

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

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ON

COUNTY ASSEMBLY OF KIAMBU

FOR THE YEAR ENDED  
30 JUNE, 2023

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**COUNTY ASSEMBLY OF KIAMBU**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2023**

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

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**1. Acronyms and Glossary of Terms**

*a) Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

*b) Glossary of Terms*

Comparative FY means the financial year preceding the current financial year.

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**2. Key Entity Information and Management**

**(a) Background information**

The County Assembly as constituted as per the constitution of Kenya is headed by the Speaker, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 86 Members of County Assembly (MCAs), 60 Members are elected and 26 are nominated Members. The mandate of the Members of the County Assembly include legislation, oversight, representation and approval of plans, policies, budgets and appointments.

**(b) Key Management Team**

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Charles Murungaru Thiongo
2.	Clerk of the County Assembly	Mr. John Mwivithi Mutie
3.	Deputy Clerk and Director Legislative and Procedural services	Mr. David Kirigi Ngure

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. John Mwivithi Mutie
2.	Deputy Clerk and Director Legislative and Procedural services	Mr. David Kirigi Ngure
3.	Director of Finance and Accounts	Ms. Sarah Felicity Nkatha Kiruki
4.	Director of Procurement	Mr. James Mbugua Kamau
5.	Director Committee services	Mr. Vincent Karumba Mwangi

## Key Entity Information and Management (Continued)

### (d) Fiduciary Oversight Arrangements

#### Audit committee activities

The primary purpose of the Assembly's audit committee is to provide oversight of the financial reporting process, the audit process, the company's system of internal controls and compliance with laws and regulations.

The purpose of the audit committee is to provide assistance to the accounting officer or governing body.

An audit committee can involve all or a combination of the following duties and responsibilities:

- a. Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- b. Provide an independent review of an Assembly's reporting functions to ensure the integrity of financial reports.
- c. Monitor the effectiveness of the Assembly's performance management and performance information.
- d. Provide strong and effective oversight of an Assembly's internal audit function.
- e. Provide oversight of the implementation of accepted audit recommendations.
- f. Ensure the Assembly effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

#### MANDATE

- a) The audit committee should drive the assessment of the performance of the internal audit department.
- b) Examine internal and external audit reports and recommendations after management response to ensure action is taken.
- c) There should be in place adequate mechanisms of enabling the audit committee facilitate adequate disposal of all Public Accounts Committee and Public Investment Committee recommendations. This is done by following up to ensure positive action is taken.
- d) The audit committee is responsible for communicating with the internal and external auditors. In its overseeing role, the committee should focus on:

- (i) Changing financial reporting requirement;
- (ii) Audit findings, including comments, risk and controls;
- (iii) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
- (iv) Management response to specific audit recommendations.

### **RESPONSIBILITIES OF THE AUDIT COMMITTEE**

The Audit Committee will carry out the following responsibilities:

#### **Corporate Governance**

Provide support to the County Assembly Service Board in reviewing the effectiveness of County Assembly of Kiambu processes of corporate governance to ensure that:

- a) Promoting appropriate ethics and values within the organization.
- b) Ensuring effective organizational performance management and accountability.
- c) Laid down policies and procedures are followed.
- d) Assembly resources are used efficiently, responsibly, economically and accountably.
- e) Planned missions are accomplished within approved budgets, efficiently and effectively.
- f) The Assembly policies and practices are in harmony with regulatory requirements.
- g) The arrangements by which staff of the Assembly or any other person may, in confidence, raise concerns about possible improprieties in matters of financial reporting or any other matters are in place.

#### **Financial Statements**

- a) The audit committee should review, and report to the board and executive management on, the significant financial reporting issues and judgments made in connection with the preparation of the Assembly's financial statements.
- b) The audit committee should consider significant accounting policies, any changes to them and any significant estimates and judgments.

- c) The audit committee should review the clarity and completeness of disclosures in the financial statements and consider whether the disclosures made are set properly in context.
- d) The audit committee should review related information presented with the financial statements, including the business review, and corporate governance statements relating to the audit and to risk management.
- e) Review the Annual Financial statements, and consider whether they are complete, consistent with information known to committee members, and reflect appropriate accounting principles.
- f) Integrity of financial statements

### **Internal Control and Risk Management**

- a) The audit committee should review the effectiveness of the Assembly's internal financial controls (that is, the systems established to identify, assess, manage and monitor financial risks).
- b) The audit committee should review the statements included in the annual report in relation to internal controls and the management of risk.
- c) Review of Internal Controls over financial reporting, and obtain reports on significant findings and recommendations, together with management responses.
- d) Ensure the Assembly has measures for safeguarding its assets and ensuring economic and efficient utilization of resources.
- e) Ensuring the Assembly has appropriate strategies and systems for the accomplishment of established objectives and goals for operations and programs
- f) Review the effectiveness of risk management framework and policies and controls developed by Management for enterprise risk management.

### **Reporting Responsibilities**

- a) Report on a quarterly basis to the County Assembly Service Board on the Committee's activities, issues and related recommendations that arise within the scope of its oversight responsibility.

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- b) Review any other reports on the County Assembly issues that relate to Committee responsibilities.
- c) Prepare an annual report to the County Assembly Service Board summarizing performance and achievement for the previous year, and interim programme for the planned activities for the next year is also to be provided.
- d) Circulate Minutes of the committee meetings to the Assembly Clerk.

**Other Responsibilities**

- a) Perform other activities related to this charter as requested by the County Assembly Service Board
- b) Institute and oversee special investigations as need arises.
- c) Review and assess the adequacy of the committee charter annually, requesting County Assembly Service Board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.

Evaluate the committee's and individual members' performance on a regular basis.

**Finance and Economic Planning Committee**

The Sectoral Committee on Finance and Economic Planning is established pursuant to the provisions of County Assembly of Kiambu Standing Orders 225. Pursuant to the provisions of the County Assembly of Kiambu Standing Order No. 225(1) and in accordance with the provisions of the Standing Order 225(5), which mandates the Committees to; “investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments, The following are the oversight activities that the Finance and Economic Planning Committee conducted up until the close of the Financial Year ended 30<sup>th</sup> June, 2023:

- i. Considered and adopted report of the Committee on County Annual Development Plan for the Department.
- ii. Considered a draft report of the Committee on the impromptu inspection visit to Kikuyu Sub County own source revenue sources.

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- iii. Considered and adopted the report on the Supplementary Budget Estimates I for the FY 2021/2022 for the Finance and Economic Planning Department.
- iv. Report on the consideration of Quarterly Budget implementation reports for Financial Years 2020/21, 2021/22 and 2022/23.
- v. Considered and adopted the report on the Supplementary Budget Estimates I for the FY 2020/2021 for the Finance and Economic Planning Department
- vi. Report on the Annual Development Plan for the Financial Years (2020/2021, FY 2021/2022, FY 2022/2023);
- vii. Report on the consideration of County Fiscal Strategy Paper for Financial Years (FY 2021/2022, FY 2022/2023);
- viii. Consideration and adoption of report on the Kiambu Finance Bill, 2021 and 2022.
- ix. Report on the consideration of Budget Estimates for the Financial Years (FY 2021/2022, FY 2022/2023), and
- x. The Committee was able to consider and adopt reports on the Finance Bills for 2020 and 2021.

The Finance and Economic Planning Committee was established on 13<sup>th</sup> October, 2023 pursuant to the provisions of Standing Order 225 of the County Assembly of Kiambu Standing Orders. The Committee was later reconstituted on 24<sup>th</sup> June, 2023.

The following are the oversight activities that the Finance and Economic Planning Committee conducted up until the close of the Financial Year ended 30<sup>th</sup> June, 2023:

- xi. Considered and adopted report of the Committee on County Annual Development Plan for the Department.
- xii. Considered a draft report of the Committee on the impromptu inspection visit to Kikuyu Sub County own source revenue sources.
- xiii. Report on the consideration of Quarterly Budget implementation reports for Financial Years 2021/22 and 2022/23.
- xiv. Considered and adopted report of the Committee on County Integrated Development Plan 2023-27 for the Finance and Economic Planning Department;

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- xv. Considered and adopted report of the Committee on County Annual Development Plan for the Finance and Economic Planning Department;
- xvi. Considered and adopted report of the Committee on Finance Bill, 2022;
- xvii. Considered and adopted the report on the Supplementary Budget Estimates I for the FY 2022/2023 for the Finance and Economic Planning Department;
- xviii. Considered and adopted the report on County Fiscal Strategy Paper (CFSP) for the FY 2023/2024 for Finance and Economic Planning Department;
- xix. Considered and adopted the Budget Estimates report of the Committee for FY 2023/2024 for the Finance and Economic Planning Department;

**Public Investments Accounts Committee**

The Public Investments and Accounts Committee is a select Committee that was constituted by the Assembly on 12<sup>th</sup> October 2022 pursuant to Standing Order 220 of the County Assembly of Kiambu Standing Orders and is responsible for the examination of the working of public investments.

The Committee is mandated to do the following: -

- a) Examination of accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit.
- b) Examination of the reports, accounts and workings of the County public investments;
- c) The examination, in context of the autonomy and efficiency of the public investments, whether the affairs of the public investments are being managed in accordance with sound financial or business principles and prudent commercial practices.

The Committee shall however not examine the following: -

- a) Matters of major Government policy as distinct from business or commercial functions of the public investments;
- b) Matters of day-to-day administration; and
- c) Matters for the consideration of which machinery is established by any special statute under which a particular public investment is established.

The Committee has considered the following reports from the Auditor General:

- i. Report of the financial operations of County Assembly of Kiambu for the year ended 30<sup>th</sup> June 2017;
- ii. Report of the financial operations of County Executive of Kiambu for the year ended 30<sup>th</sup> June 2017;
- iii. Report of the financial statements of Kiambu Member's car Loan and Mortgage Scheme Funds for financial year 2015/16;
- iv. Report of the financial statements of Kiambu Member's car Loan and Mortgage Scheme Funds for financial year 2016/17;
- v. Report of the financial statements of Kiambu Member's car Loan and Mortgage Scheme Funds for financial year 2017/18;
- vi. Report of the financial statements of Kiambu Staff Mortgage Scheme Funds for financial year 2016/17;
- vii. Report of the financial statements of Kiambu Staff Mortgage Scheme Funds for financial year 2017/18;
- viii. Report of the Auditor General on the financial operation of the County Assembly for the financial year ended 30th June, 2018
- ix. Report of the Auditor General on the financial operation of the County Executive for the financial year ended 30th June, 2018
- x. Report of the Auditor General on the financial operation of the staff mortgage for the financial year ended 30th June, 2018
- xi. Report of the Auditor General on the financial operation of the Members car and mortgage scheme fund for the financial year ended 30th June, 2018
- xii. Report of the Auditor General on the financial operation of the Thika Water and Sewerage Company for the financial year ended 30th June, 2018
- xiii. Report of the Auditor General on the financial operation of the Kiambu Water and Sewerage Company for the financial year ended 30th June, 2018.
- xiv. Report of the Auditor General on the financial Statements of the Kiambu Youth, Women and PWD's Fund for the financial year ended 30th June, 2017.
- xv. Report of the Auditor General on the financial statements of the Kiambu County Education Bursary fund for the financial year ended 30th June, 2015

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- xvi. Report of the Auditor General on the financial statements of the Kiambu County Education Bursary fund for the financial year ended 30th June, 2016
- xvii. Report of the Auditor General on the financial statements of the Kiambu County Education Bursary fund for the financial year ended 30th June, 2017
- xviii. Report of the Auditor General on the financial statements of the Kiambu County Government Emergency Fund for the financial year ended 30th June, 2015
- xix. Report of the Auditor General on the financial statements of the Kiambu County Government Emergency Fund for the financial year ended 30th June, 2016
- xx. Report of the Auditor General on the financial statements of the Kiambu County Government Emergency Fund for the financial year ended 30th June, 2017
- xxi. Report of the Auditor General on the financial statements of the Kiambu County Youth, Women and PWD's Enterprise Development Fund for the financial year ended 30th June, 2015

**Budget and Appropriations Committee**

The Budget and Appropriations Committee (BAC) oversees the Department of Finance and Economic Planning which is the Executive Authority for the County Treasury. The County Treasury is established pursuant to Section 103 of the PFM Act, 2012. The County Executive Committee Member (CECM) for Finance shall be the head of the County Treasury. Subject to the Constitution of Kenya, 2010 read together with Sections 104 and 105 of the PFMA, 2012; the County Treasury "shall monitor, evaluate, and oversee the management of public finances and economic affairs of the County Government."

The Budget and Appropriations Committee is established pursuant to Standing Order 221 whose mandate is to investigate, inquire into and report on all matters related to:

- (a) coordination, control and monitoring of the county budget;
- (b) discussing and reviewing the estimates and make recommendations to the Assembly;
- (c) examining the County Fiscal Strategy Paper presented to the Assembly;
- (d) examining Bills related to the County budget, including Appropriation Bills; and,
- (e) Consideration of the reports of the Controller of Budget on the implementation of the annual county budget.

The committee reviewed and adopted its respective work plans; successfully considered the CIDP, ADPS, CBROPS and County Fiscal Strategy Papers; engaged the County Treasury when

scrutinizing the Estimates of Revenue and Expenditure, Supplementary Estimates, legislative proposals, amongst others.

**a. Consideration of the County Integrated Development Plan (CIDP)**

The Committee successfully considered and compiled the Kiambu County Integrated Development Plan (CIDP) for period 2023 - 2027. The said report was adopted by the House.

**b. Consideration of County Annual Development Plans (C-ADP)**

The Committee successfully considered and compiled the Kiambu County Annual Development Plans (C-ADP) for FY 2021/2022 and 2022/2023. The said reports were adopted by the House.

**c. Consideration of County Fiscal Strategy Papers**

The Committee successfully considered, compiled and tabled the reports on the 2021 and 2022 County Fiscal Strategy Papers to the Assembly for adoption pursuant to Section 117 of the Public Finance Management Act (PFMA), 2012 read together with Regulations 26 of the PFM (County Government) Regulations, 2015 and the County Assembly Standing Order 243 (7).

**d. Interrogation of Kiambu County Supplementary Budget Estimates**

The Committee successfully scrutinized, compiled and tabled the Supplementary Budget Estimates for FY 2020/2021; and 2021/2022 reports for the for the County Government of Kiambu pursuant to section 135 of the Public Finance Management Act, 2012; Regulation 39 of the Public Finance Management (County Government) Regulations, 2015 and Standing Orders 244 and 252. Additionally, the Committee adopted the Kiambu County Appropriations Bills on the Supplementary Budget Estimates for the aforementioned financial years pursuant to standing Orders 221(3) (d) and 249 (17).

**e. Interrogation of Kiambu County Estimates of Revenue and Expenditure**

The Committee also successfully scrutinized, compiled and tabled the Estimates of Revenue and Expenditure for FY 2021/2022; and 2022/2023 reports for the County Government of Kiambu pursuant to section 131 of the Public Finance Management Act, 2012; Regulation 36 of the Public Finance Management (County Government) Regulations, 2015 and Standing Order 244. Additionally, the Committee adopted the Kiambu County Appropriations Bills on the Estimates of Revenue and Expenditure for the aforementioned financial years pursuant to standing Orders 221(3) (d) and 249 (17).

**(e) Entity Headquarters**

P.O. Box 1492-00900  
Kiambu County Assembly Buildings  
**KIAMBU, KENYA**

**(f) Entity Contacts**

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

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Co-operative Bank of Kenya  
P.O. Box 1064-00900  
**KIAMBU, KENYA**

**(h) Independent Auditor**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

**(j) County Attorney**

The County Attorney

Red Nova Building, 2nd Floor

Kiambu Road

P.O. Box 2344-00900

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### **3. Governance Statement**

#### **The County Assembly**

The County Assembly is constituted by the MCAs of Kiambu county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) 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.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

#### **a) Select Committees**

Select committees are generally responsible for overseeing the work of government departments and agencies.

**b) Sectoral Committees**

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee

The Audit Committee will consist of at least three members recruited competitively by County Assembly Service Board and one of whom shall be the chair. A member, preferably with a background in accounting, auditing, finance or Risk Management should be appointed to Chair the Committee.

- The county speaker shall nominate one senior officer to sit in the Audit Committee.
- Each committee member is required to be independent.
- The Audit Committee shall report to the County Assembly through the County - Assembly Clerk.
- The Assembly's Head of internal audit shall be the secretary to the committee.

**i. Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members who served during the year were:

Member	Designation	Ward
1. Hon. Thiong'o Charles Murungaro	Chairperson	Speaker
2. Hon. Mbugua Zacharia Macharia, MCA	Vice Chairperson	Kiuru

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3. Hon. Kiranga Dominic Mbugua, MCA	Member	Kinale
4. Hon. Githing'a Josphat Kinyanjui, MCA	Member	Lari Kirenga
5. Hon. Kamande John Njogu, MCA	Member	Gitaru
6. Hon. Fr. Kimani George Njoroge, MCA	Member	Nachu
7. Hon. Kihara Ezra Kabuga, MCA	Member	Nominated
8. Hon. Mwangi Jeremiah Kiama, MCA	Member	Juja
9. Hon. Nduta Kimani, MCA	Member	Biashara
10. Hon. Kamau Christopher Ileri, MCA	Member	Bibirioni
11. Hon. Munana Moses Muiruri, MCA	Member	Theta
12. Hon. Nyaga Esther Wambui, MCA	Member	Nominated
13. Hon. Muturi Prisca Wanjiku, MCA	Member	Nominated
14. Hon. Gichana Lucy Wanjiku, MCA	Member	Nominated
15. Hon. Hinga Grace Wanjiru, MCA	Member	Kabete
16. Hon. Njoroge Ann Wairimu, MCA	Member	Nominated
17. Hon. Kiguru Monica Wanjiru, MCA	Member	Nominated

**ii. Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. The members who served in the committee during the year were:

Member	Designation	Ward
1. Hon. Obudho Kennedy Odhiambo,	Chairperson	Kahawa Sukari- Ruiru
2. Hon. Kamau James Boro, MCA-	Vice Chairperson	Kikuyu Town- Kikuyu
3. Hon. Wanyutu Wamwere, MCA-	Member	Komothai - Githunguri
4. Hon. Njue John Njiru, MCA	Member	Hospital- Thika
5. Hon. Munga Nelson Mbuiyu, MCA	Member	Ndeiya- Ndeiya
6. Hon. Muthondu John Ngure, MCA	Member	Kihara- Kiambaa
7. Hon. Ndungu Erick Warugu, MCA	Member	Uthiru -Kabete
8. Hon. Njama Joakim Mwangi, MCA	Member	Ngoliba- Thika
9. Hon. Munana Moses Muiruri MCA	Member	Theta-Juja
10. Hon. Mbugua Zacharia Macharia, MCA	Member	Kiuu-Ruiru
11. Hon. Nyaga Esther Wambui, MCA	Member	Nominated -Thika
12. Hon. Irungu Esther Muthoni, MCA	Member	Nominated -Juja
13. Hon. Mburu Susan Njeri, MCA	Member	Nominated -Thika
14. Hon. Kamau Alice Wangui, MCA	Member	Nominated-Kabete
15. Hon. Hinga Grace Wanjiru, MCA	Member	Kabete - Kabete

**iii. Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

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<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Nduta Josephine Muongi, MCA	Chairperson	Limuru Central
2. Hon. Kung'u Jackma Jackson Karanja, MCA	Member	Gatuanyaga
3. Hon. Kigara Joe Githui, MCA	Member	Ng'enda
4. Hon. Munyua Moses Kiarie, MCA	Member	Githobokoni
5. Hon. Agingu Josephine Wangui, MCA	Member	Nominated
6. Hon. Gathoni Sheila Wangui, MCA	Member	Nominated
7. Hon. Kihara Ezra Kabuga, MCA	Member	Nominated
8. Hon. Kimani Evanson Muigu, MCA	Member	Kinoo
9. Hon. Kinuthia Jane Wambui, MCA	Member	Nominated
10. Hon. Mungai Stephen Churu, MCA	Member	Nominated
11. Hon. Thumbi Peter Kamau MCA	Member	Gitaru
12. Hon. Thuo Cedric Gachunga, MCA	Member	Ngewa
13. Hon. Wainana Samuel Mbeere, MCA	Member	Kamburu
14. Hon. Kiranga Dominic, MCA	Member	Kinale
15. Hon. Kariuki Wacera Ann, MCA	Member	Nominated
16. Hon. Kiai Rebecca Nyaruai, MCA	Member	Nominated
17. Hon. Wanjiru Winnie Wambui, MCA	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee that was constituted in November 2021 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held four meetings in FY 2022/23. The committee members during FY 2022/23 were:

Member	Designation
1. Ms. Naomi Mwangi	Ag. Chairperson
2. Mr. Phillip Muriuki	Member
3. Ms. Maureen Njambi	Member (Speakers appointee)

### **Communication with all Stakeholders**

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback through public participation on various matters that affect them which are mostly in legislations. In this regard, the County Assembly held public participation forums in the twelve sub counties, the Assembly precincts as well as receiving written memorandums seeking views on proposed bills which were enacted as laws. This is important in ensuring that stakeholder expectations are met as required by the constitution.

The County Assembly subjected 6 bills through public participation as indicated in the table below

Activity	Name of Bill	Status
<b>Legislation</b>	Supplementary Appropriation Bill I	Enacted
	Kiambu County Finance Bill 2022	Enacted
	Kiambu County Budget Estimates FY 2023/24	Enacted
	Kiambu County Finance Bill 2024	Pending

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	The Kiambu County Revenue Authority Bill 2023	Pending
	The Kiambu County Housing Bill 2023	Pending

**Risk management**

It is in line with the above provisions and the underlying provisions in the County Government Act of 2012; the County Assembly of Kiambu is in the process of developing a Risk Management Framework alongside its Strategic plan.

**Compliance**

The operations of the Assembly are guided by the following laws and regulations

No.	Law/Regulation	Report/ Action	Relevant office to responsible	Compliance
1.	County Assembly of Kiambu Standing Orders	(i) Establishment of committees (ii) Appointment of house leadership (iii) Legislation, oversight, representation and approvals of budget and policy documents	Assembly	Debate and approval
2.	Public Finance Management Act	(i) Quarterly Reports (ii) Annual Reports	(i) County Treasury (ii) Auditor General, Controller of	(i) Submission (ii) Submission (iii) Tabling and approval

		(iii) Preparation of annual budget	Budget and the Commission on Revenue Allocation (iii) County Assembly Service Board and County Assembly	
3.	Public Procurement and Asset Disposal Act	(i) Publication of procurement contract (ii) Appointment of various committees involved in procurement (iii)Preparation of procurement plan (iv)Maintenance of records (v) Periodic reports	(i) Accounting Officer (ii) Accounting Officer (iii) Accounting Officer and County Assembly Service Board (iv)Accounting officer (v) Public Procurement Regulatory Authority	(i) Publication (ii) Committees appointed (iii)Approval and uploading (iv)Maintenance of records (v) Submitted
4.	County Governments Act	(i) Appointment of members to the County	(i) County Assembly Service Board,	(i) Appointed and approved (ii) Approved

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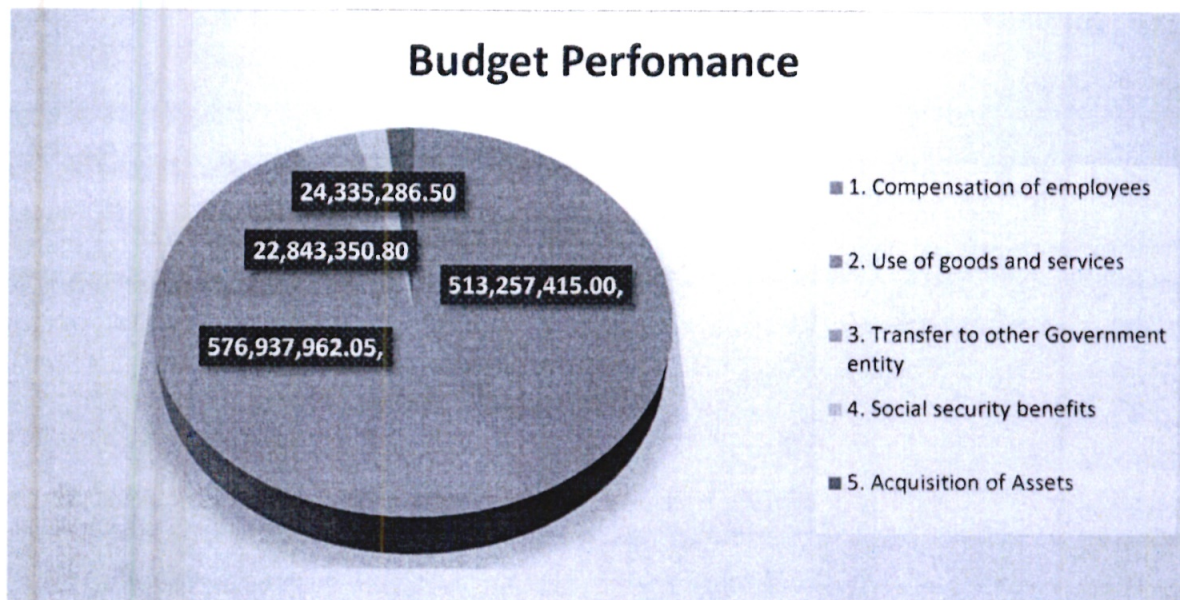
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		Assembly Service Board (ii) County integrated development plan	Assembly, Political parties and Assembly (ii) Assembly	
5.	County Assembly Services Act	(i) Annual report of operations of the Board (ii) Conduct of Board business	(i) County Assembly Service Board (ii) County Assembly Service Board	(i) Prepared (ii) Meetings conducted

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

**(i) Budget performance**

The Kiambu County Assembly approved a budget of Kshs 1,628,012,830 The amount utilized is Kshs 1,186,374,014.35 This represents 73% of the approved budget. The budget utilization per economic classification is represented below in a form of a pie chart;



- Budget utilization for most activities was over 50%, while the total budget utilization was 73%.
- Budget utilization for acquisition of assets was 16%, the underutilization was caused by delayed exchequer releases from the county Treasury.
- Budget utilization for transfer to other Government entities was 17%, the underutilization was caused by delayed exchequer releases from the county Treasury.
- The Table below shows the comparison between the approved budget and actual expenditure as per economic classification.

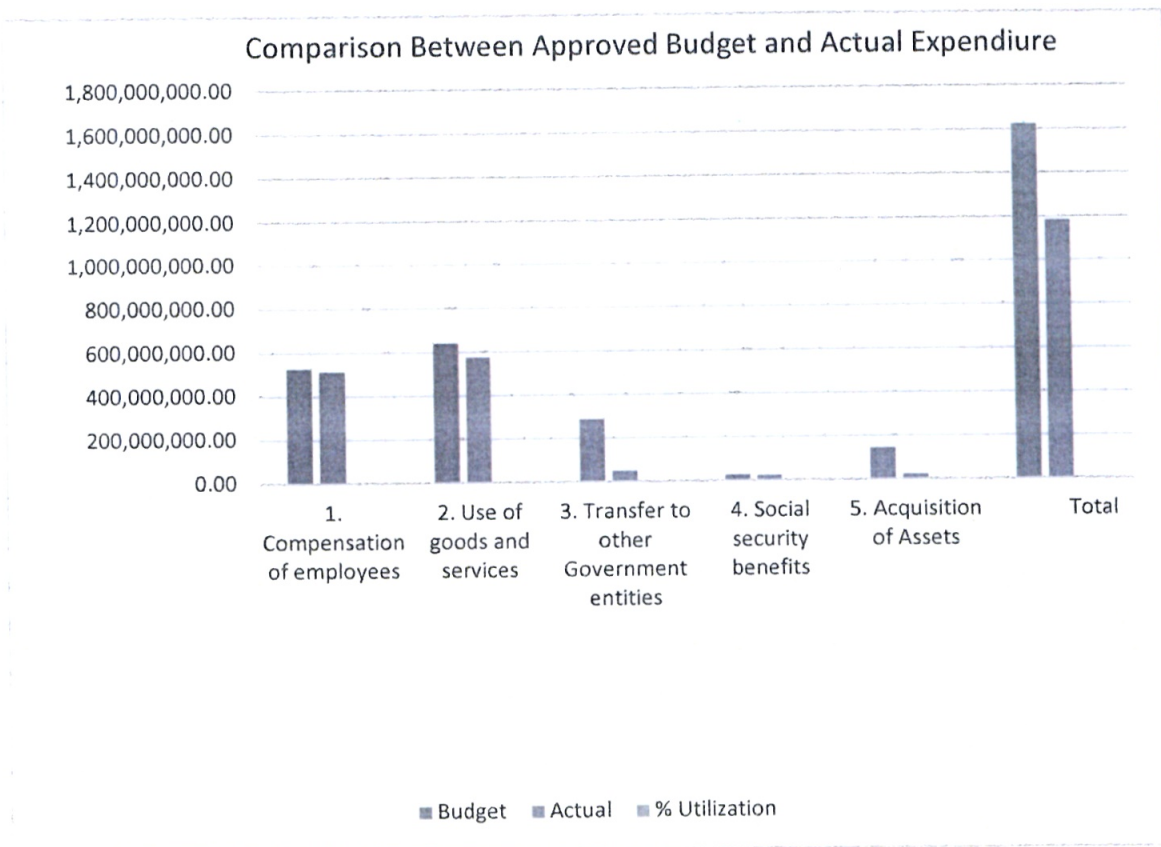
	Budget	Actual	% Utilization
1. Compensation of employees	528,102,971.00	513,257,415.00	97
2. Use of goods and services	641,344,193.00	576,937,962.05	90

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3. Transfer to other Government entities	287,000,000.00	49,000,000.00	17
4. Social security benefits	27,000,000.00	24,335,286.50	90
5. Acquisition of Assets	144,565,666.00	22,843,350.80	16
<b>Total</b>	<b>1,628,012,830.00</b>	<b>1,186,374,014.35</b>	<b>73</b>



**(ii) Operational Performance**

**a) Laws and Policies passed by the Assembly**

- i. The Kiambu County Finance Act, 2022
- ii. Kiambu County Supplementary I Appropriation Act 2022
- iii. Kiambu County Appropriation Act 2023

- The Kiambu County Finance Act , 2021 provides for the imposition of variation of fees, licenses, permits, rents or rates, infrastructure maintenance fee and other charges for various services provided by the County
- The Kiambu County Supplementary Appropriations Act 2022 makes provisions for giving statutory sanctions for public expenditure for the year ending on the 30<sup>th</sup> June 2022 for the re-appropriations of amounts in the recurrent and development budget estimates for the County Assembly and County Executive.
- The Kiambu County Appropriations Act 2023 authorizes the issue of sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30<sup>th</sup> June 2023.

**b) Dates on when the Budget and supplementary Budgets were passed**

- i. Kiambu County Appropriation Act 2023 was passed on 20/06/2023

**c) Highlights on the oversight Role of the County Assembly**

The County Assembly's oversight role is carried out by the Assembly's committees through request of statements and processing of petition.

During the specified time, thirty-three (33) statements were requested by Members to the Chairpersons of Sectoral Committees on various matters before the floor of the Assembly.

Further, a total of ten (10) petitions submitted by the members of the public were reported by the Speaker and/or presented by Members of the County Assembly on behalf of the petitioners.

## **ASSEMBLY COMMITTEES**

### **The Committee System**

Committees are a vital tool or organ in the working processes of legislatures. Without them, the proceedings of a legislature would grind to a halt from the sheer volume of activities that would have to be considered at the plenary. Committees are agents of the assembly that enable legislatures to organize their work in order to perform numerous activities simultaneously and expeditiously.

These include:

- a) Reviewing legislation;
- b) Reviewing and approving the budget and expenditure of the county government;

Committee of the Whole is dealt with comprehensively in the Procedure Manual and the County Assembly Standing Orders.

### **Standing Committees**

A Standing Committee is a committee established by the Standing Orders of the Assembly whose term/duration is tied to the term of the county assembly. It may study matters referred to it by the county assembly or, on its own initiative, undertake studies within its area of responsibility.

Standing Order 225 of the County Assembly Standings Order makes provisions for the establishment of sectoral committees which are nominated by the selection committee in consultation with Assembly parties at the commencement for every Assembly. A Member appointed to a Sectoral committee at the commencement of a County Assembly or at any other time during the term of an Assembly shall, unless the Assembly otherwise resolves, serve for the term of that Assembly. Unless the Assembly otherwise directs, the listed Sectoral Committees and the subject matter respectively assigned to them shall be as set out in the First Schedule of the Assembly Standing Orders.

Standing Committees in the County Assembly are the sectoral committees.

### **Sectoral Committees**

Sectoral committees are committees aligned to the county departments.

The functions of a Sectoral committee are to:

- i. Investigate/inquire into and report on all matters relating to the mandate, management activities, administration, operations, and estimates of the assigned County departments;
- ii. Study the program and policy objectives of County departments and the effectiveness of their implementation;
- iii. Study and review all County legislation referred to it;
- iv. Study, assess, and analyze the relative success of the department as measured by the results obtained compared with their stated objectives;
- v. Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and may be referred to them by the Assembly;
- vi. Vet and report on appointments where the Constitution and law requires the Assembly to approve;
- vii. Make reports and recommendations to the Assembly as often as possible regarding the assigned department, including recommendation on proposed legislation; and

Sectoral Committees include all Assembly committees established for purposes of oversight of County Departments under the Schedules to the Standing Orders.

Sectoral Committees under Second Schedule of the County Assembly of Kiambu Standing Orders include: -

- (i) Agriculture, Livestock and Fisheries Committee
- (ii) Finance and Economic Planning Committee
- (iii) County Public Service and Administration Committee
- (iv) Youth, Sports and Social Services Committee
- (v) Health Services Committee
- (vi) County Planning and Urbanization Committee
- (vii) Trade, Tourism and Cooperatives Committee
- (viii) Transport, Public Works and Infrastructure Committee
- (ix) Water, Environment and Natural Resources Committee
- (x) Education and Research Committee

#### **Other Select Committees**

County Innovation, Technology and Communication Committee

The mandate of the other select committees is as specified in the Standing Orders establishing them. The Membership and term of the committee is also provided in the Standing Orders. These Select Committees include:

##### **a) Statutory committees,**

Statutory committees are those established by statute to perform functions assigned by the said law. These include the Budget and Appropriations Committee and the Powers and Privileges Committee

##### **b) Watchdog committees,**

Watchdog committees are established to ensure expenditure of funds is in accordance with the law and to prevent misappropriation of funds. An example is the County Public Accounts and Investments Committee

##### **c) House Keeping committees,**

They are established to ensure smooth running of assembly business and oversee certain aspects of assembly operations. They include: –

- i. County Assembly business committee;
- ii. Committee on selection;

- iii. Assembly procedure and rules committee;
- iv. Committee on powers and privileges;
- v. Liaison committee; and
- vi. Members Services, facilities and Welfare committee.

#### **Ad Hoc Committees**

The Assembly may appoint an Ad Hoc committee to carry out a particular assignment. Such a committee is dissolved as soon as it has completed the matter or assignment referred to it and has presented its report to the Assembly or at the expiry of the duration for which it is established.

#### **a. Sectoral committees**

##### **Appointment of Sectoral Committees**

Standing Order 225 of the County Assembly Standing Order makes provisions for the establishment of sectoral committees which are nominated by the selection committee in consultation with Assembly parties at the commencement for every Assembly. A Member appointed to a Sectoral committee at the commencement of a County Assembly or at any other time during the term of an Assembly shall, unless the Assembly otherwise resolves, serve for the term of that Assembly. Unless the Assembly otherwise directs, the listed Sectoral Committees and the subject matter respectively assigned to them shall be as set out in the First Schedule of the Assembly Standing Orders.

The mandate of Sectoral Committees in respect of the subject matter assigned under the Second Schedule of the Assembly Standing Orders shall only be exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The functions of a Sectoral Committee shall be to-

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;

(d) Consideration of statutory instruments as provided under the Statutory Instruments Act, any other law relating to statutory instruments and Part XXV (Statutory Instruments) of these Standing Orders.

(e) Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;

(f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;

(g) To vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 218 (Committee on Appointments); and,

(h) Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation. Currently there are ten (10) sectoral committees within the Assembly whose respective subject matter as assigned to them is set out in the First Schedule of the County Assembly Standing Orders.

**i. County Budget and Appropriations Committee**

Standing Order 221 (1) provide for the establishment of a committee to be known as the Budget and Appropriations Committee. The Committee shall consist of a Chairperson and not more than seventeen other Members.

The functions of the Committee shall be to –

(a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget;

(b) Discuss and review the estimates and make recommendations to the Assembly;

(c) Examine the County Fiscal Strategy Paper presented to the Assembly;

(d) Examine Bills related to the County budget, including Appropriation Bills and the Finance Bill;

(e) Consider the reports of the Controller of Budget on the implementation of the annual county budget; and,

(h) In accordance with the Public Finance Management Act, examine the levels of county public debt and proposals for limitation of expenditure on the wages of public officers serving in the county.

The Finance, Budget and Appropriations Committee shall be constituted immediately following the general election shall serve for a period of three calendar years and that constituted thereafter shall serve for the remainder of the Assembly term. During the consideration of the budget, the Committee shall invite only the Chairpersons of all Sectoral Committees to make presentations on the Budget.

**ii. County Innovation, Communications and Technology Committee**

Standing order 222 (1) of the County Assembly of Kiambu establishes a committee to be known as the County Innovation, Communications and Technology Committee. The Committee shall consist of a Chairperson and not more than fourteen other Members.

The Committee shall be responsible for -

- (a) Providing opportunities for systematic and progressive consultations with the County Executive to facilitate the development of policies and conducive environment to attract and retain innovation and investment in the County including the use of appropriate technology;
- (b) examining and inquiring into matters related to development, retention and advancement of policies, programmes, skills and expertise aimed at attracting and retaining innovation and investments in the County;
- (c) inquiring into mechanisms availed by the County Government to facilitate public communication and access to information as required under sections 95 and 96 of the County Governments Act, 2012;
- (d) advising the Assembly on any matters relating to the broadcast rules contained in the Third Schedule including the review of the broadcasting rules and development of procedures for the enforcement of the broadcasting rules; and,
- (e) Consider, on its own motion, or following direction of the Speaker or the Assembly, any matter relating to the breach of broadcasting rules, including proposing sanctions.

The Committee may make reports and recommendations to the Assembly on any matter falling within its mandate as prescribed under paragraph (1), including proposing legislation on innovation, communications or technology but shall not deal with matters related to procurement of items or services of the broadcast, or any matter falling within a function of the Assembly Service Board.

**iii. Committee on Appointments**

Provisions of standing order 218 (1) of the Assembly Standing Orders establishes a committee to be designated the Committee on Appointments. The committee is appointed by the Assembly, consisting of the Speaker as a Chairperson, the Leader of the Majority Party, the Leader of the Minority party and not more than three other Members nominated by the Assembly Business Committee, on the basis of proportional Party Membership in the Assembly taking into consideration the numerical strength of the Parties and interests of Independent Members.

The Committee on Appointments is appointed within seven days on assembly of a new Assembly and shall serve for period of three years and that appointed thereafter shall serve for the remainder of the term of the Assembly. Further the Standing Orders provide that in the absence of the Speaker, the Committee shall elect a member, from amongst its members to chair the meeting.

The Committee on Appointments considers, for approval by the Assembly, appointments under Articles 179(2) of the Constitution (Members of County Executive Committees). The quorum of the Committee on Appointments is one half of the Members of the Committee, but the Speaker is not be counted for the purposes of quorum and shall not vote.

**A. Watchdog Committee**

**County Public Investments and Accounts Committee**

Standing order 220(1) of the Assembly Standing Orders establishes a committee to be designated the County Public Investment and Accounts Committee.

**Membership**

The County Public Investments and Accounts Committee consists of a chairperson who shall be a member elected by the Committee from amongst the members of the Committee nominated from the minority party or coalition of parties in the Assembly and not more than fourteen other Members. The County Public Investments and Accounts Committee shall elect a chairperson and vice-chairperson from amongst its members

**Functions**

(1) The County Public Investments and Accounts Committee is responsible for-

(a) in respect of the accounts of the County Government-

(i) the examination of the annual reports of the Auditor General on the accounts relating to the appropriations of the sum voted by the Assembly to meet the public expenditure for the County Government, including the Assembly; and,

(ii) the examination of any other reports of the Auditor General on public funds relating to the County, including specialized reports and special reports submitted by the Auditor General on his own motion or following a request of the Assembly in accordance with the law relating to Public Audit.

(b) In respect of County Government Entities-

(i) The examination of the annual reports of the Auditor General on the accounts of county government entities, including county corporations;

(ii) The examining of any recommendation from the Auditor General relating to withholding of funds to a county government entity or a county corporation;

(iii) The examination of proposals from the county executive to declare a county corporation to be a county government entity; and,

(iv) where a report is not available, the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

(2) The Committee may, in respect of a County Government-Linked Entity, inquire into the commercial affairs of the entity with a view to examining the prudence and commercial effectiveness of the continued investment of the County in the entity.

(3) The Public Investments and Accounts Committee may examine the commercial effectiveness of the County Government's investment in a county government entity or a county corporation, including proposals for divestiture.

(4) The Public Investments and Accounts Committee shall not examine the following matters as they relate to county government entities, including county corporations and county government-linked entities –

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

(5) The County Public Investments and Accounts Committee constituted by the Assembly immediately following the general election shall serve for a period of three calendar years and that constituted thereafter shall serve for the remainder of the Assembly term

### **C. Housekeeping Committees**

#### **1) Assembly Business Committee**

Provisions of standing order 216 of the Assembly Standing Orders establishes a committee to be designated the Assembly Business Committee, consisting of-

- (a) the Speaker who shall be the chairperson;
- (b) the Leader of the Majority Party;
- (c) the Leader of the Minority Party;
- (d) the Majority Party Whip;
- (e) the Minority Party Whip; and
- (f) not less than three and not more than six members, who shall be nominated by Assembly parties and approved by the County Assembly at the commencement of every Session, reflecting the relative majorities of the seats held by each of the Assembly parties in the Assembly and taking into consideration the interests of Independents.

The Assembly Business Committee shall be appointed within seven days on assembly of a new Assembly. The Deputy Speaker shall attend and chair the meetings of the Assembly Business Committee in the absence of the Speaker. Further according to provisions of standing order 18(6), a member of the Chairpersons Panel shall preside the meeting of the Committee in absence of the Speaker and the Deputy Speaker.

## **Functions**

The Assembly Business Committee shall –

- (a) prepare and if necessary, from time to time adjust the Assembly Calendar with the approval of the Assembly;
- (b) Monitor and oversee the implementation of the Assembly Business and programmes.
- (c) implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the Assembly;
- (d) determine the order in which the reports of Committees shall be debated in the Assembly;
- (g) may take decisions and issue directives and guidelines to prioritize or postpone any business of the Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and
- (h) Consider such matters as may from time to time arise in connection with the business of the Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the Assembly.

The Chairperson and at least one third of the other members of the Assembly Business Committee shall form a quorum. If, for any reason, a member of the County Assembly Business Committee is unable to attend, the Leader in the County Assembly of the party which nominated that Member may appoint another Member in that Member's place for the period for which the Member is unable to attend.

## **2). Committee on Selection**

This Committee is established in accordance with provisions of Standing Order 217 of the Assembly Standing Orders the Committee consists of-

- (a) The Leader of the Majority party who shall be the chairperson;
- (b) The Leader of the Minority party,
- (c) The Majority Whip,
- (d) The Minority Whip;
- (e) And not less than five and not more than seven members, who shall be nominated by Assembly parties and approved by the Assembly.

The Committee on Selection is appointed within ten days on assembly of a new Assembly and is mandated with nominating Members to serve in Committees, save for the membership of the Assembly Business Committee, Committee on Appointments.

### **3). Assembly Procedure and Rules Committee**

The committee on Assembly Procedure and Rules Committee is established in accordance with provision of Standing Order 223 of the Assembly Standing Orders. The committee comprises of the Speaker as chairperson, the Chairperson of Committees, and not more than four other Members. The mandate of the Committee is to consider and report on all matters relating to these Standing Orders. Further the Committee may propose amendments to these Standing Orders and any such amendments shall upon approval by the Assembly, take effect at the time appointed by the Assembly. Additionally, it may propose rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the Assembly, continue in force until amended or repealed by the Assembly. Any rules approved by the Committee shall be annexed to the Standing Orders and shall be binding upon Committees to the same extent as these Standing Orders.

### **4). Liaison Committee**

Standing Order 226 of the assembly establishes a committee to be known as the Liaison Committee and consists of:

- (a) The Deputy Speaker as Chairperson;
- (b) The First Chairperson of the Chairpersons Panel, who shall be the vice chairperson;
- (c) Majority Party Leader, Majority Whip;
- (d) Minority Party Leader & Minority Whip; and,
- (e) Chairpersons of all Committees of the Assembly as Members excluding adhoc Committees.

The functions of the Liaison Committee include-

- a) guide and co-ordinate the operations, policies and mandates of all Committees;
- b) deliberate on and apportion the annual operating budget among the Committees;
- c) Consider the programmes of all Committees;
- d) ensure that Committees submit reports as required by these Standing Orders;
- e) subject to paragraph (3) of Standing Order 15 (Speaker may refer a matter to any committee), determine, whenever necessary, the committee or committees to deliberate on any matter; and,
- f) Give such advice relating to the work and mandate of committees as it may consider necessary;

Further the Liaison Committee shall consider reports of Committees that have been referred to them by the Speaker or those that have not been deliberated by the Assembly and may submit a consolidated report containing the summaries of such reports for noting by the Assembly.

**D) Statutory Committee**

**Powers and Privileges Committee**

This Committee is established in accordance with Section 15 (1) of the County Assemblies Powers and Privileges Act 2017. The Committee consists of the speaker as the chairperson and such other members of the Assembly as may be provided in the standing orders of the Assembly. The quorum is a third of the members of the committee inclusive of the Speaker.

The functions of the Committee of Powers and Privileges shall -

- (a) Inquire into the conduct of a member whose conduct is alleged to constitute a breach of privilege in terms of section 16; and
- (b) do such other functions as may be specified in the Act

Further, the Committee of Powers and Privileges shall either on its own motion, or as a result of a complaint made by, any person, inquire into the conduct of a Member whose, conduct is, alleged to constitute a breach of privilege in terms of section 16 of the Act, within fourteen days of receipt of a complaint. The Committee shall, within fourteen days of the conclusion of an inquiry, table its findings in the Assembly together with such recommendations as it considers appropriate. The Assembly shall, in accordance with its Standing Orders, consider the report and the recommendations thereon and may take such action against the member concerned as may be appropriate.

**E) Ad Hoc Committees**

According to provisions of standing order 227 of the Assembly Standing Orders, the Assembly may through a resolution appoint an *Adhoc* Committee for purposes of enquiring into a matter or matters for a specified in the resolution. A motion to constitute an *adhoc* committee is not admissible unless is presented together with the recommendations of the Liaison Committee

A resolution of the Assembly to establish an *adhoc* committee may only be made once in a Session and in exceptional circumstances recommended by the Liaison Committee and certified by the Speaker. An *adhoc* Committee established under this standing order-

- (a) may not deal with a matter that falls within the mandate of another Committee; and,
- (b) shall submit its report to the Assembly within three months and shall, upon submission of the report stand dissolved.

**(iii) Performance of key development projects**

<b>S/NO</b>	<b>Project Name</b>	<b>Project Identification Code</b>	<b>Implementation status</b>
3	Proposed Construction of Karai Ward Office	764695-2019/2020	85%
4	Proposed Construction of Bibirioni Ward Office	762392-2019/2020	85%
5	Proposed Construction of County Assembly Archives and Members Welfare Facility	858604-2020/2023	25%
6	Proposed Construction of Ngewa Ward Office	1187295-2022/2023	22%
7	Proposed Construction of Ngoliba Ward Office	1187335-2022/2023	37%
8	Proposed Construction of Kalimoni Ward Office	1229271-2022/2023	42%
9	Proposed Construction of Ndeiya Ward Office	1229440-2022/2023	30%
10	Proposed Partitioning Works at Bishop Ranji For offices of Specially elected members	119540-2022/2023	100%
11	Proposed renovation works at Mugumo-ini (Hospital) ward office	1185811-2022/2023	100%
12	Proposed renovation works at the County Assembly	CAK/RFQ/01/2022-2023	100%

Through the construction of Ward offices, The County Assembly of Kiambu will cut down on expenditure for leasing the above listed nine Ward offices and four other offices planned and budgeted for as indicated in the approved Annual Procurement Plan for the Financial Year 2023/2024. This projected impact the society indirectly by creation temporary jobs and also provide a Ward MCA with sufficient space to plan on service delivery to his/her people

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Additionally, the Assembly has leased office space for Specially Elected Members. By complying with the government guidelines on provision of Offices to the Specially Elected Members, the Assembly provides them with a working space to maintain close contact with the electorate so that they can gather views, opinions, and proposals for presentation and/or legislation in the Assembly.

<b>Key development projects included in the Assembly's strategic plan</b>				
<b>Objectives</b>	<b>Strategy</b>	<b>Key Activities</b>	<b>Key Indicator</b>	<b>Resources</b>
1. Expansion of Assembly Facilities	<ul style="list-style-type: none"> <li>Development of an infrastructural master plan</li> </ul>	<ul style="list-style-type: none"> <li>Design the infrastructural master plan</li> </ul>	<ul style="list-style-type: none"> <li>Infrastructural master plan.</li> </ul>	5 Million
	<ul style="list-style-type: none"> <li>Acquisition of land for expansion</li> </ul>	<ul style="list-style-type: none"> <li>Budgetary provision</li> <li>Identification of the land</li> </ul>	<ul style="list-style-type: none"> <li>Acreage of land acquired(1)</li> </ul>	100 Million
	<ul style="list-style-type: none"> <li>Construction of a modern office complex to include gym and catering facilities</li> </ul>	<ul style="list-style-type: none"> <li>Development of bill of quantities and drawing of plans</li> <li>Floating of tenders and site handover</li> </ul>	<ul style="list-style-type: none"> <li>Architectural and structural designs</li> <li>Percentage of construction of the multipurpose complex</li> </ul>	300 Million
	<ul style="list-style-type: none"> <li>Construction of the multipurpose complex</li> </ul>	<ul style="list-style-type: none"> <li>This is encompassed as a floor in the multipurpose complex</li> </ul>	<ul style="list-style-type: none"> <li>Architectural and structural designs</li> <li>Percentage of construction of the multipurpose complex</li> </ul>	
	<ul style="list-style-type: none"> <li>Construction of a parking bay</li> </ul>	<ul style="list-style-type: none"> <li>The parking will be provided in the basement of the parking bay</li> </ul>	<ul style="list-style-type: none"> <li>Architectural and structural designs</li> <li>Percentage of Parking bay constructed</li> </ul>	
	<ul style="list-style-type: none"> <li>Landscaping and beautification of Assembly premises</li> </ul>	<ul style="list-style-type: none"> <li>Develop BoQs for landscaping and beautification</li> <li>Repainting and face lifting</li> </ul>	<ul style="list-style-type: none"> <li>Completion certificates for the works</li> </ul>	20 Million

		<ul style="list-style-type: none"> <li>Procure a competent service provider for the works</li> </ul>		
	<ul style="list-style-type: none"> <li>Construction of ward offices</li> </ul>	<ul style="list-style-type: none"> <li>Identification of land area for construction</li> <li>Development of BoQ and designs</li> <li>Site handover</li> </ul>	<ul style="list-style-type: none"> <li>Completion certificates for the works</li> <li>No of ward offices constructed</li> </ul>	240 Million
	<ul style="list-style-type: none"> <li>Construction/Acquisition of Speaker's residence</li> </ul>	<ul style="list-style-type: none"> <li>Acquisition of land area for construction</li> <li>Development of BoQ and designs</li> <li>Site handover</li> </ul>	Percentage of construction done on Speaker's residence	55 Million
	<ul style="list-style-type: none"> <li>Develop and implement an Annual Maintenance Plan</li> </ul>	<ul style="list-style-type: none"> <li>Inspection of Assembly facilities and Ward offices</li> <li>Develop annual maintenance plan</li> </ul>	<ul style="list-style-type: none"> <li>Annual Maintenance plan developed and implemented</li> </ul>	

By Constructing the Archives and Members Welfare Facility, the Assembly will acquire sufficient storage space and offices as what is current available is limited and not sufficient. Additionally, the current offices are not PWD friendly, This Challenge has already been addressed by the new structure. Further, more working space will be realized addressing the current shortage of working space leading to efficiency and productivity.

Additionally, the Assembly will realize the below listed benefits: -

- i) Leads to improved productivity and overall quality of work
- ii) Helps improve relationships with stakeholders
- iii) Increased stakeholders' satisfaction
- iv) Helps in managing budgets and timelines for different activities hence saving costs

- v) Reduction in operating costs in general for the activities within the Assembly
- vi) A higher level of customer service while engaging with different service providers for different activities. This helps the Assembly in achieving its core mandate.

### **Promotion of competitive practices in the County Assembly**

The Assembly mitigates risks and ensures responsible competition practices in the procurement processes in three stages. i.e.

- i. Pre-tendering phase
- ii. Tendering phase
- iii. Post -award phase

#### **i) Pre-tendering Phase**

These includes:

- a) Preventing influence of external actors on official decisions
- b) Having proper procurement planning
- c) Development of proper specification /requirements
- d) Correct choice of procurement procedures to enhance fair competition
- e) Clear definition of roles and structures within the processes

#### **ii) Tendering Phase**

This includes:

- a) Ensuring that there is public notice for the invitation of bids.
- b) The evaluation and award criteria is well defined and objective in the bid document
- c) Procurement information is disclosed and made public through publication on public procurement information portal
- d) Ensuring that responsive bidders being awarded contracts disclose accurate cost of pricing data in the price proposal/ schedules to prevent increased contract prices.
- e) Avoidance of familiarity with bidders by using suppliers list on rotational basis
- f) Declaration of conflict of interest as well as declaration not to engage in corrupt and fraudulent practices by the members of staff participating in the evaluation of bids. process.

**iii) Post award Phase**

These includes activities such as:

- a) Ensuring that suppliers do not abuse their contractual obligation in relation to quality, price and timing for the provision of goods, works and services.
- b) Efficient supervision by public officials while undertaking contracts/projects.
- c) Separation of financial duties when it comes to processing of payments to ensure checks

In general, the Assembly has carried out the following actions

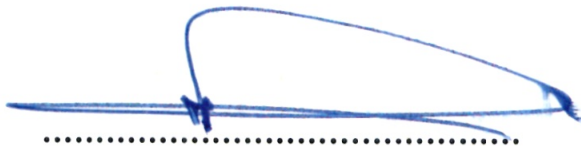
- a. Registration of suppliers and service providers through open tender and continuous registration as provided in law.
- b. Appropriate approvals from the Clerk for all procurement processes.
- c. Processing of supplier invoices on first in first out basis and tracking of the same through internal tracking registers.

**(iv) Comment on value-for-money achievements**

- a. The construction of ward offices has provided closer access to the elected Member of the County for the ward residents.
- b. The projects have been delivered at the awarded contract sums.
- c. Cost cutting has been achieved as office recurrent bills such as monthly rent have been reallocated to other value adding budget activities.
- d. The programmes undertaken have positively improved the livelihood of the residents of the county by ensuring there is suitable planning and implementation on various county projects. There is improvement of social and economic infrastructure following extensive planning coupled with efficient citizen engagement.
- e. The Members of the County Assembly have been taken through rigorous capacity building thus enhancing their capacity to optimally discharging their mandate.

**(v) Challenges and Recommended Way Forward**

- Unreliable, unpredictable and delayed exchequer releases;
- Failure to fully finance the approved budget by undisbursed exchequer releases;
- Interference with administrative functions to the office of the authorized officer;



.....  
**John Mwivithi Mutie**  
**Clerk of the County Assembly**

**5. Statement of Performance against County Assembly predetermined objectives**

The key mandate of Kiambu County Assembly is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2022/2023

Program 1	Objective	Outcome	Indicator	Performance	Remarks
<b>Legislation and Oversight services</b>	Quality and enforceable legislations and improved oversight for accountability and good governance	No. of Bills passed	15	4	
		No. of audio recordings for plenary, committee, public Participation and inspection visits	Determined by legislative calendar	79	Achieved
		No. of budget reports	2	2	Achieved
		No. of motions scheduled for consideration	80	56	
		Budget approval and Implementation	No. of budget watch reports	4	4
		No. of supplementary budgets	1	1	
		Approval of the County Integrated Development Plan	1	1	
		Approval of Annual Development Plan	1	1	
		Approval of County Fiscal Strategy Paper	1	1	
	<b>Representation services</b>	Public participation	No. of public participation forums held	4	4
Ward offices operations		No. of offices maintained and staffed	86	86	Achieved 100%

**County Government of Kiambu**  
**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

<b>General Administration and Support services</b>	Improved service delivery	No. of Ward offices constructed	6	Ongoing	Ongoing
		No. of offices leased	26	26	Achieved,
		No of Monthly biometric reports prepared(plenary)	12	12	Complete
		Provision for medical insurance for Honorable Members and staff	100%	100%	Completed
		Staff training and capacity building	100%	100%	Completed
		Issuance of car and mortgage loans to Honorable members and staff	100%	60%	inadequate funding for staff car & mortgage fund

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

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

### **The Vision**

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

### **Mission**

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

### **Core values**

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

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

### **Our beliefs:**

We believe that;

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

**a) Sustainability strategy and profile –**

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

**b) Environmental performance**

The County Assembly respects and upholds the Constitution the constitutional right to a clean and healthy environment and a duty to safeguard and enhance the environment. Towards this end, the management has put in place measures for an integrated ecosystem approach to conserving environmental resources to ensure that all ecosystems are managed in an integrated manner while also providing a range of benefits to people.

In addition, we undertake a coordinated and participatory approach to environmental protection and management to ensure that the relevant stakeholders and communities are involved in planning, implementation and decision-making processes.

**c) Employee welfare**

The Assembly upholds high standards of professional ethics in its service which is guided by meritocracy. Thus, we ensure that fair competition and merit are the basis of appointments and promotions. Employees are accorded adequate and equal opportunities for appointment, training and advancement, at all levels of the public service. To ensure optimum output from the employees, a performance management and appraisal tool is currently in the process of implementation.

**d) Market place practices-**

The organisation should outline its efforts to:

**i. Responsible competition practice:**

The Assembly in compliance with Article 227 of the Constitution of Kenya has put in place a system that is fair, equitable, transparent, competitive and cost-effective for contracts for goods or services.

**ii. Responsible Supply Chain and supplier relations:**

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

1. Adhering to the procurement policy and regulations;
2. Ensuring user departments adhere to procurement plans;
3. Development of quality specifications of goods and services;

4. Carrying out designated checks on quality and security aspects of procurement;
5. Managing annual supplier pre-qualifications exercise;
6. Managing the disposal of obsolete and disposable items; and,
7. Ensuring compliance with the Public Procurement and Disposal Act and other legal frameworks in government.

iii. Responsible marketing and advertisement

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

iv. Community Engagements-

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

## **7. 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, 2023. 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, 2023, 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 year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29/09/ 2023.



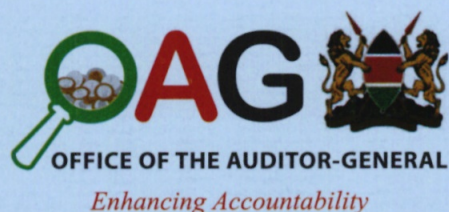
.....

**John Mwivithi Mutie**

**Clerk of the County Assembly**

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KIAMBU FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kiambu set out on pages 1 to 59, which comprise of the statement of financial assets and liabilities

as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained, all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 of the County Assembly of Kiambu as at 30 June, 2023, 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 Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1. Unreconciled and Unsupported Cash and Cash Equivalents**

The statement of assets and liabilities reflects a balance of Kshs.73.65 in respect of cash and cash equivalents as disclosed in Note 13 to the financial statements. Review of the cash books provided for audit revealed that the opening balances for the recurrent cash book for the months of October, 2022 and June, 2023 differed with the balances shown in the cash book as closing balances for the previous months as shown below. No explanation was provided for the variances.

<b>Month</b>	<b>Balance B/F (Kshs.)</b>	<b>Balance C/F (Kshs.)</b>	<b>Variance (Kshs.)</b>
October	(145,076,591)	(134,515,631)	10,560,960
June	298,098,817	333,457,201	35,358,384

Further, the bank reconciliation statement for the month of June, 2023 included unrepresented cheques amounting to Kshs.361,908,203 out of which cheques amounting to Kshs.84,202,901 were stale as at 30 June, 2023. No explanation was provided as to why the stale cheques were not written back to the cash book. In addition, the operations accounts bank reconciliation statements and cash books were not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.73.65 could not be confirmed.

### **2. Unsupported Training Expenditure**

The statement of receipts and payments reflects an amount of Kshs.576,937,962 in respect of use of goods and services as disclosed in Note 5 to the financial statements which includes training expenses amount of Kshs.69,054,914. Review of sampled payment vouchers amounting to Kshs.12,764,730 revealed that various staff attended trainings outside the Country. However, the imprest issued and surrendered was not supported with documents such as boarding passes, copies of passports with stamp of entry and exit of the foreign Country, attendance registers and travel clearance. Further,

review of the payment vouchers, revealed that some imprests issued lacked application by the attendee and authority for the imprest applied. In addition, review of the invoices provided for audit revealed that the County Assembly made payments for training of participants, however, the number of staff who attended the training were less than indicated in the invoices.

In the circumstances, the completeness of the training expenditure amounting to Kshs.69,054,914 could not be confirmed.

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

## **Emphasis of Matter**

### **Budgetary Control and Performance**

I draw attention to the statement of comparison of budget and actual amounts - recurrent and development which reflects final approved receipt budget and actual amount on comparable basis amounting to Kshs.1,628,012,830 and Kshs.1,186,374,088 respectively, resulting in under-collection of revenue amounting to Kshs.441,638,742 or 27% of the budget. Similarly, the statement reflects final expenditure budget and actual amount on comparable basis totalling to Kshs.1,628,012,830 and Kshs.1,186,374,014 respectively resulting in an under-performance amounting to Kshs.441,638,816 or 27% of the budget.

The under collection and under expenditure may have affected the planned activities and negatively impacted on service delivery to the citizens of Kiambu County.

My opinion is not modified in respect of this matter.

## **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. Pending Accounts Payable**

As disclosed in Note 1 and 2 - Other important disclosures to the financial statements, the County Assembly reported pending bills balances of Kshs.100,381,692 and Kshs.26,206,752 relating to pending accounts payable and pending staff payables

respectively out of which pending bills amounting to Kshs.18,386,738 were not supported by payment vouchers and other supporting documents. Further, pending bills totalling to Kshs.19,760,646 relate to the financial year 2021/2022. In addition, review of the pending bills documents provided for audit revealed that legal fees amounting to Kshs.11,300,729 which had been recognized as contingent liabilities were not disclosed as pending bills despite each legal case having a fee note raised hence understating the pending bills balance by the same amount.

Failure to settle the bills during the year in which they relate distorts the financial statements and adversely affect the budgetary provisions for the subsequent year as they form a first charge.

## **2. Unresolved Prior Year Matters**

The audit report for the year ended 30 June, 2022 raised several unsatisfactory issues in regard to balances reflected in the financial statements, lawfulness and effectiveness in use of resources and effectiveness of internal controls, risk management and governance. However, the issues remained unresolved as at 30 June, 2023.

## **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. Unsustainable Wage Bill**

The statement of receipts and payments and Note 4 to the financial statements reflects compensation of employee's expenditure amounting to Kshs.513,257,415 representing 43% of the total revenue of Kshs.1,186,374,088 which translates to eight percentage points over and above the fiscal guidelines of 35%. Further, Management did not submit for audit the County Executive Committee Member for Finance prescribed threshold of wages and benefits as a percentage of Assemblies revenue to be adhered to towards enforcement of fiscal responsibility principles and the approval of the same by the County Assembly. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulation, 2015 which states that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers and the limit shall not exceed thirty-five (35) percent of the County Government's total revenue.

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

## **2. Delay in Confirmation of Employees**

Review of personal files provided for audit revealed that eight (8) employees who were appointed on 28 January, 2022 had not been confirmed in writing as per their appointment letters. No explanation was provided as to why the employees had not been confirmed despite having completed their probation periods. This was contrary to provisions of the Public Service Commission Human Resource Policies and Procedure Manual May, 2016 which states that the supervisor will make a report on the officer's suitability for confirmation or otherwise at least one (1) month before the end of the probationary period and inform the officer accordingly and where the supervisor fails to submit a report during the probationary period, the officer shall be confirmed in appointment.

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

## **3. Non-Compliance with the One-Third of Basic Salary Rule**

During the year under review, the County Assembly made deductions and or recoveries from several employees more than two thirds of their gross pay. Further, review of the payroll revealed that some employees had negative net pay. This was contrary to Section 19 of the Employment Act, 2007 on deduction of wages which provides that the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

## **4. Non-Compliance with Law on Ethnic Composition**

Review of employee records for the County Assembly revealed that the dominant ethnic community employed by the Assembly constituted 83% (80) of the total population of 96 staff. This was contrary to the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public officers shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

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

## **5. Irregular Payments to Society of Clerks at the Table and County Assembly Forum**

The statement of receipts and payments reflects use of goods and services expenditure totalling to Kshs.576,937,962 which includes other operating expenses amounting to Kshs.45,854,442 as disclosed in Note 5 to the financial statements. Review of sampled payment vouchers relating to membership fees, dues and subscriptions to professional and trade bodies revealed that an amount of Kshs.5,448,000 was paid to Society of Clerks at the Table and County Assembly Forum. However, the payments were made without budget allocation and requisite in line with Regulation 31(a) and 50(2) of the Public

Finance Management (County Governments) Regulations, 2015 which requires that all expenditure shall be entered into the budget and shall be committed only against allocation and commitments approval.

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

## 6. Irregular Drawing of Fuel

Review of fuel statements revealed that the County Assembly spent a total amount of Kshs.459,931 to fuel vehicles irregularly, since the fuel cards for each motor vehicle revealed that 2,765.06 litres of petrol at a cost of Kshs.181,612 was drawn for vehicles that consumed diesel while 1,655.18 litres of diesel at a cost of Kshs.278,319 was drawn for vehicles that consumed petrol. Further review of the fuel statements revealed that, one motor vehicle drew fuel amounting to Kshs.49,356 in the year under review despite being grounded. In addition, it was observed that one fuel card was used by more than one vehicle, an indication of weak internal control in fuel management. This was contrary to Section 149(1) of the Public Finance Management Act, 2012 which states that an Accounting Officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is (a) lawful and authorized; and (b) effective, efficient, economical and transparent. Further, review of work tickets provided for audit revealed that the work tickets summary which include; total distance, miles per liters and miles per oil per liter, and the driver reports of defects were blank. In addition, the fuel consumed did not correspond to the number of kilometers travelled with cases of more fuel was drawn for less kilometers covered as detailed below:

Work Ticket Number	Month	Litres Drawn	Kilometers Travelled	Liters per Kilometer
639757	Jul-23	5380	1680	0.312267658
967084	Nov-22	339.3	38	0.111995284
958006	Feb-23	501.3	180	0.359066427
752204	Sep-22	231	1219	5.277056277
967082	Nov-22	232.94	184	0.789902979
752236	Jul-22	69.99	152	2.17173882

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

## 7. Irregular Rental of Ward Offices

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services amounting to Kshs.576,937,962 which includes rentals of produced assets amounting to Kshs.18,974,000. During the year under review, the Assembly rented offices for the Members of the County Assembly. However, it was not possible to confirm if the process of renting the twenty-four (24) ward offices at a monthly rent of Kshs.341,900 was fair and competitive in the absence of the quotation documents from the suppliers, lease agreements, ownership documents and tax compliance certificates.

Further, review of procurement documents provided for audit revealed that various bidders were awarded the contracts for rental of ward offices without the required

documents which include tax compliance certificates, tax pin and ownership documents as per the criteria set in the quotation documents. This was contrary to Section 58(2) of the Public Procurement and Asset Disposal Act, 2015 which states that “the tender documents used by a procuring entity under Section 58(1) shall contain sufficient information to allow fairness, equitability, transparency, cost-effectiveness and competition among those who may wish to submit their applications.

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

## **8. Idle Assets**

Review of the County Assembly operations during the year under review revealed that the Assembly procured a biometric system in 2017 at a cost of Kshs.1,316,020, for use by the Members of the County Assembly when conducting various planned activities for their respective committees. However, an audit inspection carried out revealed that the system was not in use in the committee rooms .This was contrary to Regulation 139(2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the Government entity’s assets.

In the circumstances, value for money on the idle assets could not be verified and Management was in breach of the law.

## **9. Irregular Procurement**

### **9.1 Printing and Advertisement Services**

During the year under review, the County Assembly procured invoice, delivery and counter receipt vouchers (S13) booklets from a local supplier for Kshs.414,200 who was not among the prequalified suppliers. In addition, the Assembly procured advertising services from a local media company for revenue and expenditure advertisement amounting to Kshs.290,000. However, review of the payment voucher revealed that the Local Service Order was written in favor of a different service provider. This was contrary to Section 114(1) of the Public Finance Management (County Government) Regulations, 2015 which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Asset Disposal Act, 2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.

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

### **9.2 Office Furniture and Equipment**

Review of sampled payment vouchers for supply of orthopaedic seats, desks and cabinets revealed that the office furniture was procured through request for quotations where four (4) local purchase orders totalling to Kshs.7,387,720 were awarded to four suppliers. However, the quotations were split for the supply of the listed office furniture to avoid open tender contrary to Section 54(1) of the Public Procurement and Asset Disposal

Act, 2015 which states that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed. Further, the distribution lists for the office furniture were not provided for audit.

In addition, two local purchase orders dated 27 March, 2023 and 28 February, 2023 were issued to a local supplier for supply of 26 office tables at Kshs.20,000 each and 26 orthopedic seats at Kshs.39,960 each. However, invoices and delivery notes indicated 27 orthopedic seats and 27 office tables were supplied. No explanation was provided as to why there was one seat and desk supplied in excess of the local purchase order. This was contrary to Section 114(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Asset Disposal Act, 2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.

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

### **9.3 Wastage of Public Funds on Office Rent for Members of County Assembly**

Review of ward documents provided for audit revealed that the County Assembly entered into a lease agreement with a local company on 1 February, 2023 for office space for Nominated Members of County Assembly (MCAs) in Kiambu town at a cost of Kshs.3,014,237 per quarter. Audit inspection carried out in the month of September, 2023 at the rented premises revealed that only eleven (11) offices were occupied out of the thirty (30) available within the premises. The Assembly incurred a total amount of Kshs.13,396,608 for rental expenses during the year under review while the offices remaining unoccupied. In addition, there was no signage at the entrance of the building to show which floors the Nominated MCAs were occupying for ease of service delivery. This was contrary to Regulation 139(2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical, and transparent use of the Government entity's assets.

It was further observed that one Member of the County Assembly had occupied two offices and no explanation was provided for this anomaly. In addition, it was noted that the Nominated MCAs have 3 partisan staff each, whose contracts commenced in the month of November, 2022. However, only eleven (11) staff out of the seventy-eight (78) were within the premises at the time of the verification and no records were maintained to show that the absentees reported to work despite incurring an amount of Kshs.12,254,909 in salaries.

In the circumstances, Management was in breach of the law and the value for money for the unoccupied offices could not be confirmed.

### **9.4 Irregular Contract Variation of Office Partitioning**

Review of the procurement documents provided for audit revealed that the procurement for office partitioning was awarded to a local contractor at a contract price of

Kshs.3,799,240 on 3 April, 2023. However, the contract duration was not included in the contract. Further, a meeting held by the Contract Implementation Committee on 19 April, 2023 revealed that the local contractor requested for a contract variation by Kshs.836,444 (22%) which was approved by the Committee resulting to a new contract price of Kshs.4,633,714. However, the contract variation was done before lapse of one year contrary to Section 139(1) of the Public Procurement and Asset Disposal Act, 2015 which states that, an amendment or a variation to a contract resulting from a procurement proceeding is effective only if no contract price shall be varied upwards within twelve months from the date of the signing of the contract.

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

### **9.5 Irregular Direct Procurement of Conference Facilities**

Review of procurement documents provided for audit revealed that the County Assembly procured services for provision of conference facilities directly from a local hotel for Kshs.2,100,000 on 24 to 28 October, 2022 for the Members induction. This was despite the Assembly, having entered into framework contracting for provision of conference facilities. Further, it was noted that the contracted hotel was not prequalified or issued with framework contracts for the provision of conference facilities, and the Assembly provided only a quotation for the supplier indicating the quoted amounts for the services. No explanation or reasons were provided for audit review on the use of direct procurement for the conference facilities and the prior approval in writing by the Accounting Officer for use of the direct procurement method. This was contrary to Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 which states that; a procuring entity may use direct procurement if the goods, works, or services are available only from a particular supplier or contractor, or a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and no reasonable alternative or substitute exists.

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

### **9.6 Irregular Award of Guarding Services Contract**

During the year under review, the County Assembly incurred an amount of Kshs.2,056,990 on contracted guarding services from a local security firm. Review of the procurement documents provided for audit revealed that the County used request for quotation to procure the services and the contract was awarded on 1 February, 2021. However, review of the evaluation committee minutes revealed that the preliminary evaluation for the registration of suppliers for the financial year 2022/2023 and 2023/2024 category no: CAK/06/2022-2024 revealed that the awarded local security firm did not meet the set criteria and was not among the prequalified list of suppliers. This was contrary to Section 114(1) of the Public Finance Management (County Governments) Act, 2015 which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Disposals Act, 2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.

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

## **9.7 Non-Compliance with Framework Contracting**

Review of procurement documents revealed that the County Assembly entered into framework agreements for the provision of conference facilities, air ticketing services, legal, renovation and landscaping and provision of photocopier repairs. However, review of the prequalified suppliers under the framework contracting revealed that the number of prequalified suppliers did not meet the required threshold of 7 suppliers per each framework contract. This was contrary to Regulation 114(1)(b) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity may enter into a framework agreement through open tender which shall specify the number of suppliers or contractors which shall not be less than seven alternative vendors.

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

## **9.8 Irregular Proposed Office Renovation Work at Hospital Ward Offices to suit Area MCA Office**

The County Assembly Service Board (CAKSB) of Kiambu held a meeting on 12 January, 2023 to approve the request for renovation of Bahati Social Hall in Thika sub-county for use by the Member for hospital ward. Review of the procurement files provided for audit revealed that a local contractor was awarded the contract at a contract sum of Kshs.1,195,500 under quotation No :1185811-3-2022/2023. However, the quotation evaluation minutes were not provided for audit and regret letters were not stamped received by the two unsuccessful bidders hence there was no evidence that the letters were sent. Further, the inspection and acceptance report dated 22 June, 2023 approved the works as per payment certificate No 1 of Kshs.1,195,500. However, the completion certificate and hand over reports were not provided for audit. This was contrary to Section 114(1) of the Public Finance Management (County Government) Regulations, 2015, which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Asset Disposal Act, 2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.

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

## **10 Legal Expenses**

### **10.1 Nugatory Legal Expenses in Relation to County Assembly Staff**

The County Assembly paid an amount of Kshs.2,558,895 to a local law firm for a case of County Assembly Staff verses the Kiambu County Assembly Service Board. The Court gave a judgement on the matter on 26 September, 2022 where the respondents were condemned to pay a cost of Kshs.874,055. Further, an amount of Kshs.844,295 was paid to a local law firm for another case of County Assembly Staff Vs County Assembly of Kiambu Service Board. The judgement was delivered on 16 December, 2022. It was further noted that Kshs.840,545 was paid to the law firm for a case of County Assembly staff Vs County Assembly of Kiambu Service Board and the Court gave a Judgement on 11 February, 2022.

Review of legal documents provided for audit revealed that the three Ex Parte applicants were staff of Kiambu County Assembly seconded to Kiambu County Executive whose services were no longer required by the Speaker. However, the staff had been removed from the Assembly payroll and had their salaries and other accrued benefits withheld without their consent. An order was issued by the Court compelling the Kiambu County Assembly to facilitate the respondent's dues with their previous roles, full salaries, seniority and responsibilities prior to their secondment. This was therefore contrary to the Constitution of Kenya, 2010 and the County Assembly Service Act, 2017 on matters employment.

## **10.2 Nugatory Legal Expenses in relation to Motor Vehicle Compensation**

Review of legal documents provided for audit revealed that a County Assembly vehicle was involved in an accident with another motor vehicle which was completely damaged and repaired at a cost of Kshs.601,040 on 10 March, 2014. It was noted that, the County Assembly had paid premiums with a local insurance company for the County vehicle for the year 2014/2015 which were fully paid under policy No.100/070/1/003874/2014. The local insurance company failed to compensate the Complainant as the Assembly had their pending bill of Kshs.55,000,000 at that moment. The Assembly ended up paying a local law firm who was the complainant lawyer a cost of Kshs.1,545,727 and the Assembly lawyer an amount Kshs.370,000. These payments were irregular as the Assembly should have compelled the contracted local insurance company to compensate the plaintiff since they had paid premiums for the specific County motor vehicle.

In the circumstances, value for money was not realized from the legal costs incurred in relation to the staff and motor vehicle compensation.

## **11 Irregularities in Project Implementation**

### **11.1 Incomplete Projects**

#### **11.1.1 Construction of Ngoliba Ward Offices**

During the year under review, a contract for construction of Ngoliba ward offices was awarded to a local contractor on 28 March, 2023 at a contract price of Kshs.7,120,351 for a period between 12 May, 2023 to September, 2023 under tender.no 1187335-2022/2023. Review of the project file revealed that the contractor raised the first certificate of Kshs.2,691,624 which remained outstanding as at 30 June, 2023. Audit inspection carried out in the month of October, 2023 revealed that the project was 37% complete, the contractor had abandoned the site and there was no signage for the project under construction.

#### **11.1.2 Construction of Ngewa Ward Office**

The Assembly awarded a local contractor the contract for construction of Ngewa ward offices on 28 March, 2023 at a contract price of Kshs.7,875,626 for a period of 16 weeks between 9 May to 18 August, 2023 under tender.no 1187295-2022/2023. However, the

acceptance letter by the winning bidder and the contract agreement were not provided for audit. Further, review of the project file revealed that the contractor had raised the first certificate of Kshs.1,742,150 which remained outstanding as at 30 June, 2023. Audit inspection carried out in the month of September, 2023 revealed that the project was 22% complete, the contract period had lapsed, and the contractor had abandoned the site. Further, site meetings minutes to confirm regular assessment of the project were not provided for audit.

In the circumstances, the value for money on the expenditure on the incomplete projects could not be confirmed.

## **11.2 Stalled Projects**

### **11.2.1 Construction of Assembly Archives and Member Welfare Facility**

The County Assembly entered into a contract with a local contractor for construction of County Assembly Archives and Members' welfare facility on 28 May, 2021 under tender no 858604-2020/2021. The contractors raised the first certificate of Kshs.9,661,240 during the financial year 2021/2022 which remained outstanding as at 30 June, 2023. Review of the project implementation status report revealed that the project was 25% complete. Further, audit inspection carried out on 28 September, 2023 revealed that the contractor had abandoned the site and the building had stalled.

### **11.2.2 Construction of Ward Offices at Karai Ward and Bibirioni Ward**

The contracts for construction of ward offices at Karai and Bibirioni wards were awarded to a local contractor on 10 February, 2020 at a contract price of Kshs.3,965,016 each for a period of 14 weeks starting 20 March, 2020. The contractor raised the first certificates of Kshs.2,840,106 each in the financial year 2020/2021 which were paid. Review of the project implementation status report revealed that the Karai and Bibirioni ward offices projects were 85% complete. However, audit inspection carried out in September, 2023 revealed that the contractor was not on site and the construction of both ward offices had stalled. It was also noted that the projects had been vandalized and works done had deteriorated due to abandonment of the projects.

In the circumstances, the value for money on the expenditure of Kshs.12,501,346 on the stalled projects could not be confirmed.

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 matters 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**

### **1. Poor Management of Stores and Store Records**

Audit inspection of the stores carried out in the month of September, 2023 revealed that the store was congested and not arranged and therefore not easy to trace items within, which was contrary to Section 160(1) and (2) of the Public Procurement and Asset Disposal Act, 2015. Further, there were no store bin cards to show the balances of store items and a spot check to confirm the balance was not possible. In addition, it was not possible to verify the receipt and issue for goods sampled for store verification amounting to Kshs.6,910,104. Furthermore, there were notable obsolete stock despite the Disposal Committee recommending disposal of the items.

Further, review of motor vehicle documents provided for audit revealed that the County Assembly had eight (8) motor vehicles. However, the log books for six (6) motor vehicles were not provided for audit. Further, two motor vehicles were grounded, however corresponding inspection reports to ascertain whether it was economical to repair the motor vehicles or recommend for bonding were not provided for audit.

In the circumstances, it was not possible to confirm whether there were effective internal controls in relation to motor vehicles and stores management.

### **2. Failure of Meet Committee Meeting Threshold and Failure to Declare Conflict of Interest**

During the year under review, the Audit Committee held one meeting on 22 July, 2022 to discuss prior year last quarter report as opposed to the minimum four quarterly meetings as per the gazette notice. It was further noted that the position of chairperson of the Audit Committee became vacant due to natural attrition, however the committee did not appoint an acting chairperson to the Audit Committee and the Assembly had not appointed a chairperson as at the time of audit. Further, it was noted that one member of the Audit Committee appointed on 9 November, 2020 for a period 3 years was a spouse of the head of ICT. However, the Audit Committee Member did not declare conflict of interest as required by the gazette notice.

In the circumstances, it was not possible to confirm whether the audit committee was effective during the year under review.

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

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

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

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

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

23 February, 2024

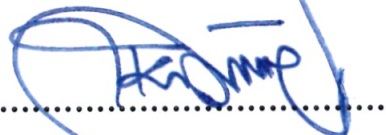
9. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2023

		2022-2023	2021-2022
	Note	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	1,186,374,088.00	1,247,384,432.00
Proceeds from sale of assets	2	0	0
Miscellaneous receipts	3	0	0
<b>Total receipts</b>		<b>1,186,374,088.00</b>	<b>1,247,384,432.00</b>
<b>Payments</b>			
Compensation of employees	4	513,257,415.00	591,499,584.75
Use of goods and services	5	576,937,962.00	597,675,366.40
Subsidies	6	0	0
Transfers to other government entities	7	49,000,000.00	0
Other grants and transfers	8	0	0
Social security benefits	9	24,335,286.50	35,151,610.25
Acquisition of assets	10	22,843,350.80	23,057,542.00
Finance costs	11	0	0
Other payments	12	0	0
<b>Total payments</b>		<b>1,186,374,014.35</b>	<b>1,247,384,103.40</b>
<b>Surplus/deficit</b>		<b>73.65</b>	<b>328.60</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09/2023 and signed by:



.....  
**John Mwivithi Mutie**  
 Clerk of the Assembly



.....  
**Gabriel Karimi Muriithi**  
 Principal Accountant  
 County Assembly of Kiambu  
 ICPAK Member Number: 9345

**County Government of Kiambu**  
**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

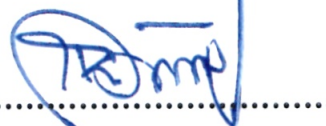
**10. Statement of Financial Assets and Liabilities as at 30th June 2023**

Financial assets	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Cash and cash equivalents</b>			
Bank balances	13A	73.65	328.60
Cash balances	13B	0.	0.00
<b>Total cash and cash equivalents</b>		<b>73.65</b>	<b>328.60</b>
Imprests and Advances	14	0	0.00
<b>Total financial assets</b>		<b>73.65</b>	<b>328.60</b>
<b>Financial liabilities</b>			
Third party deposits and retention	15	0.00	0.00
<b>Net financial assets</b>		<b>73.65</b>	<b>328.60</b>
<b>Represented by</b>			
Fund balance b/fwd	16	328.60	184.90
Prior year adjustment	17	(328.60)	(184.90)
Surplus/(deficit) for the year		73.65	328.60
<b>Net Financial Position</b>		<b>73.65</b>	<b>328.60</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/07 2023 and signed by:



**John Mwivithi Mutie**  
**Clerk of the Assembly**



**Gabriel Karimi Muriithi**  
**Principal Accountant**  
**County Assembly of Kiambu**  
**ICPAK Member Number: 9345**

**11. Statement of Cash Flows for the Period Ended 30<sup>th</sup> June 2023**

		2022-2023	2021-2022
	Note	Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	1,186,374,088.00	1,247,384,432.00
Miscellaneous receipts	3	0	0
<b>Total receipts from operating income</b>		<b>1,186,374,088.00</b>	<b>1,247,384,432.00</b>
<b>Payments for operating expenses</b>			
Compensation of employees	4	513,257,415.00	(591,499,584.75)
Use of goods and services	5	576,937,962.05	(597,675,366.40)
Subsidies	6	0	0
Transfers to other government entities	7	49,000,000.00	0
Other grants and transfers	8	0	0
Social security benefits	9	24,335,286.50	(35,151,610.25)
Finance costs	11	0	0
Other payments	12	0	0
<b>Total payments for operating expenses</b>		<b>1,163,529,963.55</b>	<b>1,224,326,561.40</b>
<b>Net receipts/(payments) from operating activities</b>		<b>22,843,424.45</b>	<b>23,057,870.60</b>
<b>Adjusted for:</b>			
Prior year adjustment	17	(328.60)	(184.90)
Decrease/(increase) in accounts receivable:	18	0	0
Increase/(decrease) in accounts payable:	19	0	0
<b>Net cash flows from operating activities</b>		<b>22,843,095.85</b>	<b>(23,057,685.70)</b>
<b>Cash flow from investing activities</b>			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	(22,843,350.80)	(23,057,542.00)
<b>Net cash flows from investing activities</b>		<b>(22,843,350.80)</b>	<b>(23,057,542.00)</b>

**County Government of Kiambu**  
**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

		2022-2023	2021-2022
	Note	Kshs	Kshs
<b>Cash flow From Financing Activities</b>			
Repayment of principal on domestic and foreign borrowing		0	0
<b>Net cash flow from financing activities</b>		0	0
<b>Net increase in cash and cash equivalents</b>		<b>(254.95)</b>	<b>143.70</b>
<b>Cash &amp; cash equivalent at start of the year</b>		<b>328.60</b>	<b>184.90</b>
<b>Cash &amp; cash equivalent at end of the year</b>		<b>73.65</b>	<b>328.60</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09/2023 and signed by:

.....  
**John Mwivithi Mutie**  
**Clerk of the Assembly**

.....  
**Gabriel Karimi Muriithi**  
**Principal Accountant**  
**County Assembly of Kiambu**  
**ICPAK Member Number: 9345**

**12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30<sup>th</sup> June 2023**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,501,698,533.00	126,314,297.00	1,628,012,830.00	1,186,374,088.00	441,638,742.00	78%
Proceeds from sale of assets	0	0	0	0	0	0
Other receipts	0	0	0	0	0	0
<b>Total</b>	<b>1,501,698,533.00</b>	<b>126,314,297.00</b>	<b>1,628,012,830.00</b>	<b>1,186,374,088.00</b>	<b>441,638,742.00</b>	<b>73%</b>
Payments						
Compensation of employees	548,602,971.00	(20,500,000.00)	528,102,971.00	513,257,415	14,845,556.00	97%
Use of goods and services	510,021,276.00	131,322,917.00	641,344,193.00	576,937,962.05	64,406,230.95	90%
Subsidies	0	0	0	0	0	0%
Transfers to other government entities	0	287,000,000.00	287,000,000.00	49,000,000.00	238,000,000.00	17%
Other grants and transfers	0	0	0	0	0	0
Social security benefits	28,000,000.00	(1,000,000.00)	27,000,000.00	24,335,286.50	2,664,713.50	90%
Acquisition of assets	415,074,286.00	(270,508,620.00)	144,565,666.00	22,843,350.80	121,722,315.20	16%
Finance costs	0	0	0	0	0	0
Other payments	0	0	0	0	0	0
<b>Total</b>	<b>1,501,698,533.00</b>	<b>126,314,297.00</b>	<b>1,628,012,830.00</b>	<b>1,186,374,014.35</b>	<b>441,638,815.65</b>	<b>73%</b>
Surplus/ deficit	0	0	0	73.65		

- (a) Use of goods and services were underutilized because of the undisbursed exchequer releases to the Assembly.
- (b) Transfer to other Government entities were underutilized because of the undisbursed exchequer releases to the Assembly.
- (c) Acquisition of assets were underutilized because of the undisbursed exchequer.

- The changes between the original and the final budget are as a result of reallocations within the budget.

The entity financial statements were approved on 29/09/2023 and signed by:



.....  
**John Mwivithi Mutie**

**Clerk of the Assembly**



.....  
**Gabriel Karimi Muriithi**

**Principal Accountant**

**County Assembly of Kiambu**


**ICPAK Member Number: 9345**

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2023

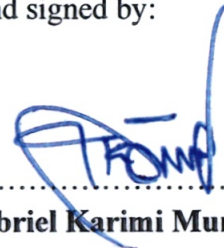
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	1,401,698,533.00	126,314,297.00	1,528,012,830.00	1,186,374,088.00	341,638,742.00	73%
Proceeds from sale of assets	0	0	0	0	0	0
Other receipts	0	0	0	0	0	0
<b>Total</b>	<b>1,401,698,533.00</b>	<b>126,314,297.00</b>	<b>1,528,012,830.00</b>	<b>1,186,374,088.00</b>	<b>341,638,742.00</b>	<b>78%</b>
<b>Payments</b>						
Compensation of employees	548,602,971.00	(20,500,000.00)	528,102,971.00	513,257,415.00	14,845,556.00	97%
Use of goods and services	510,021,276.00	131,322,917.00	641,344,193.00	576,937,962.05	64,406,230.95	89%
Subsidies	0	0	0	0	0	0
Transfers to other government entities	0	287,000,000.00	287,000,000.00	49,000,000.00	238,000,000.00	17%
Other grants and transfers	0	0	0	0	0	0
Social security benefits	28,000,000.00	(1,000,000.00)	27,000,000.00	24,335,286.50	2,664,713.50	90%
Acquisition of assets	315,074,286.00	(270,508,620.00)	44,565,666.00	22,843,350.80	21,722,315.20	20%
Finance costs	0	0	0	0	0	0
Other payments	0	0	0	0	0	0
<b>Total</b>	<b>1,401,698,533.00</b>	<b>126,314,297.00</b>	<b>1,528,012,830.00</b>	<b>1,186,374,014.35</b>	<b>341,638,815.65</b>	<b>73%</b>
<b>Surplus/ deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73.65</b>		

- (a) Use of goods and services were underutilized because of the undisbursed exchequer releases to the Assembly.
  - (b) Transfer to other Government entities were underutilized because of the undisbursed exchequer releases to the Assembly.
  - (c) Acquisition of assets were underutilized because of the undisbursed exchequer.
- The changes between the original and the final budget are as a result of reallocations within the budget.

The entity financial statements were approved on 29/09/2023 and signed by:



**John Mwivithi Mutie**  
Clerk of the Assembly



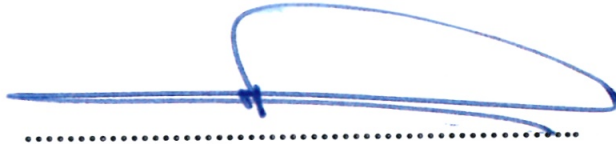
**Gabriel Karimi Muriithi**  
Principal Accountant  
County Assembly of Kiambu  
ICPAK Member Number: 9345

**12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023**

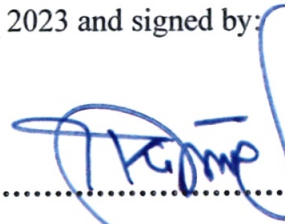
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	100,000,000.00	0	100,000,000.00	0	0	0
Proceeds from sale of assets	0	0	0	0	0	0
Other receipts	0	0	0	0	0	0
<b>Total</b>	<b>100,000,000.00</b>	<b>0</b>	<b>100,000,000.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>						
Compensation of employees	0	0	0	0	0	0
Use of goods and services	0	0	0	0	0	0
Subsidies	0	0	0	0	0	0
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	0	0	0	0	0	0
Social security benefits	0	0	0	0	0	0
Acquisition of assets	100,000,000.00	0	100,000,000.00	0	0	0
Finance costs	0	0	0	0	0	0
Other payments	0	0	0	0	0	0
<b>Total</b>	<b>100,000,000.00</b>	<b>0</b>	<b>100,000,000.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus/ deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(a) Acquisition of assets were underutilized because of the undisbursed exchequer

The entity financial statements were approved on 29/09/2023 and signed by:



.....  
**John Mwivithi Mutie**  
Clerk of the Assembly



.....  
**Gabriel Karimi Muriithi**  
Principal Accountant  
County Assembly of Kiambu  
ICPAK Member Number: 9345

**13. Budget Execution by Programmes and Sub-Programmes**

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022	2023	2023	2023	2023
	Kshs	Kshs	Kshs	Kshs	Kshs
General Administration, planning and support services	567,798,533.00	43,420,349.00	611,218,882.00	451,879,153.35	159,339,728.65
Legislation and Oversight services	780,400,000.00	70,058,900.00	850,458,900.00	584,224,393.90	266,234,506.10
Representation services	153,500,000.00	12,835,048.00	166,335,048.00	150,270,467.10	16,064,580.90
<b>Total</b>	<b>1,501,698,533.00</b>	<b>126,314,297.00</b>	<b>1,628,012,830.00</b>	<b>1,186,374,014.35</b>	<b>441,638,815.65</b>

#### **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 third party 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 some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are not 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 Kiambu 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 Kiambu County Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Kiambu County Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**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.

## **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 Kiambu County Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

## **Significant Accounting Policies (Continued)**

### **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 developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on Kiambu for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

### **15. Comparative figures**

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

### **16. Subsequent events**

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

### **17. Prior Period Adjustment**

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

### **18. Related Party Transactions**

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

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

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

**County Government of Kiambu**  
**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**15. Notes to the Financial Statements**

**1. Transfer from CRF**

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	0	208,516,821.00
Transfers from the county treasury for Q2	450,130,268.00	369,081,472.00
Transfers from the county treasury for Q3	188,768,611.00	205,552,174.00
Transfers from the county treasury for Q4	547,475,209.00	464,233,965.00
<b>Cumulative amount</b>	<b>1,186,374,088.00</b>	<b>1,247,384,432.00</b>

**2. Proceeds from Sale of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## Notes to the Financial Statements

## 3. Miscellaneous receipts

	2022-2023	2021-2022
	Kshs	Kshs
Insurance Recoveries	0	0
Other receipts	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	381,714,946.15	367,654,076.70
Basic wages of temporary employees	74,451,369.60	101,111,625.25
Personal allowances paid as part of salary	43,110,600.00	107,629,324.20
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer contribution to compulsory national social schemes	113,600.00	90.800.00
Employer contribution to compulsory national health insurance schemes	0	0
Pension and other social security contributions	13,866,899.25	15,013,758.60
Social benefit schemes outside government	0	0
Other personnel payments	0	0
<b>Total</b>	<b>513,257,415.00</b>	<b>591,499,584.75</b>

*County Government of Kiambu  
Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023*

**Notes to the Financial Statements (Continued)**

**5. Use Of Goods And Services**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	227,936.00	63,920.00
Communication, supplies and services	90,000.00	526,678.80
Domestic travel and subsistence	220,247,438.15	265,873,265.90
Foreign travel and subsistence	82,499,997.00	78,451,119.85
Printing, advertising and information supplies & services	8,784,205.60	7,897,659.15
Rentals of produced assets	18,974,000.00	15,759,351.40
Training expenses	69,054,914.10	90,530,466.40
Hospitality supplies and services	69,636,126.25	55,071,420.00
Insurance costs	39,130,973.15	34,689,928.25
Specialized materials and services	300,00.00	4,617,000.00
Office and general supplies and services	11,514,445.20	8,605,258.15
Fuel, oil and lubricants	2,999,999.00	165,600.00
Other operating expenses	45,854,442.45	30,788,440.30
Routine maintenance – vehicles and other transport equipment	2,105,867.60	1,907,119.20
Routine maintenance – other assets	5,517,617.55	2,728,139.00
<b>Total</b>	<b>576,937,962.05</b>	<b>597,675,366.40</b>

## Notes to the Financial Statements (Continued)

## 6. Subsidies

Description	2022-2023	2021-2022
	Kshs	Kshs
Subsidies To County Corporations	0	0
Subsidies To Private Enterprises	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 7. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
<b>Transfers to national government entities</b>	0	0
<b>Transfers to other county assembly entities</b>		
Car loan scheme fund	49,000,000.00	0
Kiambu County Assembly Mortgage fund	0	0
<b>Total</b>	<b>49,000,000.00</b>	<b>0</b>

*Kshs. Forty nine Million (49,000,000) relates to the Car loan for Members of the Kiambu County Assembly for the FY 2022-2023*

Notes to the Financial Statements (Continued)

**8. Other Grants And Transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	0	0
Membership fees and dues and subscriptions to organizations	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**9. Social Security Benefits**

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	24,335,286.50	35,151,610.25
Social Security Benefits	0	0
Employer Social Benefits	0	0
<b>Total</b>	<b>24,335,286.50</b>	<b>35,151,610.25</b>

*The Government pension and Retirement benefits relate to NSSF benefits and pension funds. Kshs. 206,400 relates to NSSF and Kshs. 24,128,886.50 relates to contributions to the pension funds (LAPFUND and Laptrust)*

## Notes to the Financial Statements (Continued)

## 10. Acquisition Of Assets

Non- financial assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	0	15,676,407.00
Refurbishment of buildings	0	0
Construction of roads	0	0
Construction and civil works	0	0
Overhaul and refurbishment of construction and civil works	0	0
Purchase of vehicles and other transport equipment	0	0
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	0
Purchase of office furniture and general equipment	18,713,000.00	4,885,201.00
Purchase of specialized plant, equipment and machinery	4,130,350.80	2,495,934.00
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	0	0
Research, studies, project preparation, design & supervision	0	0
Rehabilitation of civil works	0	0
Acquisition of strategic stocks and commodities	0	0
Acquisition of land	0	0
Acquisition of intangible assets	0	0
<b>Total acquisition of non- financial assets</b>	<b>22,843,350.80</b>	<b>23,057,542.00</b>
<b>Financial assets</b>		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
<b>Total acquisition of financial assets</b>	<b>0</b>	<b>0</b>
<b>Total acquisition of assets</b>	<b>22,843,350.80</b>	<b>23,057,542.00</b>

Notes to the Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

12. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other Payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 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	2022-2023	2021-2022
			Kshs	Kshs
Central Bank of Kenya, Kiambu County Assembly Development, Kenya shillings	1000291087	Development	0.00	1.00
Central Bank of Kenya, Kiambu County Assembly Recurrent, Kenya shillings	1000216603	Recurrent	73.65	327.60
Co-operative Bank of Kenya, County Assembly of Kiambu, Kenya shillings	01141371712200	Commercial Bank	0	0
<b>Total</b>			<b>73.65</b>	<b>328.60</b>

## 13B. Cash in Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	0	0
Cash In Hand – Held In Foreign Currency	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**County Government of Kiambu**  
**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Notes to the Financial Statements (Continued)**

Cash in hand should be analysed as follows:

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	0	0
Location 2	0	0
Location 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**14. Imprests and Advances**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

<b>Breakdown Of Imprest And Salary Advance Per Department</b>	<b>2022-2023</b>	<b>2021-2022</b>
<b>Imprests</b>	<b>Kshs</b>	<b>Kshs</b>
Department	0	0
Department	0	0
Department	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>
<b>Salary Advance</b>		
Department	0	0
Department	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0</b>

## Notes to the Financial Statements (Continued)

## 15. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	0		0	
Retentions	0		0	
<b>Total</b>	<b>0</b>		<b>0</b>	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	0	%	0	0%
1-2 years	0	%	0	0%
2-3 years	0	%	0	0%
Over 3 years	0	%	0	0%
<b>Total (tie to above total)</b>	<b>0</b>		<b>0</b>	<b>0</b>

## 16. Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts	328.60		184.90	
Cash In Hand	0		0	
Imprests and advances	0		0	
Third party deposits and retentions	0		0	
<b>Total</b>	<b>0</b>		<b>0</b>	

*The fund balances brought forward refers to the previous financial year's closing balances.*

**17. Prior Year Adjustments**

	Balance b/f FY 2021-2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For FY 2021-2022
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	328.60	0	328.60
Cash In Hand	0	0	0
Imprests and advances	0	0	0
Third party deposits and retention	0	0	0
Others	0	0	0
<b>Total</b>	<b>328.60</b>	<b>0</b>	<b>328.60</b>

**18. Changes in Imprests and Advances**

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Imprests and Advances As At 1 <sup>st</sup> July 2022	0	0
Closing Imprests and Advances As At 30 <sup>th</sup> June 2023	0	0
Change In Imprests and Advances	<b>0</b>	<b>0</b>

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 <sup>st</sup> July 2022	0	0
Closing Third Party Deposits and Retention As At 30 <sup>th</sup> June 2023	0	0
Change In Third Party Deposits and Retention	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	11,702,157.90	11,451,288.00	0	23,153,445.90
Construction Of Civil Works	0	0	0	0
Supply of Goods	18,170,380.00	13,739,862.00	9,286,920.00	22,623,322.00
Supply of Services	75,813,501.00	48,899,218.15	70,107,795.00	54,604,924.15
<b>Total</b>	<b>105,686,038.90</b>	<b>74,090,368.15</b>	<b>79,394,715.00</b>	<b>100,381,692.05</b>

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Employees	3,364,046.00	21,880,170.00	3,364,046.00	21,880,170.00
Ward Operational costs	0	4,326,582.00	0	4,326,582.00
<b>Total</b>	<b>3,364,046.00</b>	<b>26,206,752.00</b>	<b>3,364,046.00</b>	<b>26,206,752.00</b>

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**Notes to the Financial Statements (Continued)**

**3. Other Pending Payables (See Annex 3)**

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**4. External Assistance**

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*a) External assistance relating loans and grants*

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## Notes to the Financial Statements (Continued)

## b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

## c) Classes of providers of external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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Notes to the Financial Statements (Continued)

*d. Non-Monetary External Assistance*

	2022-2023	2021-2022
Description	Kshs	Kshs
Goods	0	0
Services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*e. Purpose and use of external assistance.*

Payments Made By Third Parties	2022-2023	2021-2022
Description	Kshs	Kshs
Compensation Of Employees	0	0
Use Of Goods and Services	0	0
Subsidies	0	0
Transfers To Other Government Units	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition Of Assets	0	0
Finance Costs, Including Loan Interest	0	0
Repayment Of Principal On Domestic & Foreign Borrowing	0	0
Other Payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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*

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

*5.1 Classification by Source*

	2022-2023	2021-2022
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

**5.2 Classification of payments made by Third Parties by Nature of expenses.**

<b>Payments made by third parties</b>	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Assembly:

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

**Related party transactions:**

	2022-2023	2021-2022
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	265,580,294.85	364,471,923.42
Key Management Compensation (Clerk and Heads of departments)	65,476,920.00	25,427,760.00
<b>Total Compensation to Key Management</b>	<b>331,057,214.85</b>	<b>389,899,683.42</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	49,000,000.00	0
Transfers to other entities under the Assembly	0	0
<b>Total Transfers to related parties</b>	<b>49,000,000.00</b>	<b>0</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	1,186,374,088.00	1,247,384,432.00
Payments made on behalf of the County Assembly by other Government Agencies	0	0
<b>Total Transfers from related parties</b>	<b>1,186,374,088.00</b>	<b>1,247,384,432.00</b>

**7. Contingent Liabilities**

Contingent liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court cases against the Kiambu county assembly	11,300,729.00	14,179,600.00
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
<b>Total</b>	<b>11,300,729.00</b>	<b>14,179,600.00</b>

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**16. Progress on Follow on Prior Year Auditor's Recommendations**

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

<b>Ref No.</b>	<b>Issue / Observations from the Auditor</b>	<b>Management Comments</b>	<b>Current Status: (Resolved / Not resolved)</b>	<b>Timeframe: (Date issue is expected to be resolved)</b>
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**REPORT ON THE FINANCIAL STATEMENTS**

**Basis For Qualified Opinion**

<b>1.</b>	<b>Irregular Appointments</b> The statement of receipts and payments and Note 4 to the financial statements reflect compensation of employees amounting to Kshs. 597,675,366 which includes an amount of Kshs. 2,977,600 paid as salaries to eight (8) newly recruited employees. However, Management has not provided supporting documents such as human resource plans, annual comprehensive job analysis and annual recruitment plans. Further, there are no confirmed minutes of the staff advisory committee and approval of recruitment of the eight members by the County Assembly Service Board (CASB) while official appointment letters by the Clerk, authentication of their academic certificates by the Kenya National	In regards to payment of the eight staff, the assembly acted on court order dated 5th May 2022 before lady justice Monica Mbaru in regards to petition no E053 of 2022. The matter was however resolved.	Resolved	30/06/2024
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	<p>Qualification Authority, job description and personal numbers were not provided for audit review.</p> <p>Further, review of the human resource records indicated existence of two positions of Deputy Clerk – Administration for which the County Assembly paid salaries of Kshs. 3,546,500 and Kshs. 2,088,370, respectively. However, the two (2) positions were not in the approved staff establishment for the County Assembly.</p> <p>In the circumstances, the propriety and completeness of compensation of employees’ expenditure of Kshs. 8,612,470 could not be confirmed.</p>	<p>In regards to assembly having two positions of deputy clerk, the county assembly service board is in the process of reviewing the organogram which is expected to address the issue</p>	<p>Not resolved</p>	
<p>2.</p>	<p><b>Use of Goods and Services</b></p> <p>The statement of receipts and payments and Note 5 to the financial statements reflect payment for goods and services balance of Kshs. 597,675,366. Review of payments and other documents revealed the following:</p>			

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2.1	<p>Misclassification of payments</p> <p>The balance includes payments amounting to Kshs. 6,109,122 which were charged through various account codes which were different from the budget and account codes classification provided by the National Treasury as shown below:</p>	<p>It is true payment amounting to Ksh. 6,109,122 were charged in account codes different from the budget and accounts codes provided by the National Treasury. The Assembly in consultation with the National Treasury will explore on practical ways to effect the necessary adjustments to correct the mis-posting.</p>	Not resolved	30/06/2024																								
<table border="1"> <thead> <tr> <th data-bbox="240 763 459 875">Item</th> <th data-bbox="464 763 619 875">Amount (Kshs.)</th> <th data-bbox="624 763 778 875">Account Code Charged</th> </tr> </thead> <tbody> <tr> <td data-bbox="240 882 459 987">Return Air Tickets</td> <td data-bbox="464 882 619 987">782,400</td> <td data-bbox="624 882 778 987">2210600</td> </tr> <tr> <td data-bbox="240 994 459 1151">Motor Vehicle Maintenance</td> <td data-bbox="464 994 619 1151">70,000</td> <td data-bbox="624 994 778 1151">2211200</td> </tr> <tr> <td data-bbox="240 1158 459 1263">Automobile Tyres</td> <td data-bbox="464 1158 619 1263">95,600</td> <td data-bbox="624 1158 778 1263">2211200</td> </tr> <tr> <td data-bbox="240 1270 459 1426">Office and General Supplies</td> <td data-bbox="464 1270 619 1426">1,788,200</td> <td data-bbox="624 1270 778 1426">2211100</td> </tr> <tr> <td data-bbox="240 1433 459 1590">Computer Personal (Laptop)</td> <td data-bbox="464 1433 619 1590">598,392</td> <td data-bbox="624 1433 778 1590">2220200</td> </tr> <tr> <td data-bbox="240 1597 459 1702">Reimbursement</td> <td data-bbox="464 1597 619 1702">199,994</td> <td data-bbox="624 1597 778 1702">2220200</td> </tr> <tr> <td data-bbox="240 1709 459 1928">Supply and Delivery of Assorted Toners</td> <td data-bbox="464 1709 619 1928">721,305</td> <td data-bbox="624 1709 778 1928">2220200</td> </tr> </tbody> </table>	Item	Amount (Kshs.)	Account Code Charged	Return Air Tickets	782,400	2210600	Motor Vehicle Maintenance	70,000	2211200	Automobile Tyres	95,600	2211200	Office and General Supplies	1,788,200	2211100	Computer Personal (Laptop)	598,392	2220200	Reimbursement	199,994	2220200	Supply and Delivery of Assorted Toners	721,305	2220200				
Item	Amount (Kshs.)	Account Code Charged																										
Return Air Tickets	782,400	2210600																										
Motor Vehicle Maintenance	70,000	2211200																										
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Office and General Supplies	1,788,200	2211100																										
Computer Personal (Laptop)	598,392	2220200																										
Reimbursement	199,994	2220200																										
Supply and Delivery of Assorted Toners	721,305	2220200																										

	Transfer to Car and Mortgage Fund	1,853,231	2210700	2610000			
	Necessary adjustments have not been effected to correct the mis-postings.						
<b>2.2</b>	<b>Unsupported Payments</b>				Supporting records in respect of payment amounting to Ksh.318,768,558 under four items are now available for audit verification. Additionally, training expenses are not supported by needs assessment reports for the purposes of establishing training needs and evidence of travel. The sitting allowances and expenses on hire of facilities for meetings to totaling to Ksh.1,136,000 and Ksh.3,427,790 respectively incurred by the County Assembly Service Board is now	Not resolved	30/06/2024
	The balance includes expenditure amounting to Kshs. 465,643,292 in respect of domestic and foreign travel, training and other operating expenses, as detailed in the table below:						
	<b>Item</b>	<b>Financial Statements (Kshs.)</b>	<b>Amount Unsupp (Kshs)</b>				
	Domestic travel and subsistence	265,873,265	177,13				
	Foreign travel and subsistence	78,451,119	51,726				
	Training expenses	90,530,466	59,118				
	Other operating expenses	30,788,440	30,788				
	<b>Total</b>	<b>465,643,292</b>	<b>318,76</b>				
	However, supporting records in respect of payments amounting to Kshs.						

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	<p>318,768,558 under the four items were not provided for audit.</p> <p>Further, the training expenses were not supported by needs assessment reports for purposes of establishing training needs and evidence of travel. In addition, the balance on use of goods and services includes sitting allowances and expenses on hire of facilities for meetings totaling to Kshs. 1,136,000 and Kshs. 3,427,79 respectively incurred by the County Assembly Services Board. Similarly, the expenditure was not supported by documents.</p> <p>In the circumstances, the expenditure and propriety of the expenditure on use of goods and services could not be confirmed.</p>	<p>supported by relevant documents.</p>		
<p><b>3.</b></p>	<p><b>Unsupported Cash and Cash Equivalent Balance</b></p> <p>The statement of financial assets and liabilities reflects a balance of Kshs. 329 in respect of cash and cash equivalents balance, which is held in three (3) bank accounts as disclosed in Note 13A to the financial statements. However, the bank reconciliation statement for the Cooperative Bank account reflects unrepresented cheques amounting to Kshs. 2,879,965, whose</p>	<p>Unrepresented cheques amounting to Ksh.2, 879,965 detailed listing is available for audit verification. Verification. The unrepresented cheques amounting to Ksh.87,108,944 out of which an amount of Ksh. 119,700 were already stale represented</p>	<p>30/06/2024</p>	

<p>detailed listing was not provided for audit verification while the bank reconciliation statement for the recurrent account reflects unrepresented cheques amounting to Kshs. 87,108,944 out of which an amount of Kshs. 119,700 were already stale. Some of the stale cheques date back to November 2021, and had not been reversed in the cashbook, and no explanation was provided for the failure to reverse the stale cheques.</p> <p>Further, in the bank reconciliation statements for the development cash book reflected receipts in cash book not in the bank statement of Kshs. 4,621,012 whose details were not provided for audit review.</p> <p>In addition, there was no evidence of submission of monthly bank reconciliation statements to the National Treasury and Auditor General, by Management contrary to Regulation 90 of the Public Finance Management (County Governments) Regulations, 2015. The law provides that accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that accounting officer, every month and submit a bank</p>	<p>funds requisitioned but not yet received. The stale cheques dating back to November 2021 have been reversed. Receipts reflected in cash book and not in the bank statement of Ksh. 4, 621, 012 is not available for audit review and verification. It is true monthly bank reconciliation statement are not forwarded every month not later than 10th. This anomaly has not been corrected.</p>		
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	<p>reconciliation statement not later than the 10<sup>th</sup> of the subsequent month to the County Treasury with a copy to the Auditor General.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs. 329 could not be confirmed.</p>			
<b>OTHER MATTER</b>				
1.	<p><b>Budgetary Control and Performance</b></p> <p>The summary statement of appropriation recurrent and development combined reflects receipts budget of Kshs. 1,498,021,994 and actual receipts collection of Kshs. 1,247,384,432 resulting in a revenue shortfall of Kshs. 250,637,562 or 17% of the budget. Similarly, the County Assembly spent an amount of Kshs. 247,384,103 against an approved budget of Kshs. 1,498,021,994 resulting in an under-expenditure of Kshs. 250,637,891 or 17% of the budget. The Management attribute the variances to the exchequer releases which were not disbursed to the County Assembly.</p>	<p>It is true the County Assembly had under-expenditure of Ksh. 250,637,891 or 17% of the budget. It is also true underfunding and under expenditure affected the implementation of the budgeted programs. The Assembly is constantly engaging the County Executive, specifically the County Treasury to address the issue.</p>	Not resolved	30/06/2024

	The underfunding and under expenditure affected the implementation of the budgeted programs during the year.			
2.	<p><b>Pending Bills</b></p> <p>Annex 1 and Annex 2 to the financial statements reflects pending accounts payable and pending staff payables of Kshs. 105,686,039 and Kshs. 3,364,046 respectively. However, Management has not explained why the bills were not settled during the year when they occurred.</p> <p>Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge.</p>	<p>It is true there was pending account payable and pending staff payables of Ksh. 105,686,039 and Ksh.3,364,046 respectively.</p> <p>The Assembly is making effort to settle all the bills during the year.</p>	Not resolved	30/06/2024
3.	<p><b>Unresolved Prior Year Matters</b></p> <p>Various prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided progress on follow up of audit recommendations of 2019/2020 and 2020/2021 financial years, as required</p>			

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	by the Public Sector Accounting Standards Board.			
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				
<b>Basis for Conclusion</b>				
<b>1.</b>	<p><b>Non-compliance with Fiscal Responsibility Principles on Wage Bill</b></p> <p>The statement of receipts and payments reflects that the County Assembly spent Kshs. 591,499,585 on compensation of employees, representing 48% of the total revenue of Kshs. 1,231,708,024. This is contrary to the provisions of Regulation 25 of the Public Finance Management (County Governments) Regulations, 2015 which limits for expenditure on wages and benefits to not more than 35% of the total revenue for the year.</p> <p>In the circumstances, Management was in breach of law.</p>	<p>The Assembly threshold on the CRA requirement for Staff has been well observed and the Assembly has not crossed the boundary. With 60 elected Members and 27 Specially Elected Members to attain the 1/3rule, the wage bill has continued to grow.</p>	Resolved	
<b>2.</b>	<p><b>Non-compliance with Law on Ethnic Composition</b></p> <p>Review of the Human Resource records revealed that the County Assembly had eighty-eight (88) staff members as at 30 June, 2022 out of whom, sixty-nine (69) or 78% of the staff members were from the dominant community in the</p>	<p>We have all our adverts inviting applicants from all over country. The adverts are done on the local newspapers, websites including social media pages. Further the Assembly</p>	Resolved	

	<p>County. This is contrary to the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public officers shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.</p> <p>In the circumstances, Management was in breach of law.</p>	<p>inherited a large pool of staff from the defunct local government and thus we had to maintain all the staff.</p>		
3.	<p><b>Stalled Projects</b></p> <p>Note 1 on other important disclosures reflects pending accounts payable balance of Kshs. 105,686,039 which includes construction of buildings totaling to Kshs. 11,702,157 out of which, an amount of Kshs. 9,661,240 was in respect of unpaid certificate of completion of County Assembly Archives and Members Welfare Facility.</p> <p>Review of procurement records indicate that the project was awarded to a local company on 28 May 2021 for a duration of thirty (30) weeks ending on 7 January, 2022 at a contract price of Kshs. 43,942,230. An inspection in September, 2022 revealed that the project was about 25% completion</p>	<p>The stalled projects are due to limited resources and the failure to release exchequer releases for development projects.</p>	<p>Not resolved</p>	<p>30/6/2024</p>

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	<p>level implying that the project had stalled.</p> <p>This is contrary to Regulation 50 of the Public Finance Management (County Governments) Regulations, 2015 on commitment for goods, works or services, which require Management to carry out proper budgeting as well as expenditure commitment for any particular project, to avoid unpaid and stalled works.</p> <p>In the circumstances, there is no value for money in the delayed project for the benefit of the public.</p>			
<b>4.</b>	<p><b>Avoidable Interest Charge on Delayed Payments</b></p> <p>The statement of receipts and payments indicate that an amount of Kshs. 597,499,585 was incurred in respect of use of goods and services. Included in the payments is expenditure totaling to Kshs. 567,370 in respect of interest charges on delayed payments for the proposed construction of ward offices at Karai, Kamburu and Bibirioni. The delayed payments resulted in wasteful expenditure which could have been avoided.</p>	<p>It is true an amount of Ksh. 567,370 was paid in respect of interest charges on delayed payments for the proposed construction of ward offices at Karai, Kamburu and Bibirioni. The Assembly successfully negotiated with the contractors and recovered the amount paid to them as interest form their retention money. In a nutshell, the Assembly did not lose money. The</p>	<p>Resolved</p>	

	In the circumstances, value for money on interest charged could not be confirmed.	records are available for audit verification.		
5.	<p><b>Overpayment for Partitioning Works of Nominated MCAs Offices</b></p> <p>The statement of receipts and payments reflects an expenditure of Kshs. 23,057,542 in respect of acquisition of assets, which includes an amount of Kshs. 2,175,031 paid in the year under review to a local contractor for partition works at a building in town meant for nominated Members of the County Assembly. As reported previously, the contractor was paid Kshs. 10,995,168 for the works of partitioning two floors at the building. However, the contract sum was Kshs. 8,954,250 resulting to an overpayment of Kshs. 2,040,918 which has not been recovered.</p> <p>In the circumstances, value for money on the expenditure of Kshs. 2,040,918 could not be confirmed.</p>	It is true that an amount of Ksh. 2,040, 918 in the year under review was paid to a contractor for partitioning works at a building in town meant for nominated MCA's over and above the contract sum. The Assembly is in the process of conclusively addressing the issue.	Not resolved	30/06/2024
6.	<p><b>Irregular Use of Framework Contracting</b></p> <p>The statement of receipts and payments indicates that an amount of Kshs. 597,499,585 was paid in respect of goods and services. Included in the</p>	The County Assembly invited eligible tenderers for shortlisting for provision of accommodation and conference facilities for	Resolved	

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<p>payments is expenditure totaling to Kshs 55,071,420 in respect of hospitality supplies and services which was mainly paid to two (2) hotels for conference facilities procured through framework contracts.</p> <p>Review of supporting documents revealed that the County Assembly entered into a framework contract for conference facilities with seven (7) establishments. However, out of the seven contracts, one contract was not signed by the Company directors while another did not indicate amount or rates for the service. The procurement was therefore based on 5 bids instead of the required minimum of seven contrary to Section 114 (1)(c) of the Public Procurement and Asset Disposal Act, 2015 which requires that a minimum of seven (7) alternative vendors are included for each category.</p> <p>Further, an amount of Kshs. 3,931,430 was incurred on purchase of air tickets. However, only four (4) firms were contracted to provide the services instead of the minimum seven (7), contrary to Section 114(1)(c) of the Public Procurement and Asset Disposal Act, 2015. In the circumstances, Management was in breach of law.</p>	<p>the financial years 2020-2022 under framework contracts through an open and competitive process. The Assembly made multiple awards to seven establishments. This procurement was therefore based on section 141 of the Public Procurement and Asset</p> <p>The Assembly advertised for provision of air tickets for financial year 2020-2022 under framework contract through open</p>	<p>Resolved</p>	
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		<p>tender. Four tenderers were responsive and multiple awards made pursuant to section 141 of the Public Procurement and Asset Disposal Act 2015. The multiple awards to the service providers who responded and were responsive to the requirements of the tender satisfied the provisions of the referred section of the Act.</p>		
<p>7.</p>	<p><b>Irregular Subscriptions</b> The statement of receipts and payments reflects an expenditure of Kshs. 597,675,366 on use of goods and services which as disclosed in Note 5 to the financial statements, includes an amount of Kshs. 30,788,440 in respect of other operating expenses. The balance includes amounts of Kshs. 750,000 and Kshs. 500,000 in respect to subscription fees made to the Society of Clerks-at-the-Table (SOCATT) and to the County Assembly Forum (CAF) respectively. However, the payments were made without budget allocation</p>	<p>The County Assemblies Forum (CAF) is the coordinating body of the 47 County Assemblies in Kenya. The primary mandate of CAF is to promote networking and synergy among the 47 County Assemblies, coordinate intergovernmental relations and enhance good practice in legislative development. The Society of Clerks-</p>		

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	<p>and requisite in line with Regulation 31(a) and 50(2) of the Public Finance Management (County Governments) Regulations, 2015 which required that all expenditure shall be entered into the budget and shall be committed only against allocation and commitments approval.</p> <p>In the circumstances, Management was in breach of law.</p>	<p>at-the-Table (SOCATT) brings on board all officers serving at the plenary. It is a platform for sharing best practices and harmonize the legislative procedures and practice across the County Assemblies in Kenya All 47 County Assemblies of Kenya are Members and pay subscriptions to the Forum and Society. The County Assembly Service Board as a body corporate under the County Assemblies Services Act Section 11 is mandated to inter alia initiate programmes —</p> <ul style="list-style-type: none"><li>i. for training and capacity building of members and staff of the county assembly and other persons;</li><li>ii. that promote ideals of parliamentary democracy as set out in</li></ul>		
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		<p>Article 127(6) (d) of the Constitution; and</p> <p>iii. that promote public awareness and participation in the activities of the county assembly; and</p> <p>iv. do such other things as may be necessary for the well-being of the members and staff of the county assembly.</p> <p>Further, section 12(7)(d) of the County Governments Act states inter alia the functions of the County Assembly Service Board as is responsible for undertaking, singly or jointly with other relevant organizations, programmes to promote the ideals of parliamentary democracy.</p> <p>The Assembly is the process of formulating guidelines or regulations for subscription and payment of subscription</p>		
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		<p>fees to the said forums.</p> <p>The two forums have also made proposals for statutory recognition and were at advanced engagement stage with the Senate of Kenya for requisite amendments to the law on intergovernmental relations.</p>		
8.	<p><b>Unsupported Legal Fees</b></p> <p>Included in the use of goods and services is expenditure totaling to Kshs. 3,992,510 in respect of legal fees for services offered to the County Assembly on six (6) petitions involving the County Assembly. The County Assembly has twenty (20) active law suits where various law firms are engaged to represent the County Assembly. However, the service level agreements, the itemized instructions made to the lawyers on the services required and other documents such as copies of judgments summary where applicable and evidence that the legal firms actually represented the County Assembly, dates of commencement of the lawsuits and progress reports of the cases and certified valuation</p>	<p><b>Issue of instructions not being itemized on the services required:</b></p> <p>In all the subject suits, the County Assembly is the Respondent.</p> <p>The Instructions issued are to defend suits and therefore mitigate or eliminate the threat of liability.</p> <p>Defence procedures are governed by procedure rules gazetted by the Chief Justice from time to time. Kindly find attached and labelled Annex 1 to 5 the Instruction letters of the six matters.</p>		

<p>certificates on which the legal fees were based, were not provided for audit verification.</p> <p>In addition, opinion and no objection for engagement of the private legal firms by the Attorney General who is the principal legal advisor of the County Assembly, was not provided for audit verification.</p> <p>In the circumstances, the regularity and completeness of the legal fees of Kshs. 3,992,510 could not be confirmed.</p>	<p><b>Issue of critical documents including copy of judgements and evidence that the legal firms represented the County Assembly Representation:</b></p> <p>The Advocates were issued with written instructions (and are attached)</p> <p><b>Judgements:</b></p> <p>They have been attached.</p> <p><b>Issue on Commencement of the Suits:</b></p> <p>All suits have a citation and, in that citation, also contains the year of commencement of the suit.</p> <p><b>Issue on Progress of the Cases:</b></p> <p>1. Petition No. E075 of 2021 Angela Wanjiru Kagunyi v County Assembly Service Board of Kiambu</p> <p>The matter was struck out by the court and a</p>		
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		<p>copy of the ruling is attached.</p> <p>2. Petition No. E076 of 2021 Lillian Wangui Nuthu v County Assembly Service Board of Kiambu          The matter was struck out by the court and a copy of the ruling is attached.</p> <p>3. Petition No. E078 of 2021 Stephen Kariuki Gatuha v County Assembly Service Board of Kiambu          The matter was struck out by the court and a copy of the Ruling is attached.</p> <p>4. Petition No. 502 of 2019 Hon. Ferdinand Ndungu Waititu Babayao v County Assembly of Kiambu &amp; Others          The Matter was withdrawn by the Petitioner after they found that the case would not be successful.</p>		
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	<p>5. Petition No. 208 of 2019 Hon. Paul Karungo Thangwa v Speaker, County Assembly of Kiambu and 2 others. The Petition was dismissed and a copy of the Judgment is attached.</p> <p>6. Petition No. 65 of 2018 Kariuki Mwangi v Stephen Ndichu, Speaker of County Assembly of Kiambu and 2 Others The matter is ongoing. Copy of ruling attached.</p> <p><b>Issue on Certified valuation certificates on which the legal fees were based</b></p> <p>Advocates fees are based on the Advocates Remuneration Order which provides for the minimum payable fee for an Advocate.</p>		
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		<p><b>Issue that the Attorney General is the principal legal advisor of all public entities:</b></p> <p>All the matters in question were filed under certificate of urgency by the Petitioners. In order to avoid adverse orders against the institution, which would've had far reaching consequences, instructions needed to be dispatched at the earliest to safeguard the institution.</p> <p>For example, in Petition No.502 of 2019 Hon Ferdinand Waititu v The County Assembly of Kiambu, the Assembly was served with a Petition on 17th of November 2019 with the hearing date set for the next day, 18th November 2019. The Petition was attempting to stop an Impeachment motion from being</p>		
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		<p>moved on Friday 19th November 2019 to remove the Governor. Had the suit gone undefended the motion for impeachment would have collapsed. Additionally, the Honorable Judge Jairus Ngaah in the Judicial Review Application No. E010 of 2020, Republic Vs Hon. Attorney General and Law Society of Kenya (find attached), quashed the resolution of the National Development Implementation and Communication Committee dated 9th July 2020 signed by the then head of public service Mr. Joseph Kinyua and transmitted to Ministries, state departments for action as a decision of the Cabinet to the effect;</p> <p>a. Not to contract external counsel without</p>		
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		<p>the written approval of the Attorney General;</p> <p>and</p> <p>b. Terminate within twenty-one days' engagements with external advocates who had been contracted without the express and prior grant of the concurrence of the Attorney General.</p>		
<p><b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b></p> <p><b>Basis of Conclusion</b></p>				
1.	<p><b>Lack of Strategic, Disaster Recovery and IT Strategic Plans</b></p> <p>During the year under review, the County Assembly had not developed an organizational strategic plan. In addition, Management has not developed a Disaster Recovery Plan and IT Strategic Plan to develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control which builds robust business operations.</p> <p>In the circumstances, the effectiveness of the internal controls and risk</p>	<p>The development of the strategic plan has been finalized.</p> <p>The plan will inform the IT disaster recovery and strategic plans.</p>	Partially resolved.	31/03/2024

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	management of the County Assembly could not be ascertained.			
2	<p><b>Summary of Non-Current Assets</b></p> <p>Annex 4 to the financial statements reflects summary of non-current assets register which indicate that the county Assembly had various assets totaling to Kshs 629,135,036. However, detailed listing and analysis, ownership documents and other supporting documentation were not provided for audit verification.</p> <p>In the circumstances, the existence of a proper control systems for assets and preventative mechanisms to eliminate theft, security threats, losses, wastage and misuse and ensuring that movement and conditions of the assets can be tracked could not be confirmed.</p>	The listing and analysis of ownership documents and other supporting documentation for Assembly Assets (Asset Register) have since been provided by the Accounts department.	Resolved.	

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Clerk of the County Assembly

Date 29/09/2023

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**17. Annexes**

**Annex 1 – Analysis of Pending Accounts Payable**

No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
					a	b	c	d=a+b-c
	<b>Construction Of Buildings</b>							
1.	African resources Limited	19-06-2023	Proposed construction of Ngoliba Ward office	2,691,624.00	0	2,691,624.00	0	2,691,624.00
2.	Ammotech Limited	20-09-2022	Proposed renovation works at County Assembly Chambers	670,000.00	0	670,000.00	0	670,000.00
3.	Ammotech Limited	21-03-2023	Proposed renovation works at Mugumo Ini(Hospital) Mca office	1,195,500.00	0	1,195,500.00	0	1,195,500.00
4.	Festa Works Ltd	16-03-2023	Proposed renovation works at County Assembly of Kiambu	518,300.00	0	518,300.00	0	518,300.00
5.	Marlin Enterprises Ltd	13-06-2023	Proposed construction of Ngewa ward office	1,742,150.00	0	1,742,150.00	0	1,742,150.00
6.	Renda services Ltd	3/4/2023	Proposed partitioning works at Bishop Ranji for specially elected Mcas	4,215,949.00	2,040,917.90	4,633,714.00	0	6,674,631.90
7.	Umoa Builders Limited	1/9/2021	Construction of County Assembly	9,661,240.00	9,661,240.00	0	0	9,661,240.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			Archives members welfare					
	<b>Sub-Total</b>			<b>20,694,763.00</b>	<b>11,702,157.90</b>	<b>11,451,288.00</b>	<b>0</b>	<b>23,153,445.90</b>
	<b>Supply Of Goods</b>							
8.	Apexio Company	2022-2023	Supply and delivery of metallic cabinets	480,480.00	0	480,480.00	0	480,480.00
9.	Ascend Sports Limited	1/25/2021	Supply of branded office items	970,000.00	970,000.00	0	970,000.00	0.00
10.	Beroy Enterprises Limited	1/21/2022	Supply of branded diaries and notebooks	748,000.00	748,000.00	0	0	748,000.00
11.	Black Willow Enterprises	14-06-2023	Supply for drinking bottle water	489,000.00	0	489,000.00	0	489,000.00
12.	Bostra Limited	4/20/2021	Supply of Mobile phones and laptops	1,213,360.00	1,213,360.00	0	0	1,213,360.00
13.	Brimad Agencies	5/31/2021	Supply and delivery of assorted office furniture	228,900.00	228,900.00	0	0	228,900.00
14.	Cladenja Enterprises	2022-2023	Supply of National flags and County table flags	1,303,760.00	0	1,303,760.00	0	1,303,760.00
15.	Concept Group Limited	4/20/2021	Supply of Microsoft softwares	1,661,496.00	1,661,496.00	0	1,661,496.00	0
16.	Concept group limited	05-05-22	Supply of Stationery	556,500.00	556,500.00	0	556,500.00	0
17.	Dreamcast solutions limited	2022-2023	Supply of Samsung tablets	2,351,600.00	0	2,351,600.00	0	2,351,600.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
18.	Eclat Enterprises Limited	6/7/2021	Supply of laptops	1,000,000.00	1,000,000.00	0	1,000,000.00	0
19.	Eclat Enterprises Limited	3/15/2018	Supply of furniture	309,800.00	309,800.00	0	309,800.00	0
20.	Elegant Real Estates Limited	2022-2023	Supply and delivery of medium duty printer and anti-software	437,100.00	0	437,100.00	0	437,100.00
21.	Heremes ventures limited	9-Dec-21	Supply of Microsoft softwares	287,000.00	287,000.00	0	287,000.00	0
22.	Inline Company limited	4/20/2021	Supply of furniture	83,600.00	83,600.00	0	83,600.00	0
23.	Kamiti Prison Industries	18-05-201	Supply of furniture	734,000.00	734,000.00	0	0	734,000.00
24.	Kamiti Prison Industries	6/13/2018	Supply of furniture	4,400,000.00	4,400,000.00	0	0	4,400,000.00
25.	Kamiti Prison Industry	2022-2023	Supply of executive chairs and Banquet chairs	1,600,000.00	0	1,600,000.00	0	1,600,000.00
26.	Kinag traders ltd	11/26/2021	Supply of sanitizers and masks	485,204.00	485,204.00	0	485,204.00	0
27.	Lodajots Enterprises Ltd	23-03-2020	Supply and delivery of tyres	122,500.00	0	122,500.00	0	122,500.00
28.	Marzla General Supplies	2022-2023	Supply and delivery of orthopaedic chairs	1,344,000.00	0	1,344,000.00	0	1,344,000.00
29.	Maxiplus Logistics	6/10/2021	Supply of Toners	141,000.00	141,000.00	0	141,000.00	0
30.	Moadre enterprises Ltd	2022-2023	Supply of orthopaedic seats and office tables	1,618,920.00	0	1,618,920.00	0	1,618,920.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
31.	Oceantech Solutions Limited	2020-2021	Supply of Toners	325,720.00	325,720.00	0	325,720.00	0
32.	Plutocrat	3/16/2022	Supply of Microsoft softwares	999,400.00	999,400.00	0	999,400.00	0
33.	Rahabwise Enterprises Limited	16-06-2023	Supply and delivery of assorted stationery	1,715,200.00	0	1,715,200.00	0	1,715,200.00
34.	Rene Industries Limited	2022-2023	Supply of pieces convertible laptops	1,400,000.00	0	1,400,000.00	0	1,400,000.00
35.	Sanaki Enterprises	23-02-2023	Supply and delivery of Assorted cleaning materials	877,302.00	0	877,302.00	0	877,302.00
36.	Sparemart Agencies	2/20/2020	Supply of phones	840,000.00	840,000.00	0	840,000.00	0
37.	Style Anatomy Limited	26-05-2021	Supply and delivery of Microsoft licences	1,197,000.00	1,197,000.00	0	0	1,197,000.00
38.	Sweet sip agencies ltd	10/21/2021	Supply of bottled water	460,800.00	460,800.00	0	460,800.00	0
39.	Vinpet enterprises	3/6/2022	Supply of cleaning materials	362,200.00	362,200.00	0	0	362,200.00
40.	Wathagi enterprise	12/10/2021	Supply of office supplies	332,900.00	332,900.00	0	332,900.00	0
41.	Winns agencies	6/9/2022	Supply of Toners	833,500.00	833,500.00	0	833,500.00	0
	<b>Sub-Total</b>			<b>31,910,242.00</b>	<b>18,170,380.00</b>	<b>13,739,862.00</b>	<b>9,286,920.00</b>	<b>22,623,322.00</b>
	<b>Supply Of Services</b>							
1.	Advantage Travel	9/7/2018	Airticket services	90,820.00	90,820.00	0	90,820.00	0

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
2.	Africa Bliss Trave	1/22/2021	Airticket services	35,500.00	35,500.00	0	0	35,500.00
3.	Africa Bliss Travel Limited	6/9/2021	Airticket services	616,800.00	616,800.00	0	616,800.00	0
4.	Africa Bliss Travel Limited	7/29/2021	Airticket services	30,500.00	30,500.00	0	0	30,500.00
5.	Africa Bliss Travel Limited	10/7/2021	Airticket services	96,600.00	96,600.00	0	96,600.00	0
6.	Africa Bliss Travel Limited	11/10/2021	Airticket services	225,600.00	225,600.00	0	225,600.00	0
7.	Africa Bliss Travel Limited	1/20/2022	Airticket services	97,800.00	97,800.00	0	97,800.00	0
8.	African merchant assurance co. ltd	2022-2023	Annual insurance cover	34,695.00	0	34,695.00	0	34,695.00
9.	African Touch Safaris	2020 - 2021	Airticket services	30,110.00	30,110.00	0	30,110.00	0
10.	African Touch Safaris	2020 - 2021	Airticket services	17,470.00	17,470.00	0	17,470.00	0
11.	African Touch Safaris	2020 - 2021	Airticket services	18,000.00	18,000.00	0	18,000.00	0
12.	Airlite Travel Limited	27-03-2023	Airticket services	24,000.00	0	24,000.00	0	24,000.00
13.	All states agencies limited	3/25/2022	Airticket services	109,900.00	109,900.00	0	109,900.00	0
14.	All states agencies limited	5/23/2022	Airticket services	47,550.00	47,550.00	0	47,550.00	0
15.	Arafa nalla africa	6/13/2022	Cleaning services	250,000.00	250,000.00		250,000.00	0

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
16.	Astorian Grand Hotel	11/26/2018	Conference facilities	60,000.00	60,000.00	0	60,000.00	0
17.	Belafric Enterprises	2/20/2019	Office supplies	70,180.00	70,180.00	0	70,180.00	0
18.	Britam general insurance company limited	27-03-2023	Travel insurance	8,740.00	8,740.00	0	0	8,740.00
19.	Britam General Insurance Company Limited	5/4/2022	Annual insurance cover	81,781.00	81,781.00	0	0	81,781.00
20.	Britam Insurance Company Limited	21-05-2023	Travel Insurance	83,904.00	0	83,904.00	0	83,904.00
21.	Burch Resort	19-01-2023	Conference facilities	178,500.00	0	178,500.00	0	178,500.00
22.	Burch's resort	2/14/2018	Conference facilities	264,000.00	264,000.00	0.00	264,000.00	0
23.	Cactus General Services Ltd	10/17/2017	Office supplies	95,000.00	95,000.00	0	95,000.00	
24.	Chambai Safari Hotel	9/21/2019	Conference facilities	66,000.00	66,000.00	0	66,000.00	0
25.	CIC GROUP	2/3/2021	Payment of Insurance	49,703.00	49,703.00	0	49,703.00	0
26.	CIC GROUP	1/10/2020	Payment of Insurance	4,058.00	4,058.00	0	4,058.00	0
27.	CIC GROUP	6/25/2021	Payment of Insurance	8,349.00	8,349.00	0	8,349.00	0
28.	CIC GROUP	2/3/2021	Payment of Insurance	16,112.00	16,112.00	0	16,112.00	0

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
29.	CIC GROUP	2/3/2021	Payment of Insurance	4,138.00	4,138.00	0	4,138.00	0
30.	CIC GROUP	6/4/2021	Payment of Insurance	12,504.00	12,504.00	0	0	12,504.00
31.	Citizen marketing	19-05-2023	Advertising services	121,800.00	0	121,800.00	0	121,800.00
32.	Citizen marketing	31-03-2023	Advertising services	81,200.00	0	81,200.00	0	81,200.00
33.	Citizen marketing	17-03-2023	Advertising services	121,800.00	0	121,800.00	0	121,800.00
34.	Citizen marketing	9/24/2021	Advertising services	121,800.00	121,800.00	0	121,800.00	0
35.	Citizen marketing	9/29/2021	Advertising services	121,800.00	121,800.00	0	121,800.00	0
36.	Citizen marketing	1/20/2022	Advertising services	121,800.00	121,800.00	0	121,800.00	0
37.	Citizen marketing	2/24/2022	Advertising services	121,800.00	121,800.00	0	121,800.00	0
38.	Citizen marketing	4/29/2022	Advertising services	121,800.00	121,800.00	0	121,800.00	0
39.	CMC Group Motors ltd	5/26/2021	Payment of Insurance	34,245.00	34,245.00	0	34,245.00	0
40.	CMC Group Motors ltd	5/22/2020	Payment of Insurance	66,582.00	66,582.00	0	66,582.00	0
41.	Cordial pharmcare Limited	31-01-2022	Cleaning services	207,000.00	207,000.00	0	0	207,000.00
42.	Cordial pharmcare Limited	January-22	Cleaning services	207,000.00	207,000.00	0	207,000.00	0

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
43.	County assemblies Forum	5/19/2021	Subscription fees	2,000,000.00	2,000,000.00	0	2,000,000.00	0
44.	EAC directory	21-06-2023	Hosting of website services	258,000.00	0	258,000.00	0	258,000.00
45.	Eastern and southern african management institute	5/20/2021	Training fees	875,095.00	875,095.00	0	875,095.00	0
46.	Eastern and southern african management institute	7/1/2021	Training fees	830,830.00	830,830.00	0	830,830.00	0
47.	Eastern and southern african management institute	7/5/2021	Training fees	830,830.00	830,830.00	0	0	830,830.00
48.	Eastern and southern african management institute	7/6/2021	Training fees	1,239,683.00	1,239,683.00	0	0	1,239,683.00
49.	Eastern and southern african management institute	7/6/2021	Training fees	826,455.00	826,455.00	0	826,455.00	0
50.	Eastern and southern african management institute	7/16/2021	Training fees	972,000.00	972,000.00	0	972,000.00	0
51.	Eastern and southern african	7/19/2021	Training fees	811,500.00	811,500.00	0	811,500.00	0

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	management institute							
52.	Eastern and southern african management institute	7/19/2021	Training fees	826,455.00	826,455.00	0	826,455.00	0
53.	Eastern and southern african management institute	9/27/2021	Training fees	1,102,000.00	1,102,000.00	0	1,102,000.00	0
54.	Eastern and southern african management institute	9/27/2021	Training fees	1,102,000.00	1,102,000.00	0	1,102,000.00	0
55.	Eastern and southern african management institute	3/15/2022	Training fees	132,250.00	132,250.00	0	132,250.00	0
56.	Eastern and southern african management institute	2021-2022	Training fees	1,239,750.00	1,239,750.00	0	1,239,750.00	0
57.	Eastern and southern african management institute	23-09-2021	Training fees	1,239,750.00	1,239,750.00	0	0	1,239,750.00
58.	Eastern and southern african management institute	8/8/2021	Training fees	2,074,000.00	0	2,074,000.00	0	2,074,000.00

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59.	Eastern and southern african management institute	12/2/2023	Training fees	664,422.48	0	664,422.48	0	664,422.48
60.	Eastern and southern african management institute	21-05-2023	Training fees	573,621.30	0	573,621.30	0	573,621.30
61.	Eastern and southern african management institute	10/5/2023	Training fees	575,412.60	0	575,412.60	0	575,412.60
62.	Eastern and southern african management institute	10/5/2023	Training fees	1,074,679.32	0	1,074,679.32	0	1,074,679.32
63.	Elysian Hotel	11/4/2023	Conference facilities	490,000.00	0	490,000.00	0	490,000.00
64.	Elysian Resort	13-02-2023	Conference facilities	561,450.00	0	561,450.00	0	561,450.00
65.	Elysian Resort	6/2/2023	Conference facilities	1,307,000.00	0	1,307,000.00	0	1,307,000.00
66.	Elysian Resort	23-02-2023	Conference facilities	126,000.00	0	126,000.00	0	126,000.00
67.	Ethics and Integrity Institute	9/8/2019	Training fees	139,200.00	139,200.00	0	139,200.00	0
68.	First Fit Care Limited	13-01-2023	Motor vehicle maintenance	105,560.00	0.00	105,560.00	0	105,560.00
69.	Flight center travel	8/8/2021	Airtickets services	389,200.00	389,200.00	0	389,200.00	0

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70.	Flight center travel	8/28/2021	Airtickets services	291,900.00	291,900.00	0	291,900.00	0
71.	Flight center travel	5/27/2022	Airtickets services	35,875.00	35,875.00	0	35,875.00	0
72.	Good Hope Travel and Tours	18-03-2023	Airtickets services	39,195.00	0	39,195.00	0	39,195.00
73.	Hike n pic tours and safaris	6/23/2021	Transport services	40,000.00	40,000.00	0	40,000.00	0
74.	Hike n pic tours and safaris	8/2/2022	Transport services	33,640.00	33,640.00	0	33,640.00	0
75.	Hike n pic tours and safaris	12/4/2022	Transport services	95,120.00	95,120.00	0	95,120.00	0
76.	Hike n Pic Tours and safaris Limited	13-02-2023	Transport services	25,520.00	0	25,520.00	0	25,520.00
77.	Hike n Pic Tours and safaris Limited	9/1/2023	Transport services	23,200.00	0	23,200.00	0	23,200.00
78.	Hike n Pic Tours and safaris Limited	7/2/2023	Transport services	48,360.00	0	48,360.00	0	48,360.00
79.	Hike n Pic Tours and safaris Limited	21-03-2023	Transport services	97,440.00	0	97,440.00	0	97,440.00
80.	Hike n Pic Tours and safaris Limited	22-03-2023	Transport services	67,280.00	0	67,280.00	0	67,280.00
81.	Hotel La Mada	10/5/2023	Conference facilities	132,000.00	0	132,000.00	0	132,000.00
82.	Hotel La Mada	28-04-2022	Conference facilities	1,829,500.00	0	1,829,500.00	0	1,829,500.00

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83.	Hotel La Mada	10/5/2022	Conference facilities	1,962,000.00	0	1,962,000.00	0	1,962,000.00
84.	Hotel La Mada	2/12/2021	Conference facilities	1,085,000.00	0	1,085,000.00	0	1,085,000.00
85.	Hotel La Mada	5/10/2022	Conference facilities	378,000.00	0	378,000.00	0	378,000.00
86.	Hotel La Mada	27-04-2023	Conference facilities	238,000.00	0	238,000.00	0	238,000.00
87.	Hotel La Mada	5/5/2023	Conference facilities	294,000.00	0	294,000.00	0	294,000.00
88.	Hotel La Mada	17-04-2023	Conference facilities	133,000.00	0	133,000.00	0	133,000.00
89.	Hotel La Mada	4/9/2021	Conference facilities	420,000.00	0	420,000.00	0	420,000.00
90.	Hotel La Mada	2020 - 2021	Conference facilities	941,500.00	941,500.00	0	941,500.00	0
91.	Hotel La Mada	6/14/2021	Conference facilities	1,396,500.00	1,396,500.00	0	1,396,500.00	0
92.	Hotel La Mada	6/21/2021	Conference facilities	189,000.00	189,000.00	0	189,000.00	0
93.	Hotel La Mada	8/14/2019	Conference facilities	140,000.00	140,000.00	0	140,000.00	0
94.	Hotel La Mada	12/15/2020	Conference facilities	59,500.00	59,500.00	0	59,500.00	0
95.	Hotel La mada	9/14/2021	Conference facilities	420,000.00	420,000.00	0	420,000.00	0
96.	Hotel La mada	11/22/2021	Conference facilities	350,000.00	350,000.00	0	350,000.00	0
97.	Hotel La mada	12/11/2021	Conference facilities	1,085,000.00	1,085,000.00	0	1,085,000.00	0
98.	Hotel La mada	3/30/2022	Conference facilities	133,000.00	133,000.00	0	133,000.00	0

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99.	Hotel La mada	4/5/2022	Conference facilities	2,026,500.00	2,026,500.00	0	2,026,500.00	0
100.	Hotel La mada	5/2/2022	Conference facilities	2,222,500.00	2,222,500.00	0	2,222,500.00	0
101.	Hotel La mada	5/14/2022	Conference facilities	2,695,000.00	2,695,000.00	0	2,695,000.00	0
102.	Hotel La mada	2021-2022	Conference facilities	393,000.00	393,000.00	0	393,000.00	0
103.	Hotel La mada	2021-2022	Conference facilities	733,000.00	733,000.00	0	733,000.00	0
104.	Hotel Water back Ltd	3/1/2023	Conference facilities	689,040.00	0	689,040.00	0	689,040.00
105.	Hotel Water back Ltd	11/1/2023	Conference facilities	1,312,500.00	0	1,312,500.00	0	1,312,500.00
106.	Hotel Water back Ltd	26-01-2023	Conference facilities	896,000.00	0	896,000.00	0	896,000.00
107.	ICPAK	2022-2023	Training fees	925,000.00	0	925,000.00	0	925,000.00
108.	ICPAK	10/25/2019	Training fees	1,075,000.00	1,075,000.00	0	1,075,000.00	0
109.	Institute of Human Resource Management	5/5/2022	Training fees	127,600.00	0	127,600.00	0	127,600.00
110.	Institute of human resource management	3/3/2022	Training fees	278,400.00	278,400.00	0	278,400.00	0
111.	Institute of human resource management	30-05-22	Training fees	75,400.00	75,400.00	0	75,400.00	0
112.	Institute of internal Auditors	5/11/2018	Training fees	261,000.00	261,000.00	0	0	261,000.00

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113.	Institute of Internal Auditors	11/18/2019	Training fees	420,000.00	420,000.00	0	420,000.00	0
114.	Jitegemee Safaris	12/31/2018	Airticket services	777,864.00	777,864.00	0	777,864.00	0
115.	Kang'ethe waitere & co.advocates	27-05-22	Legal fees	951,515.00	951,515.00	0	951,515.00	0
116.	Kang'ethe waitere & co.advocates	8/6/2022	Legal fees	920,000.00	920,000.00	0	920,000.00	0
117.	Kang'ethe waitere & co.advocates	8/6/2022	Legal fees	688,000.00	688,000.00	0	688,000.00	0
118.	Kang'ethe waitere & co.advocates	9/6/2022	Legal fees	862,000.00	862,000.00	0	862,000.00	0
119.	Kenya Institute of Highways and Building	3/4/2023	Training fees	71,196.00	0	71,196.00	0	71,196.00
120.	Kenya Institute of Supplies Management	2022-2023	Training fees	296,960.00	0	296,960.00	0	296,960.00
121.	Kenya Institute of Supplies Management	2020 - 2021	Training fees	71,340.00	71,340.00	0	71,340.00	0
122.	Kenya Institute of Supplies Management	12/5/2022	Training fees	54,000.00	54,000.00	0	54,000.00	0
123.	Kenya Institute of Supplies Management	5/12/2022	Training fees	417,600.00	417,600.00	0	417,600.00	0

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124.	Kenya School of Government	1/5/2023	Training fees	78,880.00	0	78,880.00	0	78,880.00
125.	Kenya School of Government	2022-2023	Training fees	245,050.00	0	245,050.00	0	245,050.00
126.	Kenya School of Government	6/2/2023	Training fees	222,140.00	0	222,140.00	0	222,140.00
127.	Kenya School of Government	6/5/2021	Training fees	78,880.00	78,880.00	0	78,880.00	0
128.	Kenya School of revenue Administration	17-02-2021	Training fees	451,680.00	0	451,680.00	0	451,680.00
129.	Kenya school of revenue administration	2020 - 2021	Training fees	742,400.00	742,400.00	0	742,400.00	0
130.	Kenya school of revenue administration	25-02-21	Training fees	139,200.00	139,200.00	0	139,200.00	0
131.	Kenya school of revenue administration	2021-2022	Training fees	430,000.00	430,000.00	0	430,000.00	0
132.	Kiambu water and sewerage company	10/2/2022	Water supplied	32,810.00	32,810.00	0	32,810.00	0
133.	Kiambu water and sewerage company	13-05-22	Water supplied	173,950.00	173,950.00	0	173,950.00	0
134.	KMK advocates	22-11-19	Legal fees	1,070,000.00	1,070,000.00	0	1,070,000.00	0
135.	KPLC	2020 - 2021	Electricity supplied	83,492.00	83,492.00	0	83,492.00	0

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136.	Liga holdings limited	21-01-22	Fumigation services	195,480.00	195,480.00	0	195,480.00	0
137.	Limeddy ventures ltd	2022-2023	Maintenance of equipment	2,967,689.00	0	2,967,689.00	0	2,967,689.00
138.	Lymack suites	24-03-2022	Conference facilities	1,946,000.00	0	1,946,000.00	0	1,946,000.00
139.	Lymack suites	10/12/2021	Conference facilities	350,000.00	0	350,000.00	0	350,000.00
140.	Lymack Suites	14-04-20	Conference facilities	105,000.00	105,000.00	0	105,000.00	0
141.	Lymack Suites	28-08-20	Conference facilities	146,380.00	146,380.00	0	146,380.00	0
142.	Lymack Suites	16-10-20	Conference facilities	30,000.00	30,000.00	0	30,000.00	0
143.	Lymack Suites	1/1/2021	Conference facilities	280,000.00	280,000.00	0	280,000.00	0
144.	Lymack Suites	1/1/2021	Conference facilities	280,000.00	280,000.00	0	280,000.00	0
145.	Lymack Suites	8/2/2021	Conference facilities	168,000.00	168,000.00	0	168,000.00	0
146.	Lymack Suites	11/2/2021	Conference facilities	238,000.00	238,000.00	0	238,000.00	0
147.	Lymack Suites	16-02-21	Conference facilities	122,500.00	122,500.00	0	122,500.00	0
148.	Lymack Suites	22-02-21	Conference facilities	70,000.00	70,000.00	0	70,000.00	0
149.	Lymack Suites	16-06-21	Conference facilities	210,000.00	210,000.00	0	210,000.00	0
150.	Lymack Suites	22-06-21	Conference facilities	315,000.00	315,000.00	0	315,000.00	0

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151.	Lymack Suites	7/7/2021	Conference facilities	35,000.00	35,000.00	0	35,000.00	0
152.	Lymack Suites	13-07-21	Conference facilities	210,000.00	210,000.00	0	210,000.00	0
153.	Lymack Suites	14-07-21	Conference facilities	35,000.00	35,000.00	0	35,000.00	0
154.	Lymack Suites	21-07-21	Conference facilities	35,000.00	35,000.00	0	35,000.00	0
155.	Lymack Suites	27-07-21	Conference facilities	262,500.00	262,500.00	0	262,500.00	0
156.	Lymack Suites	28-07-21	Conference facilities	35,000.00	35,000.00	0	0	35,000.00
157.	Lymack Suites	29-08-21	Conference facilities	2,310,000.00	2,310,000.00	0	2,310,000.00	0
158.	Lymack Suites	17-09-21	Conference facilities	220,500.00	220,500.00	0	220,500.00	0
159.	Lymack Suites	29-09-21	Conference facilities	245,000.00	245,000.00	0	245,000.00	0
160.	Lymack Suites	5/10/2021	Conference facilities	87,500.00	87,500.00	0	87,500.00	0
161.	Lymack Suites	19-10-21	Conference facilities	437,500.00	437,500.00	0	437,500.00	0
162.	Lymack Suites	22-10-21	Conference facilities	318,500.00	318,500.00	0	318,500.00	0
163.	Lymack Suites	17-11-21	Conference facilities	90,000.00	90,000.00	0	90,000.00	0
164.	Lymack Suites	13-12-21	Conference facilities	315,000.00	315,000.00	0	315,000.00	0
165.	Lymack Suites	13-12-21	Conference facilities	315,000.00	315,000.00	0	315,000.00	0

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166.	Lymack Suites	16-12-21	Conference facilities	350,000.00	350,000.00	0	350,000.00	0
167.	Lymack Suites	16-12-21	Conference facilities	490,000.00	490,000.00	0	490,000.00	0
168.	Lymack Suites	24-12-21	Conference facilities	2,278,000.00	2,278,000.00	0	2,278,000.00	0
169.	Lymack Suites	18-01-22	Conference facilities	2,257,500.00	2,257,500.00	0	2,257,500.00	0
170.	Lymack Suites	18-03-22	Conference facilities	112,000.00	112,000.00	0	112,000.00	0
171.	Lymack Suites	1/4/2022	Conference facilities	1,946,000.00	1,946,000.00	0	1,946,000.00	0
172.	Lymack Suites	2021-2022	Conference facilities	528,500.00	528,500.00	0	528,500.00	0
173.	Lymack Suites	2021-2022	Conference facilities	420,000.00	420,000.00	0	420,000.00	0
174.	Lymack Suites	2021-2022	Conference facilities	420,000.00	420,000.00	0	420,000.00	0
175.	Lymack Suites	2021-2022	Conference facilities	98,000.00	98,000.00	0	98,000.00	0
176.	Lymack Suites	2021-2022	Conference facilities	175,000.00	175,000.00	0	175,000.00	0
177.	Lymack Suites	2021-2022	Conference facilities	360,500.00	360,500.00	0	360,500.00	0
178.	Lymack Suites	2021-2022	Conference facilities	472,500.00	472,500.00	0	472,500.00	0
179.	Lymack Suites	2021-2022	Conference facilities	360,500.00	360,500.00	0	360,500.00	0
180.	Lynkas tours and Travel	20-06-2021	Airticket services	395,720.00	395,720.00	0	0	395,720.00

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181.	Lynkas tours and travel	29-09-2022	Airticket services	33,150.00	0	33,150.00	0	33,150.00
182.	Lynkas Tours & Travel	2020-2021	Airticket services	395,720.00	395,720.00	0	395,720.00	0
183.	Magnet Adventures Limited	2020 - 2021	Airticket services	29,085.00	29,085.00	0	29,085.00	0
184.	Magnet Adventures Limited	2020 - 2021	Airticket services	124,785.00	124,785.00	0	124,785.00	0
185.	Masada Hotel	1/14/2017	Conference facilities	30,000.00	30,000.00	0	30,000.00	0
186.	Masada Hotel	11/2/2017	Conference facilities	90,000.00	90,000.00	0	90,000.00	0
187.	Masada Hotel	2/20/2017	Conference facilities	150,000.00	150,000.00	0	150,000.00	0
188.	Masada Hotel	10/7/2017	Conference facilities	15,090.00	15,090.00	0	15,090.00	0
189.	Masada Hotel	10/11/2017	Conference facilities	756,000.00	756,000.00	0	0	756,000.00
190.	Masada Hotel	17-02-17	Conference facilities	150,000.00	150,000.00	0	150,000.00	0
191.	Masada Hotel	2/10/2017	Conference facilities	60,000.00	60,000.00	0	60,000.00	0
192.	Mashel Travel and Tours	2020 - 2021	Airticket services	114,350.00	114,350.00	0	114,350.00	0
193.	Mashel Travel and Tours	6/26/2018	Airticket services	291,950.00	291,950.00	0	291,950.00	0
194.	Mashel Travel and Tours	2020 - 2021	Airticket services	148,600.00	148,600.00	0	148,600.00	0

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195.	Mashel Travel and Tours	2020 - 2021	Airticket services	46,210.00	46,210.00	0	46,210.00	0
196.	Mashel Travel and Tours	10/7/2021	Airticket services	51,300.00	51,300.00	0	51,300.00	0
197.	Mashel Travel and Tours	12/8/2021	Airticket services	463,450.00	463,450.00	0	463,450.00	0
198.	Mashel Travel and Tours	23-09-21	Airticket services	640,995.00	640,995.00	0	640,995.00	0
199.	Mediamax network limited	5/6/2021	Advertising services	290,000.00	290,000.00	0	290,000.00	0
200.	Mediamax Network Limited	10/30/2020	Advertising services	114,000.00	114,000.00	0	114,000.00	0
201.	Mediamax Network Limited	14-09-21	Advertising services	290,000.00	290,000.00	0	290,000.00	0
202.	Mediamax Network Limited	31-10-21	Advertising services	185,600.00	185,600.00	0	185,600.00	0
203.	Mediamax Network Limited	24-02-22	Advertising services	126,440.00	126,440.00	0	0	126,440.00
204.	Mediamax Network Limited	28-02-22	Advertising services	290,000.00	290,000.00	0	290,000.00	0
205.	Mediamax Network Limited	30-04-22	Advertising services	290,000.00	290,000.00	0	290,000.00	0
206.	Mzima Africa travel limited	28-03-2023	Air-ticket services	43,200.00	0	43,200.00	0	43,200.00
207.	Mzima Africa Travel Limited	30-05-2023	Air-ticket services	182,369.00	0	182,369.00	0	182,369.00
208.	Mzima Africa Travel Limited	13-04-2023	Transport services	21,180.00	0	21,180.00	0	21,180.00
209.	Mzima Africa Travel Limited	24-04-2023	Transport services	24,152.00	0	24,152.00	0	24,152.00

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210.	Mzima Africa Travel Limited	28-04-2023	Transport services	24,152.00	0	24,152.00	0	24,152.00
211.	Mzima Africa Travel Limited	2/5/2023	Transport services	22,389.00	0	22,389.00	0	22,389.00
212.	Nation media group plc	22-06-2023	Advertising services	142,680.00	0	142,680.00	0	142,680.00
213.	Nation media group plc	21-01-22	Advertising services	88,160.00	88,160.00	0	88,160.00	0
214.	Nation media group plc	25-02-22	Advertising services	172,840.00	172,840.00	0	172,840.00	0
215.	Nation media group plc	26-04-22	Advertising services	183,280.00	183,280.00	0	183,280.00	0
216.	Nation media group plc	29-04-22	Advertising services	172,840.00	172,840.00	0	172,840.00	0
217.	Njendum solutions	31-05-2023	Projectors, sign language interpreters	435,500.00	0	435,500.00	0	435,500.00
218.	Pearl World Travel	7/12/2019	Airticket services	49,700.00	49,700.00	0	49,700.00	0
219.	Pearl World Travel	9/25/2019	Airticket services	50,000.00	50,000.00	0	50,000.00	0
220.	Prideinn azure	8/11/2022	Conference facilities	212,800.00	0	212,800.00	0	212,800.00
221.	Prideinn azure	19-04-22	Conference facilities	2,117,500.00	2,117,500.00	0	2,117,500.00	0
222.	Prideinn azure	4/11/2022	Conference facilities	2,100,000.00	2,100,000.00	0	2,100,000.00	0
223.	Rentoline Limited	10/1/2022	Sanitary services	4,000.00	4,000.00	0	4,000.00	0
224.	Rentoline Limited	7/3/2022	Sanitary services	4,000.00	4,000.00	0	0	4,000.00

**County Government of Kiambu**  
**Kiambu County Assembly**  
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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
225.	Rentoline Limited	9/5/2022	Sanitary services	8,000.00	8,000.00	0	8,000.00	0
226.	Rentoline Limited	6/6/2022	Sanitary services	4,000.00	4,000.00	0	4,000.00	0
227.	Royal Media Services	5/25/2018	Advertising services	69,600.00	69,600.00	0	69,600.00	0
228.	Shamaline Consulting Limited	2022-2023	Consultancy services	1,150,000.00	0	1,150,000.00	0	1,150,000.00
229.	Shamaline Consulting Limited	2022-2023	Consultancy services	3,000,500.00	0	3,000,500.00	0	3,000,500.00
230.	Socatt	25-04-22	Subscription Fees	198,000.00	198,000.00	0	198,000.00	0
231.	Soil holdings ltd	January to March 2022	Rent charges	2,009,491.20	0	2,009,491.20	0	2,009,491.20
232.	Soil holdings ltd	April to June 2022	Rent charges	2,009,491.20	0	2,009,491.20	0	2,009,491.20
233.	Soil holdings ltd	October to December 2022	Rent charges	2,009,491.20	0	2,009,491.20	0	2,009,491.20
234.	Soil holdings ltd	January to March 2023	Rent charges	2,344,406.00	0	2,344,406.00	0	2,344,406.00
235.	Soil holdings ltd	April to June 2023	Rent charges	3,014,236.80	0	3,014,236.80	0	3,014,236.80
236.	Soil holdings ltd	10/6/2021	Rent charges	2,009,491.00	2,009,491.00	0	2,009,491.00	0
237.	Soil holdings ltd	1/1/2022	Rent charges	1,460,000.00	1,460,000.00	0	1,460,000.00	0
238.	Sports Kenya Kasarani	23-03-2023	Conference facilities	283,500.00	0	283,500.00	0	283,500.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
239.	Straight security services	June-23	Guarding Services	187,000.00	0	187,000.00	0	187,000.00
240.	Straight security services ltd	1/2/2021	Guarding Services	187,000.00	187,000.00	0	187,000.00	0
241.	Straight security services	May-23	Guarding Services	186,998.00	0	186,998.00	0	186,998.00
242.	Straight security services	April-22	Guarding Services	186,998.00	186,998.00	0	0	186,998.00
243.	Straight security services ltd	6/20/2021	Guarding Services	187,000.00	187,000.00	0	0	187,000.00
244.	Straight security services ltd	20-03-22	Guarding Services	186,998.00	186,998.00	0	186,998.00	0
245.	Straight security services ltd	20-05-22	Guarding Services	186,998.00	186,998.00	0	186,998.00	0
246.	Straight security services ltd	14-06-22	Guarding Services	186,998.00	186,998.00	0	186,998.00	0
247.	Sweetlake Resort	2020 - 2021	Conference facilities	156,400.00	156,400.00	0	156,400.00	0
248.	Sweetlake Resort	10/6/2019	Conference facilities	135,000.00	135,000.00	0	135,000.00	0
249.	Sweetlake Resort	26-06-2018	Conference facilities	150,000.00	150,000.00	0	150,000.00	0
250.	Sweetlake Resort	1/5/2018	Conference facilities	195,000.00	195,000.00	0	195,000.00	0
251.	Sweetlake Resort	21-08-2018	Conference facilities	312,000.00	312,000.00	0	312,000.00	0
252.	Sweetlake Resort	11/6/2018	Conference facilities	105,000.00	105,000.00	0	105,000.00	0
253.	Sweetlake Resort	2021-2022	Conference facilities	312,000.00	312,000.00	0	312,000.00	0

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
254.	Telkom	June 2023	Telephone services	62,803.80	0	62,803.80	0	62,803.80
255.	The Standard group plc	19-05-2023	Advertising services	133,400.00	0	133,400.00	0	133,400.00
256.	The Standard group plc	22-06-2023	Advertising services	133,400.00	0	133,400.00	0	133,400.00
257.	The Standard group plc	1/2/2021	Advertising services	67,260.00	67,260.00	0	0	67,260.00
258.	The Standard group plc	3/17/2021	Advertising services	59,000.00	59,000.00	0	59,000.00	0
259.	The star publications limited	8/3/2023	Advertising services	314,653.25	0	314,653.25	0	314,653.25
260.	Toyota Kenya Limited	3/6/2022	Motor vehicle maintenance	54,099.00	54,099.00	0	54,099.00	0
261.	Traverse Kenya Enterprises	6/21/2021	Remote start relay	22,758.00	22,758.00	0	22,758.00	0
262.	Voyager beach resort	10/26/2021	Conference facilities	540,000.00	540,000.00	0	540,000.00	0
263.	Weston hotel	8/12/2022	Conference facilities	535,500.00	0	535,500.00	0	535,500.00
264.	Weston hotel	21-06-2023	Conference facilities	1,596,000.00	0	1,596,000.00	0	1,596,000.00
265.	Weston Hotel	12/5/2023	Conference facilities	336,000.00	0	336,000.00	0	336,000.00
266.	Weston hotel	2/6/2023	Conference facilities	283,500.00	0	283,500.00	0	283,500.00
267.	Weston hotel	30-01-2023	Conference facilities	283,500.00	0	283,500.00	0	283,500.00
268.	Weston hotel	6/6/2023	Conference facilities	1,977,500.00	0	1,977,500.00	0	1,977,500.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
269.	Weston hotel	2022-2023	Conference facilities	98,000.00	0	98,000.00	0	98,000.00
	<b>Sub-Total</b>			<b>124,712,719.15</b>	<b>75,813,501.00</b>	<b>48,899,218.15</b>	<b>70,107,795.00</b>	<b>54,604,924.15</b>
	<b>Grand Total</b>			<b>177,317,724.15</b>	<b>105,686,038.90</b>	<b>74,090,368.15</b>	<b>79,394,715.00</b>	<b>100,381,692.05</b>

Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2022-2023	Outstanding Balance Comparative FY 2021-2022	Comments
			a	b	c=a-b		
Senior Management							
Sub-Total							
Middle Management							
Employees		2022-2023	21,880,170.00	0	21,880,170.00	0	
Sub-Total							
Others - Ward operational costs		2022-2023	7,690,628.00	3,364,046.00	4,326,582.00	3,364,046.00	
<b>Sub-Total</b>			<b>29,570,798.00</b>	<b>3,364,046.00</b>	<b>26,206,752.00</b>	<b>3,364,046.00</b>	
<b>Grand Total</b>			<b>29,570,798.00</b>	<b>3,364,046.00</b>	<b>26,206,752.00</b>	<b>3,364,046.00</b>	

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Annex 3 – Analysis of other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1.							
<b>Sub-Total</b>							
<b>Amounts Due To County Govt Entities</b>							
2.							
<b>Sub-Total</b>							
<b>Amounts Due To Third Parties</b>							
3.							
<b>Sub-Total</b>							
<b>Others (Specify)</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**Annex 4 – Summary of Non-Current Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2021-2022</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost e/f (Kshs) 2022-2023</b>
Land	34,324,756.00	0	0	0	34,324,756.00
Buildings and structures	45,173,552.85	0	0	0	45,173,552.85
Transport equipment	13,000,000.00	0	0	0	13,000,000.00
Office equipment, furniture and fittings	38,043,845.00	18,713,000.00	0	0	56,756,845.00
ICT equipment	30,394,248.00	0	0	0	30,394,248.00
Machinery and equipment	4,037,534.00	4,130,350.80	0	0	8,167,884.80
Biological assets	0	0	0	0	0
Infrastructure assets	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	464,161,100.00	0	0	0	464,161,100.00
Work in progress	0	0	0	0	0
<b>Total</b>	<b>629,135,035.90</b>	<b>22,843,350.80</b>	<b>0</b>	<b>0</b>	<b>651,978,386.65</b>

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**Annex 5 – Analysis Of Accounts Receivables  
 (a) Government Imprest**

<b>Name Of Officer Or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
<b>Total</b>				<b>0</b>

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i> Kshs	<i>Amount Recovered</i> Kshs	<i>Balance</i> Kshs
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

**Annex: 6 Reporting of Climate Relevant Expenditures**

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

**Annex 7 Reporting on Disaster Expenditure**

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
Legal Fees Petition No. 356 of 2018 consolidated with Petition No. 357 and 362 of 2018 Githinguri Dairy Farmers Cooperative Society Limited v The County Assembly of Kiambu & 4 others	KIMANI KIARIE AND ASSOCIATES	Kenya Shillings	2,100,000/-		
Legal Fees JUDICIAL REVIEW NO. E012 OF 2021 DAVID KIRIGI NGURE V COUNTY ASSEMBLY OF KIAMBU SERVICE BOARD & OTHERS	KANGETHE WAITERE & Co. ADVOCATES	Kenya Shillings	688,000/-		
Legal Fees JUDICIAL REVIEW NO. E017 OF 2021 JAMES MBUGUA KAMAU V COUNTY ASSEMBLY OF KIAMBU SERVICE BOARD & OTHERS	KANGETHE WAITERE & Co. ADVOCATES	Kenya Shillings	928,000/-		
Legal fees JUDICIAL REVIEW NO. E014 OF 2021 GABRIEL KARIMI MIRIITHI V COUNTY ASSEMBLY OF KIAMBU SERVICE BOARD & OTHERS	KANGETHE WAITERE & Co. ADVOCATES	Kenya Shillings	928,000/-		
Legal Fees ELRC PETITION NO. E659 OF 2021 MARGARET NJERI MBUGUA V COUNTY	KANGETHE WAITERE & Co. ADVOCATES	Kenya Shillings	870,000/-		

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ASSEMBLY SERVICE BOARD					
Legal Fees Judicial Review No. 3 of 2021 Hon Gideon Gachara Gitau and 3 others v The Speaker County Assembly of Kiambu and another.	Waithaka Ngaruiya & Co. Advocates	Kenya Shillings	793,333.40		
Legal Fees ELRC 2104 of 2021 Hon Gideon Gachara and 13 others v The Speaker County Assembly of Kiambu	Waithaka Ngaruiya & Co. Advocates	Kenya Shillings	716,000/-		
Legal Fees Elrc Petition No. 188 Of 2021 John Mwivithi Mutie V The Speaker, Kiambu County Assembly Services Board & Others	Waithaka Ngaruiya & Co. Advocates	Kenya Shillings	2,497,666.66/-		
Legal Fees PETITION NO. E053 of 2022 James Githu Muiruri and 7 Others v John Mwivithi Mutie and Another	Sang Chambers and Partners	Kenya Shillings	985,729.40/-		
Legal Fees Kiambu HCCHRPET No.4 of 2023 Bunge Mashinani Initiative v County Governor of Kiambu, Speaker Kiambu County Assembly & County Assembly of Kiambu	Macharia Burugu & Co. Advocates	Kenya Shillings	794,000/-		
Legal Fees HCCHRPET/E017/2023 3 NANCY NJERI KIRUMBA VS SPEAKER OF THE COUNTY ASSEMBLY	Edwin Kimani & Company Advocates	Kenya Shillings	Fee note not yet raised		

**County Government of Kiambu**

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**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

<i>OF KIAMBU &amp; 3 OTHERS</i>					
Legal Fees CIVIL APPEAL NO. E 096 OF 2023 <i>HON. FERDINAND WAITITU VS COUNTY ASSEMBLY OF KIAMBU &amp; 6 OTHERS</i>	Kibatia & Co. Advocates	Kenya Shillings	Fee note not yet raised		
PETITION NO. E012 OF 2023 <i>HON. RUTH WAIHERA WANJIKU VS THE DEPUTY SPEAKER &amp; KIAMBU COUNTY ASSEMBLY</i>	Messrs. JN & P Law Advocates LLP	Kenya Shillings	Fee note not yet raised		
PUBLIC SERVICE COMMISSION APPEAL NO. 019 OF 2022  <i>SIMON KIMANI RUGU VS KIAMBU COUNTY ASSEMBLY SERVICE BOARD</i>		Kenya Shillings	Fee note not yet raised		

## BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

KIAMBU COUNTY ASSEMBLY DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000291087

### 1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
<b>Total</b>			

### 2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
<b>Total</b>		

### 3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
<b>Total</b>		

### 4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
<b>Total</b>		

# BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

KIAMBU COUNTY ASSEMBLY DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000291087

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: Naniel Kagwanja Signature: [Signature] Date: 12/07/2023

Reviewed by: MAUREEN KIAMBU Signature: [Signature] Date: 12/07/2023

Approved by: Gabriel K. Murrillsi Signature: [Signature] Date: 12/07/2023

## BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

KIAMBU COUNTY ASSEMBLY RECUR

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000216603

**1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT ( UNPRESENTED CHEQUES)**

Cheque		Payee	
No	Date		
			<b>Total</b>

**2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

Receipts			
No	Date		
			<b>Total</b>

**3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK**

Cheque			Am
No	Date		
			<b>Total</b>

**4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT**

Receipts			An
No	Date		
			<b>Total</b>

### BANK RECONCILIATION

From Date : 01-JUL-23 To : 15-JUL-23

KIAMBU COUNTY ASSEMBLY RECURRENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000216603

Balance as per bank certificate

73.65

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

73.65

Reconciled by: Daniel Kagwanja Signature: [Signature] Date: 12/07/2023

Reviewed by: MAURICE NDIRI Signature: [Signature] Date: 12/09/2023

Approved by: Gabriel K. Mwiriti Signature: [Signature] Date: 12/09/2023