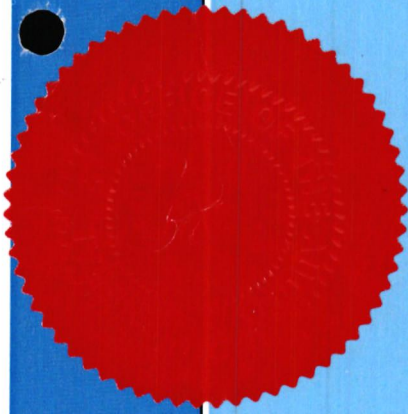
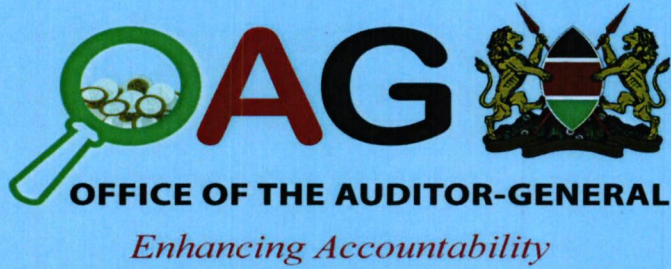


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REPORT

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COMMITTEE	
CLERK AT THE TABLE	A. Macharia.

OF

THE AUDITOR-GENERAL

ON

**KIAMBU COUNTY EXECUTIVE
EMERGENCY FUND**

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





COUNTY GOVERNMENT OF KIAMBU
EMERGENCY FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021

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Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021.

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Emergency Fund is established by and derives its authority and accountability from Fund Act (PFM Act 2012 sec.110-115) on and the Kiambu county emergency fund act 2013. The Fund is wholly owned by the County Government of Kiambu and is domiciled in Kenya.

The fund's statutory objective is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to alleviate damage, loss, hardship or suffering resulting directly from an event in Kiambu county and affecting Kiambu residents this event should be of such nature that it threatens damage to human life or welfare or threatens damage to the environment.

c) Key Management

Ref	Position	Name
1	Fund Manager/ Administrator	Wilson Mburu Kang'ethe
2	Fund signatory	Martin Njogu
2	Fund Accountant	Peter Kinuthia Mugacha

d) Fiduciary Oversight Arrangements

The fund is established under the public finance management act and is therefore is under the oversight of the county assembly of Kiambu

Ref	Position	Name
1	Director Internal Audit	Joel Ngeru

**Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021.**

e) Registered Offices

County Government of Kiambu
P.O. Box 2344-00900
Kiambu, KENYA

f) Fund Contacts

Telephone:(254)0675858141
E-mail: info@kiambu.go.ke
Website: www.kiambu.go.ke

g) FundBankers

Cooperative Bank of Kenya,
Kiambu Branch,
Kenya.

h) Independent Auditors

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

2. THE BOARD OF TRUSTEES/ FUND ADMINISTRATION COMMITTEE

Kiambu County Government Emergency Fund did not have Board of trustees or a fund administration committee

3. STATEMENT OF PERFORMANCE AGAINST COUNTY ENTITY'S
 PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of the Kiambu County Government Entity's 2018-2022state the period of the strategic document plan is to:

- a) Provide financial assistance in case of unforeseeablecalamities in the County.

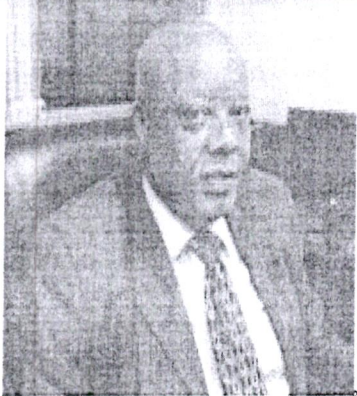


Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Emergency	To enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority	Increased financial assistance to emergencies e.g., fire victims, landslide victims,	% offire victims assisted	In the Financial Year 2020/2021 there was no emergency of a nature triggering the use of the emergency fund

**Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021.**

4. MANAGEMENT TEAM

Name	Details of qualifications and experience
 <p>1. Wilson Kang 'the</p>	<p>Date of Birth; 16th June, 1961 MBA, BCOM Over 29 years' experience CEC Finance and Economic Planning</p>
 <p>2. Martin Njogu</p>	<p>Date of Birth 15th May, 1968 PHD, Researcher and lecturer, Over 20 years experience County Secretary</p>
 <p>3. Peter Mugacha</p>	<p>Date of Birth: 1961 Internal auditor Over 37 years' experience Accountant</p>

5. BOARD/FUNDADMINISTRATION COMMITTEE CHAIRPERSON'S REPORT

The Kiambu County Fund Act 2013 was operationalized in 2013. It complies with the provisions of the PFM Act 2012 Sec.110-115. The fund can receive and make payments up to but not exceeding 2% of total county revenue estimates as shown in the previous year government audited financial statement. The purpose of the Emergency Fund is to facilitate urgent and unforeseen cases occurring in the county and which expenditure has to be incurred despite the absence of a legislature authority or budgetary provisions.

The expenditure on the fund is managed by the Fund administrator and is based on emergency requests received from affected departments of the County Emergency Fund Committee approves the request subject to the provision of PFM Act 2012.

The expenditure incurred result from the events that meets the following criteria

- Payment not budgeted for cannot be delayed until a later financial year without harming the general public interest;
- Payment is meant to alleviate the damages, loss, hardship or suffering which maybe caused directly by the event; and
- The damage caused by the event is on a small scale and limited to the county

In the financial year the emergency fund did not make payments under the fund.

Signed: _____



Wilson Mburu Kang'ethe

CECM-Finance and Economic Planning

6. REPORT OF THE FUND MANAGER/ ADMINISTRATOR

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Fund Administrator shall prepare financial statements for the fund of Government entities in accordance with the standards and formats prescribed by the public Sector Accounting Standards Board.

The Fund Administrator is responsible for the preparation and presentation of the financial statements, which give a true and fair view of the state of affairs of the fund for and as at the end of the financial year ended on June 30, 2019. This responsibility includes (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) making accounting estimates that are reasonable in the circumstances.

The Fund Administrator accepts responsibility for the fund's financial statements, which have been prepared on the accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Fund Administrator for Kiambu County Emergency Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of the Fund's transaction during the financial year ended June 30, 2019, and of its financial position as at the date. The Fund Administrator further confirms the completeness of the accounting records maintained for the fund 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 Fund Administrator confirms that the Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Administrator confirms that the fund 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 Kiambu County Emergency Statements were approved and signed by the CEC-Finance and Economic Planning on ~~30~~ June 2020.

Signed: _____



Wilson Mburu Kang'ethe

7. CORPORATE GOVERNANCE STATEMENT

Emergency Fund has no Corporate Governance Statement

11. STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of Kiambu County Emergency Fund established by *Public Finance Management Act, 2012 Section 110* shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Emergency Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the fund; (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 fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and **Kiambu county emergency fund Act 2013** The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2021, and of the Fund's financial position as at that date.

The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

10. REPORT OF THE TRUSTEES/ FUND ADMINISTRATION COMMITTEE

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2021, which show the state of the Fund affairs.

10.1 Principal activities

The principal activities of the Fund are is to alleviate Kiambu county residents from unforeseen emergencies example fire, medical bills, landslides etc.

10.2 Performance

The performance of the Fund for the year ended June 30, 2021, are set out on page 16-19

10.3 Trustees

The fund did not have trustees during the year

10.4 Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

9. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY
REPORTING

Emergency Fund did not undertake any CSR during the Financial Year.

8. MANAGEMENT DISCUSSION AND ANALYSIS

The Public Finance Management 2012 Act provides for the establishment of the Kiambu county emergency fund (PFM 110) further the act stipulates the money into the fund will be appropriated from time to time. the purpose of the fund is to enable for payments to be made in respect to the fund for urgent and unforeseen expenditure for which there is no specific legislative authority.

In undertaking the functions provided in section 110 the CECM Finance is required to satisfy himself that there is an urgent and unforeseen need for which there is no legislative authority.

**Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021.**

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund's financial statements were approved by the Board on 30th June. 2021 and signed on its behalf by:

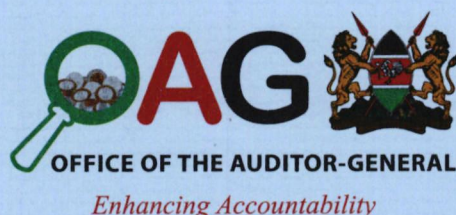


Name: Wilson Mburu Kang'ethe

Administrator of the Kiambu County Emergency Fund

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kiambu County Executive Emergency Fund set out on pages 16 to 53, which comprise the statement of financial position as at 30 June, 2021, statement of financial performance, statement of changes in net assets, 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 provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kiambu County Executive Emergency Fund as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and Kiambu County Emergency Fund Act, 2013.

Basis for Qualified Opinion

Receivables from Non-Exchange Transactions

The statement of financial position reflects receivables from non-exchange transactions totalling Kshs.4,073,305 which were however, not supported with a ledger.

In the circumstances, the accuracy, completeness and validity of the balance could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

During the year under review, Kiambu County Executive did not appropriate funds to the Fund equivalent to 0.5% of the County's budget totalling Kshs.16,566,406,234 as prescribed in Section 3(3) of the Kiambu County Emergency Fund Act, 2013.

Failure to receive the expected funds totalling to Kshs.82,832,031 constrained the capacity of the Fund to carry out its programmes and activities, and attain its objectives and mandate.

2. Prior Year Audit Issues

In the audit report of the previous year, several matters were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues or explained its failure to report on the progress made in resolving them as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board (PSASB).

Therefore, the matters remain unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 Fund Administration Committee

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund'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 terminate the Fund 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.

The Fund Administration Committee is responsible for overseeing the Fund'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 the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund'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 Fund 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 Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 July, 2022

Kiambu County Emergency Fund
 Reports and Financial Statements
 For the year ended June 30, 2021.

13. FINANCIAL STATEMENTS

13.1 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
 30th JUNE 2021.

	Note	2020/2021	2019/2020
		KShs	KShs
Bal b/f			4,063,676.70
Revenue from non-exchange transactions			
Public contributions and donations	1		-
Transfers from the County Government	2		-
Fines, penalties and other levies	3		-
			-
Revenue from exchange transactions			
Interest income	4		-
Other income	5		-
Total revenue		-	4,063,676.70
Expenses			
Fund administration expenses	6		
General expenses	7	4,080.00	3,950,000.00
Finance costs	8		17,880.00
Total expenses			-
Other gains/losses			
Gain/loss on disposal of assets	9		
Surplus/(deficit) for the period		(4,080.00)	95,796.70

The notes set out on pages 42 to 56 form an integral part of these Financial Statements.

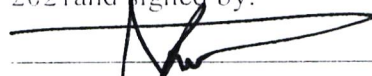
**Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021**

13.2 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2020/2021	2019/2020
		KShs	KShs
Assets			
Current assets			
Cash and cash equivalents	10	91,716.70	95,796.70
Current portion of long- term receivables from exchange transactions	11		
Receivables from Non- exchange transactions	12	4,073,305.00	4,073,305.00
Prepayments	13		
Inventories	14		
Non-current assets			
Long term receivables from exchange transactions	11		
Property, plant and equipment	15		
Intangible assets	16		
Total assets		4,165,021.70	4,169,101.70
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	17		
Provisions	18		
Current portion of borrowings	19		
Employee benefit obligations	20		
Non-current liabilities			
Long term portion of borrowings	19		
Non-current employee benefit obligation	20		
Total liabilities			
Net assets			
Revolving Fund			
Reserves			
Accumulated surplus		4,165,021.70	4,169,101.70
Total net assets and liabilities		4,165,021.70	4,169,101.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th June.

2021 and signed by: -



Administrator of the Fund

Name: Wilson Kang'ethe



Fund Accountant

Name: peter Mugacha

Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021

13.3 STATEMENT OF CHANGES IN NET ASSETS AS AT 30 JUNE 2021

	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		KShs	KShs	KShs
Balance as at 1 July 2019			4,073,305.00	4,073,305.00
Surplus/(deficit) for the period			95,796.70	95,796.70
Funds received during the year				
Revaluation gain				
Balance as at 30 June 2020			4,169,101.70	4,169,101.70
Balance as at 1 July 2020			4,169,101.70	4,169,101.70
Surplus/(deficit) for the period			(4,080)	(4,080)
Funds received during the year				
Revaluation gain				
Balance as at 30 June 2021			4,165,021.70	4,165,021.70

Kiambu county emergency fund did not have interest earned on revolving fund.

Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021

13.4 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2020/2021	2019/2020
		KShs	KShs
Cashflows from operating activities			
Receipts			
Public contributions and donations			
Transfers from the County Government			
Interest received			
Receipts from other operating activities			
Total Receipts			
Payments			
Fund administration expenses			
General expenses	7	4,080.00	3,950,000.00
Finance cost			17,880.00
		4,080.00	3,967,880.00
Total Payments			
Net cash flows from operating activities			
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets			
Proceeds from sale of property, plant and equipment			
Proceeds from loan principal repayments			
Loan disbursements paid out			
net cash flows used in investing activities			
Cash flows from financing activities			
Proceeds from revolving fund receipts			
Additional borrowings			
Repayment of borrowings			
Net cash flows used in financing activities			
Net increase/(decrease) in cash and cash equivalents		(4,080.00)	3,967,880.00
Cash and cash equivalents at 1 JULY	10	95,676.70	4,063,676.70
Cash and cash equivalents as at 30 JUNE	10	91,716.70	95,796.70

(IPSAS 2 allows an entity to present the cash flow statement using the direct or indirect method but encourages the direct method. PSASB also recommends the use of direct method of cash flow preparation. The above illustration assumes direct method)

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13.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30th JUNE 2021.

	Original budget	Adjustments	Final budget	Actual on comparable basis	% utilization
	2021	2021	2021	2021	2021
	KShs	KShs	KShs	KShs	
Revenue					
Public contributions and donations					
Transfers from County Govt.					
Interest income					
Other income					
Total income					
Expenses					
Fund administration expenses					
General expenses					
Finance cost					
Total expenditure					
Surplus for the period					

Budget notes

1. During the financial year there was no budget as indicated in summary 4 on budget information.

13.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Adoption of new and revised standards

a) Relevant new standards and amendments to published standards effective for the year ended 30 June 2021

Standard/ Amendments : Applicable: 1 st January 2021:	Impact
a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks	There was no impact of the amendment to IPSAS 13 with respect to the current financial report
b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment. Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved	There was no impact of the amendment to IPSAS 13 and IPSAS 17 with respect to the current financial report as the entity did not apply any of the transitional provisions in the FY 2020/2021
c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets. Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.	There was no impact of the amendment to IPSAS 21 and IPSAS 26 with respect to the current financial report as the entity does not have Non-Cash Generating Assets and neither did it have impaired cash generating assets.

<p>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard</p>	<p><i>Document the impact if the fund is reporting for the first time on accrual/ Otherwise indicate that there was no impact</i></p>
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2021

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2022:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p><i>(State the impact of the standard to the entity if relevant)</i></p>

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Standard	Effective date and impact:
IPSAS 42: Social Benefits	<p>Applicable: 1st January 2022</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows. <p><i>(State the impact of the standard to the entity if relevant)</i></p>
Amendments to Other IPSAS resulting from IPSAS 41. Financial Instruments	<p>Applicable: 1st January 2022:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c) Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2020.

3. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

4. Budget information

The original budget for FY 2020/2021 was not approved by the County Assembly

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

5. Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

2. Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Financial instruments

a) Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or a entity of financial assets is impaired. A financial asset or a entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cashflows of the financial

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or a entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

b) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

4. Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

5. Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

6. Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. The fund maintains only the accumulated surplus in its books and does not undertake revaluation of the surplus.

7. Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

8. Employee benefits– Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

9. Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

10. Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

11. Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors/Trustee, the Fund Managers and Fund Accountant.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. 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 commercial and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

13. Comparative figures

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

14. Events after the reporting period

There were no material adjusting and non- adjusting events after the reporting period.

15. Ultimate and Holding Entity

The entity is a County Public Fund established by Kiambu county Gazette supplement Act under the Department of Finance and Economic Planning. Its ultimate parent is the County Government of Kiambu.

16. Currency

The financial statements are presented in Kenya Shillings (KShs).

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

17. Significant judgments and sources of estimation uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

a) Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- i) The condition of the asset based on the assessment of experts employed by the Entity
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- iii) The nature of the processes in which the asset is deployed
- iv) Availability of funding to replace the asset
- v) Changes in the market in relation to the asset

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e) Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

18. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount KShs	Fully performing KShs	Past due KShs	Impaired KShs
At 30 June 2021				
Receivables from exchange transactions				
Receivables from non-exchange transactions	4,073,305.00		4,073,305.00	
Bank balances	91,716.70			
Total	4,165,021.70			
At 30 June 2020				
Receivables from exchange transactions				
Receivables from non-exchange transactions	4,073,305.00		4,073,305.00	
Bank balances	95,796.70			
Total	4,169,101.70			

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The entity has significant concentration of credit risk on amounts due from County Treasury the related party transaction mitigates credit risk on this account

The sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1- 3 months	Over 5 months	Total
	KShs	KShs	KShs	KShs
At 30 June 2021				
Trade payables				
Current portion of borrowings				
Provisions				
Employee benefit obligation				
Total				
At 30 June 2020				
Trade payables				
Current portion of borrowings				
Provisions				
Employee benefit obligation				
Total				

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day to day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

d) Foreign currency risk

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The carrying amount of the entity’s foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

		Other currencies	Total
	KShs	KShs	KShs
At 30 June 2021			
Financial assets			
Investments			
Cash			
Debtors/ receivables			
Liabilities			
Trade and other payables			
Borrowings			
Net foreign currency asset/(liability)			

The Fund manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund’s statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	KShs	KShs	KShs
2021			
Euro	10%		
USD	10%		
2020			
Euro	10%		
USD	10%		

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e) Interest rate risk

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. The transactions in the fund are not subject to interest risk

f) Capital risk management

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

14. NOTES TO THE FINANCIAL STATEMENTS

1. Public contributions and donations

Description	2020/2021	2019/2020
	KShs	KShs
Donation from development partners		
Contributions from the public		
Total	0	0

The fund did not receive funds under this category in the year u

2. Transfers from County Government

Description	2020/2021	2019/2020
	KShs	KShs
Transfers from County Govt. – operations		
Payments by County on behalf of the entity		
Total	0	0

The fund did not receive funds under this category in the year

3. Fines, penalties and other levies

Description	2020/2021	2019/2020
	KShs	KShs
Late payment penalties		
Fines		
Levies		
Licences		
Total	0	0

The fund did not receive funds under this category in the year

4. Interest income

Description	2020/2021	2019/2020
	KShs	KShs
Interest income from Mortgage loans		
Interest income from car loans		
Interest income from investments		
Interest income on bank deposits		
Total interest income	0	0

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. Other income

Description	2020/2021	2019/2020
	KShs	KShs
Insurance recoveries		
Income from sale of tender documents		
Miscellaneous income (specify)		
Total other income	0	0

The fund did not receive funds under this category in the year

6. Fund administration expenses

Description	2020/2021	2019/2020
	KShs	KShs
Staff costs (Note 6a)		
Loan processing costs		
Professional services costs		
Administration fees		
Total	0	00

The fund did not incur expenses under this category in the year

6A. Staff costs

Description	2020/2021	2019/2020
	KShs	KShs
Salaries and wages		
Staff gratuity		
Staff training expenses		
Social security contribution		
Other staff costs		
Total	00	0

The fund did not incur expenses under this category in the year

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. General expenses

Description	2020/2021	2019/2020
	KShs	KShs
Consumables		
Electricity and water expenses		
Fuel and oil costs		
Insurance costs		
Postage		
Printing and stationery		
Rental costs		
Security costs		
Telecommunication		
Bank Charges	4,080.00	17,880.00
Hospitality		
Depreciation and amortization costs		
Other expenses		3,950,000
Total	4,080.00	3,967,880

8. Finance costs

Description	2020/2021	2019/2020
	KShs	KShs
Interest on Bank overdrafts		
Interest on loans from banks		
Total		

9. Gain/(loss) on disposal of assets

Description	2020/2021	2019/2020
	KShs	KShs
Property, plant and equipment		
Intangible assets		
Total		

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. Cash and cash equivalents

Description	2020/2021	2019/2020
	KShs	KShs
Car loan account		
County mortgage account		
Fixed deposits account		
On – call deposits		
Current account	91,716.70	95,796.70
Others		
Total cash and cash equivalents	91,716.70	95,796.70

Detailed analysis of the cash and cash equivalents are as follows:

		2020/2021	2019/2020
Financial institution	Account number	KShs	KShs
a) Fixed deposits account			
Kenya Commercial bank			
Equity Bank, etc			
Sub- total			
b) On - call deposits			
Kenya Commercial bank			
Equity Bank - etc			
Sub- total			
c) Current account			
Kenya Commercial bank			
Cooperative Bank	01144371997200	91,716.70	95,796.70
Sub- total			
d) Others(specify)			
Cash in transit			
Cash in hand			
Mobile Money			
Sub- total			
Grand total		91,716.70	95,796.70

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. Receivables from exchange transactions

Description	2020/2021	2019/2020
	KShs	KShs
Current Receivables		
Interest receivable		
Current loan repayments due		
Other exchange debtors		
Less: impairment allowance		
Total Current receivables		
Non-Current receivables		
Long term loan repayments due		
Total Non- current receivables		
Totalreceivables from exchange transactions		

Additional disclosure on interest receivable

Description	2020/2021	2019/2020
	KShs	KShs
Interest receivable		
Interest receivable from current portion of long-term loans of previous years		
Accrued interest receivable from of long-term loans of previous years		
Interest receivable from current portion of long-term loans issued in the current year		
Current loan repayments due		
Current portion of long-term loans from previous years		
Accrued principal from long-terms loans from previous periods		
Current portion of long-term loans issued in the current year		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. Receivables from Non-Exchange transaction

Description	2020/2021	2019/2020
	KShs	KShs
Transfer from County Executive	1,000,000	1,000,000
Transfer from County Executive water	3,073,305	3,073,305
Total receivables from non-exchange transactions	4,073,305	4,073,305

The receivables relate to past onward lending to departments to deal with urgent obligations

13. Prepayments

Description	2020/2021	2019/2020
	KShs	KShs
Prepaid rent		
Prepaid insurance		
Prepaid electricity costs		
Other prepayments(specify)		
Total	0	0

14. Inventories

Description	2020/2021	2019/2020
	KShs	KShs
Consumable stores		
Spare parts and meters		
Catering		
Other inventories(specify)		
Total inventories at the lower of cost and net realizable value	0	0

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. Property, plant and equipment

	Land and Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Cost	KShs	KShs	KShs	KShs	KShs
At 1 st July 2019					
Additions					
Disposals					
Transfers/adjustments					
At 30 th June 2020					
At 1 st July 2020					
Additions					
Disposals					
Transfer/adjustments					
At 30 th June 2021					
Depreciation and impairment					
At 1 st July 2019					
Depreciation					
Impairment					
At 30 th June 2020					
At 1 st July 2020					
Depreciation					
Disposals					
Impairment					
Transfer/adjustment					

Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021.

	Land and Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Cost	KShs	KShs	KShs	KShs	KShs
At 30 th June 2021					
Net book values					
At 30 th June 2020					
At 30 th June 2021					

Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. Intangible assets-software

Description	2020/2021	2019/2020
	KShs	KShs
Cost		
At beginning of the year	0	0
Additions		
At end of the year	0	0
Amortization and impairment		
At beginning of the year	0	0
Amortization		
At end of the year		
Impairment loss		
At end of the year		
NBV	0	0

17. Trade and other payables from exchange transactions

Description	2020/2021	2019/2020
	KShs	KShs
Trade payables		
Refundable deposits		
Accrued expenses		
Other payables		
Total trade and other payables	0	0

18. Provisions

Description	Leave provision	Bonus provision	Other provision	Total
	KShs	KShs	KShs	KShs
Balance at the beginning of the year(1.07.2020)	0	0	0	0
Additional Provisions				
Provision utilised				
Change due to discount and time value for money				
Transfers from non -current provisions				
Balance at the end of the year (30.06.2021)	0	0	0	0

Kiambu County Emergency Fund
Reports and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

19. Borrowings

Description	2020/2021	2019/2020
	KShs	KShs
Balance at beginning of the period	0	0
External borrowings during the year		
Domestic borrowings during the year		
Repayments of external borrowings during the period		
Repayments of domestic borrowings during the period		
Balance at end of the period	0	0

The table below shows the classification of borrowings into external and domestic borrowings:

	2020/2021	2019/2020
	KShs	KShs
External Borrowings	0	0
Dollar denominated loan from organization'		
Sterling Pound denominated loan from organization'		
Euro denominated loan from organization'		
Domestic Borrowings		
Kenya Shilling loan from KCB		
Kenya Shilling loan from Barclays Bank		
Kenya Shilling loan from Consolidated Bank		
Borrowings from other government institutions		
Total balance at end of the year	0	0

The table below shows the classification of borrowings long-term and current borrowings:

Description	2020/2021	2019/2020
	KShs	KShs
Short term borrowings (current portion)		
Long term borrowings	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. Employee benefit obligations

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	Total
	KShs	KShs	KShs	KShs
Current benefit obligation				
Non-current benefit obligation				
Total employee benefits obligation	0	0	0	0

21. Cash generated from operations

	2020/2021	2019/2020
	KShs	KShs
Surplus/ (deficit) for the year before tax		
Adjusted for:		
Depreciation		
Amortisation		
Gains/ losses on disposal of assets		
Interest income		
Finance cost		
Working Capital adjustments		
Increase in inventory		
Increase in receivables		
Increase in payables		
Net cash flow from operating activities		

**15. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S
 RECOMMENDATIONS**

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

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

Guidance Notes:

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

Kiambu County Emergency Fund
Reports and Financial Statements
 For the year ended June 30, 2021.

16. APPENDIX I: INTER-ENTITY TRANSFERS

ENTITY NAME:				
Break down of Transfers from the County Executive of xxx County Government				
FY 2020/2021				
a.	Recurrent Grants	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total		
b.	Development Grants	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total		
c.	Direct Payments	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total		

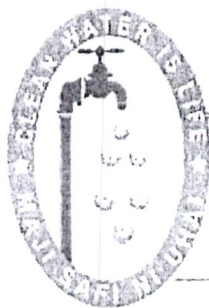
The above amounts have been communicated to and reconciled with the parent Ministry.

Finance Manager
 XXX entity/Fund

Head of County Treasury at
 xxx County

Sign -----

Sign-----



Kiambu Water and Sew. Co. Ltd

P. O Box 409 – 00900 Kiambu
Telephone: 0202133977 / 0722547997

Website: www.kiambuwater.com
Email: info@kiambuwater.com
Kiwasco.water@gmail.com

REF: KIWASCO/BANK TT/VOL.II/329

Date: 3RD December, 2014

The Manager
Kenya Commercial Bank
KIAMBU BRANCH
P.O. BOX 81-00900,
KIAMBU

Dear Sir

RE: RTGS FROM CURRENT ACCOUNT NO. 023245651392

Please transfer a sum of 1,000,000.00(One million shillings only) from account No. 023245651392 to the account described below being payment to Nairobi Water Co.

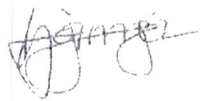
Account Name: Nairobi Water Company

Account No: 01136001361403

Bank: Cooperative Bank of Kenya

Branch: Industrial Area

Swift Code: KCOOKENA


JAMES MBUGUA
MANAGING DIRECTOR


BONIFACE KABUE
COMMERCIAL MANAGER



Chairman: Mr. G. K. Muthua, Directors: Mrs. Naomi N. Nungari, Mr. James G. Muriuki Mrs. Esther Njuguna and Mrs. Rose M. Kimani

“Maji safi ni uhai”



Kiambu Water and Sew. Co. Ltd

P. O Box 409 – 00900 Kiambu
Telephone: 0202133977 / 0722547997

Website: www.kiambuwater.com
Email: info@kiambuwater.com
Kiwasco.water@gmail.com

REF: KIWASCO/FINANCE/VOL V/36

January 16, 2015

The Executive Member Water Environment and Natural Resources,
County Government of Kiambu,
P.O. Box 2344-00900,

Kiambu

REF: ACCOUNTING FOR GRANT

Attached please find a report on the utilization of a grant of Kes 6,000,000/= issued to Kiambu Water and Sewerage Company by the County Government of Kiambu.

Please note that in December 2014 Kiambu Water and Sewerage Company made the following payments to Nairobi Water Company and Kenya Power and Lightning Company out of funds from the company and grants received from the County Government of Kiambu:

Date	Payee	Amount Paid
3-Dec-14	Nairobi Water Company	1,000,000.00
22-Dec-14	Kenya Power and Lighting Company	3,000,000.00
23-Dec-14	Nairobi Water Company	1,000,000.00
23-Dec-14	Kenya Power and Lighting Company	1,000,000.00
31-Dec-14	Nairobi Water Company	1,000,000.00
	Total	7,000,000.00

Out of these payments, the Kiambu County Government grant was expended as follows:

Expenditure	
Payment of power bills (KPLC)	2,020,000.00
Payment of Water Bills (Nairobi water Company)	1,000,000.00
Sewerage bill settlement (Kiambu District Hospital)	2,980,000.00
Total	6,000,000.00

Directors: Mr. G. K. Muthua (Chairman), Mrs. Naomi N. Nungari, Mr. David Ng'ang'a, Mrs. Esther Njuguna, Mr. James G. Muriuki.

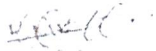
“Maji safi ni uhai”

note that the grant was fully expended but during settlement of bills there was a combination of funds from Kiambu Water Company and The County Government of Kiambu.

Attached please find stamped copies of instructions from the company to the bank (Kenya Commercial Bank) to make the payments, and also receipts issued by the company to acknowledge receipt of funds settling sewerage charges for Kiambu District Hospital.

We thank The County Government of Kiambu for the continued support.

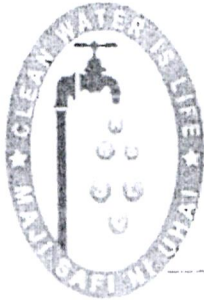
Yours faithfully,



For: James Mbugua
MANAGING DIRECTOR

Directors: Mr. G. K. Muthua (Chairman), Mrs. Naomi N. Nungari, Mr. David Ng'ang'a, Mrs Esther Njuguna, Mr. James G. Muriuki.

"Maji safi ni uhai"



Kiambu Water and Sew. Co. Ltd

P. O Box 409 – 00900 Kiambu
Telephone: 0202133977 / 0722547997

Website: www.kiambuwater.com
Email: info@kiambuwater.com
Kiwasco.water@gmail.com

REF: KIWASCO/FINANCE /VOL. V/26

22nd Dec 2014

The Manager
Kenya Commercial Bank,
Kiambu Branch
P.O. Box 81-00900,
KIAMBU

Dear Sir,

REF: RTGS FROM CURRENT ACCOUNT No 023245651392

Please transfer a sum of Kshs 3,000,000.00 (Three Million Only) from our account number **023245651392** to the account described below being settlement of power bill:

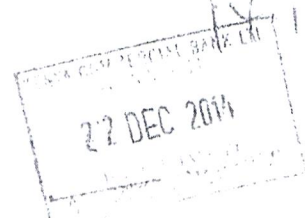
ACCOUNT NAME: KENYA POWER AND LIGHTING Co LTD

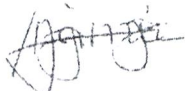
ACCOUNT No: 011-200-690198-01


BANK: CO-OPERATIVE BANK

BRANCH: STIMA PLAZA

SWIFT CODE: KCOOKENA




JAMES MBUGUA
MANAGING DIRECTOR


BONIFACE KABUE
COMMERCIAL MANAGER

=====
Chairman: Mr. G. K. Muthua, Directors: Mrs. Naomi N. Nungari, Mr. James G. Muriuki
Mrs. Esther Njuguna and Mr. David Ng'ang'a

"Maji safi ni ubai"
=====



Kiambu Water and Sew. Co. Ltd

P. O. Box 409 – 00900 Kiambu
Telephone: 0202133977 / 0722547997

Website: www.kiambuwater.com
Email: info@kiambuwater.com
Kiwasco.water@gmail.com

REF: KIWASCO/FINANCE /VOL. V/28

30th December 2014

The Manager
Kenya Commercial Bank,
Kiambu Branch
P.O. Box 81-00900,
KIAMBU

Dear Sir,

REF: RTGS FROM CURRENT ACCOUNT No 023245651392

Please transfer a sum of Kshs 1,000,000.00 (say **One Million only**) from our account number **023245651392** to the account described below being settlement of water bill:

ACCOUNT NAME: NAIROBI WATER COMPANY

ACCOUNT No: 01136001361403

BANK: CO-OPERATIVE BANK

BRANCH: INDUSTRIAL AREA

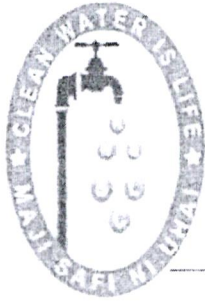
SWIFT CODE: KCOOKENA

JAMES MBUGUA
MANAGING DIRECTOR

BONIFACE KABUE
COMMERCIAL MANAGER

Chairman: Mr. G. K. Muthua, Directors: Mrs. Naomi N. Nungari, Mr. James G. Muriuki
Mrs. Esther Njuguna and Mr. David Ng'ang'a

"Maji safi ni uhai"



Kiambu Water and Sew. Co. Ltd

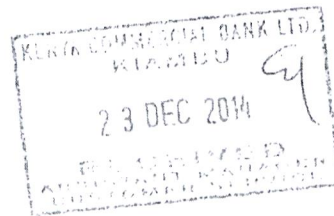
P. O Box 409 – 00900 Kiambu
Telephone: 0202133977 / 0722547997

Website: www.kiambuwater.com
Email: info@kiambuwater.com
Kiwasco.water@gmail.com

REF: KIWASCO/FINANCE /VOL. V/27

23rd December 2014

The Manager
Kenya Commercial Bank,
Kiambu Branch
P.O. Box 81-00900,
KIAMBU



Dear Sir,

REF: RTGS FROM CURRENT ACCOUNT No 023245651392

Please transfer a sum of Kshs 1,000,000.00 (say **One Million only**) from our account number 023245651392 to the account described below being settlement of water bills:

ACCOUNT NAME: NAIROBI WATER COMPANY

ACCOUNT No: 01136001361403

BANK: CO-OPERATIVE BANK

BRANCH: INDUSTRIAL AREA

SWIFT CODE: KCOOKENA

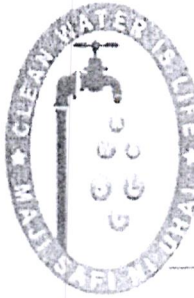
JAMES MBUGUA
MANAGING DIRECTOR

BONIFACE KABUE
COMMERCIAL MANAGER

=====
Chairman: Mr. G. K. Muthua, Directors: Mrs. Naomi N. Nungari, Mr. James G. Muriuki Mrs. Esther Njuguna and Mr. David Ng'ang'a

"Maji safi ni uhai"

=====



Kiambu Water and Sew. Co. Ltd

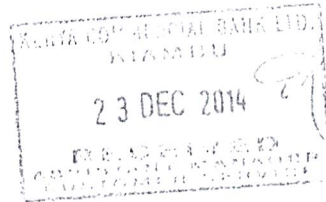
P. O Box 409 – 00900 Kiambu
Telephone: 0202133977 / 0722547997

Website: www.kiambuwater.com
Email: info@kiambuwater.com
Kivasco.water@gmail.com

REF: KIWASCO/FINANCE /VOL. V/27

23rd December 2014

The Manager
Kenya Commercial Bank,
Kiambu Branch
P.O. Box 81-00900,
KIAMBU



Dear Sir,

REF: RTGS FROM CURRENT ACCOUNT No 023245651392

Please transfer a sum of Kshs 1,000,000.00 (say **One Million only**) from our account number 023245651392 to the account described below being settlement of power bill:

ACCOUNT NAME: KENYA POWER AND LIGHTING Co LTD

ACCOUNT No: 011-200-690198-01

BANK: CO-OPERATIVE BANK

BRANCH: STIMA PLAZA

SWIFT CODE: KCOOKENA

JAMES MBUGUA
MANAGING DIRECTOR

BONIFACE KABUE
COMMERCIAL MANAGER

Chairman: Mr. G. K. Muthua, Directors: Mrs. Naomi N. Nungari, Mr. James G. Muriuki
Mrs. Esther Njuguna and Mr. David Ng'ang'a

"Maji safi ni uhai"

KIambu Water & Sewerage Company Ltd.
P.O. Box 409
KIambu
Tel: 066 - 22480 / 0722 547 997



WATER SALES RECEIPT R No.

GENERAL

RECEIVED from

80333

Date: 02 JUL 15

The sum of shillings Kshs. 15,000.00
on account of Water supply

Shs. 15,000.00

(Cash/Check)

For: Managing Director



KIambu Water & Sewerage Company Ltd.
P.O. Box 409
KIambu
Tel: 066 - 22480 / 0722 547 997



WATER SALES RECEIPT R No.

ORIGINAL

RECEIVED from

Uganda District

80380

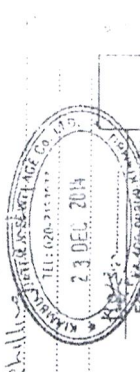
Date: 23 DEC 2014

The sum of shillings Kshs. 150,055.18
on account of Water supply

Shs. 150,055.18

(Cash/Check)

For: Managing Director





REPUBLIC OF KENYA
COUNTY GOVERNMENT OF KIAMBU



Telegraphic Address
'Governor' Kiambu
Tel: 067 29374
E-mail: kiambucountygovernment@gmail.com
When replying please Quote Ref No. & Date

Finance & Economic Planning
Kiambu County
P. O. Box 2344-00900
KIAMBU, KENYA

Our Ref: KCG/CONF/2/04

Date 27th MARCH, 2015

John M Mutie
The Clerk, Kiambu County Assembly

RE: REQUEST FOR INFORMATION ON THE APPROVAL OF THE WITHDRAWAL
FROM THE KIAMBU COUNTY EMERGENCY FUND

This is further to your letter KCA/COMM/07/ VOL.4/020 dated 26th March, 2015 and
ours Ref: KCG/CONF/13/03 dated 20th March, 2015 on Emergency Fund.

Appended below please find the detailed withdrawal matrix for each case as
requested.

KIAMBU COUNTY GOVERNMENT				
EMERGENCY FUND FY 2014/15				
DATE OF ACTUAL PAYMENT	PAYEE	PURPOSE	CHEQUE NO. PROOF OF PAYMENT	AMOUNT PAID
24-07-14	TIGONI HOSPITAL	HOSPITAL & MORTUARY FEES FOR PATIENT OF METHANOL POISONING	000050	118,900.00
24-07-14	NAZARETH HOSPITAL	HOSPITAL & MORTUARY FEES FOR PATIENT OF METHANOL POISONING	000051	26,400.00
24-07-14	KIHARA SUB DISTRICT HOSPITAL	EMERGENCY AID TO HOSPITAL FACILITY	000056	807,500.00

24-07-14	KIAMBU DISTRICT HOSPITAL	EMERGENCY AID TO HOSPITAL FACILITY	000057	4,100,000.00
24-07-14	GATUNDU DISTRICT HOSPITAL	EMERGENCY AID TO HOSPITAL FACILITY	000058	2,100,000.00
24-07-14	THIKA LEVEL 5 HOSPITAL	EMERGENCY AID TO HOSPITAL FACILITY	000060	6,300,000.00
24-07-14	IGEGANIA SUB DISTRICT HOSPITAL	EMERGENCY AID TO HOSPITAL FACILITY	000061	264,000.00
24-07-14	TIGONI DISTRICT HOSPITAL	EMERGENCY AID TO HOSPITAL FACILITY	000062	792,000.00
24-07-14	RUIRU SUB DISTRICT HOSPITAL	EMERGENCY AID TO HOSPITAL FACILITY	000063	683,000.00
8-Jan-14	SAMMY ONYANGO	EVACUATION EXERCISE OF COLLAPSED BUILDING AT UTI THIKA	CASH	80,000.00
8-Feb-14	ENGINEER KAMAU	EVACUATION EXERCISE OF COLLAPSED BUILDING AT UTI THIKA	CASH	100,000.00
8-Jun-14	PATRICK S MWANGI	ASSISTANCE TO FIRE VICTIMS IN KIKUYU WARD	CASH	60,000.00
23-09-14	IMARA ENTERPRISES LTD	HIRE OF EXCAVATOR FOR COLLAPSED BUILDING	0000100	290,000.00
19-12-14	KIAMBUWATER COMPANY	ASSISTANCE TO CLEAR ELECTRICITY BILL	0000102	3,073,305.00
23-12-14	MARY NJERI KUNGU	RELIEF FOOD FOR NDEIYA WARD	0000103	1,500,000.00
27-12-14	NDEIYA WARD RESIDENTS	RELIEF FOOD FOR NDEIYA WARD	104 and 106	4,027,800.00
21-01-15	WILLY GITIBA GUCHU	FIRE INCIDENT AT GATHIGA SECONDARY IN NYATHUNA WARD ON 20-1-15	0000105	50,000.00

6-Feb-15	WILLIAM M GACHOGU	FIRE TRAGEDY AT IGAMBA VILLAGE KIRIKO SUB LOCATION GITUAMBA WARD	0000107	45,000.00
17-Feb-15	JOSEPH KANGETHE	HARAMBEE CONTRIBUTION - KALIMONI FIRE VICTIMS	000108	50,000.00
20-Feb-15	SAMMY ONYANGO	UMOJA DEMOLITION VICTIMS	0000109	1,500,000.00
10 TH March 15	SAMMY ONYANGO	SEARCHING FOR THE DISAPPEARED JUJA MCA	0000110	300,000.00
		Total amount withdrawn		26,267,905.00

The monies to be refunded are those given to Health facilities and Kiambu Water Company. The department is also pursuing the owner of collapsed building at UTI Thika to recover the expenses during the evacuation exercise.

Forwarded for your further consideration as requested.

Mary N. Nguli

Mary .N. Nguli
CEC Finance & Economic Development

C.C
The County Secretary