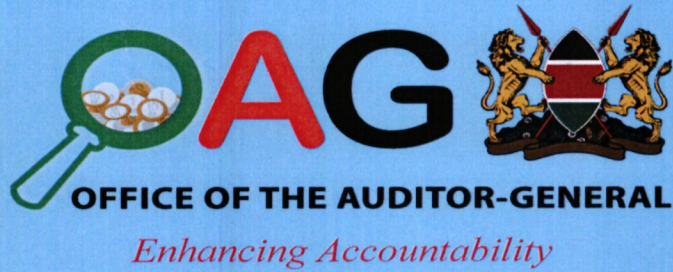


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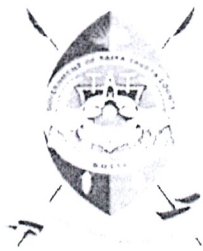
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF TAITA-TAVETA

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

OFFICE OF THE AUDITOR GENERAL
P.O. Box 95202, MOMBASA
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TAITA TAVETA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

1. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 20 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Meshack Maghanga
2.	Clerk of the County Assembly	CPA Gadiel Mnyambo Maghanga
3.	Head of Finance	CPA Joseph Mwashighadi
4.	Head of audit	Renson Mambaria
5.	Principal Legal Officer	Fredrick Mwambili

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	CPA Gadiel Mnyambo Maghanga
2.	Chief Finance Officer	CPA Joseph Waduu
3.	Principal Auditor	Renson Peter Mambaria
4.		-

**Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Head Internal Audit	Renson Peter Mambaria
Chairperson Audit Committee	Uruggi Daido
Chairperson Public Accounts Committee	Hon Anselim Mwadime Chao

(e) Entity Headquarters

P.O. Box 1066 - 80304
County Assembly Headquarter
Wundanyi,
TAITA TAVETA, KENYA

(f) Entity Contacts

Telephone: (254) 718703359 / 732604811
E-mail: informationdesk@taitatavetaassembly.go.ke
Website: www.taitatavetaassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Other Commercial Banks
Kenya Commercial Bank
Wundanyi Branch
P.O. Box 1067 - 80304
Wundanyi.

(h) Independent Auditor

Auditor General



Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

2. Foreword By the Clerk Of The Assembly

2.1 Budget performance

The total County Assembly expenditure for the 2021/2022 financial year amounted to Kshs. 775,311,037. The largest proportion of the expenditure comprised of Use of Goods and Services Kshs. 331,657,737 which accounted for 43% of the expenditure.

2.2 Operational Performance

- a) The County Assembly was able to pass 12 bills in this financial year 2021-2022.
- b) The budget of 2021-2022, was approved by the County Assembly on the 8th June, 2021, The 1st Supplementary was approved on 30th November, 2021 and the 2nd Supplementary was approved on 30th March, 2022.
- c) The County Assembly of Taita Taveta has four major committees which are further divided into several sub-committees as explained below: -
 - i) **Sessional Committees:** - This Committees involves the running of the county assembly and includes the following sub-committees such as County Assembly (House) Business Committee (14 Members), County Assembly Powers, Priviledges, Immunities & Obligations Committee (18 Members), County Assembly Public Appointments Committee (12 Members), County Assembly Budget, Finance And Appropriations Committee, County Assembly Public Investments And Accounts Committee (P.I.C & P.A.C) (15 Members), Committee On Implementation (13 Members), Committee On Delegated County Legislation (13 Members).
 - ii) **Procedural Committee:** - This committee is responsible for setting up rules for running the organization. Includes, County Assembly Procedures And Rules Committee (6 Members)
 - iii) **Co-Ordination/Operations Committee:** - Liaison Committee
 - iv) **Sectoral Committees:** - These committees are responsible for overseeing development projects in the County. They include among others; Sectoral Committees Agriculture, Livestock & Fisheries Committee (11 Members), Health And Sanitation Services Committee (11 Members), Gender And Culture Committee (9 Members), Youth And Sports Committee (9 Members), Transport,

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Roads, Public Works, I.C.T& Infrastructure Development (11 Members), Trade, ICT, Industry & Co-Operatives Development Committee (9 Members), Early Childhood Development Education (ECDE), Libraries And Vocational Training Committee (9 Members), Justice, Constitutional, Legal Affairs, Labour, Employment, Trade Unions & Social Welfare Committee (9 Members), Environment, Natural Resources, Forestry & Mining Committee (9 Members), Water & Irrigation Services Committee (11 Members), Lands, Human- Wildlife Conflict Resolution Committee (11 Members), Administration, Security, Devolution, Public Participation, Community Services & Drugs Control Committee (9 Members), Tourism Committee (9 Members), Speakers Panel (4 Members).

- d) The oversight role of the County Assembly of Taita Taveta include: -
- i) Vet and approve nominees for appointment to county public offices as may be provided for in this Act or any other law
 - ii) Perform the roles set out under Article 185 of the Constitution
 - iii) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
 - iv) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
 - v) Approve county development planning
 - vi) Perform any other role as may be set out under the Constitution or legislation.

2.3 Performance of key development projects

- a) The county Assembly started building of the Assembly headquarters in the year 2017 and is complete. This has enabled the organization to have ample working space for staffs and members of the county assembly as a whole
- b) The key development projects for the financial year 2021-2022 were: - completion of the Assembly administration block to host staffs offices for the various departments, refurbishment of the county assembly chambers and establishment of the registry office for keeping of files.

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

- e) The County Assembly has made it possible for efficient operations and delivery of services to the people. This has been made possible by the fact that tenders are advertised on the organization website, print media and Assembly social networks such as Facebook. During tender openings, suppliers are asked to attend the tender opening so as to enhance transparency.

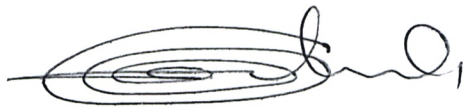
2.4 Comment on value-for-money achievements

Building of the County Assembly headquarters has enabled in creating space for staffs. Refurbishment of the County Assembly chambers has created enough space as citizens of the county are able to attend County assembly sittings so as to know the bills being passed by the County Assembly. This has enhanced transparency with the citizens.

2.5 Challenges and Recommended Way Forward

There have been challenges which were experienced during the implementation of the objectives such as:-

- Effect of covid-19 has delayed the implementation of the objectives
- Funds delay from the treasury has slowed down implementation of the strategic objectives as operations depends mainly on the exchequer releases from the Treasury
- The County Assembly has ensured that the employees are represented equally i.e. it has been made possible through employee engagements and trainings where they are equipped with knowledge and skills to ensure efficient service delivery to the organization.
- The staffs of the county Assembly have been provided by Health insurance cover through AAR insurance so that they can seek medical assistance when they fall sick.



.....
Name: CPA Gadiel Maghanga

Clerk of the County Assembly

3. Statement of Performance Against County Assembly Predetermined Objectives

Guidance

The County Government will implement its accelerated transformative agenda. Priority will be given towards projects with high impact for socio-economic development. The priority areas that will continue to be pursued in FY 2022/2023 and the medium term include:

The Broad County priorities include among the following:-

1. Increasing access to clean, quality, affordable and potable water for all households, schools and health facilities.
2. Improved Food and Nutrition Security and community resilience through provision of adequate water for irrigation, livestock and wildlife throughout the County.
3. Improved household income and livelihood through value addition, marketing and establishment of fruits, tomatoes, beef and dairy processing plants.
4. Investing sufficiently in quality, accessible and affordable health care services including provision of prerequisite equipment, drugs and health personnel.

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer prepares the financial statements 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 Taita Taveta is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs - Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	There were 12 bills passed in the County Assembly	In FY 2021/2022 MCA were trained on Internship policy 2020 and Taita Taveta County

Taita Taveta County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2022

				attachment Policy.
	Enhanced professional development of MCAs – Review standing orders	Reviewed standing orders	% Increase in efficient Assembly operation	The standing orders were reviewed and resulted to efficient operations of services
Program 2	-	-	-	-

4. Corporate Social Responsibility Statement/Sustainability Reporting

The County Assembly of Taita Taveta ensures that the Members of the county assembly deliver their duties properly. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on 3 pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

a) Sustainability strategy and profile

Sustainable development is about more than just environmental issues. It requires the integration of all three pillars of development: economic growth, social progress and environmental issues. The social dimension of sustainable development typically includes "a commitment to promote social integration by fostering societies that are stable, safe and just and which are based on the promotion and protection of all human rights and on non-discrimination, tolerance, respect for diversity, equality of opportunity, security and participation of all people including the disadvantaged and vulnerable groups and persons".

Sustainable development, therefore, is a framework for the general global dialogue on growth and development but also for the more specific discussion on enterprise development and, within that, it provides a sound basis to frame the debate on regulation and voluntary action in the sphere of work in the organization.

b) Environmental performance

The waste management policy ensures that waste is disposed off properly and there should be a developed ways to ensure recycling of waste materials to produce different products for the waste material.

c) Employee welfare

The purpose of this Act is to: -

- (i) Secure the safety, health and welfare of persons at work
- (ii) Protect persons other than persons at work against risks to safety and health arising out of, or in connection with, the activities of persons at work.

d) Market place practices-

The organisation should outline its efforts to:

- i. Responsible competition practice.

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

The County Assembly ensures that there is free and fair competition for supplies and delivery of goods. This is achieved through advertising of tenders through the website and social networks and during tender opening; the suppliers participate in the exercise.

- ii. Responsible Supply chain and supplier relations- the organization ensures that the tenders are advertised in time as prescribed by the law. Thorough scrutiny of attached documents while delivering tender documents such as pin certificate, tax compliances e.t.c
 - iii. Responsible marketing and advertisement-The county assembly ensures ethical marketing by advertising the tenders on the print media, social networks and organization website so as to reach the entire country at large.
 - iv. Product stewardship- The consumer rights are guarded by ensuring the suppliers are paid on time after the delivery of goods and following the right procedure for documents needed
- e) Community Engagements**

The County Assembly ensures that when the Members of the County assembly wants to pass the budgets; the County Assembly carries out public participation and ensures that the leaders carries out the developments as agreed by the citizens of the respected place represented by the Member of the county assembly (M.C.A)

f) Others

The County Assembly participates in tree planting exercises in Schools. This activity encourages planting of the trees to curb global warming. The Organization through the Taita Taveta county Assembly Welfare, visits children homes to aid in food, clothes for the children in these homes.

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.

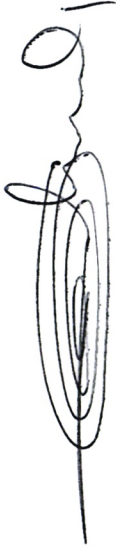
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were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

**Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

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 10th November, 2022.



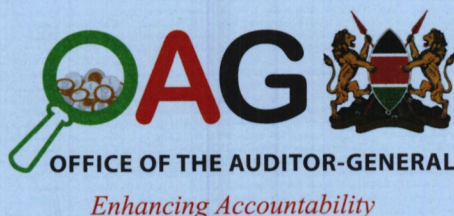
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Name: CPA Gadriel Maghanga

Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF TAITA-TAVETA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Taita-Taveta set out on pages 1 to 38, which comprise the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position the County Assembly of Taita-Taveta as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act No.17 of 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances Between Transfers from County Executive and County Assembly

The statement of receipts and payments reflects receipts from Exchequer of Kshs.739,183,677, however, the financial statements for the County Executive of Taita Taveta reflects transfer to the County Assembly of Kshs.4,000,000, as disclosed in Note 7 to the financial statements resulting in an explained and unreconciled variance of Kshs.735,183,67.

In the circumstances, the accuracy and completeness of the transfers to County Assembly of Kshs.739,183,677 could not be confirmed.

2. Irregular Payment of Transport Allowance

The statement of receipts and payments reflects expenditure on compensation of employees totalling Kshs.295,365,400, out of which an amount of Kshs.79,871,928 was incurred in respect of personal allowances paid as part of salary as disclosed under Note 4 to the financial statements. Included in the personal allowances is an amount of Kshs.28,343,778 in respect of transport allowances paid to Members of County Assembly. However, the distances between each Member of County Assembly's ward office and County Assembly Offices to support the payments were not provided for audit verification, contrary to Gazette Notice No. Vol CXIX No.89 of 07 July, 2017.

Further, included in the transport allowances of Kshs.28,343,778 is an amount of Kshs.4,743,360 paid to ten (10) Members of County Assembly (MCA) at the rate of Kshs.39,528 per MCA per month, instead of Kshs.22,133 per MCA per month as provided in the above Gazette Notice, resulting to irregular payment of transport allowance of Kshs.2,087,400.

In the circumstances, the propriety and validity of the expenditure on transport allowances totalling Kshs.28,343,778 could not be confirmed.

3. Unsupported Rental of Produced Assets

Disclosed in Note 5 to the financial statements under use of goods and services is an expenditure on rental of produced assets of Kshs.3,389,200. Included in the expenditure is an amount of Kshs.756,000 in respect of six (6) ward offices whose lease agreements were not provided for audit verification. Further, included in the expenditure of Kshs.3,389,200 is rent of Kshs.324,000 for two ward offices, against the contract sum of Kshs.144,000 provided for in the lease agreements, resulting to overpayment by Kshs.180,000.

In the circumstances, the validity and propriety of the expenditure on rental of produced assets amounting to Kshs.936,000 could not be confirmed.

4. Inaccurate Pending Bills Payments

The statement of receipts and payments reflects other payments and as also disclosed in Note 12 of Kshs.35,052,374. However, other disclosures in Note 1 and 2 reflects pending accounts payables paid of Kshs.37,837,614 and pending staff payables of Kshs.3,644,700 respectively, all totalling to Kshs.41,482,314 paid in 2021/2022 financial year, resulting to a variance of Kshs.6,429,940 which was not explained or reconciled.

Further, IFMIS pending bills report showed payments of Kshs.40,969,076, resulting to a variance of Kshs.5,916,702 which was not explained or reconciled.

In the circumstances, the validity, accuracy and completeness of the expenditure on other payments including pending bills paid in 2021/2022 financial year could not be confirmed.

5. Un Supported Acquisition of Assets

The statement of receipts and payments reflects expenditure on acquisition of assets totalling Kshs.69,643,279. Included in the amount and as disclosed in Note 10 to the financial statements is an expenditure on other domestic accounts receivables of Kshs.46,194,226 which was supported by a list of other domestic accounts payables for operating expenses not related to acquisition of assets.

In the circumstances, the accuracy and validity the expenditure on other domestic accounts of Kshs.46,194,226 for the year ended 30 June, 2022 could not be confirmed.

6. Unsupported and Inaccurate Fixed Assets Balance

Annex 4 - Summary of Fixed Assets Register reflects historical costs balance of Kshs.183,799,278 while the Fixed Assets Register indicates a balance of Kshs.181,140,742 as at 30 June, 2022 resulting to unreconciled an unexplained variance of Kshs.2,658,536.

In addition, the ownership documents for the land valued at Kshs.2,000,000 on which the County Assembly Headquarters sits were not provided for audit verification.

In the circumstances, the ownership of the land and the accuracy and completeness of the fixed assets balance of Kshs.183,799,278 as at 30 June, 2022 could not be confirmed.

7. Unsupported Prior Year Adjustment

The statement of financial assets and liabilities reflects a prior year adjustment of Kshs.11,915,631, comprising bank credit adjustment of Kshs.14,355,012 and accounts receivable debit adjustment of Kshs.2,439,381 as disclosed under Note 17 to the financial statements. However, details of the adjustments have neither been disclosed in these financial statements nor journal entries provided in support of the same.

In the circumstances, the validity of prior year adjustment of Kshs.11,915,631 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 Taita-Taveta Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison budget and actual amounts - recurrent and development combined reflects final revenue budget of Kshs.796,508,537 against actual revenue of Kshs.739,183,677, resulting in a shortfall of Kshs.57,324,860 or 7% of the budget. The statement also reflects a final expenditure budget of Kshs.796,508,537 against actual expenditure of Kshs.775,311,037, resulting in under-expenditure of Kshs.21,197,500 or 3%.

The shortfall in revenue and under-expenditure is an indication that the Management did not undertake some activities planned for the year under review.

2. Unresolved Prior Year Issues

The report for the previous year highlighted unsatisfactory matters in relation to several balances reflected in the financial statements, and on lawfulness and effectiveness in use of public resources. Although the Management has indicated that the issues were resolved, the recommendations by the Senate Committee had not been implemented. In the circumstance, the issues remain unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsupported Ex-gratia Payments and Charge on Insurance Costs

The statement of receipts and payments reflects expenditure totalling Kshs.331,657,787 in respect of use of goods and services. Included in the amount is an expenditure of Kshs.39,319,194 in respect of insurance costs as disclosed under Note 5 to the financial statements, out of which Kshs.7,490,000 relates to ex-gratia payments for Members of County Assembly. However, evidence of prior approval by the County Treasury or evidence of powers conferred to the Accounting Officer to pay was not provided for audit verification, contrary to Regulation 124 of the Public Finance Management (County Governments) Regulations, 2015 which states that, 'no offer of compensation in settlement of any claim against the County Government or ex-gratia payment may be made without prior authority of the County Treasury, except where powers are available to Accounting Officer to settle such claims'.

Further, the Management did not justify the charging of all the ex-gratia under insurance vote yet the item had unutilized budget of Kshs.2,418,976.

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

2. Unsupported Payments for Construction of Office Block

The statement of receipts and payments reflects expenditure on acquisition of assets totalling Kshs.69,643,279, out of which amounts of Kshs.6,814,048 and Kshs.10,106,700 all totalling Kshs.16,920,748 relates to purchase and construction of buildings, respectively as disclosed under Note 10 to the financial statements. However, the supporting payment vouchers indicated that the total expenditure of Kshs.16,920,748 was incurred on construction of an office block costing Kshs.100,694,869. The records further showed that the project's initial cost was Kshs.75,634,848 with the additional cost of Kshs.25,060,048 attributed to additional works for an extra floor. However, the payment vouchers were not supported by details of measured works.

Further, at the time of physical inspection in the month of November, 2022, the office block was in use. However, the Bills of Quantities for both contracts were not provided for audit verification. In addition, available minutes indicated that the project had delayed due to non-payment and the effects of Covid-19 pandemic. However, the request for extension due to the two factors were not provided for audit verification.

In the circumstances, value for money spent on acquisition of assets of Kshs.16,920,748 could not be confirmed.

3. Non-Reservation of Supply of Goods, Works and Services for the Preferences and Disadvantaged Groups

The Management did not provide for a minimum of twenty percent (20%) budgetary allocation for preferences and reservations for resident tenderers of the county, contrary to Regulation (5) of the Public Procurement and Asset Disposal Regulations, 2020.

In addition, no documentary evidence was provided to confirm that the Management allocated at least thirty percent (30%) of the County Assembly's annual procurement budget for the purposes of procuring goods, works and services from enterprises owned by youth, women and persons living with disabilities. This is contrary to Regulation 149 of the Public Procurement and Asset Disposal Regulations, 2020.

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

4. Lack of Ethnic Diversity

Examination of staff records revealed that eighty-one percent (81%) of all members of staff under permanent and contract terms in the County Assembly were from one community. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which caps the number of staff from the dominant community to a maximum of 70%.

In the circumstances, the County Assembly Service Board is in breach of the law.

5. Idle Asset - ICT Equipment

Annex 4 - summary of fixed assets as at 30 June, 2022 reflects an amount of Kshs.11,358,002 in respect of ICT equipment cost, out of which Kshs.1,392,000 relates to the cost of integrated biometric system acquired in 2017. However, the system was not functional and had not generated any reports as at 30 June, 2022.

In the circumstances value for money has not been realized on the ICT equipment costing Kshs.1,392,000.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of ICT Risk Framework and ICT Strategic Plan

The Management did not provide for audit review an ICT Risk Framework to confirm that the Assembly had developed a risk strategy, set acceptable risk standards and undertaken risk assessment for identification, recording, analysis and designing mitigation measures. This was therefore in contravention of Section 9.2 of the IT Governance Standard, ICTA.5.002: 2019 on ICT Risk Framework.

Further, the Management did not also provide an approved ICT Strategic Plan to confirm clarity of IT vision and mission that define how it plans to improve services to stakeholders. The County Assembly was therefore in contravention of Section 6.4 (b) of the IT Governance Standard, ICTA.5.002: 2019 on ICT Risk Framework.

In the circumstances, the policy, strategies and procedures put in place to assess, identify, measure, prioritize and mitigate ICT risks 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 processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls 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 governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability 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 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 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 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 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue or 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


05 April, 2023

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

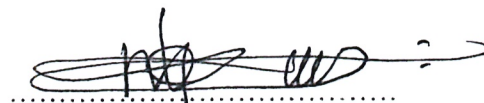
7. Statement of Receipts and Payments for the Year Ended 30th June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Receipts			
Exchequer releases	1	739,183,677	569,038,638
Proceeds from sale of assets	2	-	-
Other receipts	3		22,374,523
Total receipts		739,183,677	591,413,161
Payments			
Compensation of employees	4	295,365,400	224,864,268
Use of goods and services	5	331,657,737	272,483,543
Subsidies	6	-	-
Transfers to other government entities	7	9,576,000	-
Other grants and transfers	8	-	-
Social security benefits	9	34,016,247	6,410,959
Acquisition of assets	10	69,643,279	4,372,064
Finance costs	11	-	-
Other payments	12	35,052,374	39,002,488
Total payments		775,311,037	547,133,322
Surplus/deficit		-36,127,360	44,279,839

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10th November, 2022 and signed by:



Name: CPA Gadiel Maghanga
Clerk of the Assembly




Name: CPA Joseph Waduu
Chief Finance Officer – County Assembly
ICPAK Member Number: 7006

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

8. Statement Of Financial Assets and Liabilities As At 30th June 2022

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
Cash and cash equivalents			
Bank balances	13A	3,573,525	48,185,942
Cash balances	13B	-	-
Total cash and cash equivalents		3,573,525	48,185,942
Imprests and Advances	14	-	-
Total financial assets		3,573,525	48,185,942
Financial liabilities			
Third party deposits and retention	15	3,430,574	-
Net financial assets		142,951	48,185,942
Represented by			
Fund balance b/fwd	16	48,185,943	4,571,689
Prior year adjustment	17	-11,915,631	-665,586
Deficit for the year		36,127,360	44,279,839
Total Net Financial Assets and Liabilities		142,951	48,185,942

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10th November, 2022 and signed by:

	
Name: CPA Gadiel Maghanga	Name: CPA Joseph Mwashighadi
Clerk of the Assembly	Chief Finance Officer – County Assembly
	ICPAK Member Number: 7006

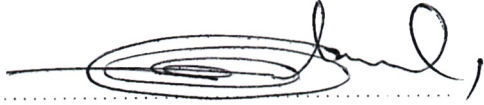
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

9. Statement Of Cash Flows for The Period Ended 30th June 2022

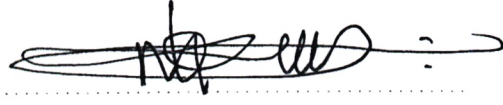
		2021-2022	2020-2021
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Exchequer releases	1	739,183,677	569,038,638
Other receipts	3	-	22,374,523
Total Receipts		739,183,677	591,413,161
Payments for operating expenses			
Compensation of employees	4	295,365,400	224,864,268
Use of goods and services	5	331,657,737	272,483,543
Subsidies	6	-	-
Transfers to other government entities	7	9,576,000	-
Other grants and transfers	8	-	-
Social security benefits	9	34,016,247	6,410,959
Finance costs	11	-	-
Other payments	12	35,052,374	39,002,488
Total payments		705,667,758	542,761,258
Adjusted for:			
Prior year adjustment	17	(11,915,631)	
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	3,430,574	
Net cash flows from operating activities		34,606,863	48,651,903
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	69,643,279	-4,372,064
Net cash flows from investing activities		79,219,279	-4,372,064
Net increase in cash and cash equivalents		(44,612,417)	44,279,839
Cash & cash equivalent at Start of the year	13A	48,185,943	3,906,103
Cash & cash equivalent at end of the year	13A	3,573,526	48,185,942

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10th November, 2022 and signed by:



Name: CPA Gadiel Maghanga
Clerk of the Assembly

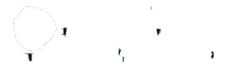


Name: CPA Joseph Mwashighadi
Chief Finance Officer – County Assembly
ICPAK Member Number: 7006

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
Receipts					
Exchequer releases	658,489,757	138,018,780	796,508,537	739,183,677	93%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	658,489,757	138,018,780	796,508,537	739,183,677	93%
Payments					
Compensation of employees	294,340,000	3,856,304	298,196,304	295,365,400	99%
Use of goods and services	177,960,000	151,139,386	329,099,386	331,657,737	101%
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	9,576,000	0%
Other grants and transfers	-	-	-	-	-
Social security benefits	65,000,000	-30,000,000	35,000,000	34,016,247	97%
Acquisition of assets	74,189,757	13,023,090	87,212,847	69,643,279	91%
Finance costs	-	-	-	-	0%
Other payments	47,000,000	-	47,000,000	35,052,374	75%
Total	658,489,757	138,018,780	796,508,537	775,311,037	97%
Surplus/ deficit	-	-	-	-36,127,360	-

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022



The entity financial statements were approved on 10th November, 2022 and signed by:

Name: CPA Gadiel Maghanga
Clerk of the Assembly

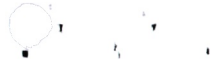
Name: CPA Joseph Mwashighadi
Chief Finance Officer – County Assembly
ICPAK Member Number: 7006

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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	
Receipts					
Exchequer releases	602.000.000	123.895.690	725.895.690	700.001.582	96%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	0%
Total	602.000.000	123.895.690	725.895.690	700.001.582	96%
Payments					
Compensation of employees	294.340.000	3.856.304	298.196.304	295.365.400	99%
Use of goods and services	177.960.000	151.139.386	329.099.386	331.657.737	101%
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	9.576.000	-
Other grants and transfers	-	-	-	-	-
Social security benefits	65.000.000	-30.000.000	35.000.000	34.016.247	97%
Acquisition of assets	17.700.000	-1.100.000	16.600.000	33.322.150	258%
Finance costs	-	-	-	-	-
Other payments	47.000.000	-	47.000.000	35.052.374	75%
Total	602.000.000	123.895.690	725.895.690	738.989.907	102%
Surplus/ deficit	-	-	-	38.988.325	-

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022



The entity financial statements were approved on 10th November, 2022 and signed by:

Name: CPA Gadiel Maghanga
Clerk of the Assembly

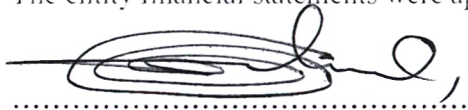
Name: CPA Joseph Mwashighadi
Chief Finance Office – County Assembly
ICPAK Member Number:7006

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
Receipts					
Treasury/ exchequer releases	56,489,757	14,123,090.00	70,612,847	39,182,095	55%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	56,489,757	14,123,090.00	70,612,847	39,182,095	55%
Payments					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	56,489,757	-	70,612,847	36,321,129	51%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	56,489,757	14,123,090.00	70,612,847	36,321,129	51%
Surplus/ deficit	-	-	-	2,860,966	-



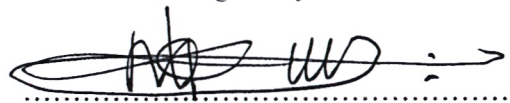
The entity financial statements were approved on 10th Novemebr. 2022 and signed by:



.....

Name: CPA Gadiel Maghanga

Clerk of the Assembly



.....

Name: CPA Joseph Mwashighadi

Chief Finance Office – County Assembly

ICPAK Member Number: 7006

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
Programme 1	-	-	-	-	-
Sub-Programme 1	296,320,391	48,931,362	345,251,752	332,632,655	96.34%
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	362,169,366	59,804,997	421,974,364	406,551,022	96.34%
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	658,489,757	108,736,359	767,226,116	739,183,677	96.34%

(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 Taita Taveta 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.

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 30th June 2022, this amounted to KShs 3,430,574 compared to KShs 2,439,381 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

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.

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 8th June, 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was two (2) number of supplementary budgets passed in the year. The supplementary budgets were approved on 30/11/2021 and 30/03/2022. 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.



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

15. Notes to the Financial Statements

1. Exchequer Releases

	2021-2022	2020-2021
	Kshs	Kshs
Transfers from the county treasury for q1	219,448,760	68,000,000
Transfers from the county treasury for q2	173,261,239	177,097,168
Transfers from the county treasury for q3	173,077,638	174,017,875
Transfers from the county treasury for q4	173,396,040	149,923,595
Cumulative amount	739,183,677	569,038,638

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	-	-
Total	-	-

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Notes to the Financial Statements

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees Received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	22,374,523
Total	-	22,374,523

(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

	2021- 2022	2020- 2021
	Kshs	Kshs
Basic salaries of permanent employees	120,100,164	107,024,341
Basic wages of temporary employees	29,073,332	25,777,223
Personal allowances paid as part of salary	79,871,928	67,179,565
Personal allowances paid as reimbursements-Sitting allowance	21,383,700	17,947,600
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	1,760,125	1,123,096
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	4,219,906	5,812,443
Social benefit schemes outside government	38,956,246	-
Other personnel payments	-	-
Total	295,365,400	224,864,268

(Explain what other personnel costs relate to.)

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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	160,980	113,512
Communication, supplies and services	-	-
Domestic travel and subsistence	205,838,216	201,019,189
Field Operation Allowance	14,711,000	-
Foreign travel and subsistence	3,164,034	175,712
Printing, advertising and information supplies & services	2,316,800	1,190,852
Rentals of produced assets	3,389,200	330,000
Training expenses	1,889,483	2,701,390
Hospitality supplies and services	18,395,600	13,102,705
Insurance costs	39,319,194	32,294,997
Specialized materials and services	2,106,300	100,000
Office and general supplies and services	9,133,023	7,276,153
Fuel, oil and lubricants	3,800,000	2,479,999
Other operating expenses	17,243,096	7,948,744
Routine maintenance – vehicles and other transport equipment	9,551,081	3,420,789
Routine maintenance – other assets	639,731	329,500
Total	331,657,737	272,483,543

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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)	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities	9,576,000	-
Others (insert name of budget agency)		-
Total	9,576,000	-

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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	-	-
Total	-	-

9. Social Security Benefits

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits-Gratuity	34,016,247	6,410,959
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	34,016,247	6,410,959

(The government pension and retirement benefits includes gratuity for M.C.A's and contractual staffs, Lapfund and Laptrust for staffs.

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Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	2021 - 2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	6,814,048	2,807,017
Refurbishment of buildings	10,106,700	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	2,528,310	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	3,999,995	-
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	1,565,047
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	23,449,053	4,372,064
Financial assets		
Other Domestic Accounts	46,194,226	-
Domestic public financial institutions	-	-
Total acquisition of financial assets Total acquisition	-	-
of assets	69,643,279	4,372,064

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Notes To The Financial Statements (Continued)

11. Finance Costs

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank charges	-	-
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Amount refunded to the Treasury on 31st July, 2021	-	-
Transfers to Development account from Recurrent Account	-	8,310,490
Pending Bills	35,052,374	8,317,475
Domestic Accounts-Salary advance payments	-	22,374,523
Total	35,052,374	39,002,488

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Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022	2020 - 2021
			Kshs	Kshs
<i>CBK NAIROBI A/C 1000402857 & Currency Kshs.</i>		Development	1,252	16,907,019
<i>CBK NAIROBI A/C 1000245743 & Currency Kshs.</i>		Recurrent	31,639	28,774,358
<i>CBK NAIROBI A/C 1000436627 & Currency Kshs.</i>		Deposit	3,430,574	2,439,381
<i>KCB-WUNDANYI BRANCH, 1145543405 & Currency Kshs.</i>		Commercial Bank Accs.	89,981	38,748
<i>KCB BANK DEVELOPMENT A/C</i>		Commercial Bank Accs.	20,079	26,436
Total			3,573,525	48,185,942

13B. Cash In Hand

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

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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	-	-
Total	-	-

(Provide locations where cash in hand is held e.g. head office, cashier's office, cash office etc)

14. Imprests and Advances

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2021 - 2022	2020 - 2021
Imprests	Kshs	Kshs
Department -	-	-
Department -	-	-
Department -	-	-
Sub-Total	-	-
Salary Advance		
Department -	-	-
Department -	-	-
Sub-Total	-	-
Grand Total	-	-

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

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Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2021 – 2022	2020 - 2021
	Kshs	Kshs
Deposits		-
Retentions	3,430,574	-
Total	3,430,574	-

16. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank Accounts	48,185,943	3,906,103
Cash In Hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	665,586
Total	48,185,943	4,571,689

17. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021-2022
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	48,185,942	(14,355,012)	33,830,930
Cash In Hand	-	-	-
Accounts Payables	-	2,439,381	2,439,381
Receivables	(665,586)	-	-
Others (<i>Specify</i>)	-	-	-
Total	47,520,356	(11,915,631)	36,270,311

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18. Changes In Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Account Receivables As At 1 st July 2021	-	-
Closing Account Receivables As At 30 th June 2022	-	-
Change In Account Receivables	-	-

19. Changes In Third Party Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 st July 2021	-	-
Closing Accounts Payables As At 30 th June 2022	3,430,574	-
Change In Accounts Payables	3,430,574	-

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	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
Construction Of Buildings	-	7,812,520	-	7,812,520
Construction Of Civil Works	-	-	-	-
Pending Salaries		62,012,517	-	62,012,517
Supply Of Goods	11,049,469	3,138,174	(11,779,469)	2,408,174
Supply Of Services	8,113,602	61,175,951	(26,058,145)	43,231,408
Total	19,163,071	134,139,162	(37,837,614)	115,464,618

2. Pending Staff Payables (See Annex 2)

	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
Senior Management	802,200	-	802,200	-
Middle Management	1,194,468	3,655,032	-	4,849,500
Unionisable Employees	-	-	-	-
Others staffs	2,842,500	-	2,842,500	-
Total	4,839,168	3,655,032	3,644,700	4,849,500

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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-Pending subscriptions	-	20,685,000	(-)	20,685,000
Amounts due to County Government entities	-	-	(-)	-
Amounts due to third parties	-	-	(-)	-
Total	-	20,685,000	(-)	20,685,000

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	-	-
Total	-	-

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	-	-
Total	-	-

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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		-	-
Total		-	-

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	-	-
Total	-	-

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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	-	-
Total	-	-

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

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

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

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Notes To The Financial Statements (Continued)

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

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

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

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

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

Classification by Source

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

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Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	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	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	2021- 2022	2020- 2021
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	9,576,000	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	9,576,000	-
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	650,916,963	569,038,638
Late transfers from the National Treasury F/Y 2020-2021	88,266,714	-
Other receipts	-	22,374,523
Total Transfers from related parties	739,183,677	591,413,161

7. Contingent Liabilities

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

(Give details- Update ANNEX 6 Contingent liabilities register)

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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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1c.	Adjustments between the original and final budget	The adjustments between the original and final budget was as a result of first and second supplementary budgets passed by the county assembly and were approved on 2/12/2021 and 1/04/2021 respectively.	Resolved	
5	Unsupported prior year adjustments	Unsupported prior year adjustments of kshs. 2,067,124 in the financial statements	Resolved	
6.	Anomaly in the Accounts payables- Deposits and retention	The County assembly noted the anomaly and corrected the matter in the draft Financial statements	Resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;

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- (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.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned above a dotted line.

Clerk of the County Assembly

Date

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Annual Report and Financial Statements For the year ended 30th June 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. CAPITAL MVONO VENTURES		2,903,520				2,903,520	
2. WARREN & REMMY CO.LTD		4,909,000				4,909,000	
Sub-Total		7,812,520				7,812,520	
Pending Salaries							
LAPFUND	01/05/2016	20,984.55				20,984.55	
LAPFUND	01/04/2016	789,534.65				789,534.65	
LAPFUND	01/06/2016	800,923.25				800,923.25	
LAPFUND	01/01/2017	228,912.85				228,912.85	
LAPFUND	01/02/2017	229,850.65				229,850.65	
LAPFUND	01/06/2017	237,053.95				237,053.95	
LAPFUND	01/07/2016	800,923.25				800,923.25	
LAPFUND	01/08/2016	800,923.25				800,923.25	
LAPFUND	01/04/2018	248,554.00				248,554.00	
LAPFUND	01/07/2017	285,622.90				285,622.90	
LAPFUND	01/09/2017	321,707.00				321,707.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
LAPFUND	01/10/2017	321,707.00				321,707.00	
LAPFUND	01/03/2018	328,554.00				328,554.00	
LAPFUND	01/01/2018	328,676.40				328,676.40	
LAPFUND	01/12/2017	364,101.00				364,101.00	
LAPFUND	01/12/2018	807,985.10				807,985.10	
LAPFUND	01/10/2019	353,113.50				353,113.50	
LAPFUND	01/01/2021	382,535.00				382,535.00	
LAPFUND	01/12/2020	401,584.25				401,584.25	
LAPFUND	2021/2022	912.00				912.00	
FORD KENYA PARTY	2021/2022	5,960.00				5,960.00	
JUNE 2022 SALARIES	2021/2022	21,927.90				21,927.90	
JUNE 2022 SALARIES	2021/2022	30,776.55				30,776.55	
JUNE 2022 SALARIES	2021/2022	39,939.65				39,939.65	
ICEA	2021/2022	41,250.20				41,250.20	
CAR LOAN DEDUCTION	2021/2022	100,000.00				100,000.00	
AUDIT COMMITTEE	2021/2022	100,800.00				100,800.00	
AUDIT COMMITTEE	2021/2022	100,800.00				100,800.00	
LAP-TRUST-B SCHEME	2021/2022	130,550.40				130,550.40	
PAYE	2021/2022	198,935.96				198,935.96	
Ex-Gratia	2021/2022	304,567.80				304,567.80	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
LAP-TRUST-C SCHEME	2021/2022	502,159.80				502,159.80	
LAPFUND	2021/2022	783,316.90				783,316.90	
GRATUITY	2021/2022	1,145,009.25				1,145,009.25	
NSSF	2021/2022	1,284,549.50				1,284,549.50	
GRATUITY	2021/2022	1,553,041.83				1,553,041.83	
GRATUITY	2021/2022	1,553,041.83				1,553,041.83	
GRATUITY	2021/2022	1,553,041.83				1,553,041.83	
GRATUITY	2021/2022	2,022,750.00				2,022,750.00	
GRATUITY	2021/2022	2,022,750.00				2,022,750.00	
CPF	2021/2022	2,106,320.70				2,106,320.70	
PAYE	2021/2022	3,798,240.45				3,798,240.45	
GRATUITY	2021/2022	5,057,730.60				5,057,730.60	
GRATUITY	2021/2022	6,338,153.79				6,338,153.79	
Ex-Gratia	2021/2022	7,768,261.00				7,768,261.00	
KRA-FRINGE BENEFIT TAX	2021/2022	9,432,156.77				9,432,156.77	
GRATUITY	2021/2022	5,962,325.30				5,962,325.30	
Sub Total		62,012,516.56				62,012,516.56	
Supply Of Goods							
Bahari Filing Station	18/11/2020	500,000	500,000		500,000		
Dekimm	13/11/2020	849,655	849,655		849,655		

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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
Dolack Pharmaceutical Ltd	04/12/2020	119.750	119.750		119.750	-	
Dolack Pharmaceuticals Ltd	14/12/2020	123.650	123.650		123.650	-	
Francil Agencies	03/03/2021	247.000	247.000		247.000	-	
Gracious Tents	03/08/2020	849.800	849.800		849.800	-	
Imagine Brands Limited	30/06/2021	4.787.000	4.787.000		4.787.000	-	
Interzone web café	18/06/2021	297.660	297.660		297.660	-	
Jumejo	22/02/2021	96.000	96.000		96.000	-	
Litez Computers & Stationery	22/04/2021	376.000	376.000		376.000	-	
Litez Computers & Stationery	22/04/2021	463.000	463.000		463.000	-	
Steve Ventures	12/03/2021	481.000	481.000		481.000	-	
Tagho Dairy Farmers Co-operative Society	13/10/2020	33.400	33.400		33.400	-	
Trade Magnet	15/03/2021	662.942.00	662.942.00		662.942.00	-	
Zipak	17/05/2021	499.999.80	499.999.80		499.999.80	-	
Zipak	30/06/2021	36.332.60	36.332.60		36.332.60	-	
Zipak	15/06/2021	626.280.00	626.280.00		626.280.00	-	
Asthel Enterprises Ltd	07/01/2019			2.500.00		2.500.00	
Bahari Filing Station	24/06/2022			399.999.00		399.999.00	
Fema Company Ltd	22/09/2021			433.715.00		433.715.00	
GEOTOMS SUPPLIES	11/03/2022			150.000.00		150.000.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Hornet General Merchants	16/05/2019			1,000,000.00	730,000.00	270,000.00	
Yes Yes General Supplies	20/06/2019			239,360.00		239,360.00	
Yes Yes General Supplies	18/12/2019			412,600.00		412,600.00	
Zipak General Contractors	21.12.2021			499,999.80		499,999.80	
Sub-Total		11,049,469	11,049,469	3,138,173.80	11,779,469	2,408,174	
Supply Of Services							
AAR		422,134.00	422,134.00		422,134.00	-	
Cavan Insurance Agency Ltd	10/5/2021	759,885.00	759,885.00		759,885.00	-	
John Bwire	27/07/2020	514,999.24	514,999.24		514,999.24	-	
K.S.G Embu	5/3/2021	132,500.00	132,500.00		132,500.00	-	
K.S.G Mombasa	23/03/2021	97,440.00	97,440.00		97,440.00	-	
K.S.G Mombasa	3/3/2021	313,200.00	313,200.00		313,200.00	-	
Kate Ventures	23/02/2021	139,000.00	139,000.00		139,000.00	-	
KISM	20/04/2021	304,950.00	304,950.00		304,950.00	-	
Lavender Hotels Ltd	29/07/2020	42,000.00	42,000.00		42,000.00	-	
Lavender Hotels Ltd	6/10/2020	36,000.00	36,000.00		36,000.00	-	
Lavender Hotels Ltd	11/3/2021	18,000.00	18,000.00		18,000.00	-	
Lavender Hotels Ltd	24/03/2021	187,000.00	187,000.00		187,000.00	-	
Lavender Hotels Ltd	14/04/2021	165,000.00	165,000.00		165,000.00	-	

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Annual Report and Financial Statements For the year ended 30th June 2022

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
Lavender Hotels Ltd	23/02/2021	54.000.00	54.000.00		54.000.00	-	
MFI	19/09/2019	46.400.00	46.400.00		46.400.00	-	
Mombasa Beach Hotel	19/09/2019	112.000.00	112.000.00		112.000.00	-	
Mombasa Beach Hotel	20/02/2020	228.500.00	228.500.00		228.500.00	-	
Mombasa Beach Hotel	28/02/2020	54.450.00	54.450.00		54.450.00	-	
Mombasa Beach Hotel	30/09/2020	112.000.00	112.000.00		112.000.00	-	
Mombasa Beach Hotel	4/11/2020	187.900.00	187.900.00		187.900.00	-	
Mombasa Beach Hotel	16/02/2021	91.000.00	91.000.00		91.000.00	-	
Mombasa Beach Hotel	21/04/2021	291.550.00	291.550.00		291.550.00	-	
Mombasa Beach (VSL)	6/10/2020	94.000.00	94.000.00		94.000.00	-	
Mombasa Beach Hotel	15/03/2021	151.500.00	151.500.00		151.500.00	-	
Mombasa Beach Hotel	15/03/2021	200.800.00	200.800.00		200.800.00	-	
Mombasa Beach Hotel	14/04/2021	66.000.00	66.000.00		66.000.00	-	
Mombasa Beach Hotel	2/6/2021	305.000.00	305.000.00		305.000.00	-	
Mombasa Beach Hotel	26/05/2021	298.600.00	298.600.00		298.600.00	-	
Mombasa Beach Hotel	31/05/2021	232.000.00	232.000.00		232.000.00	-	
Mzewake Investments	17/03/2021	599.100.00	599.100.00		599.100.00	-	
Panlis Resort	18/09/2020	30.000.00	30.000.00		30.000.00	-	
Panlis Resort	25/09/2020	32.000.00	32.000.00		32.000.00	-	
Ryal Suppliers	17/06/2021	775.000.00			775.000.00	-	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			775,000.00				
Sagala Lodge	14/06/2021	77,000.00	77,000.00		77,000.00	-	
Sagala Lodge	23/06/2021	94,000.00	94,000.00		94,000.00	-	
Sagala Lodge	11/6/2021	88,000.00	88,000.00		88,000.00	-	
Shades of Africa	30/11/2020	352,000.00	352,000.00		352,000.00	-	
Shades of Africa	22/12/2020	5,500.00	5,500.00		5,500.00	-	
Taita Rocks	25/01/2021	55,500.00	55,500.00		55,500.00	-	
Taita Rocks	4/2/2021	112,450.00	112,450.00		112,450.00	-	
Tsavo Insurance Agency	26/08/2020	235,244.00	235,244.00		235,244.00	-	
AAR Insurance Services	23.11.2021			16,975,407.00	(16,746,343)	229,064.00	
AAR Invoice bill no TICAMS170521	17/05/2021			2,000,000.00		2,000,000.00	
Bedemas ventures and engineering services	10.05.2022			30,000.00		30,000.00	
Bigika limited	9.12.2021			16,820		16,820	
CHALASAH LIMITED Invoice bill no 53	17/02 2022			90,000.00		90,000.00	
CMC MOTORS	24.03.2022			1,097,336.07		1,097,336.07	
COAST INSTITUTE OF TECHNOLOGY	24.03.2022			89,100.00		89,100.00	
COAST INSTITUTE OF TECHNOLOGY	18.03.2022			118,800.00		118,800.00	
COAST INSTITUTE OF TECHNOLOGY	28.03.2022			173,250.00		173,250.00	
COAST INSTITUTE OF TECHNOLOGY	30.05.2022			438,500.00		438,500.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Coastal Image Technologies	25/10/2016			125,000.00		125,000.00	
GOVERNMENT PRINTERS	15.10.2021			32,500.00		32,500.00	
GRACIOUS TENTS & SOUNDS	03.03.2022			165,000.00		165,000.00	
HI-TECHZ INVESTMENTS	26.04.2022			190,000.00		190,000.00	
HI-TECHZ INVESTMENTS	25.5.2022			195,000.00		195,000.00	
John Bwire	27.07.2020			2,514,999.00		2,514,999.00	
K.S.G Embu	05.03.2021			132,500.00		132,500.00	
K.S.G Mombasa	03.03.2021			313,200.00		313,200.00	
K.S.G Mombasa	07.06.2021			48,720.00		48,720.00	
K.S.G Mombasa	06/05/2022			120,640.00		120,640.00	
KATE VENTURES	24/05/2022			184,000.00		184,000.00	
KISM	04.01.2021			310,300.00		310,300.00	
KISM	07.12.2021			92,800.00		92,800.00	
KISM	21.02.2022			139,200.00		139,200.00	
KSG	25.08.2021			292,320.00		292,320.00	
Lavender Hotels Ltd	29.07.2020			42,000.00		42,000.00	
Lavender Garden Hotel	07/02/2019			90,000.00		90,000.00	
Lavender Garden Hotel	07/01/2019			96,000.00		96,000.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
LAVENDER GARDEN HOTEL (132863)	22.02.2022			15,400.00		15,400.00	
LAVENDER GARDEN HOTEL (132863)	14.03.2022			20,000.00		20,000.00	
LAVENDER GARDEN HOTEL (132863)	15.04.2022			25,200.00		25,200.00	
LAVENDER GARDEN HOTEL (132863)	15.11.2021			36,000.00		36,000.00	
LAVENDER GARDEN HOTEL (132863)	25.11.2021			40,000.00		40,000.00	
LAVENDER GARDEN HOTEL (132863)	24.02.2022			96,000.00		96,000.00	
LAVENDER GARDEN HOTEL (132863)	04.03.2022			110,000.00		110,000.00	
LAVENDER GARDEN HOTEL (132863)	27.07.2021			327,500.00		327,500.00	
LAVENDER GARDEN HOTEL (132863)	31.08.2021			342,000.00		342,000.00	
LAVENDER GARDEN HOTEL (132863)	05.08.2021			391,500.00		391,500.00	
LAVENDER GARDEN HOTEL (132863)	21.07.2021			417,500.00		417,500.00	
LAVENDER GARDEN HOTEL (132863)	13.07.2021			417,500.00		417,500.00	
LUSHAMY SUPPLIES	22.06.2022			660,000.00		660,000.00	
Maxworld Investments	24/02/2016			792,000.00		792,000.00	
Mombasa Beach Hotel	14/09/2016			72,000.00		72,000.00	
Mombasa Beach Hotel	01/04/2019			176,000.00		176,000.00	
Mombasa Beach Hotel	20/05/2020			71,500.00		71,500.00	
Mombasa Beach Hotel	9.11.2019			202,500.00		202,500.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Mombasa Beach Hotel	04.11.2020			91,000.00		91,000.00	
Mombasa Beach Hotel	28.02.2020			112,000.00		112,000.00	
Mombasa Beach Hotel	27.05.21			150,000.00		150,000.00	
Mombasa Beach Hotel	30.09.2020			187,900.00		187,900.00	
Mombasa Beach Hotel. Invoice /bill no 104298	19.09.2019			112,000.00		112,000.00	
Mombasa Beach Hotel. Invoice/bill no 104839/104838	9.11.2019			344,000.00		344,000.00	
Mombasa Beach Hotel. Invoice/bill no 110223	29.05.21			82,000.00		82,000.00	
Mombasa Beach Hotel. INVOICE/BILL NO 99350	20.02.2020			54,450.00		54,450.00	
Mombasa Beach Hotel	15.03.2021			151,500.00		151,500.00	
Mombasa Beach Hotel	15.03.2021			200,800.00		200,800.00	
Mombasa Beach Hotel	31.05.2021/2 6.05.2021			232,000.00		232,000.00	
Mombasa Beach Hotel	02.06.2021			305,000.00		305,000.00	
MOMBASA BEACH HOTEL (KENYA SAFARI LODGES AND HOTELS)/VOI SAFARI LODGE(389931)	5.11.2021			60,000.00		60,000.00	
MOMBASA BEACH HOTEL (KENYA SAFARI LODGES AND HOTELS)/VOI SAFARI LODGE(389931)	6.10.2021			209,500.00		209,500.00	
MOMBASA BEACH HOTEL (KENYA SAFARI LODGES AND HOTELS)/VOI SAFARI LODGE(389931)	25/05/2021			298,600.00		298,600.00	
MSA BEACH	28.4.2022			63,000.00		63,000.00	
MSA BEACH	15.6.2022			87,500.00		87,500.00	
MSA BEACH	23.02.2022			105,000.00		105,000.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
MSA BEACH	28.4.2022			136,500.00		136,500.00	
MSA BEACH	15.6.2022			154,000.00		154,000.00	
MSA BEACH	26.11.2021			73,500.00		73,500.00	
MSA BEACH	13.6.2022			192,500.00		192,500.00	
MSA BEACH	9.3.2022			464,500.00		464,500.00	
Mt. Camel Timberland & Hardware	13/10/2015			48,760.00		48,760.00	
MULTI-STEP ENDAVOURS GROUP (K) LIMITED	18.02.2022			2,992,800.00		2,992,800.00	
Mzewake Investments	17.03.2021			1,797,300.00	(1,198,200.00)	599,100.00	
Nation Media Group	06/09/2017			376,768.00		376,768.00	
Nation Media Group	18/10/2018			111,812.00		111,812.00	
Nation Media Group	18/10/2018			141,629.00		141,629.00	
NDEDA TRAVELS LIMITED				1,196,000.00		1,196,000.00	
PANLIS RESORT LTD (864087)	23.05.2022			16,000.00		16,000.00	
PANLIS RESORT LTD (864087)	10.08.2021			20,000.00		20,000.00	
PANLIS RESORT LTD (864087)	22.10.2021			20,000.00		20,000.00	
PANLIS RESORT LTD (864087)	10.09.2021			32,000.00		32,000.00	
PANLIS RESORT LTD (864087)	22.09.2021			56,000.00		56,000.00	

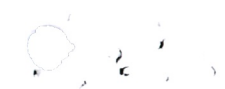
Taita Taveta County Assembly
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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
PANLIS RESORT LTD (864087)	07.03.2022			62,000.00		62,000.00	
PANLIS RESORT LTD (864087)	16.02.2022			68,000.00		68,000.00	
PANLIS RESORT LTD (864087)	26/01/1900			72,000.00		72,000.00	
PANLIS RESORT LTD (864087)	28.01.2022			80,000.00		80,000.00	
PANLIS RESORT LTD (864087)	28.03.2022			84,000.00		84,000.00	
PANLIS RESORT LTD (864087)	13.04.2022			100,000.00		100,000.00	
PANLIS RESORT LTD (864087)	27.04.2022			146,000.00		146,000.00	
PANLIS RESORT LTD (864087)	08.05.2022			190,000.00		190,000.00	
PIONEER GENERAL INSURANCE	16.06.2022			1,191,628.00		1,191,628.00	
Prideinn Hotel. Invoice/bill no 16080	10.11.2017			153,000.00		153,000.00	
Prideinn Hotel. Invoice/bill no15541	6.9.2017			760,500.00		760,500.00	
Prideinn Hotel. Invoice/bill no15995	7.11.2017			649,500.00		649,500.00	
Romario Sports and Safety Wear	12.10.2021			1,057,100.00		1,057,100.00	
RYAL SUPPLIES & CONSTRUCTIONS ENTERPRISES	04.07.2022			960,000.00		960,000.00	
Sagala Lodge	14.06.2021			77,000.00		77,000.00	
Sagala Lodge	23.06.2021			94,000.00		94,000.00	
SAGALA LODGE LIMITED	29.07.2021			15,400.00		15,400.00	
SAGALA LODGE LIMITED	09.03.2022			36,000.00		36,000.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
SAGALA LODGE LIMITED	02.03.2022			63,000.00		63,000.00	
SAGALA LODGE LIMITED	21.07.2021			117,600.00		117,600.00	
Sarova Taita Hills	17/01/2020			336,000.00		336,000.00	
Sarova Taita Hills	12/04/2019			150,000.00		150,000.00	
Sarova Taita Hills	12/09/2019			250,000.00		250,000.00	
SHADES OF AFRICA	16.10.2021			28,118.00		28,118.00	
SHADES OF AFRICA	21.01.2021			165,000.00		165,000.00	
SHARIA NYANGE NJUGUNA&CO. ADVOCATES	06.10.2021			7,817,336.00		7,817,336.00	
SHARIA NYANGE NJUGUNA&CO. ADVOCATES. INVOICE/BILL NO :TTCA/LEG/4/4Vol.2(002)	31.08.2020			2,500,000.00		2,500,000.00	
Silver Splash Furniture Mart	21/03/2019			37,000.00		37,000.00	
SYLKEN ENTERPRISES	15.06.2022			327,585.00		327,585.00	
TAITA ROCKS HOTEL	14.10.2021			18,000.00		18,000.00	
TAITA ROCKS HOTEL	04.04.2022			18,000.00		18,000.00	
TAITA ROCKS HOTEL	18.05.2022			30,000.00		30,000.00	
TAITA ROCKS HOTEL	23.09.2021			60,000.00		60,000.00	
TAITA ROCKS HOTEL	15.11.2021			222,000.00		222,000.00	
The Star	20/02/2019			85,503.60		85,503.60	
Top Shop	25/08/2015			155,400.00		155,400.00	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
TOYOTA KENYA	23.03.2022			179,579.00		179,579.00	
Tsavo agency- insurance cover by Britam General insurance co. ltd Invoice /bill no;014/05/2019	12.05.2019 to 11.05.2020			113,046.00		113,046.00	
Tsavo agency- insurance cover by Britam General insurance co. ltd Invoice /bill no;014/05/2019	12.05.2019 to 11.05.2020			235,244.00		235,244.00	
Tsavo agency- insurance cover by Britam General insurance co. ltd Invoice /bill no;014/05/2019	12.05.2019 to 11.05.2020			271,255.00		271,255.00	
Tsavo agency- insurance cover by Britam General insurance co. ltd Invoice /bill no;014/05/2019	12.05.2019 to 11.05.2020			474,565.00		474,565.00	
Tsavo agency- insurance cover by Britam General insurance co. ltd Invoice /bill no;014/05/2019	12.05.2019 to 11.05.2020			723,280.00		723,280.00	
Sub-Totals			8,113,602	61,175,951	(26,058,145)	43,231,408	
Grand Total							
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

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Annex 2 – Analysis Of Pending Staff Payables

Opening Balances 2021-2022

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Balance at the beginning of the year	Amount paid during the year	Outstanding Balance 2021-2022	Comments
	A		b	C	d=a-c		
RENSON MAMBARIA		59,800.00	20/02/2020	59,800.00	59,800.00	-	
JOSEPH WADUU		59,800.00	28/02/2020	59,800.00	59,800.00	-	
JOSEPH WADUU		17,800.00	30/09/2020	17,800.00	17,800.00	-	
WILLIAM SOWA		17,800.00	4/11/2020	17,800.00	17,800.00	-	
JOSEPH WADUU		34,600.00	16/02/2021	34,600.00	34,600.00	-	
PHELIS MWAMBERE		59,500.00	21/04/2021	59,500.00	59,500.00	-	
JAMES MWANG'OMBE		25,000.00	6/10/2020	25,000.00	25,000.00	-	
GADIEL MAGHANGA		22,000.00	10/5/2021	22,000.00	22,000.00	-	
WILLIAM SOWA		26,200.00	27/07/2020	26,200.00	26,200.00	-	
FREDRICK MWABILI		26,200.00	5/3/2021	26,200.00	26,200.00	-	
GADIEL MAGHANGA		73,200.00	23/03/2021	73,200.00	73,200.00	--	
FREDRICK MWABILI		62,000.00	3/3/2021	62,000.00	62,000.00	-	
PHELIS MWAMBERE		90,000.00	23/02/2021	90,000.00	90,000.00	--	
GADIEL MAGHANGA		106,800.00	29/07/2020	106,800.00	106,800.00	-	
JOSEPH WADUU		90,000.00	6/10/2020	90,000.00	90,000.00	-	
GADIEL MAGANGA		31,500.00	11/3/2021	31,500.00	31,500.00	--	
Sub-Total		802,200.00		802,200.00	802,200.00		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Balance at the beginning of the year	Amount paid during the year	Outstanding Balance 2021-2022	Comments
MARY AMBI		33,600.00	20 02 2020	33,600.00		33,600.00	
MCHIKIRWA NDELEJAI		28,000.00	28 02 2020	28,000.00		28,000.00	
MARGARET MWANGUO		76,000.00	30 09 2020	76,000.00		76,000.00	

**Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

MARGARET MWANGUO	90,000.00	4,11/2020	90,000.00	90,000.00	90,000.00
YUSTINA KUNDERI	59,800.00	16/02/2021	59,800.00	59,800.00	59,800.00
MARY AMBI	62,000.00	21/04/2021	62,000.00	62,000.00	62,000.00
MARGARET MWANGUO	42,000.00	6/10/2020	42,000.00	42,000.00	42,000.00
MARGARET MWANGUO	51,400.00	15/03/2021	51,400.00	51,400.00	51,400.00
MARGARET MWANGUO	10,668.00	14/04/2021	10,668.00	10,668.00	10,668.00
JENTAH MWARUMA	56,400.00	2/6/2021	56,400.00	56,400.00	56,400.00
MARGARET MWANGUO	56,400.00	26/05/2021	56,400.00	56,400.00	56,400.00
MARY AMBI	34,600.00	31/05/2021	34,600.00	34,600.00	34,600.00
JENTAH MWARUMA	16,800.00	17/03/2021	16,800.00	16,800.00	16,800.00
MARGARET MWANGUO	16,800.00	18/09/2020	16,800.00	16,800.00	16,800.00
JEMIMA WUGHANGA	16,800.00	25/09/2020	16,800.00	16,800.00	16,800.00
YUSTINA KUNDERI	34,600.00	17/06/2021	34,600.00	34,600.00	34,600.00
YUSTINA KUNDERI	16,800.00	14/06/2021	16,800.00	16,800.00	16,800.00
MARY AMBI	16,800.00	23/06/2021	16,800.00	16,800.00	16,800.00
MARGARET MWANGUO	33,600.00	11/6/2021	33,600.00	33,600.00	33,600.00
MWAKE GITHINJI	47,600.00	30/11/2020	47,600.00	47,600.00	47,600.00
JOHN NJORE	16,800.00	31/05/2021	16,800.00	16,800.00	16,800.00
JOHN NJORE	14,000.00	20/02/2020	14,000.00	14,000.00	14,000.00
MARY AMBI	15,000.00	28/02/2020	15,000.00	15,000.00	15,000.00
YUSTINA KUNDERI	26,200.00	30/09/2020	26,200.00	26,200.00	26,200.00
MARY AMBI	26,200.00	4/11/2020	26,200.00	26,200.00	26,200.00
MWAKE GITHINJI	10,000.00	16/02/2021	10,000.00	10,000.00	10,000.00
MARY AMBI	62,000.00	21/04/2021	62,000.00	62,000.00	62,000.00
JOHN NJORE	21,000.00	6/10/2020	21,000.00	21,000.00	21,000.00
MCHIKIRWA NDELEJAI	21,000.00	14/06/2021	21,000.00	21,000.00	21,000.00
JOHN NJORE	22,400.00	23/06/2021	22,400.00	22,400.00	22,400.00
YUSTINA KUNDERI	34,600.00	31/05/2021	34,600.00	34,600.00	34,600.00
MARGARET MWANGUO	90,000.00	18/11/2020	90,000.00	90,000.00	90,000.00
MARY AMBI	34,600.00	13/11/2020	34,600.00	34,600.00	34,600.00
Sub-Total	1,194,468.00	4/12/2020	1,194,468.00	1,194,468.00	1,194,468.00
STANLEY MWAKJO	28,000.00	14/12/2020	28,000.00	28,000.00	28,000.00
ESTHER MCHIGHANI	28,000.00	3/3/2021	28,000.00	28,000.00	28,000.00
REBECCA GATUMI	16,800.00	3/8/2020	16,800.00	16,800.00	16,800.00
ESTHER MWAKINA	37,500.00	30/06/2021	37,500.00	37,500.00	37,500.00
BEATRICE KIWINGA	62,000.00	18/06/2021	62,000.00	62,000.00	62,000.00
REBECCA GATUMI	31,500.00	22/02/2021	31,500.00	31,500.00	31,500.00
WILFRED MSENGETI	22,000.00	22/04/2021	22,000.00	22,000.00	22,000.00

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ESTHER MWAKINA	22,000.00	22,04/2021	22,000.00	22,000.00
RAMADHAN ITAMBO	36,000.00	22/04/2021	36,000.00	36,000.00
SHEILA KAMANZI	22,000.00	20/02/2020	22,000.00	22,000.00
ROBERT MWAISAKA	73,200.00	28/02/2020	73,200.00	73,200.00
DENNIS KICHIKIRO	43,800.00	30/09/2020	43,800.00	43,800.00
RAMADHAN ITAMBO	50,000.00	4/11/2020	50,000.00	50,000.00
GODWIN MACHILA	20,000.00	16/02/2021	20,000.00	20,000.00
ALLAN MWASHUMBE	20,000.00	21/04/2021	20,000.00	20,000.00
SHEILA KAMANZI	20,000.00	6/10/2020	20,000.00	20,000.00
FLORENCE SHAKE	50,800.00	10/5/2021	50,800.00	50,800.00
KENNETH MCHARO	22,000.00	27/07/2020	22,000.00	22,000.00
JOSEPH MWAKISHA	22,000.00	5/3/2021	22,000.00	22,000.00
ROBERT MWAISAKA	22,000.00	23/03/2021	22,000.00	22,000.00
BASHIR RAMADHAN	13,600.00	3/3/2021	13,600.00	13,600.00
PRISCAH MWANDOE	35,000.00	23/02/2021	35,000.00	35,000.00
SHANNEL MACHU	39,600.00	23/02/2021	39,600.00	39,600.00
FLORENCE SHAKE	39,600.00	23/02/2021	39,600.00	39,600.00
SIBLINA MWASHIGHADI	39,600.00	20/02/2020	39,600.00	39,600.00
PAULINE MWABILILI	39,600.00	28/02/2020	39,600.00	39,600.00
PRISCAH MWANDOE	39,600.00	30/09/2020	39,600.00	39,600.00
RODGERS MAGHANGA	39,600.00	4/11/2020	39,600.00	39,600.00
NELLY MANGA	24,900.00	16/02/2021	24,900.00	24,900.00
GRACE MWALUGHWA	14,000.00	21/04/2021	14,000.00	14,000.00
STANLEY MWAKIO	14,000.00	6/10/2020	14,000.00	14,000.00
KENNEDY OYUGI	14,000.00	25/09/2020	14,000.00	14,000.00
STANLEY MWAKIO	14,000.00	17/06/2021	14,000.00	14,000.00
SHANNEL MACHU	29,000.00	14/06/2021	29,000.00	29,000.00
ALLAN MWASHUMBE	14,000.00	20/02/2020	14,000.00	14,000.00
JONATHAN MWAKACHOLA	14,000.00	28/02/2020	14,000.00	14,000.00
STANLEY MWAKIO	22,400.00	30/09/2020	22,400.00	22,400.00
JOSEPH MWAKISHA	14,000.00	4/11/2020	14,000.00	14,000.00
ZUHURA REHEMA	14,000.00	16/02/2021	14,000.00	14,000.00
WILSON MNYAMWEZI	14,000.00	21/04/2021	14,000.00	14,000.00
SIBLINA MWASHIGHADI	28,000.00	6/10/2020	28,000.00	28,000.00
FLORENCE SHAKE	28,000.00	15/03/2021	28,000.00	28,000.00
BENJAMIN MWASHUMBE	28,000.00	14/04/2021	28,000.00	28,000.00
SHANNEL MACHU	29,000.00	2/6/2021	29,000.00	29,000.00
PAULINE MWABILILI	29,000.00	26/05/2021	29,000.00	29,000.00

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BENJAMIN MWASHUMBE	21.000.00	31/05/2021	21.000.00	21.000.00		
ANTHONY WARIGHE	76.000.00	17/03/2021	76.000.00	76.000.00		
PRISCAH MANDOE	66.000.00	18/09/2020	66.000.00	66.000.00		
GRACE MEALUNGWA	8.000.00	25/09/2020	8.000.00	8.000.00		
PAULINE MWABILI	35.000.00	17/06/2021	35.000.00	35.000.00		
SIBLINA MWASHIGHADI	35.000.00	14/06/2021	35.000.00	35.000.00		
PAUL MWANDIMA	21.000.00	23/06/2021	21.000.00	21.000.00		
JONATHAN MWAKACHOLA	35.000.00	11/6/2021	35.000.00	35.000.00		
KENNETH MCHARO	50.800.00	30/11/2020	50.800.00	50.800.00		
ZUHURA REHEMA	62.000.00	23/02/2021	62.000.00	62.000.00		
FLORENCE SHAKE	11.200.00	25/09/2020	11.200.00	11.200.00		
BENJAMIN MWASHUMBE	47.600.00	17/06/2021	47.600.00	47.600.00		
GABRIEL ZAI	22.400.00	14/06/2021	22.400.00	22.400.00		
PRISCAH MWANDOE	25.000.00	23/06/2021	25.000.00	25.000.00		
NELLY MANGA	20.000.00	11/6/2021	20.000.00	20.000.00		
STANLEY MWAKIO	16.800.00	14/04/2021	16.800.00	16.800.00		
ABIGAIL MATHAYO	15.000.00	2/6/2021	15.000.00	15.000.00		
KENNETH MCHARO	15.000.00	26/05/2021	15.000.00	15.000.00		
BEATRICE KIWINGA	15.000.00	31/05/2021	15.000.00	15.000.00		
REBECCA GATUMI	6.000.00	26/05/2021	6.000.00	6.000.00		
JONES MWAILONGO	8.400.00	15/03/2021	8.400.00	8.400.00		
GABRIEL ZAI	14.000.00	14/04/2021	14.000.00	14.000.00		
JOSEPH MWAKISHA	22.000.00	2/6/2021	22.000.00	22.000.00		
ZUHURA REHEMA	22.000.00	26/05/2021	22.000.00	22.000.00		
KENNETH MCHARO	22.000.00	31/05/2021	22.000.00	22.000.00		
WILSON MNYAMWEZI	22.000.00	17/03/2021	22.000.00	22.000.00		
RODGERS MAGHANGA	9.000.00	18/09/2020	9.000.00	9.000.00		
ZUHURA REHEMA	9.000.00	25/09/2020	9.000.00	9.000.00		
GEORGE MZUNGU	5.700.00	17/06/2021	5.700.00	5.700.00		
ZUHURA REHEMA	50.800.00	14/06/2021	50.800.00	50.800.00		
KERINE MZAE	31.200.00	23/06/2021	31.200.00	31.200.00		
RODGERS MAGHANGA	50.800.00	11/6/2021	50.800.00	50.800.00		
JONES MWAKISHA	25.200.00	30/11/2020	25.200.00	25.200.00		
GALTON KIJANA	44.800.00	25/09/2020	44.800.00	44.800.00		
THOMAS MWAKABA	25.200.00	17/06/2021	25.200.00	25.200.00		
ZUHURA REHEMA	21.000.00	14/06/2021	21.000.00	21.000.00		
KENNEDY OYUGI	21.000.00	23/06/2021	21.000.00	21.000.00		
BRIAN MWANDATA	21.000.00	11/6/2021	21.000.00	21.000.00		

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ZUHURA REHEMA		73,200.00	14/04/2021	73,200.00	73,200.00		
RODGERS MAGHANGA		73,200.00	2/6/2021	73,200.00	73,200.00		
STANLEY MWAKIO		67,200.00	26/05/2021	67,200.00	67,200.00		
WILSON MNYAMWEZI		73,200.00	31/05/2021	73,200.00	73,200.00		
MELITA MENING'ISHO		12,600.00	17/03/2021	12,600.00	12,600.00		
GILAD MKALA		12,600.00	18/09/2020	12,600.00	12,600.00		
STANLEY MWAKIO		22,400.00	25/09/2020	22,400.00	22,400.00		
KENNETH MCHARO		29,000.00	17/06/2021	29,000.00	29,000.00		
JOSEPH MWAKISHA		29,000.00	14/06/2021	29,000.00	29,000.00		
ZUHURA REHEMA		29,000.00	23/06/2021	29,000.00	29,000.00		
WILSON MNYAMWEZI		29,000.00	11/6/2021	29,000.00	29,000.00		
			30/11/2020				
CHRISPIN KIJANA		21,000.00	18/09/2020	21,000.00	21,000.00		
GABRIEL ZAI		21,000.00	25/09/2020	21,000.00	21,000.00		
JONES MWAILONGO		12,600.00	17/06/2021	12,600.00	12,600.00		
THOMAS LOMBOLA		8,400.00	14/06/2021	8,400.00	8,400.00		
THOMAS LOMBOLA MWAKABA		20,100.00	23/06/2021	20,100.00	20,100.00		
Sub Total		2,842,500.00	-	2,842,500.00	2,842,500.00		
Grand Total		4,839,168		4,839,168	4,839,168		

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		
Middle Management							
SHANNEL MACHU		2021-2022	33,600.00		33,600.00		
MWAKE GITHINJI		2021-2022	33,600.00		33,600.00		
PRISCAH MWANDOE		2021-2022	33,600.00		33,600.00		
FLORENCE SHAKE		2021-2022	33,600.00		33,600.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
JENTAH MWARUMA		2021-2022	42,000.00		42,000.00		
NELLY MANGA		2021-2022	18,900.00		18,900.00		
SIBUNA MWASHIGHADI		2021-2022	33,600.00		33,600.00		
MARGARET MWANGUO		2021-2022	13,500.00		13,500.00		
MELITAH MENINGISHO		2021-2022	5,000.00		5,000.00		
MARGARET MWANGUO		2021-2022	4,000.00		4,000.00		
NELLY MANGA		2021-2022	4,000.00		4,000.00		
RODGERS MAGHANGA		2021-2022	4,000.00		4,000.00		
FLORENCE SHAKE		2021-2022	4,000.00		4,000.00		
MWAKE GITHINJI		2021-2022	4,000.00		4,000.00		
SIBUNA MWASHIGHADI		2021-2022	4,000.00		4,000.00		
EVANS GITHIGI		2021-2022	62,000.00		62,000.00		
PHELIS MWAMBERE		2021-2022	54,800.00		54,800.00		
SHANNEL MACHU		2021-2022	54,800.00		54,800.00		
EUNICE MCHIRWA		2021-2022	54,800.00		54,800.00		
MARGARET MWANGUO		2021-2022	90,000.00		90,000.00		
MARGARET MWANGUO		2021-2022	90,000.00		90,000.00		
MARGARET MWANGUO		2021-2022	48,000.00		48,000.00		
RONALD MWAKISIMA		2021-2022	18,600.00		18,600.00		
RENSON MAMBARIA		2021-2022	126,000.00		126,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
YUSUF BASHIR			105,000.00		105,000.00		
Melita Mening'isho			105,000.00		105,000.00		
MWAKE GITHINJI		2021-2022	66,000.00		66,000.00		
FLORENCE SHAKE		2021-2022	66,000.00		66,000.00		
DISHON MWASINGO		2021-2022	22,000.00		22,000.00		
GILBERT MUVONDI		2021-2022	22,000.00		22,000.00		
GODWIN MACHILA		2021-2022	22,000.00		22,000.00		
ZUHURA REHEMA		2021-2022	36,000.00		36,000.00		
YUSTINA KUNDERI		2021-2022	43,000.00		43,000.00		
MARY AMBI		2021-2022	43,000.00		43,000.00		
JOSEPH MWAKISHA		2021-2022	36,000.00		36,000.00		
YUSUF BASHIR		2021-2022	22,000.00		22,000.00		
ALLAN MWASHUMBE		2021-2022	36,000.00		36,000.00		
JOSEPH WADUU		2021-2022	43,000.00		43,000.00		
PHILIP KIDELO		2021-2022	36,000.00		36,000.00		
FLORENCE SHAKE		2021-2022	36,000.00		36,000.00		
ESTHER MCHIGHANI		2021-2022	36,000.00		36,000.00		
RONALD MWAKISIMA		2021-2022	22,000.00		22,000.00		
EVANS GATHIGI		2021-2022	16,000.00		16,000.00		
JACOB MWASAMBO		2021-2022	43,000.00		43,000.00		
PRISCAH MWANDOE		2021-2022	36,000.00		36,000.00		



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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
GABRIEL ZAI		2021-2022	36,000.00		36,000.00		
FREDRICK MWABILI		2021-2022	43,000.00		43,000.00		
KENNEDY OYUGI		2021-2022	36,000.00		36,000.00		
JENTAH MWARUMA		2021-2022	43,000.00		43,000.00		
JEMIMA WUGHANGA		2021-2022	43,000.00		43,000.00		
KENNETH MCHARO		2021-2022	36,000.00		36,000.00		
BENJAMIN MWASHUMBE		2021-2022	36,000.00		36,000.00		
JOHN NJORE		2021-2022	36,000.00		36,000.00		
RAMADHAN ITAMBO		2021-2022	36,000.00		36,000.00		
PAUL MWANDIMA		2021-2022	22,000.00		22,000.00		
THOMAS MWAKABA		2021-2022	22,000.00		22,000.00		
MILLICENT KILONZO		2021-2022	36,000.00		36,000.00		
BRIAN MWANDATA		2021-2022	36,000.00		36,000.00		
MWAKE GITHINJI		2021-2022	36,000.00		36,000.00		
RODGERS MAGHAGA		2021-2022	36,000.00		36,000.00		
STEVEN MWAKIO		2021-2022	43,000.00		43,000.00		
SIBLINA MWASHIGHADI		2021-2022	36,000.00		36,000.00		
PAUL MWANDIMA MWAKIO		2021-2022	22,000.00		22,000.00		
GRACE MWALUNGWA		2021-2022	36,000.00		36,000.00		
STANLEY MWAKIO		2021-2022	36,000.00		36,000.00		

Taita Taveta County Assembly
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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
JONATHAN MWAKACHOLA		2021-2022	36,000.00		36,000.00		
SHEILA KAMANZI		2021-2022	22,000.00		22,000.00		
ZUHURA REHEMA		2021-2022	22,400.00		22,400.00		
MKALA G. MLATI		2021-2022	12,600.00		12,600.00		
MARGARET MWANGUO		2021-2022	62,000.00		62,000.00		
RONALD MWAKISIMA		2021-2022	31,200.00		31,200.00		
MCHIKIRWA NDELEJAI		2021-2022	36,500.00		36,500.00		
COSMAS KAREWI		2021-2022	22,500.00		22,500.00		
KENNETH MCHARO		2021-2022	36,500.00		36,500.00		
BRIAN BERUBE		2021-2022	16,500.00		16,500.00		
DENNIS KICHIKIRO		2021-2022	22,500.00		22,500.00		
JOHN NJORE		2021-2022	50,800.00		50,800.00		
DISHON CHONGA		2021-2022	37,500.00		37,500.00		
ALLAN MWASHUMBE		2021-2022	62,000.00		62,000.00		
JEMIMAH WUGHANGA		2021-2022	76,000.00		76,000.00		
RONALD MWAKISIMA		2021-2022	37,500.00		37,500.00		
THOMAS LOMEOLA		2021-2022	37,800.00		37,800.00		
EGLON MWAMBILU		2021-2022	31,200.00		31,200.00		
GEORGE MZUNGU		2021-2022	31,200.00		31,200.00		
BRIAN BERUBE		2021-2022	22,800.00		22,800.00		
KENNETH MCHARO		2021-2022	50,800.00		50,800.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
MARGARET MWANGUO		2021-2022	26,200.00		26,200.00		
ALLAN MWASHUMBE		2021-2022	22,000.00		22,000.00		
PAULINE MWABILI		2021-2022	22,000.00		22,000.00		
FLORENCE SHAKE		2021-2022	22,000.00		22,000.00		
SIBLINA MWASHIGHADI		2021-2022	22,000.00		22,000.00		
GODWIN MACHILA		2021-2022	13,600.00		13,600.00		
MWAKE GITHINJI		2021-2022	10,000.00		10,000.00		
MACHU SHANNEL		2021-2022	43,600.00		43,600.00		
MACHU SHANNEL		2021-2022	32,400.00		32,400.00		
MACHU SHANNEL		2021-2022	8,000.00		8,000.00		
MWAKE GITHINJI		2021-2022	43,000.00		43,000.00		
JOSEPH MWAKISHA		2021-2022	54,732.00		54,732.00		
MARY AMBI		2021-2022	84,000.00		84,000.00		
ESTHER MWAKINA		2021-2022	37,800.00		37,800.00		
GEORGE MZUNGU		2021-2022	37,800.00		37,800.00		
Sub-Total			3,655,032		3,655,032		
Total Staffs payables			4,849,500.00		4,849,500.00		

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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	90,073,698	16,920,748			106,994,447
Transport equipment	11,865,234	2,528,310			14,393,544
Office equipment, furniture and fittings	859,064	3,999,995			4,859,059
ICT equipment	11,358,002	-			11,358,002
Other Domestic Accounts Receivable		46,194,226			46,194,226
Machinery and equipment	-				
Biological assets	-				
Infrastructure assets	-				
Heritage and cultural assets	-				
Intangible assets	-				
Work in progress	-				
Total	114,155,998	69,643,279			183,799,278

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



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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	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Total		-	-	-

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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>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-





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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		

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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





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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)



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