assembly	Enhanced parliamentary and strengthened governance	No of motions considered by County Assembly	In FY 2021/2022 the County Assembly considered 28 motions on key issues in the County
Legislation, oversight and representation	Improve Representation capacity of the Members of the County Assembly	Enhanced parliamentary and strengthened governance	No of petitions considered by County Assembly	In FY 2021/2022 the County Assembly considered 4 petitions on key issues in the County

#### **4. Corporate Social Responsibility Statement/Sustainability Reporting**

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

##### **a) Sustainability strategy and profile -**

The Nairobi City County Assembly is established pursuant to section 176 of the Constitution of Kenya. Article 185(1) of the constitution vests the legislative authority of a County Government on its County Assembly. The main functions of any County Assembly and therefore the Nairobi City County Assembly can be summarized thus;

- a) Legislation
- b) Representation
- c) Oversight

The County Assembly Service Board's objective is to "facilitate the Members of County Assembly to efficiently and effectively fulfil their constitutional functions in a representative system of government by upholding and ensuring the autonomous status of the County Assembly in its corporate relationship with the County Executive and other stakeholders is maintained". To execute the above roles the County Assembly Service Board developed a strategic plan 2016-2020 that is currently under review for the next 7 years 2022-2029.

The strategic plan is anchored on the national economic blue print Vision 2030 and aligned with the County Integrated Development Plan 2017-2022, Annual Development Plan 2020/2021 and County Fiscal strategy Paper 2021/2022. The County Assembly Budget programmes are informed by the mentioned policy documents thus contribution to the Vision 2030 is achieved through its roles that is legislation, oversight participatory representation and appropriation of funds for expenditure.

##### **b) Environmental performance**

The County Assembly key strategic objective is to adopt and implement modern energy management system in the Assembly and implement modern waste recycling technologies that will lead to sustained environmental friendly process.

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**c) Employee welfare**

The Nairobi City County Assembly applies the provision of the Kenyan constitution on recruitment of staff particularly Article 24 which stipulates that there shall be no discrimination against any person based on race, sex, pregnancy, age, religion, disability, conscience, social beliefs, ethnicity, culture language or both.

The Nairobi City County Assembly Service Board in the year 2020 approved the new staff establishment. This was in line with the comprehensive 5-year strategic plan 2017-2020. The NCCASB is fully committed to promoting an environment of structured and systematic training, learning and continuing professional development of its entire staff to enable them to perform their duties effectively and efficiently.

In line with the strategic plan, the County Assembly annually prepares a training plan that ensures efficiency and effectiveness to service as it seeks to facilitate career growth among the County Assembly staff. The training plan allocates funds to the training needs as per respective departments and key priority areas while ensuring fairness in the distribution of training resources.

**d) Market place practices-**

The County Assembly is committed in supporting the anti-corruption efforts of the Government by strengthening its corporate governance and inculcating good ethical business practices among its directors, employees, vendors and business partners. The County Assembly complied with all relevant laws and upheld integrity in the delivery of its mandate. It will continue to establish a culture of openness, trust and integrity in its business practices.

**e) Community Engagements-**

The office of the Clerk organised for all Members of County Assembly and staff wellness retreat as from 26<sup>th</sup> to 29<sup>th</sup> May 2022. The Wellness talk had varied of topics such as Personal Financial Management and Investment Planning and Planning for retirement.

## **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, 2022. 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, 2022, 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

**Nairobi City County Assembly –  
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County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

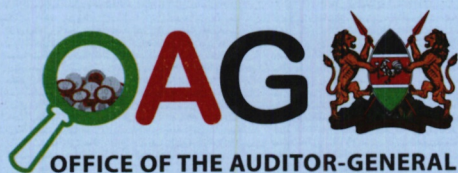
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 25-06-2022.



.....  
**Name: Edward O. Gichana**

**Clerk of the County Assembly**

# REPUBLIC OF KENYA



*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAIROBI CITY FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the 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

#### **Adverse Opinion**

I have audited the accompanying financial statements of County Assembly of Nairobi City set out on pages 1 to 28, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows

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*Report of the Auditor-General on County Assembly of Nairobi City for the year ended 30 June, 2022*

and the statement of comparison of budget and actual amounts – recurrent and development 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly the financial position of the County Assembly of Nairobi City as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

## **Basis for Adverse Opinion**

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

#### **1.1 Inconsistencies in Statement of Comparison of Budget and Actual Amounts**

Review of the statement of comparison of budget and actual amounts - recurrent and development revealed the following inconsistencies:

- i) The statement reflects final expenditure budget amount of Kshs.1,461,050,991 which is at variance with the recalculated cumulative amount of Kshs.1,533,005,144 made up of Kshs.1,476,975,144 and Kshs.56,030,000 for recurrent and development respectively.
- ii) The statement reflects final receipts and expenditure budget amounts of Kshs.1,598,872,087 and Kshs.1,461,050,991 respectively, resulting in a surplus of Kshs.137,821,096. However, the statement reflects final receipts and recalculated expenditure budget of Kshs.1,545,872,087 and Kshs.1,461,887,934 respectively, resulting in accumulative surplus of Kshs.83,984,153.
- iii) The statement reflects final budget for acquisition of assets amount of Kshs.56,030,000 whereas recasting across reflects a credit amount of Kshs.1,452,460,000.
- iv) The statement also reflects under actual receipts adjustments during the year and other receipts amount of Kshs.100,460 and Kshs.66,418,507, respectively which were not in the budget. Management did not provide any evidence on what the adjustment related to and approval for utilization of the unbudgeted receipts. Further, the other receipts amount of Kshs.66,418,507 is at variance with the amount of Kshs.110,283,000 reflected in Note 19 to the Nairobi County Assembly Car and Mortgage financial statements resulting in an unreconciled and unexplained variance of Kshs.43,864,493. Although Management has indicated through an under adjustments of the car and mortgage financial statements that the borrowings were paid, no evidence of the same was provided for audit.

- v) The statement reflects final receipts and expenditure budget amounts of Kshs.53,000,000 and Kshs.56,030,000, resulting in a deficit of Kshs.3,303,000.
- vi) The statement reflects final expenditure budget and actual amounts of Kshs.1,476,975,144 and Kshs.1,369,586,076, respectively while the Integrated Financial Management System (IFMIS) records reflected sums of approved budget and cumulative expenditure amounts of Kshs.1,545,872,087 and Kshs.1,139,739,249, resulting to an unreconciled variances amounting to Kshs.68,896,943 and Kshs.229,846,827, respectively.

Further, the recurrent and development budget and actual amounts reflects final budget and actual expenditure amounts of Kshs.1,461,050,991 and Kshs.1,369,586,076 respectively. However, the budget execution by programmes and sub programmes statement reflects final budget and actual expenditure amounts of Kshs.1,598,872,114 and Kshs.1,156,746,988 resulting to unreconciled variances of Kshs.137,821,123 and Kshs.215,839,088 respectively.

In the circumstances, the accuracy of the statement of comparison of budget and actual amounts could not be confirmed.

## 1.2 Unsupported Prior Year Adjustments

The statement of financial assets and liabilities reflects prior year adjustment amounting to Kshs.260,938,014 and a brought forward balance of Kshs.34,381,518. However, no explanation was provided by Management in support of the prior year adjustments.

In the circumstances, the accuracy of the statement of financial assets and liabilities could not be confirmed.

## 1.3 Variances Between the Financial Statements and Supporting Records

### 1.3.1 Variance Between the Financial Statements and the Trial Balance

Comparison of the financial statements with the trial balance revealed unexplained and unreconciled amounts on several corresponding items as detailed below;

Description	Financial Statements (Kshs.)	Trial Balance (Kshs.)	Variance (Kshs.)
Exchequer Releases	1,303,094,100	1,302,938,136	155,964
Domestic Travel	232,676,772	220,634,208	12,042,563
Other Operating Expenses	23,450,139	35,492,701	(12,042,562)
Government Imprests	260,561,487	261,083,487	(522,000)
Purchase of Transport Equipment	0	27,797,400	(27,797,400)
Purchase of Specialized Plant, Software and Other ICT Assets	0	15,500,772	(15,500,772)

Description	Financial Statements (Kshs.)	Trial Balance (Kshs.)	Variance (Kshs.)
Purchase of Office Furniture and General Equipment	0	107,787	(107,787)

### 1.3.2 Variances Between the Financial Statements and Ledgers

Further, review of the financial statements and the ledger revealed the following unreconciled amounts against corresponding items.

Description	Financial Statements (Kshs.)	Ledger (Kshs.)	Variance (Kshs.)
Exchequer Receipts	1,303,094,100	155,964	1,302,938,136
Domestic Travel	232,676,772	12,042,564	220,634,208
Printing	7,702,407	4,554,957	3,147,450
Office and General Supplies	30,295,058	20,121,210	10,173,848
Other Operating Expenses	23,450,139	532,879	22,917,260

### 1.3.3 Unsupported Expenditure

In addition, review of records for payments amounting to Kshs.1,597,218,476 in the financial statements while payment voucher provided in support of the expenditure amounted to Kshs.1,576,488,788 resulting in an unsupported balance of Kshs.20,729,688.

Description	Financial Statements (Kshs.)	Payment Vouchers (Kshs.)	Variance (Kshs.)
Exchequer Receipts	1,303,094,100	1,302,938,136	155,964
Domestic Travel	232,676,772	220,634,208	12,042,564
Printing	7,702,407	3,147,450	4,554,957
Office and General Supplies	30,295,058	10,173,847	20,121,211
Other Operating Expenses	23,450,139	22,917,260	532,879
Hospitality, Supplies and Services	0	6,530,437	(6,530,437)
<b>Total</b>	<b>1,597,218,476</b>	<b>1,576,488,788</b>	

In the absence of reconciliation between the two sets of records, the accuracy of the financial statements could not be confirmed.

## 2. Unsupported and Unauthorized Compensation of Employees Expenditure

The statement of receipts and payments reflects compensation of employee expenditure amounting to Kshs.797,363,561. However, the following anomalies were noted;

- i) Note 4 to the financial statements reflects a total of Kshs.853,749,425 resulting in an unexplained variance of Kshs.56,385,864.
- ii) The amount of Kshs.797,363,561 differs with the amount of Kshs.771,525,782 reflected in the payroll, resulting in an unexplained variance of Kshs.25,837,779. Further, the payroll amount of Kshs. 771,525,782, differed with total amount of Kshs.774,076,621 reflected in the payment vouchers, resulting in an unexplained and unreconciled variance of Kshs.2,550,839.
- iii) Comparison of the financial statements and the payroll analysis revealed an unexplained and unreconciled variances as detailed below;

Description	Financial Statement (Kshs.)	Payroll (Kshs.)	Variance (Kshs.)
Basic Salaries MCAs and Contractual Employees	476,940,444	477,107,666	167,221
Personal Allowances Paid as part of Salary	266,656,545	227,036,781	39,619,764

- iv) The payment vouchers on compensation of employees totalled Kshs.774,076,621, resulting to an unreconciled variance of Kshs.23,286,940.
- v) Note 4 to the financial statements reflects basic salaries of permanent employees totalling to Kshs.392,216,113 which is at variance with the salary bank account amount of Kshs.394,473,648, resulting in an unreconciled variance of Kshs.2,275,535. Further, the amount also varies with the IFMIS cumulative basic amount of Kshs.369,341,845 resulting to in unreconciled amount of Kshs.22,874,268.
- vi) Management overpaid staff members and Members of the County Assembly by Kshs.4,554,747. No explanation was provided for payment of salaries over and above the required net salary.  
  
Further, comparison of the number of staff members in the payroll and the monthly staff list revealed inconsistencies
- vii) Management paid allowances to staff and Members of the County Assembly at a higher grade of job group P instead of job group N resulting in over payment of an amount totalling to Kshs.7,455,800.

In the circumstances, the regularity and accuracy of the compensation of employee's expenditure amounting to Kshs.797,363,561 could not be confirmed.

### 3. Undisclosed Contingent Liabilities

The statements of assets and liabilities reflects contingent liabilities of Nil balance as disclosed in Note 7 of other disclosures to the financial statements. However, review of records maintained in Nairobi City County Executive Legal Department revealed a suit lodged by a citizen indicating an irregular increase of the budget.

However, Management did not disclose the contingent liability in the financial statements.

In the circumstances, the fair presentation and disclosure of the financial statements could not be confirmed.

#### **4. Unsupported Use of Goods and Services**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs.515,807,938. The following observations were made:

##### **4.1 Irregular Procurement of Conference Facilities and Air Tickets**

The Management procured various conference facilities and air tickets through requests for quotations totalling to Kshs.5,345,750 and Kshs.914,880, respectively. However, only one bidder in each award responded instead of at least three as required by the law.

##### **4.2 Domestic and Foreign Travel and Subsistence**

The statement of receipts and payments reflects domestic and foreign travel and subsistence expenditure of Kshs.232,676,772 and Kshs.94,389,615 respectively. However, expenditure totalling to Kshs.55,561,463 comprising of Kshs.31,024,950 and Kshs.24,536,513 in respect of foreign and domestic travel respectively, was not supported with payment vouchers, approvals and travel passes.

Further, domestic travel and subsistence includes expenditure totalling to Kshs.10,830,848, for which no evidence was provided to confirm that the officers travelled to various destinations, request and surrender of imprest done.

Similarly, the foreign travel and subsistence expenditure of Kshs.94,389,615 travel clearance approval was not provided for audit.

In addition, Management paid accommodation and domestic travelling allowances totalling to Kshs.22,484,183 to Nairobi City County Assembly whose recipients were not disclosed.

##### **4.3 Routine Maintenance of Other Assets**

The expenditure includes routine maintenance of other assets expenditure which further included an amount of Kshs.696,039 which was not supported with payment documents, requisition, inspection certificates.

##### **4.4 Inaccuracies in Legal Payments**

This expenditure excludes legal, arbitration and compensation fees amount of Kshs.68,960,112 paid during the year, as reflected in expenditure records. However, payment vouchers amounting to Kshs.28,138,268 in support of the expenditure were not provided for audit. Similarly, the payments vouchers provided for audit totalling to Kshs.40,821,844 in respect of interim and final fee notes for various advocates were not supported.

In addition, review of the final approved budget revealed that an amount of Kshs.61,222,778 was allocated for legal fees, arbitration and compensation. However, Management spent an amount of Kshs.68,960,112, resulting in unauthorized over expenditure of Kshs.7,737, 334.

#### **4.5 Irregular Payment of Subscriptions**

The expenditure includes an amount of Kshs.1,500,000 paid as annual subscriptions to the Society of Clerks at the Table (SOCATT). However, there was no evidence that the expenditure was included in approved budget as required for by Regulations 26(4), 31(e)(ii) and 36(4) of the Public Finance Management (County Governments) Regulations, 2015 or justification for the payment since the beneficiary organization is not anchored in law.

#### **4.6 Rental of Produced Assets**

The expenditure includes other rentals of produced assets of Kshs.10,263,800 in respect of offices to the eighty-five (85) County Assembly ward offices. However, review of the IFMIS payment details revealed an amount of Kshs.14,378,422 defined as constituency expenses, resulting in unreconciled amount of Kshs.4,114,622.

In the circumstances, the regularity, accuracy and completeness of use of goods and services expenditure totalling to Kshs.515,807,938 could not be confirmed.

### **5. Unauthorized Borrowings**

The financial statements reflect transfers from Nairobi City County Assembly Car and Mortgage Account amounting to Kshs.66,416,507, as disclosed in Note 6 on other disclosures. However, the amount differs with transfers of Kshs.32,888,660 and Kshs.24,514,966 both totalling to Kshs.57,403,626, which were reflected in the bank statements, resulting to an unexplained and unreconciled variance of Kshs.9,012,881. Further, the transfer of Kshs.24,514,966 indicated to fund salaries could not be traced in the corresponding salaries account.

In addition, Management did not explain the circumstances under which the transfers from the Fund totalling to Kshs.66,416,507, which were primarily borrowings, were accounted for as receipts.

In the circumstances, the regularity of the transferred amount of Kshs.66,416,507 could not be confirmed.

### **6. Unsupported Cash and Cash Equivalents**

The statement of financial assets and liabilities and as disclosed in Note 13A and Note 13B to the financial statements reflects bank balances totalling to Kshs.26,991. The balance includes recurrent, development and deposit cash book balances of Kshs.288, Kshs. Nil and Kshs.17,954 respectively, which were not supported with cash books, bank reconciliations, bank confirmation certificates and bank statements. Further, the board of survey report in support of the cash and cash equivalents balance was not provided for audit.

In addition, although an amount of Kshs.1,986,892 was paid to County Assembly deposit account to cover retention, the third-party deposit account reflected a constant balance of Kshs.17,954 over the last two years.

In the circumstances, the accuracy and completeness of the cash and cash equivalents of Kshs.26,991 could not be confirmed.

## **7. Voided Transactions**

Review of expenditure analysis obtained from Integrated Financial Management Information Systems (IFMIS) revealed 560 payment transactions with a total expenditure of Kshs.120,880,494 which had been invalidated during the year under review. However, no documentary evidence was provided to support authorization and reasons for invalidation of the transactions, which had been presented to the Controller of Budget (CoB) for approval.

In the circumstances, the regularity of the invalidated transactions could not be confirmed.

## **8. Unsupported Payments**

Analysis of payment records revealed that 12 transactions totalling to Kshs.38,033,984 were paid but the specific line items had not been budgeted for in the respective appropriation account as required by Regulations 26 (4), 31(e)(ii) and 36 (4) of the Public Finance Management (County Governments) Regulations, 2015.

Further, included in IFMIS payment details was an expenditure of Kshs.11,231,950 made on 24 September, 2021. However, supporting documents were not provided for audit.

In the circumstances, the accuracy and regularity of the expenditure amounting to Kshs.38,033,984 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 Nairobi City County Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

## **Key Audit Matters**

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

## **Other Matter**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts - recurrent and development reflects final receipts budget and actual on comparable basis totalling to Kshs.1,598,872,087 and Kshs.1,369,613,067 respectively, resulting to an under-funding

of Kshs.229,259,020 or 14% of the budget. Similarly, the Assembly spent Kshs.1,369,586,076 against an approved budget of Kshs.1,461,050,991 resulting to an under-expenditure of Kshs.91,464,925 or 6% of the budget.

The under-funding and under-performance may have affected the planned activities and impacted negatively on service delivery to the public.

## **2. Unsupported Pending Accounts Payable**

Note 1 and Note 2 of other disclosures to the financial statements reflects pending accounts payable amount of Kshs.207,300,805 and Kshs.52,274,662 in respect of supply of goods and services and staff payables respectively, both totalling to Kshs.259,575,467. However, review of Integrated Financial Management Information Systems (IFMIS) reports indicated that Nairobi City County Assembly had pending accounts payables amount of Kshs.38,363,416, resulting to in unexplained variance of Kshs.221,212,051. Further, the supporting analysis of the payables was not provided for audit.

In the circumstances, the accuracy and completeness of the pending accounts payable could not be confirmed.

## **3. Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Assembly financial statements do not contain a section where it indicates the status of the resolution of prior year audit issues, hence failure to adhere to the provisions of the Public Sector Accounting Standards Board prescribed reporting format and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(11) dated 1 July, 2022, which provides for the format and contents of the financial statements.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Non-Compliance with the Fiscal Responsibilities Provisions - Wage Bill**

The County Assembly had total receipts budget of Kshs.1,303,094,100 for the year under review. The payroll statement reflects expenditure on compensation of employees of Kshs.853,749,424, which is 66% of the total revenue received by the County which was above the 35% ceiling. This was contrary to Regulation 25(1)(b) of the Public Financial Management (County Governments) Regulations, 2015, which sets the allowable ratio to 35%.

In the circumstances, Management was in breach of the law.

## **2. Non-remittance of Statutory Deductions**

Management deducted Pay as You Earn (PAYE) of Kshs.240,622,750, National Hospital Insurance Fund (NHIF) of Kshs.8,319,700 and National Social Security Fund (NSSF) of Kshs.100,200, during the year under review. However, there was no evidence that the amounts were remitted to the respective institutions. This was contrary to Section 37(1) of the Income Tax Act which states that; an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

Further, pension contributed by the employer totalling to Kshs.29,668,934 was not remitted to the Pension Fund as required by law, while Kshs.1,541,733 in respect of various private contributions made by the staff members were deferred, contrary to Section 53A(1) of the Retirement Benefits Act, 2012. The Act states that where an employer, having, with the agreement of an employee who is a member of a scheme, made a deduction from the employee's emoluments for remittance to the scheme, fails to remit the deduction within fifteen (15) days of the deduction, the scheme may, after giving such employer not less than seven days' notice, institute proceedings for the recovery of the deduction.

In the circumstances, Management was in breach of law.

## **3. Outstanding and Irregular Imprests**

The statement of assets and liabilities reflects outstanding imprests and advances balance of Kshs.261,083,486, as disclosed in Note 14 to the financial statements. The balance comprise of outstanding imprest of Kshs.260,561,487 and advances balance of Kshs.522,000. However, Management did not explain why the imprests were not surrendered contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires a holder of temporary imprest to account or surrender the imprest within seven (7) working days after returning to duty station.

Further, imprest register provided for audit revealed that twelve (12) staff members were issued with multiple imprests totalling to Kshs.11,049,821 before they had surrendered prior imprest. In addition, the Nairobi City County Assembly and the Nairobi City County Assembly Car Loan and Mortgage Fund maintained one combined imprest register yet they prepared separate financial statements.

In the circumstances, Management was in breach of the law.

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

# REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matter discussed in the Basis for Adverse Opinion and in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **1. Lack of Approved Information Technology Security Policy and Disaster Recovery Plan**

Review of the Information and Communication Technology (ICT) system of the County Assembly revealed that there was no ICT Policy, Data Recovery Plan (DRP) and Information Technology (ICT) Security Policy. These are vital tools in the management of the County Assembly's ICT resources to ensure integrity and availability of data stored in its systems. In addition, Management had not installed antivirus programs in its systems and had not put up mechanisms to ensure that there was up-to-date security on all systems software.

Further, the County Assembly did not have an ICT Steering Committee to provide oversight, formulate policies and to ensure that IT department functions are in place to assist in the achievement of organizational objectives in an efficient, economic and effective manner.

Similarly, the County Assembly did not have a Disaster Recovery Plan (DRP) and had not implemented a backup and retention strategy. The Assembly also did not have backups stored in a secure offsite storage facility. Further, formal documented and tested emergency procedures were not provided for audit. The Management had no back up and retention strategy to ensure continuity of operations in case of system failure and did not conduct regular reviews on risk assessment of operational areas.

In the circumstances, existence of an effective system of Internal Control on ICT, risk management and disaster recovery could not be confirmed.

In addition, review of the Risk Management Policy provided for audit revealed that the policy was not approved.

### **2. Payment of Salary Outside Payroll**

Payment totalling to Kshs.2,027,418 relating to basic salaries were made outside the salary processing account whose recipients could not be confirmed. No explanation was provided for this anomalies. This contravened to Regulation 104 (1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that all receipts and payment vouchers of public moneys shall be supported by pre-numbered receipt and

payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, Management was in breach of the law.

### **3. Lack of an Updated Fixed Assets Register**

Annex 4 to the financial statements reflects property, plant and equipment (PPE) with Nil net book value as at 30 June, 2022. Review of the PPE records and physical verification revealed that the County Assembly has various assets in its custody, whose details were not included in an updated fixed asset register, in support the balances reflected in the financial statements.

In the circumstances, existence of effective internal control measures on assets could not be confirmed.

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 controls, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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**

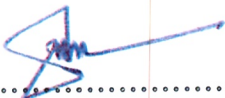
**20 April, 2023**


**Nairobi City County Assembly –  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

**7. Statement of Receipts and Payments for The Year Ended 30th June 2022**

		2021-2022	2020-2021
	Note	KShs	KShs
<b>Receipts</b>			
Exchequer releases	1	1,303,094,100.00	1,822,585,639.00
End Year Adjustment		100,460.00	-
Proceeds From Sale of Assets		-	-
Other receipts	3	66,418,507.30	2,000.00
<b>Total receipts</b>		<b>1,369,613,067.30</b>	<b>1,822,587,639.00</b>
<b>Payments</b>			
Compensation of employees	4	797,363,561.00	803,724,929.00
Use of goods and services	5	515,807,938.00	638,095,160.00
Subsidies	6	-	-
Transfers to other government entities	7	-	246,000,000.00
Other grants and transfers	8	-	-
Social security benefits	9	56,385,364.00	91,224,370.00
Acquisition of assets	10	-	43,405,959.00
Finance costs	11	28,713	9,702.00
Other payments	12	-	-
<b>Total payments</b>		<b>1,369,586,076.00</b>	<b>1,822,460,120.00</b>
<b>Surplus/deficit</b>		<b>26,991.00</b>	<b>127,519.00</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25-06-2022 and signed by:

.....  
  
 Name: Edward O. Gichana  
 Clerk of the Assembly

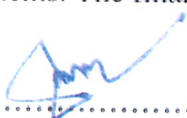
.....  
  
 Name: Sammy K. Ndana  
 Principal Accountant  
 ICPAK Member Number: 11871


Nairobi City County Assembly –  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022

8. Statement of Financial Assets and Liabilities as At 30th June 2022

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
<b>Cash and cash equivalents</b>			
Bank balances	13A	26,991.15	127,519.00
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>26,991.15</b>	<b>127,519.00</b>
Imprests and Advances	14	261,083,487.40	183,538,625.00
<b>Total financial assets</b>		<b>261,110,479.00</b>	<b>183,666,145.00</b>
<b>Financial liabilities</b>			
Third party deposits and retention	15	(17,954.00)	(17,954.00)
<b>Net financial assets</b>		<b>261,092,525.00</b>	<b>183,648,191.00</b>
<b>Represented by</b>			
Fund balance b/fwd	16	127,519.00	149,139,153.00
Prior year adjustment	17	260,938,014.00	34,381,518.00
Surplus/(deficit) for the year		26,991.00	127,519.00
<b>Total Net Financial Assets and Liabilities</b>		<b>261,092,525.00</b>	<b>183,648,191.00</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25-06-2022 and signed by:

  
.....  
Name: Edward O. Gichana  
Clerk of the Assembly

  
.....  
Name: Sammy K. Ndana  
Principal Accountant  
ICPAK Member Number: 11871

**Nairobi City County Assembly –  
Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

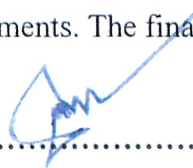
**9. Statement of Cash Flows for The Period Ended 30<sup>th</sup> June 2022**

		2021-2022	2020-2021
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Exchequer releases	1	1,303,094,100.00	1,822,587,639.00
Other receipts-Tender Fees	3	66,418,507.00	2,000.00
End Year Adjustment		100,460.00	
<b>Payments for operating expenses</b>			
Compensation of employees	4	(797,363,561.00)	(803,724,939.00)
Use of goods and services	5	(515,807,938.00)	(638,095,160.00)
Subsidies	6	-	-
Transfers to other government entities	7	-	(246,000,000.00)
Other grants and transfers	8	-	-
Social security benefits	9	(56,385,864.00)	(91,224,370.00)
Finance costs	11	(28,713.00)	(9,702.00)
Other payments	12	-	-
<b>Adjusted for:</b>			
Prior year adjustment	17	(127,519.00)	
Decrease/(increase) in accounts receivable:	18	-	(53,729,039.00)
Increase/(decrease) in accounts payable:	19	-	(95,410,144.00)
<b>Net cash flows from operating activities</b>		<b>(100,528.00)</b>	<b>(105,605,675.00)</b>
<b>Cashflow from investing activities</b>			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	-	(43,405,959.00)
<b>Net cash flows from investing activities</b>		<b>(100,528.00)</b>	<b>(149,011,634.00)</b>
<b>Net increase/Decrease in cash and cash equivalents</b>		<b>(100,528.00)</b>	<b>(149,011,634.00)</b>

Nairobi City County Assembly –  
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Cash & cash equivalent at Start of the year	13A	127,519.00	149,139,153.00
Cash & cash equivalent at end of the year	13A	26,991.00	127,519.00

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25- OCT - 2022 and signed by:

  
.....

Name: Edward O. Gichana

Clerk of the Assembly

  
.....

Name: Sammy K. Ndana

Principal Accountant

ICPAK Member Number: 11871

10. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
<b>Receipts</b>					
Exchequer releases	1,598,872,087.00	-	1,598,872,087.00	1,303,094,100.00	81.5%
Adjustment During the year	-	-	-	100,460.00	-
Other receipts	-	-	-	66,418,507.00	-
<b>Total</b>	<b>1,598,872,087.00</b>	<b>-</b>	<b>1,598,872,087.00</b>	<b>1,369,613,067.00</b>	<b>85.7%</b>
<b>Payments</b>					
Compensation of employees	765,175,081.00	(29,616,667.00)	735,558,414.00	797,363,561.00	100%
Use of goods and services	575,215,362.00	37,380,272.00	612,595,634.00	515,807,938.00	84.2%
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	64,410,548.00	(7,543,605.00)	56,866,943.00	56,385,864.00	99.2%
Acquisition of assets	1,510,000.00	(1,453,970,000.00)	56,030,000.00	-	0.0%
Finance costs	-	-	-	28,713.00	100%
Other payments	-	-	-	-	-
<b>Total</b>	<b>1,406,310,991.00</b>	<b>(1,461,293,605.00)</b>	<b>1,461,050,991.00</b>	<b>1,369,586,076.00</b>	<b>93.7%</b>
<b>Surplus/ deficit</b>	<b>192,561,096.00</b>	<b>-</b>	<b>137,821,096.00</b>	<b>26,991.00</b>	

**Annual Report and Financial Statements  
For the year ended 30<sup>th</sup> June 2022**

*(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).*

*[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]*

*(a) The budget on development was not utilized*

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23). Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.*

The entity financial statements were approved on 25-06-2022 and signed by:



.....

Name: Edward O. Gichana

Clerk of the Assembly



.....

Name: Sammy .K.Ndana

Principal Accountant

ICPAK Member Number: 11871

11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
<b>Receipts</b>					
Exchequer releases	1,545,872,087.00	-	1,545,872,087.00	1,303,094,100.00	84.4%
Other receipts	-	-	-	66,418,507.00	-
End year Adjustment				100,460.00	
<b>Total</b>	<b>1,545,872,087.00</b>	<b>-</b>	<b>1,545,872,087.00</b>	<b>1,369,613,067.00</b>	<b>88.6%</b>
<b>Payments</b>					
Compensation of employees	829,585,629.00	(37,160,272.00)	792,425,357.00	797,363,561.00	100%
Use of goods and services	575,215,362.00	37,380,272.00	612,595,634.00	515,807,938.00	84.2%
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	64,410,548.00	(7,543,605.00)	56,866,943.00	56,385,864.00	99.2%
Acquisition of assets	-	-	-	-	-
Finance costs	-	-	-	28,713.00	-
Other payments	-	-	-	-	-
<b>Total</b>	<b>39,278,461.00</b>	<b>7,323,605.00</b>	<b>1,476,975,144.00</b>	<b>1,369,586,076.00</b>	<b>92.3%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,991.00</b>	<b>-</b>

**Annual Report and Financial Statements**  
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*[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]*

*(a) The recurrent budget there was no under-utilization of the budget*

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS I.7.23)*

The entity financial statements were approved on 25-OCT 2022 and signed by:



.....  
Name: Edward O. Gichana

Clerk of the Assembly

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.....  
Name: Sammy K. Ndana

Principal Accountant

ICPAK Member Number: 11871

12. Statement Of Comparison of Budget & Actual Amounts: Development

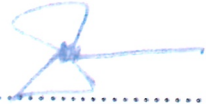
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
<b>Receipts</b>					
Treasury/ exchequer releases	53,000,000.00	-	53,000,000.00	-	0.00%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
End year Adjustment				-	
<b>Total</b>	-	-	-	-	-
<b>Payments</b>					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	1,510,000,000.00	(1,453,970,000.00)	56,030,000.00	-	0.00%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
<b>Total</b>	1,510,000,000.00	(1,453,970,000.00)	56,030,000.00	-	<b>0.00%</b>
<b>Surplus/ deficit</b>	-	-	-	-	-

*[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]*

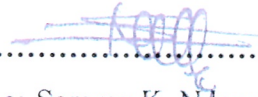
*(a) The Development budget was under-utilized to a maximum of kshs.00.00 or 00.00% one was carried out i.e. fire suppression we processed and placed a requisition but we never received the exchequer hence budget utilization was underutilized.*

*(The changes between the original and final budget are as a result of supplementary hence votes re-alignment*

The entity financial statements were approved on 25-07-2022 and signed by:



.....  
Name: Edward O. Gichana  
Clerk of the Assembly



.....  
Name: Sammy K. Ndana  
Principal Accountant  
ICPAK Member Number: 11871

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	Kshs	%/ number	%/ number	Kshs	Kshs
<b>Programme 1</b>	-	-	-	-	-
Sub-Programme 1	9,176,650.00	-	-	4,521,780.00	4,654,870.00
Sub-Programme 2	706,895,682.00	-	-	547,554,955.00	159,340,726.95
Sub-Programme 3	168,667,106.00	-	-	58,018,838.00	110,648,267.90
<b>Programme 2</b>	-	-	-	-	-
Sub-Programme 1	24,578,591.00	-	-	10,549,084.05	14,029,506.95
Sub-Programme 2	689,554,085.00	-	-	53,6102,331.65	153,451,726.35
Sub-Programme 3		-	-	-	-
<b>Total</b>	<b>1,598,872,114.00</b>	-	-	<b>1,156,746,988.00</b>	<b>442,125,098.00</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

## **14. Significant Accounting Policies**

The Significant 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 xxx County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

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**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 entity.

**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 entity.

**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.

**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.

## Significant Accounting Policies (Continued)

### 4. In-kind contributions

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

### 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.

### 7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2022, this amounted to Kshs 17,954 compared to Kshs 17,954 in prior period as indicated on note 7 *There were no other restrictions on cash during the year.*

**Nairobi City County Assembly –  
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**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

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.

**9. Third party deposits and retention**

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.

**10. 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.

**11. 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 *entity* 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)**

**12. 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.

**13. Contingent Assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**Nairobi City County Assembly –  
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**Significant Accounting Policies (Continued)**

**14. 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 *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on xxx for the period 1<sup>st</sup> July 2021 to 30 June 2022 as required by law. There was xxx number of supplementary budgets passed in the year. The supplementary budgets were approved on dd/mm/yy and dd/mm/yy. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**15. Comparative figures**

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

**16. 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.

**17. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

**18. Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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15. Notes to the Financial Statements

1. Exchequer Releases

	2021-2022	2020-2021
	Kshs	Kshs
Transfers from the county treasury for q1	162,175,263.00	120,723,695.00
Transfers from the county treasury for q2	566,798,259.00	424,996,339.00
Transfers from the county treasury for q3	157,016,920.00	486,780,061.00
Transfers from the county treasury for q4	417,103,657.00	790,085,544.00
<b>Cumulative amount</b>	<b>1,303,094,100.0</b>	<b>1,822,585,639.00</b>

2. Proceeds From Sale Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Nairobi City County Assembly –  
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**Notes to the Financial Statements**

**3. Other Receipts**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Tender Fees Received	2,000.00	2,000.00
Other Receipts II	-	-
Other Receipts from fund account/car & Mortgage	66,416,507.00	-
Other Receipts IV	-	-
<b>Total</b>	<b>66,418,507.00</b>	<b>2,000.00</b>

*(Provide a detailed explanation of what other receipts relate to, who they were received from and whether they had been budgeted for)*

**4. Compensation Of Employees**

	<b>2021- 2022</b>	<b>2020- 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	392,216,113.00	321,352,543.00
Basic wages of temporary employees	78,626,870.00	72,399,922.00
Personal allowances paid as part of salary	266,656,545.00	226,709,669.00
Personal allowances paid as reimbursements	-	2,999,000.00
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	108,928,435.00	60,593,087.00
Employer contribution to compulsory national health insurance schemes	1,224,000.00	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	6,097,461.65	-
<b>Total</b>	<b>853,749,424.85</b>	<b>684,054,220.00</b>

*(Explain what other personnel costs relate to.)*

Nairobi City County Assembly –  
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Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2021 - 2022	2020 – 2021
	Kshs	Kshs
Utilities, supplies and services	2,038,815	5,132,004.00
Communication, supplies and services	7,004,760	9,687,634.00
Domestic travel and subsistence	232,676,772	226,078,578.00
Foreign travel and subsistence	94,389,615	8,110,863.00
Printing, advertising and information supplies & services	7,702,407	19,382,835.00
Rentals of produced assets	10,263,800	47,957,263.00
Training expenses	27,439,590	44,770,076.00
Hospitality supplies and services	-	10,220,728.00
Insurance costs	73,687,049	77,814,334.00
Specialized materials and services	-	1,280,343.00
Office and general supplies and services	30,295,058	19,291,691.00
Fuel, oil and lubricants	2,100,000	6,920,260.00
Other operating expenses	23,450,139	112,012,667.00
Routine maintenance – vehicles and other transport equipment	4,063,895	4,646,703.00
Routine maintenance – other assets	696,039	4,789,180.00
<b>Total</b>	<b>515,807,938</b>	<b>638,095,160.00</b>

Nairobi City County Assembly –  
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Notes To The Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
<b>Total</b>	-	-

(Provide explanations as to what subsidies relate to)

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>Transfers to national government entities</b>	-	-
<b>Transfers to other county assembly entities</b>		
Car loan scheme fund	-	-
Mortgage	-	-
Others (insert name of budget agency)	-	-
<b>Total</b>	-	-

Nairobi City County Assembly –  
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Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	-	-

9. Social Security Benefits

	2021 – 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	56,385,864.00	91,224,370.00
Employer Social Benefits		
<b>Total</b>	56,385,864.00	91,224,370.00

**Nairobi City County Assembly –  
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**Notes To The Financial Statements (Continued)**

**10. Acquisition Of Assets**

<b>Non- financial assets</b>	<b>2021 – 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	-	-
Construction of buildings	-	-
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	-	27,797,400.00
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	-	107,787.00
Purchase of specialized plant, equipment and machinery	-	15,500,772.00
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	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>-</b>	<b>-</b>
<b>Financial assets</b>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>-</b>	<b>43,405,959.00</b>

**Nairobi City County Assembly –  
Annual Report and Financial Statements  
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**Notes To The Financial Statements (Continued)**

**11. Finance Costs**

	<b>2021- 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank charges	28,713.00	9,702.00
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
<b>Total</b>	<b>28,713.00</b>	<b>9,702.00</b>

**12. Other Payments**

	<b>2021 – 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	2,000.00
	-	<b>2,000.00</b>

**Nairobi City County Assembly –  
Annual Report and Financial Statements  
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**Notes To The Financial Statements (Continued)**

**13. Cash And Bank Balances**

**13A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2021 - 2022</b>	<b>2020 – 2021</b>
			<b>Kshs</b>	<b>Kshs</b>
CBK		Recurrent	288.35	27.85
CBK		Development	-	57,050.75
CBK		Deposit	17,954.00	17,954.00
COOP		Recurrent	7,800.00	28,651.65
COOP		Salary Processing	949.00	23,835.00
<b>Total</b>			<b>26,991.15</b>	<b>127,519.25</b>

**13B. Cash In Hand**

	<b>2021 – 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Nairobi City County Assembly –  
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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2021 – 2022	2020 – 2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

14. Imprests and Advances

Description	2021 – 2022	2020 – 2021
	Kshs	Kshs
Government Imprests	260,561,487.40	181,172,625.25
Salary Advance	522,000.00	2,366,000.00
Clearance accounts	-	-
<b>Total</b>	<b>261,083,487.40</b>	<b>183,538,625.00</b>

Breakdown Of Imprest And Salary Advance Per Department	2021 – 2022	2020 – 2021
Imprests	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
<b>Sub-Total</b>	-	-
<b>Salary Advance</b>		
Department Xx	-	-
Department Xx	-	-
<b>Sub-Total</b>	-	-
<b>Grand Total</b>	-	-

\*See Annex 5 for a detailed analysis of the outstanding imprests.

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2021 – 2022	2020 – 2021
	Kshs	Kshs
Deposits	-	-
Retentions	17,953.80	17,953.80
<b>Total</b>	<b>17,953.80</b>	<b>17,953.80</b>

16. Fund Balance Brought Forward

Description	2021 – 2022	2020 – 2021
	Kshs	Kshs
Bank Accounts	127,519.00	149,139,153.00
Cash In Hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
<b>Total</b>	<b>127,519.00</b>	<b>149,139,153.00</b>

17. Prior Year Adjustments

Description Of The Error	Balance b/f FY 2021-2022 as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted ** Balance b/f FY 2021-2022 Kshs
Bank Account Balances	(26,991.00)	(100,460.00)	(127,451.00)
Cash In Hand	-	-	-
Accounts Payables	(17,954.00)	-	(17,954.00)
Receivables	183,538,625.00	77,022,794.40	260,561,419.00
Others (Specify)	-	522,000.00	522,000.00
	183,493,680.00	77,444,334.40	260,938,014.40

18. Changes in Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Account Receivables As At 1 <sup>st</sup> July 2022	260,561,487.40	183,538,625.00

Closing Account Receivables As At 30 <sup>th</sup> June 2021	183,538,625.00	129,809,586.00
Change In Account Receivables	77,022,862.40	53,729,039.00

**19. Changes in Third Party Deposits and Retention**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Accounts Payables As At 1 <sup>st</sup> July 2022	17,954.00	17,954.00
Closing Accounts Payables As At 30 <sup>th</sup> June 2022	17,954.00	17,954.00
Change In Accounts Payables	<b>nil</b>	<b>Nil</b>

**Nairobi City County Assembly**  
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**Notes to the Financial Statements (Continued)**

**Other Disclosures**

**1. Pending Accounts Payable (See Annex 1)**

	<b>Balance b/f FY 2020-2021</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	90,302,721.00	-	90,302,721.00
Supply Of Services	-	116,998,084.00	-	116,998,084.00
<b>Total</b>	-	207,300,805.00	-	207,300,805.00

**2. Pending Staff Payables (See Annex 2)**

	<b>Balance b/f FY 2020-2021</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior Management	-	3,925,400.00	-	3,925,400.00
Middle Management	-	37,810,225.00	-	37,810,225.00
Unionisable Employees	-	10,539,036.00	-	10,539,036.00
Others	-	-	-	-
<b>Total</b>	-	52,274,661.70	-	52,274,661.70

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Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-

a) External assistance relating loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

Nairobi City County Assembly –  
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 Notes to the Financial Statements (Continued)

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
<b>Total</b>		-	-

*c) Classes of providers of external assistance*

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

Nairobi City County Assembly –  
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Notes to the Financial Statements (Continued)

*d. Non-Monetary External Assistance*

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*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.*

Payments Made By Third Parties	FY 2021-2022	FY 2020-2021
Description	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 & Foreign Borrowing	-	-
Other Payments	-	-
<b>Total</b>	-	-

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

**Nairobi City County Assembly –  
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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*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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***

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Nairobi City County Assembly –  
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*Classification of payments made by Third Parties by Nature of expenses*

<b>Payments made by third parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
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	-	-
<b>Total</b>	-	-

## 6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

- 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.

Nairobi City County Assembly –  
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**Related party transactions:**

	2021- 2022	20xx- 20xx
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
<b>Total Compensation to Key Management</b>	-	-
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
<b>Total Transfers to related parties</b>	-	-
<b><u>Transfers from related parties</u></b>		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Transfer from Car and Mortgage Account	66,416,507	-
<b>Total Transfers from related parties</b>	<b>66,416,507</b>	-

**7. Contingent Liabilities**

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
<b>Total</b>	-	-

*(Give details- Update ANNEX 6 Contingent liabilities register)*

**Nairobi City County Assembly –  
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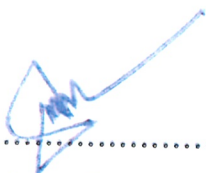
**16. Progress On Follow On Prior Year Auditor’s Recommendations**

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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**Guidance Notes:**

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



.....  
Clerk of the County Assembly

Date 25<sup>TH</sup> OCTOBER 2022

17. 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	Comments
			a	b	c	d=a+b-c	
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
3.							
Sub-Total							
Supply Of Services							
4.							
Sub-Total							
<b>Grand Total</b>							
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

Nairobi City County Assembly –  
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Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others ( <i>specify</i> )							
4.							
Sub-Total							
Grand Total							

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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 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1.							
<b>Sub-Total</b>							
<b>Amounts Due To County Govt Entities</b>							
2.							
<b>Sub-Total</b>							
<b>Amounts Due To Third Parties</b>							
3.							
<b>Sub-Total</b>							
<b>Others (Specify)</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

Nairobi City County Assembly –  
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 Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2021-2022
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT equipment					
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
<b>Total</b>					

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly.. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

Nairobi City County Assembly –  
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 Annex 5 – Analysis Of Accounts Receivables  
 (a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
<b>Total</b>				-

Nairobi City County Assembly –  
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 (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>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Total</i>		-	-	-

Nairobi City County Assembly –  
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 Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization  
 Telephone Number  
 Email Address  
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Nairobi City County Assembly  
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Annex 7 Disaster Expenditure Reporting Template

Date: \_\_\_\_\_

Entity: \_\_\_\_\_

Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Nairobi City County Assembly  
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Annex 8: Contingent Liabilities Register

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

Annex 9 – Bank Reconciliation/FO 30 Report

*(Attach FO 30 Reports from IFMIS)*

NAIROBI CITY COUNTY ASSEMBLY OUTSTANDING IMPREST FOR FY 2021/22

From Date: 01-JUL-21

To 30-JUN-22

For Nairobi City - County

PF/No	Particulars	Designation	Amount
19870009635	JENIFFER CHEPCHUMBA KORIO	N.A.	867,165.00
19880000411	SOLOMON ODANGA MAGEMBE	N.A.	413,500.00
19890005188	DANIEL AGANDA OLALO	N.A.	755,200.00
19890005213	KIOKO WATUKA	N.A.	886,086.00
19890014463	JULIUS LIDODO SHILAKAVA	N.A.	1,457,200.00
19910001044	MOHAMMED JUMA RAMADHAN	N.A.	504,000.00
19910007779	PATRICIA AWOUR OGAYA	N.A.	501,200.00
19920002740	ALI ADAN GURACHA	N.A.	708,600.00
19920008055	JOSEPHAT LUYUNDI KHADOHI	N.A.	662,800.00
19940009932	SERAH WANJIRU MARI	N.A.	344,000.00
19960002626	ELIZABETH NJERI NJUGUNA	N.A.	472,200.00
19960004479	FREDRICK MACHARIA MWANGI	N.A.	256,500.00
19960004666	PAUL KAMAU NGANDU	N.A.	939,200.00
19960006099	BARNABAS OIGO MISER	N.A.	630,200.00
19960007292	FRANCIS KIVILA MUTUVA	N.A.	1,044,000.00
19960007569	PATRICK KARIUKI KAMAU	N.A.	614,400.00
19970001837	CHRISTOPHER KANDIE	N.A.	110,200.00
19970005746	KIMATHI MUTHAMIA	N.A.	895,200.00
19970006645	CAROLYN KAWIRA MUTEGI	N.A.	392,400.00
1997032690	APIYO NYAGWA ABEL	MOICT Chief Public Comm II	865,000.00
19980003585	SAIDI HAMISI VUMBI	N.A.	864,400.00
19980006602	NANCY CHERONO MUTAI	N.A.	385,500.00
19980006719	ADDAH AWUOR ONYANGO	N.A.	2,468,007.00
19980006782	ELIZABETH WANGUI MUIRU	N.A.	483,600.00
19990000747	JARED KIYONDI OSANO	N.A.	248,100.00
1999023320	OMARI KIMWERI SAID	N.A.	301,800.00
2001003085	JAMES MWANGI GACHAGUA	N.A.	272,600.00
2001006407	HUMPHREY ONGASA OSIEMA	N.A.	324,800.00
2004023767	IBRAHIM RAMADHAN WAZIRI	N.A.	542,200.00
2006019510	HAZRON KAMUNYA KUNYUA	N.A.	374,400.00
20070001955	PAUL GISORE ONCHWARI	N.A.	258,800.00
20070002934	MONICAH MUNG'ALI MUTHAMI	N.A.	1,673,860.00
2007067043	EDWIN WAFULA MAKOKHA	N.A.	483,400.00
2008045232	ABDI NASIR SHEDDO	N.A.	44,800.00
2008046602	ANTHONY KARIUKI NJAGI	N.A.	89,600.00
2008048735	BULLE DIID DIQA	N.A.	487,200.00
2008108933	BEATRICE WANGUI GAKURU	N.A.	1,145,265.00
2008116180	FRANCIS JAJI SARIOYO	N.A.	315,000.00
2008147408	JOHN MOYARE KITELEN	N.A.	537,500.00
20090002921	EDWARD GICHANA OBWORI	N.A.	613,000.00
2009029475	KOTOBO MOHAMED DIDA	N.A.	104,600.00
2009121007	ROBERT KHAMALA SITUMA	N.A.	1,143,365.00
20100002042	GEDION MAINGA NDUNDA	N.A.	1,381,527.55
20130001660	PAUL KADOS KIGUATHI	N.A.	1,572,327.55

20130002309	PETER WAHINYA KIMUHIU	N.A.	926,500.00
20130002434	OSMAN ADOW IBRAHIM	N.A.	689,500.00
20130002452	HERMAN MASABU AZANGU	N.A.	729,500.00
20130003931	ELIAS OTIENO OKUMU	N.A.	1,626,718.00
20130004812	ROBERT MBATIA	N.A.	2,032,687.00
20130005720	PETER MURIITHI WARUTERE	N.A.	1,129,000.00
20130006209	WILSON ONGELE OCHOLLA	N.A.	666,265.00
20130006236	PIUS MWAURA MBONO	N.A.	1,378,936.00
20130006307	PETER WAHINYA NJAU	N.A.	1,546,880.00
20130006389	DAVID NJILITHIA MBERIA	N.A.	1,300,265.00
20130006487	MICHAEL OGADA OKUMU	N.A.	1,988,707.55
20130006825	PETER WANYOIKE GITAU	N.A.	2,303,272.55
20130007019	ANTHONY KIRAGU KARANJA	N.A.	1,622,183.00
20130008212	GEORGE OCHIENG OCHOLA	N.A.	284,000.00
20130008365	WILFRED OLUOCH ODALO	N.A.	1,691,827.55
20130008525	FREDRICK NJOGU NJOROGE	N.A.	972,000.00
20130008598	JAMES MWAURA CHEGE	N.A.	1,264,217.35
20130008650	CLARENCE KIPKEMBOI MUNGA	N.A.	957,000.00
20130008703	CHARLES THUO WAKARIDI	N.A.	3,196,118.00
20130009139	MILLICENT WAMBUI MUGADI	N.A.	1,341,599.75
20130009148	MAURICE GARI OTIENO	N.A.	1,089,683.00
20130009513	ALVIN OLANDO PALAPALA	N.A.	791,500.00
20130010561	IBRAHIM ABDI HASSAN	N.A.	2,809,065.55
20130010570	MOSES NYANGARESI OGETO	N.A.	1,802,827.55
20130010810	PETER ANYULE IMWATOK	N.A.	2,555,767.00
20130021260	JANE MUASYA	N.A.	512,000.00
20130021313	MARK NDUNG'U NG'ANG'A	N.A.	782,500.00
20130021484	CATHERINE APIYO OKOTH	N.A.	3,261,618.00
20130021617	ROSE ADHIAMBO OGONDA	N.A.	2,917,039.75
20130022196	HUSUNI ALAWI HUSUNI MOHAMED	N.A.	393,500.00
20130045868	RUTH NDUMI MAINGI	N.A.	548,500.00
20130049900	PAULINE SARAH AKUKU	NCC CA Deputy Clerk	1,791,519.80
20130049919	ALICE ANYANGO KAOGA	N.A.	45,000.00
20130049928	JOSEPH VUNDI MWANZIA KATALOKI	N.A.	862,920.00
20130049937	VICTOR OCHIENG OKUNDI	N.A.	842,730.00
20130049946	JOSHUA KYERE MBILA	N.A.	1,551,749.45
20130049955	MICHAEL WAO AWITI	N.A.	996,086.00
20130049964	GAVIN ROMEO CASTRO	N.A.	2,406,054.00
20130049973	SAMMY KALUNDU NDANA	N.A.	45,000.00
20130049991	CAMMELYNE ANYANGO ANGUICHE	N.A.	577,500.00
20130050001	MERCY NAITORE RIUNGA	N.A.	394,800.00
20130050010	ASMAN JOHN OMWERI	N.A.	270,900.00
20130050029	ADAM KIBET KIBWANA	N.A.	583,300.00
20130050038	SHADRACK OMWEBE MAKOKHA	N.A.	1,270,980.00
20130050047	JOSEPH NJUGUNA MUTEKA	N.A.	590,900.00
20130050056	FARAH ABDIRIZAK GABOW	N.A.	294,400.00
20130050065	CAROLINE WANJA NJOROGE	NCC CA PROC OFFICER 3	350,800.00

20130050074	HELLEN MWENDE MUTIE	N.A.	
20130050083	VALERIE MWANGI	N.A.	733,700.00
20130050092	KEVIN THOMAS WASIKE	N.A.	119,600.00
20130050109	ERIC OCHIENG OTIENO	N.A.	909,920.00
20130050118	ERICK OMONDI AGURE	N.A.	746,100.00
20130050127	AUSTIN MATAYO INYUNDELE	NCC HSC CA	1,424,780.00
20130050136	WILFRED MANYI	N.A.	401,500.00
20130050145	SAMMY KIPLIMO KIPTOO	N.A.	949,820.00
20130050154	ERICK AJWANG NJOGA	N.A.	1,632,380.00
20130050163	ABDIA MOHAMED OSHOW	N.A.	418,600.00
20130050172	TITUS NTHEKETHA KITETU	N.A.	192,800.00
20130050190	EVERLYN AKINYI OKUMU	N.A.	1,004,440.00
20130050412	KARANI PATRICK	N.A.	85,200.00
20130050421	LILY MOGENI KEMUMA	N.A.	718,000.00
20130050430	MILLICENT ADHIAMBO OLOO	NCC CA PROC OFFICER 1	520,000.00
2014000085	DAISY AGNES WAMBUI KARIUKI	N.A.	389,200.00
20140029474	MERCY SENEWA MURERO	N.A.	991,001.00
20140029483	JACQUELINE SINET KAMWARO	N.A.	526,400.00
20140029643	ALBERT OLOISHORWA KENGA	N.A.	507,400.00
20140029885	DANIEL KANYORO MBUVI	N.A.	362,800.00
20140029901	BENSON KILESI NKUITO	N.A.	467,600.00
20140029910	DANIEL OWITI OSEWE	N.A.	708,050.00
20140029929	OSMAN GALGALO KHULA	N.A.	290,000.00
20140029938	MAGDALENE ACHIENO WANYAMA	N.A.	590,000.00
20140029947	STEPHEN KOYO OTIENO	N.A.	781,400.00
20140029956	RODGERS BASIL OMONDI	NCC CA PROC OFFICER 1	985,250.00
20140029965	JASSAN MUGETO MAINA	N.A.	1,819,624.50
20140029974	JULIANA MUENI MUTHIANI	N.A.	738,400.00
20140029983	GIDEON MUNYUA WAWERU	N.A.	444,400.00
20140029992	JOHN OTEMBA MABWA	N.A.	1,290,000.00
20140030002	FAITH WANJIRU WAIRIMU	N.A.	784,650.00
20140030011	BERTHA MALES SHIVACHI	N.A.	586,200.00
20140030020	LILLIAN MASAA KYEMBENI	N.A.	1,018,050.00
20140030039	ROBERT MUCHIRI NJENGA	N.A.	346,200.00
20140030048	EDITH NATECHO WANYAMA	N.A.	468,600.00
20140030075	BERYL ADHIAMBO OGUTA	N.A.	537,000.00
20140030093	DAVID TAJEU TUKAI	N.A.	494,200.00
20140030100	KAITANO MISHECK TEMBA	N.A.	483,000.00
20140030217	CAROLINE KIDAMBA AGUSI	N.A.	779,486.00
20140070391	LAWRENCE OTIENO ODHIAMBO	N.A.	653,200.00
20140077176	KOINARI LENAYIA	N.A.	770,436.00
20140077194	PAUL KIMANI WAINAINA	NCC CA FINANCE OFFICER	454,400.00
20140077201	EUNICE ATIENO OMBOK	N.A.	1,259,680.00
20140077210	STEPHEN OTIENO OTIENO	N.A.	153,400.00
20140077229	JEREMIA KATHUNDA IMATHIU	N.A.	850,400.00
20140077238	GEORGE GITHUKIA NJUGUNA	N.A.	858,800.00
20140077247	ANTONY SITONIK MATIPEI	N.A.	119,600.00
			338,000.00

20170081606	LAURA MWENDE MWOLOLO	N.A	707,000.00
20170081615	DAVID WAMBUA MBITHI	N.A	1,348,183.00
20170081624	EVE MALENYA	N.A	704,500.00
20170081633	HASSAN ABDIKADIR MOHAMED	N.A	467,500.00
20170081642	ASLI MUHAMUD MOHAMED	N.A	1,440,860.00
20170081651	JAYENDRA VIRCHAND MALDE	N.A	816,500.00
20170081660	JOSEPH KIRAGU WAMBUGU	N.A	577,500.00
20170081679	PAUL SHEM SHILAHO	N.A	1,205,000.00
20170081688	MAURICE ONYANGO OCHIENG	N.A	678,500.00
20170081697	DAVID AYOI	N.A	1,050,000.00
20170081704	MILLICENT ANYANGO JAGERO	N.A	1,235,860.00
20170081713	SILVIA KIHORO MWEIYA	N.A	1,591,360.00
20170081731	ELIZABETH NYAMBURA KURIA	N.A	1,044,500.00
20170081740	JACINTA WANJIRU	N.A	1,081,000.00
20170081759	MARY WANJIRU KARIUKI	N.A	1,649,523.00
20170081777	CAROLYN ANDISI MAYUNZU	N.A	847,500.00
20170081786	STANZO OMUNGALA ELIJA ANGILA	N.A	577,000.00
20170081795	JAMES MWANGI WAMBUI	N.A	611,000.00
20170081802	JOHN KAMAU MUTHIGA	N.A	1,668,599.75
20170081811	FREDRICK ONYANGO OKEYO	N.A	982,500.00
20170081820	KENNEDY OMONDI OBUYA	N.A	822,000.00
20170081839	SAMUEL NGANGA MWANGI	N.A	834,500.00
2.01701E+11	DORIS KANARIO NGOYO	N.A	1,915,618.40
20170081857	JOHN KYALO MUYUNGI	N.A	1,002,500.00
20170081866	EMAPET KEMUNTO ONSONGO	N.A	568,000.00
20170081875	CHRISPHINE KABIRO MBUGUA	N.A	713,000.00
20170081884	NANCY MAOLE GRACE MUTHAMI	N.A	1,200,380.00
20170081893	SUSAN MAKUNGU KAVAYA	N.A	973,765.00
20170081900	JUNE JULIET NDEGWA	N.A	1,505,470.00
20170081919	MARK MUGAMBI MACHARIA	N.A	1,419,280.00
20170081928	BENSON MWANGI MACHARIA	N.A	1,702,599.75
20170081937	ANTHONY KIMEMIA GATHUMBI	N.A	1,348,099.75
20170081946	PAUL NDUNGU IRUNGU	N.A	1,903,599.75
20170081955	DAVID RUONGO OKELO	N.A	1,384,183.00
20170081964	REDSON OTIENO ONYANGO	N.A	537,500.00
20170113811	GLADYS MUTEITHIA NYAMBUA	N.A	396,400.00
20170113836	BENEDICT OCHIENG OUMA	N.A	575,700.00
20170114244	FLORENCE OPATI ONDECHE	N.A	593,200.00
20190026183	AHMED SAFO GUYO	N.A	229,400.00
20190033115	MOSES GITONGA NJERU	N.A	276,600.00
20190033124	RICHARD BISERA NYANGARESI	Accountant II	431,600.00
20190033133	JUDITH MBULA MWALIMU	N.A	293,000.00
20190033142	ERIC KIPCHIRCHIR KIAI	N.A	430,000.00
20190033151	FELIX NYAGA MBOGO	N.A	486,800.00
20190033160	FELIX MAKAU MUSEMBI	N.A	195,000.00
20190033179	STEPHEN NGUGI MWANGI	N.A	203,600.00
20190033188	IMMACULATE MONGINA OBARA	N.A	256,500.00

20190409960	Martin Mugendi Maathai	N.A.	
20190409978	TIMOTHY GATHORONJO KAMAU	N.A.	1,146,130.00
20190409986	DAISY MKAMBE NGAO	N.A.	272,800.00
20190409994	Victor Otieno Obell	N.A.	272,400.00
20190410000	YVONNE WAMUCII NJAGI	N.A.	606,800.00
20190410018	Melvin Wachira Wanjohi	N.A.	358,200.00
20200029470	AGNES MUTINDI MBANGULA	N.A.	843,800.00
20200029488	Aden Fatuma Affey	N.A.	235,800.00
20200030031	WILLIAM MACHARIA WAITHAKA	N.A.	1,013,380.00
20200030049	PROTAS KERONGO ORANGI	N.A.	550,800.00
20200030065	Willis Okello Ouoch	N.A.	524,800.00
20200113295	BENSON HON MUTURA KANGARA	N.A.	1,013,380.00
20200113300	NICK OMONDI OWANGO	N.A.	5,562,392.80
20200113326	SHEILA JEROTICH KOSGEI	N.A.	235,600.00
20200113334	LYDIA ATIENO OYUGI	N.A.	144,200.00
20200113342	MARGARET WANJERI IRUNGU	N.A.	691,800.00
20200113368	MOHAMED GALGALO MOHAMUD	N.A.	426,600.00
20200113376	MARVIN MAINA KERU	N.A.	641,800.00
20200113392	FLORA SAVAI NDOLO	N.A.	731,200.00
20200113407	KLINSMAN MUNASE MUKHOMBWA	N.A.	496,600.00
20200113415	MARSHA MALOWA OLUOCH	N.A.	471,200.00
20200113431	MWANGI KIIRU PATRICK	N.A.	2,958,461.45
20200113449	ADIENO INDALU WYCLIFFE	N.A.	761,850.00
2020011345	MWANGI DANIEL	N.A.	144,800.00
20200113481	WINNIE WAIRIMU MAINA	N.A.	159,800.00
20200113758	HUSSEIN FREDRICK	N.A.	649,000.00
20200282824	VICTOR MUSYOKA MUTUA	N.A.	1,139,086.00
20200304024	PATRICK OKOTH MADARA	N.A.	359,400.00
20210045583	PATRICK MACHARIA WANJERI	N.A.	1,250,800.00
99003996	LORRAINE NJUHI MBURU	N.A.	179,400.00
99004154	JAMES MACHARIA MWANGI	N.A.	304,500.00
	TOTAL AMOUNT		1,147,380.00
			260,561,487.40



REPUBLIC OF KENYA  
 BANK RECONCILIATION  
 CBK RECURRENT ACCOUNT  
 AS AT 22nd July 2022: STATION: NAIROBI CITY COUNTY ASSEMBLY

FO 30

Balance as per Bank Certificate as at 22nd July 2022

Less:

1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques) as at 22nd July 2022
2. Receipts in Bank Statement
3. Refund to CRF Order No. ncca/acc/vol.1/03/2022

Add:

3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 22nd July 2022
4. Receipts in Cash Book not yet recorded in Bank Statement as at 22nd July 2022. (Undercast Adjustments)

Bank Balance as per cash book as at 22nd July 2022

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
				288.05	
				288.05	

Prepared By:

.....  
 Signature

Mary Clive ~~4~~  
 Name/Designation

28/7/22  
 Date

Supervisor:

.....  
 Signature

Adena ~~97h~~  
 Name/Designation

28/7/22  
 Date

REPUBLIC OF KENYA  
 BANK RECONCILIATION  
 CBK RECURRENT ACCOUNT  
 AS AT 30th June 2022 :STATION: NAIROBI CITY COUNTY ASSEMBLY

FO 30

Balance as per Bank Certificate as at 30th June 2022

Less:

1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques) as at 30th June 2022
2. Receipts in Bank Statement not yet recorded in the cash Book (deposits) as at 30th June 2022

Add:

3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 30th June 2022
4. Receipts in Cash Book not yet recorded in Bank Statement as at 30th June 2022 (Undercast Adjustments)

Bank Balance as per cash book as at 30th June 2022

Shs.	Cts.	Shs.	Cts.	Shs.
				4,375,812.50
				60,769,183.17
				56,393,659
				288.33

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Prepared By:

Signature

Name/Designation

Date

Supervisor:

Signature

Name/Designation

Date

NAIROBI CITY COUNTY ASSEMBLY  
 CBK DEPOSIT ACCOUNT  
 BANK ACCOUNT RECONCILIATION AS AT 30th June 2022

Balance as per Bank Certificate as at 30th June 2022

Less:

- 1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques) as at 30th June 2022
- 2. Receipts in Bank Statement
- 2. Receipts in Bank Statement not yet recorded in not yet recorded in the cash Book (deposits) as at 30th June 2022

Add:


- 3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 30th June 2022
- 4. Receipts in Cash Book not yet recorded in Bank Statement as at 30th June 2022. (Undercast Adjustments)


Bank Balance as per cash book as at 30th June 2022

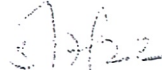
Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
				17,953.80	-
				-	-
				-	-
				-	-
				-	-
				17,953.80	-

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.


Prepared By:

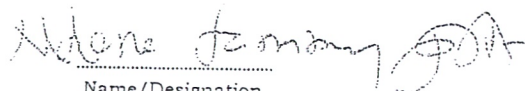
  
 Signature


  
 Name/Designation

  
 Date

Supervisor:

  
 Signature

  
 Name/Designation

  
 Date

BANK RECONCILIATION  
 COOPERATIVE BANK IMPREST ACCOUNT  
 AS AT 30th June 2022:STATION: NAIROBI CITY COUNTY ASSEMBLY

Balance as per Bank Certificate as at 30th June 2022

Less:

- 1. Payments in Cash Book not yet recorded in Bank Statement(unpresented cheques) as at 30th June 2022
- 2. Receipts in Bank Statement
- 3. Refund of unspent balance to CRF
- 4. Bank charges posted during cut off date-30th June 2022
- 2. Receipts in Bank Statement not yet recorded in not yet recorded in the cash Book (deposits) as at 30th June 2022

Add:

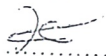
- 3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 30th June 2022
- 4. Receipts in Cash Book not yet recorded in Bank Statement as at 30th June 2022.(Undercast Adjustments)

Bank Balance as per cash book as at 30th June 2022

Shs.	Cts.	Shs.	Cts.	Shs.
				2,405,190.01
				14,125,610.83
				9,453.08
				11,838,733.60
				108,860.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.


Prepared By:

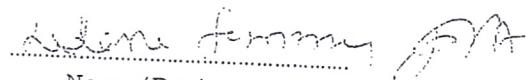
  
 Signature

Moses Girep see 4  
 Name/Designation

26/7/22  
 Date

Supervisor:

  
 Signature

  
 Name/Designation

26/7/22  
 Date

BANK RECONCILIATION  
COOPERATIVE BANK IMPREST ACCOUNT  
AS AT 1st August 2022:STATION: NAIROBI CITY COUNTY ASSEMBLY

Balance as per Bank Certificate as at 1st August 2022

Less:

- 1. Payments in Cash Book not yet recorded in Bank Statement(unpresented cheques) as at 1st August 2022
- 2. Receipts in Bank Statement
- 3. Refund of unspent balance to CRF
- 4. Bank charges posted during cut off date-1st August 2022
- 2. Receipts in Bank Statement not yet recorded in not yet recorded in the cash Book (deposits) as at 1st August 2022

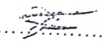
Add:

- 3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 1st August 2022
- 4. Receipts in Cash Book not yet recorded in Bank Statement as at 1st August 2022.(Undercast Adjustments)

Bank Balance as per cash book as at 1st August 2022

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.


Prepared By:

  
Signature

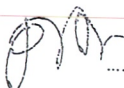
Mosej Gitonga - Sec II  
Name/Designation

03/8/22  
Date

Supervisor:

  
Signature

Wadane Jimmy  
Name/Designation

  
Date

Shs.	Cts.	Shs.	Cts.	Shs.
				63,800.00
				7,800.00
				600.00
				45,000.00
				100,400.00

FO

REPUBLIC OF KENYA  
 BANK RECONCILIATION  
 COOPERATIVE BANK SALARY ACCOUNT  
 AS AT 30th July 2022 :STATION: NAIROBI CITY COUNTY ASSEMBLY

Balance as per Bank Certificate as at 30th July 2022

Less:

1. Payments in Cash Book not yet recorded in Bank Statement(unpresented cheques) as at 30th July 2022
2. Receipts in Bank Statement not in CB
3. Unspent balance refund to CRF
4. Bank charges in cashbook but not in bank statement as at 30th July 2022

Add:

3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 30th July 2022

4. Receipts in Cash Book not yet recorded in Bank Statement as at 30th July 2022

Bank Balance as per cash book as at 30th July 2022

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above reconciliation is correct.

Shs.	Cts.	Shs.	Cts.	Shs.
				1,549.00
				500.00
				1,049.00
				1,049.00

Prepared By:



Signature

Moses Githiga Sec II  
 Name/Designation

04/07/22

Date

Supervisor:



Signature

Ndere Genny P/A  
 Name/ Designation

04/07/22

Date