

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

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THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
NAKURU**

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



COUNTY ASSEMBLY OF NAKURU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

COUNTY ASSEMBLY OF NAKURU

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1. Key Entity Information and Management

(a) Background information

The County Assembly is established by article 176 of the Constitution of Kenya and is headed by the Speaker who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes fifty-five Members of County Assembly elected to represent members of the public from their respective wards and twenty-three nominated Members.

The Assembly under article 185 {1, 2, 3 & 4} has been bestowed with the legislative authority of the County Government, and oversight role over the County Executive Committee and any other County Executive organs as well as receiving and approving plans and policies on the management and exploitation of the County's resources; and the development and management of its infrastructure and institutions.

(b) Key Management

The County Assembly of Nakuru's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Qs. Joel Maina Kairu
2.	Clerk of the County Assembly	Mr. Joseph Mutua Malinda
3.	Ag. Deputy Clerk & Director of Finance	Ms. Jane Njoki Waweru
4.	Director of Human Resources	Ms. Jane Wakanyi Karanja
5.	Director of Hansard and ICT	Mr. Joseph King'ori Chege

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(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk to The Assembly	Mr. Joseph Mutua Malinda
2.	Ag. Deputy Clerk and Director of Finance	Ms. Jane Njoki Waweru
3.	Director of Human Resources	Ms. Jane Wakanyi Karanja
4.	Director of Hansard and ICT	Mr. Joseph King'ori Chege

(d) Fiduciary Oversight Arrangements

The County Assembly Service Board prepared annual estimates of expenditure of the County Assembly service and submitted them to the County Assembly for approval, and exercised budgetary control over the service.

The Finance Committee of the County Assembly Service Board over sighted the financial activities of the Assembly and gave approvals for crucial programs that were undertaken by the Assembly. The Committee's undertakings were presented to the Board for guidance and ratification in the period ended 30th June, 2022.

The Nakuru County Assembly's Budget and Finance Committees steered the Budget making process and Finance acts respectively. The two Committees were instrumental in ensuring the County achieved its targets in terms of budgetary allocations and local revenue generation. Its mandate is to investigate, inquire and report on all matters related to coordination, control and monitoring of the county budget.

The County Assembly Public Accounts and Investment Committee followed up on all Audit issues that were raised by the Office of the Auditor General as far as all the County Entities were concerned. Its mandate is to Examine the accounts, showing the appropriations of sum voted by the house to meet public expenditure. Reports and accounts for all county public investments.

The county Assembly also has audit committee whose mandates are among others; Providing strong and effective oversight of the County Assembly Internal Audit, Monitoring the effectiveness of the County Assembly's performance management and performance information, Promoting effective and efficient audit process by providing an independent review of the internal audit work plans and reports, Evaluating internal and external audit reports and making appropriate

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recommendations, undertaking independent reviews of the County Assembly's financial statements and Reviewing the level of compliance with relevant legislative and regulatory requirements by promoting a culture committed to lawful and ethical behaviour.

(e) Entity Headquarters

P.O. Box 907 -20100
Ugatuza Plaza
Nakuru – Eldoret Highway
Nakuru, Kenya.

(f) Entity Contacts

Telephone: (254) 051-2216472
E-mail: clerkassembly@nakurucounty.go.ke
Website: www.nakurucounty.org.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
Account No. 1000239878
Account No. 1000285273
Account No. 1000285281
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Family Bank Ltd
Family Bank Towers,
Muindi Mbingu Street
Account No. 018000071948
P.O. Box 7414-00200
City Square
Nairobi, Kenya

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way

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P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(i) Principal Legal Adviser

The Nakuru County Attorney

P.O. Box 2870 - 20100

County Government of Nakuru Headquarters

Nakuru, Kenya

COUNTY ASSEMBLY OF NAKURU

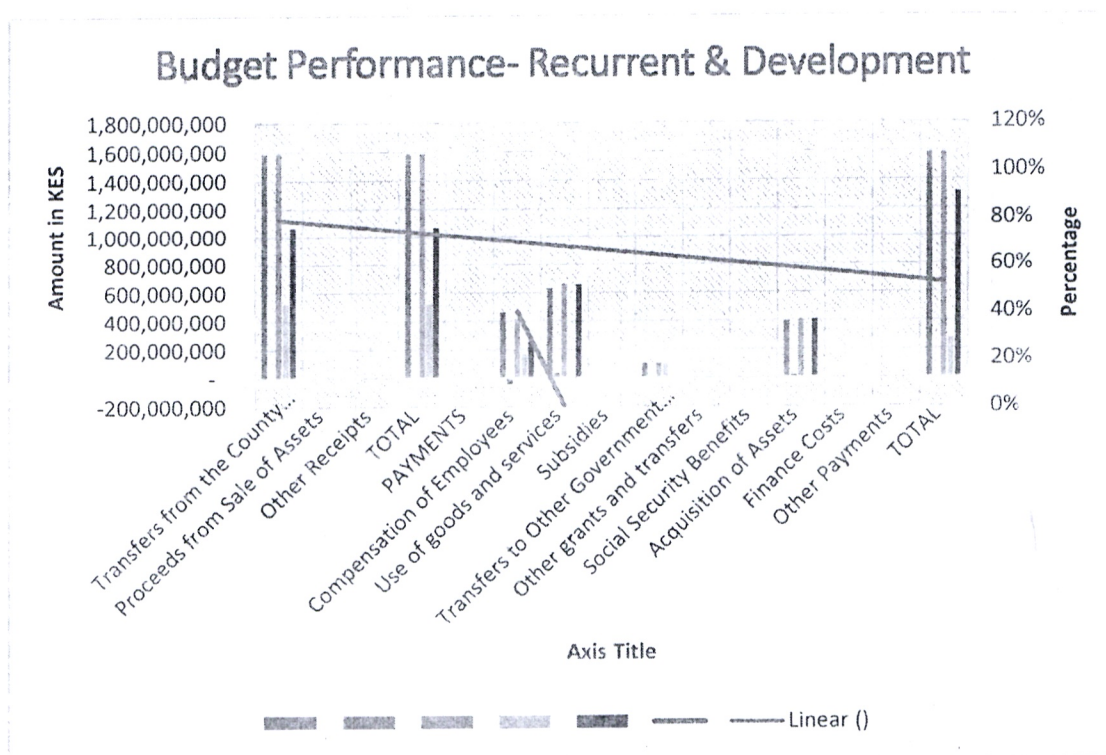
Annual Report and Financial Statements for The Year Ended 30th June 2022

2. Foreword By the Clerk of The Assembly

2.1 Budget performance

The Nakuru County Assembly saw an increased performance as evidenced by a commendable rate of funds absorption for the financial year ended 30th June, 2022 on comparable basis to the previous period that ended in June, 2021. Budget utilization stood at 95% for both Recurrent and Development vote heads, an incremental rate of 11% from the previous year.

The Assembly's budgetary performance is summarised and presented in the chart below:



2.2 Operational Performance

In undertaking its mandate, Nakuru County Assembly was able to pass seven bills in the financial year ended 30th June, 2022. The bills are; The Nakuru County Land Management Bill No. 5 of 2021, The Nakuru County Finance Bill No. 8 of 2021, The Nakuru County Assembly (Members' Offices) Bill No. 7 of 2021, The Nakuru County Maternal, New-born and Child Health Bill No. 10 of 2021, The Nakuru County Community Health Service Bill No. 9 of 2021, The Nakuru County Appropriation Bill No.2 of 2022, The Nakuru County Enterprise Fund Amendment Bill No.3 of 2022. The bills are expected to facilitate compliance of the law by providing all the necessary guidelines required to comply with the law. The Assembly also received and processed eleven petitions and sought eight statements on status of various projects from the County Executive in the period under consideration.

The Assembly has got both select and sectoral committees. The Sectoral Committees are Agriculture, Health Services, Culture, Sports and Community services, Roads, Transport and

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Public Works, Trade, Tourism, Cooperative and Planning, Early Childhood Education and Vocational Training, Labour, Gender, Youth and Social welfare, Justice and Legal affairs, Information Communication Technology and e-government, Land, Housing and physical planning, Governance and Security and Energy, Environment and Natural resources.

On the other hand, select committees includes; House business committee, Committee on Appointments, Committee on Selection, Public Accounts and Investments committee, Finance, Budget and Appropriation committee, Rules and Delegated Legislation committee, Committee on Powers and Privileges, Committee on Implementation, Liaison committee and Members' Welfare, Catering and Library committee.

The budget for the County Assembly was passed on 11th August 2021. During the year, one supplementary budget was also passed on 23rd February 2022 which made realization of many of the planned activities a reality. Towards the end of the financial year, the Assembly passed reallocation of votes on 14th June 2022. Some of the main projects undertaken in the year are;

- i) Completion of office block ii – The Assembly takes pride on the completion of the block which will host the Modern chamber, Speaker's office, modern cafeteria among others.
- ii) Hansard Equipments – the Chamber will also have a modern set of Hansard equipmentst which will facilitate effective and efficient way of doing business in the chamber.
- iii) Construction of perimeter wall – This has improved security aspects by restricting entrance to only one point where screening is done.

2.3 Comment on value-for-money achievements

Nakuru County Assembly believes in Accountability, Transparency and Prudence in utilization of public funds. In the FY 2021-2022, value for money was achieved through observing existing laws and regulations by ensuring that goods and services rendered met the required standards and quality. The Assembly engaged the relevant authorities before, during and after completion of the projects to ensure compliance. Some of the external oversight organs engaged was department of Public Works, Public Procurement and Regulatory Authority, Office of the Auditor general among others. The projects undertaken, for instance, completion of office block ii has eased service delivery during legislation. A good working environment helps in improvement of performance and as such, much will be expected from the members of the County Assembly in undertaking their constitutional mandate.

2.4 Challenges and Recommended Way Forward

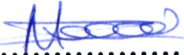
The main challenge in the period ended June, 2022 was intermittent release of funds due to delays in the Office of the Controller of Budget. The funds took longer to hit the Assembly's accounts in central bank and thus hampering smooth operations in the Assembly. The delays also caused the Assembly to incur unwarranted penalties and interests for late remission of statutory dues.

The Assembly's cashflow projections was also affected by the agency notice placed on our Accounts at Central Bank by Kenya Revenue Authority. The recovery of taxes due from Members Car grant led to the delay in payment of salaries and payment of suppliers.

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In the subsequent financial years, we will urge the Office of the Controller of Budget to hasten the approvals for the release of funds to Counties for them to be able to deliver on their mandates. We also call on the regulatory bodies to be lenient on Government Agencies and agree on payment plans for amounts due so as not to stifle service delivery in the Counties.

Sign 

Joseph Mutua Malinda

Clerk of the County Assembly

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Annual Report and Financial Statements for The Year Ended 30th June 2022

3. Statement Of Performance Against County Assembly Predetermined Objectives

Introduction

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

The key mandate of the County Assembly of Nakuru is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhance professional development of MCAs by providing ongoing professional development of MCAs	Increased capacity and ability of MCA in the legislation process	No of bills passed in the County Assembly	In FY 2021/2022 Members of County Assembly were trained on: >Legislative Procedures >Legislative Drafting >Committee Effectiveness > Eleven bills were passed
	Effective Oversight Role	Enhanced service delivery by the Executive arm of the County	>Petitions prosecuted and reports tabled in the Assembly >Statements requested and tabled in the Assembly	>The Assembly received and prosecuted eleven petitions in the FY 2021-2022 >There were a total of ten statements

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				requested by members from several departments of the County executive
Program 2	Objective	Outcome	Indicator	Performance
Administrative Programme	Enhance Professional Development of Staff- Facilitate requisite training for Members of Staff enlisted in the Professional bodies	Enhanced performance and output by Members of Staff	> Number of Staff trained in the year	>All cadres of Staff were trained for at least 5days in the FY 2021/2022: The training was coupled with a Team building exercise. >Staff with professional courses attended the mandatory CPD trainings

COUNTY ASSEMBLY OF NAKURU

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4. Corporate Social Responsibility Statement/Sustainability Reporting

County Assembly of Nakuru exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on four pillars: putting the customer/Citizen first, delivering relevant and quality services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar;

a) Sustainability strategy and profile -

The Assembly passed The Nakuru County Assembly (Members' Offices) Bill No. 7 of 2021 in an effort to have offices of Members in every ward constructed and thus eliminate the rental cost in the long run. The Nakuru County Community Health Service Bill No. 9 of 2021 was also passed so as to boost the public health sector by paying a monthly stipend to Community Health Volunteers.

b) Environmental performance

In an effort to reduce paper work, the Assembly completed its ultra-modern Chamber where the Members will transact business electronically by use of tablets. The paper work in the conduct of Assembly business at the Chambers will drastically drop and thus saving thousands of trees from being cut to produce papers in future. The Assembly also changed most of its lighting units and replaced them with energy saving bulbs.

c) Employee welfare

The County Assembly Service Board through the Human Resource Development department has developed Human Resource manual that covers all Staff matters. There is in place a medical cover for all Members of Staff that also covers their dependants. The Board also uses appraisals tools to monitor performance by Members of Staff and as a measure of promotion. The Assembly has put adequate measures to ensure safety of Staff Members; this includes but limited to-proper signage of fire exits, provision of firefighting equipment, conducive working environment and fire assembly point outside the Assembly.

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022
5.Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the financial 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 OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 15/12 2022.

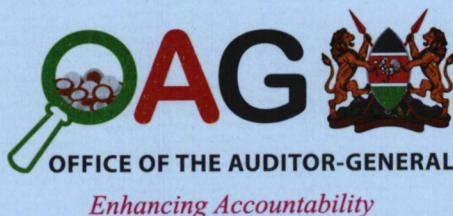

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Joseph Mutua Malinda

Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nakuru set out on pages 1 to 36, which comprise of the statement of financial assets and liabilities

as at 30 June, 2022, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts - Recurrent and Development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Nakuru as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1. Variance Between Financial Statements and Integrated Financial Management Information System (IFMIS)

Review of balances disclosed in the financial statements and the supporting Integrated Financial Management Information System (IFMIS) ledger balances revealed several variances on components as itemized below:

Component	Financial Statements Kshs.	IFMIS Trial Balance Kshs	Variance Kshs
Exchequer Receipts	1,530,183,125	1,517,993,555	12,189,570
Compensation of Employee	418,654,509	387,549,633	31,104,876
Use of Goods and Services	703,490,776	681,878,114	21,612,662
Social Security Benefits	0	35,333,415	(35,333,415)
Acquisition of Assets	286,482,136	292,130,020	5,647,884
Recurrent Bank Account	15,007	0	15,007
Development Bank Account	20,518,749	23,016,381	(2,497,632)

In the circumstances, the completeness and accuracy of balances reflected in the financial statements for the year ended 30 June, 2022 could not be confirmed.

2. Transactions After Cut-off Date

The statement of receipts and payments reflects transfers from County Treasury/Exchequer releases balance of Kshs.1,530,183,125 which, as disclosed in Note 1 to the financial statements includes an amount of Kshs.186,164,265 that was received after the cutoff date of 30 June, 2022. Further, the statement of receipts and payments reflects total payments balance of Kshs.1,512,210,197 which includes amount of Kshs.171,530,758 comprising of Kshs.65,373,227 and Kshs.106,157,531 in respect of recurrent and development expenditure respectively, which were made after the financial year cutoff date of 30 June, 2022. This is contrary to Regulation 97(4) of the Public Finance Management (County Governments) Regulations, 2015 which provides that

actual cash transactions taking place after 30 June, shall not be treated as pertaining to the previous financial year even though the accounts for that year may be open for end of year procedures and adjustments.

In the circumstances, the accuracy and completeness of statement of receipts and payments for the year ended 30 June, 2022 could not be confirmed.

3. Unapproved purchase of Goods and Services

Review of the County Assembly IFMIS records revealed that Management voided payments totalling to Kshs.45,507,756 which had been approved for payments in the Integrated Financial Management Information System, IFMIS. Instead, Management made payment to payees other than those in the approved schedule in the system. The reasons for voiding the payees in the approved list and payment to unapproved payees have not been provided. Further, supporting documents for goods or services rendered and not approved were not provided for audit review.

In the circumstances, the accuracy and propriety of payments amounting to Kshs.45,507,756 for the year ended 30 June, 2022 could not be confirmed.

4. Inaccuracy in Acquisition of Assets

The summary of non-current asset register in Annex 4 to the financial statements reflects assets at a historical cost of Kshs.1,148,484,472. However, the balance excludes the value of land on which the County Assembly offices are situated. Further, the balance includes transport equipment valued at Kshs.76,542,873 which differs with the supporting scheduled amount of Kshs.79,242,873 resulting to unexplained variance of Kshs.2,700,000.

In the circumstances, the accuracy of the value of assets balance of Kshs.1,148,484,472 as at 30 June, 2022 could not be confirmed.

5. Inaccuracy in Bank Balances

The statement of financial assets and liabilities reflects a bank balance of Kshs.32,723,327. However, the balance was supported by a certificate of bank balance as at 8 July, 2022 which is after the financial year cutoff date.

In the circumstances, the accuracy of the bank balance of Kshs.32,723,327 could not be confirmed.

6. Pending Bills Misstatement

The financial statement under Annex 1 reflects pending accounts payable balance of Kshs.39,315,327. However, the vote book reflects an outstanding commitment balance of Kshs.5,860,594 resulting to a variance of Kshs.33,454,733 which has not been unexplained or reconciled.

In the circumstances, the accuracy of pending bills balance of Kshs.39,315,327 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Nakuru 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.

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. Unlawful Subscriptions to Professional Bodies

The statement of receipts and payments reflects subscriptions to professional and trade bodies balance of Kshs.7,665,610 which, as disclosed in Note 5 to the financial statements includes annual subscription fees of Kshs.750,000 and Kshs.6,700,000 paid to Society of Clerks-At-The Table in Kenya Legislatures (SOCATT) and County Assemblies Forum (CAF) respectively.

However, the two organizations do not draw their mandate from the Constitution of Kenya or an Act of Parliament and the basis of the payments made to this institutions is not legally supported and is contrary to Regulations 105 (1) of the Public Finance Management (County Governments) Regulations, 2015 which explains that an Accounting Officer may authorize payment vouchers provided such expenditure is in respect of and within the provision of the services in a County Treasury Warrant and in accordance with the law and regulations.

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

2. Excess Transfer to the County Assembly

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflect transfers from the County Treasury/Exchequer releases balance of Kshs.1,530,183,125. Review of records indicates that the disbursable amount should have been Kshs.1,165,846,996 resulting to over disbursements of Kshs.364,336,130.

This is contrary to Regulation 25(1)(f) and (h) of the Public Finance Management (County Governments) Regulations, 2015 which sets the threshold to seven percent (7%) of County revenue or twice the personnel emoluments of that County Assembly whichever is lower.

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

3. Delay in Finalization and Assenting to County Assembly Bills

Records provided for audit revealed that the Assembly's Bills Tracker indicate that out of sixty-five (65) bills proposed, only four (4) were assented to by the Governor, seven (7) bills were withdrawn while status of the remaining fifty-four (54) bills was not provided.

In the circumstances, the effectiveness of the County Assembly in the legislation of laws could not be established.

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. Lack of a Risk Management Policy and Disaster Recovery Plan

The County Assembly did not have in place a Risk Management Policy. The Management has not developed a risk management policy and fraud management policy to guide its Management on risk management assessment and fraud preventive mechanisms for both its financial, human resource and operations systems.

In the absence of a risk management policy, it was not possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended.

2. Understaffing of the Internal Audit Department

Records provided for audit indicate that the internal audit department had an authorized establishment of five (5) officers but only one (1) officer was deployed resulting to a shortage of four (4) officers. Further, the internal audit personnel did not have access to

the County Assembly's Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Payroll Database (IPPD) systems.

In the circumstances, the existence of an effective internal audit function could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government is aware of 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the appropriate 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 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 sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

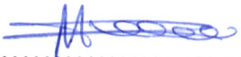
Nairobi

14 March, 2023

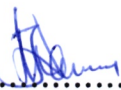
COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****7. Statement of Receipts and Payments for The Year Ended 30th June 2022**

		2021-2022	2020-2021
	Note	KES	KES
Receipts			
Exchequer releases	1	1,530,183,125	1,091,058,398
Proceeds from sale of assets	2	1,580,000	-
Other receipts	3	1,042,850	-
Total receipts		1,532,805,975	1,091,058,398
Payments			
Compensation of employees	4	418,654,509	406,525,663
Use of goods and services	5	703,490,776	555,995,473
Subsidies		-	-
Transfers to other government entities	6	103,572,850	10,000,000
Other grants and transfers		-	-
Social security benefits	7	-	-
Acquisition of assets	8	286,482,136	116,354,616
Finance costs	9	9,926	5,420
Other payments		-	-
Total payments		1,512,210,197	1,088,881,172
Surplus/deficit		20,595,778	2,177,227

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/12/ 2022 and signed by:


.....

Joseph Mutua Malinda
Clerk of the Assembly


.....

CPA Jane Njoki Waweru
Director of Financial Services
ICPAK Member Number: 7941

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

8. Statement Of Financial Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
Financial assets	Note	KES	KES
Cash and cash equivalents			
Bank balances	11A	32,723,327	8,330,311
Cash balances	11B	-	-
Total cash and cash equivalents		32,723,327	8,330,311
Imprests and Advances	12	485,000	422,980
Total financial assets		33,208,327	8,753,291
Financial liabilities			
Third party deposits and retention	13	12,189,569	6,576,065
Net financial assets		21,018,758	2,177,226
Represented by			
Fund balance b/fwd	14	2,177,226	550,273
Prior year adjustment	15	(1,754,246)	(550,273)
Surplus/(deficit) for the year		20,595,778	2,177,226
Total Net Financial Assets and Liabilities		21,018,758	2,177,226

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/12/2022 and signed by:


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Clerk of the Assembly


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CPA Jane Njoki Waweru

Director of Financial Services

ICPAK Member Number: 7941

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****9. Statement Of Cash Flows for The Period Ended 30th June 2022**

		2021-2022	2020-2021
	Note	KES	KES
Cash flows from operating activities			
Receipts from operating income			
Exchequer releases	1	1,530,183,125	1,091,058,398
Other receipts	3	1,042,850	-
Payments for operating expenses			
Compensation of employees	4	(418,654,509)	(406,525,663)
Use of goods and services	5	(703,490,776)	(555,995,473)
Subsidies		-	-
Transfers to other government entities	6	(103,572,850)	(10,000,000)
Other grants and transfers		-	-
Social security benefits		-	-
Finance costs	9	(9,926)	(5,420)
Other payments		-	-
Adjusted for:			
Prior year adjustment	15		
Decrease/(increase) in accounts receivable:	16	(62,020)	(112,980)
Increase/(decrease) in accounts payable:	17	5,613,504	(1,542,649)
Net cash flows from operating activities		311,049,398	116,876,213
Cashflow from investing activities			
Proceeds from sale of assets	2	1,580,000	-
Acquisition of assets	8	(286,482,136)	(116,354,616)
Net cash flows from investing activities		(284,902,136)	(116,354,616)
Net increase in cash and cash equivalents		26,147,262	521,598
Cash & cash equivalent at Start of the year	11	8,330,310	8,358,986
Prior Year Adjustment		(1,754,246)	(550,273)
Cash & cash equivalent at end of the year	10	32,723,327	8,330,310

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15/12/ 2022 and signed by:


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Clerk of the Assembly


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CPA Jane Njoki Waweru

Director of Financial Services

ICPAK Member Number: 7941

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilization difference
	KES	KES	KES	KES	%
Receipts					
Exchequer releases	1,586,607,406	-	1,586,607,406	1,530,183,125	96%
Proceeds from sale of assets	-	-	-	1,580,000	-
Other receipts	-	-	-	1,042,850	-
Total	1,586,607,406	-	1,586,607,406	1,532,805,975	97%
Payments					
Compensation of employees	461,530,503	(42,790,756)	418,739,747	418,654,509	100%
Use of goods and services	690,734,715	30,990,756	721,725,471	703,490,776	97%
Subsidies	-	-	-	-	-
Transfers to other government entities	100,000,000		100,000,000	103,572,850	104%
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	334,042,188	12,000,000	346,042,188	286,482,136	83%
Finance costs	300,000	(200,000)	100,000	9,926	10%
Other payments	-	-	-	-	-
Total	1,586,607,406	-	1,586,607,406	1,512,210,197	95%
Surplus/ deficit	-	-	-	20,595,778	-

COUNTY ASSEMBLY OF NAKURU

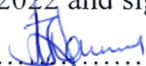
Annual Report and Financial Statements for The Year Ended 30th June 2022

The entity financial statements were approved on 15/12 2022 and signed by:


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Joseph Mutua Malinda

Clerk of the Assembly


.....

CPA Jane Njoki Waweru

Director of Financial Services

ICPAK Member Number: 7941

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation difference
	A	B	KES	KES	%
Receipts					
Exchequer releases	1,263,065,218		1,263,065,218	1,244,943,687	99%
Proceeds from sale of assets	-	-	-	1,580,000	-
Other receipts	-	-	-	1,042,850	-
Total	1,263,065,218	-	1,263,065,218	1,247,566,537	99%
Payments					
Compensation of employees	461,530,503	(42,790,756)	418,739,747	418,654,509	100%
Use of goods and services	690,734,715	30,990,756	721,725,471	703,490,776	97%
Subsidies	-	-	-	-	-
Transfers to other government entities	100,000,000		100,000,000	103,572,850	104%
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	10,500,000	12,000,000	22,500,000	21,764,661	97%
Finance costs	300,000	(200,000)	100,000	9,926	10%
Other payments	-	-	-	-	-
Total	1,263,065,218	-	1,263,065,218	1,247,492,722	99%
Surplus/ deficit	-	-	-	73,815	

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

The entity financial statements were approved on 15/12 2022 and signed by:



Joseph Mutua Malinda

Clerk of the Assembly



CPA Jane Njoki Waweru

Director of Financial Services

ICPAK Member Number: 7941

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilization Difference
	KES	KES	KES	KES	%
Receipts					
Treasury/ exchequer releases	323,542,188	-	323,542,188	285,239,438	88%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	323,542,188	-	323,542,188	285,239,438	86%
Payments					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	323,542,188	0	323,542,188	264,717,475	82%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	323,542,188	-	323,542,188	264,717,475	82%
Surplus/ deficit	-	-	-	20,521,963	-

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

The entity financial statements were approved on 15/12/ 2022 and signed by:



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Joseph Mutua Malinda

Clerk of the Assembly



.....
CPA Jane Njoki Waweru

Director of Financial Services

ICPAK Member Number: 7941

County Assembly of Nakuru
Annual Report and Financial Statements For the year ended 30th June 2022
13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KES	KES	KES	KES	KES
Programme 1 Administrative					
Compensation of Employees	141,120,041	(13,083,931)	128,036,110	128,035,114	996
Use of Goods and services	201,866,715	1,430,481	203,297,196	185,131,329	18,165,867
Transfer to Other Government entities	100,000,000	-	100,000,000	103,572,850	(3,572,850)
Acquisition of Assets	334,042,188	12,000,000	346,042,188	286,482,136	59,560,052
Sub – Total	777,028,944	346,550	777,375,494	703,221,429	74,154,065
Programme 2 Legislative Services					
Compensation of Employees	320,410,462	(29,706,825)	290,703,637	290,619,395	84,242
Use of Goods and services	489,168,000	29,360,275	518,528,275	518,359,447	168,828

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Acquisition of Assets					
Sub – Total	809,578,462	(346,550)	809,231,912	808,978,842	253,070
Total	1,586,607,406	-	1,586,607,406	1,512,200,271	74,407,135

County Assembly of Nakuru
Annual Report and Financial Statements For the year ended 30th June 2022
14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

The financial statements are for the County Assembly of Nakuru. 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.

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022
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.

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the *County Assembly of Nakuru* 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 *County Assembly of Nakuru* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to KES 12,189,569 compared to KES 6,576,065 in prior period as indicated in the notes to the financial statements.

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022
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 holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County Assembly of Nakuru* 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.

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

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 Assembly 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.

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022
Significant Accounting Policies (Continued)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Assembly of Nakuru* budget was approved as required by Law. The original budget was approved by the County Assembly on 10th August, 2021 for the period 1st July, 2021 to 30th June, 2022 as required by law. There was one supplementary budget passed in the year. The supplementary budget was approved on 23rd February, 2022. A high-level assessment of the *County Assembly of Nakuru* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 15* 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.

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

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

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****15. Notes to the Financial Statements****1. Exchequer Releases**

	2021-2022	2020-2021
	KES	KES
Transfers from the county treasury for q1	89,083,681	85,331,660
Transfers from the county treasury for q2	522,326,937	341,833,596
Transfers from the county treasury for q3	374,855,468	214,279,834
Transfers from the county treasury for q4	543,917,039	449,613,308
Cumulative amount	1,530,183,125	1,091,058,398

2. Proceeds From Sale Of Assets

	2021-2022	2020-2021
	KES	KES
Receipts from Motor Vehicle Insurance Claim	1,580,000	-
Total	1,580,000	-

3. Other Receipts

	2021-2022	2020-2021
	KES	KES
Insurance rebate	1,042,850	-
Total	1,042,850	-

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****4. Compensation Of Employees**

	2021- 2022	2020- 2021
	KES	KES
Basic salaries of permanent employees	66,473,850	63,825,317
Basic wages of temporary employees	41,255,737	37,836,416
Superannuation Fund /Gratuity	31,863,915	29,130,639
House allowance	18,602,783	19,182,687
Responsibility Allowance	23,179,000	25,950,122
Commuter Allowance	43,107,398	43,308,717
Pension and other social security contributions	706,500	641,240
Provident Fund Contributions	12,265,985	19,952,310
Gross Pay {Members of County Assembly)	168,359,739	160,608,025
Other personnel payments	7,611,802	1,495,280
Honoraria	5,227,800	4,594,910
Total	418,654,509	406,525,663

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022
Notes To the Financial Statements (Continued)

5. Use Of Goods And Services

	2021 - 2022	2020 - 2021
	KES	KES
Utilities, supplies and services	6,167,028	3,408,739
Communication, supplies and services	2,925,041	3,024,094
Domestic travel and subsistence	111,519,870	104,743,014
Foreign travel and subsistence	74,068,223	32,122,266
Printing, advertising and information supplies & services	9,992,662	14,430,539
Rentals of produced assets	4,879,706	6,051,722
Training expenses	28,447,162	16,209,906
Hospitality supplies and services	130,890,198	129,680,374
Insurance costs	33,997,331	33,890,705
Specialized materials and services	6,614,098	4,704,624
Office and general supplies and services	22,096,137	13,339,591
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	7,665,610	5,898,450
Legal Dues/fees, Arbitration and Compensation Payments	18,694,458	19,995,874
Committee Meeting Expenses (Sitting Allowances)	73,526,775	69,775,208
Other operating expenses	113,105,514	80,195,973
Routine maintenance – vehicles and other transport equipment	3,235,394	4,475,326
Routine maintenance – other assets	8,035,477	10,949,125
Fuel Oil and Lubricants	3,106,406	3,099,943
KRA tax arrears	29,523,687	
Debt Management	15,000,000	
Total	703,490,776	555,995,473

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Notes To the Financial Statements (Continued)****6. Transfers To Other Government Entities**

Description	2021-2022	2020-2021
	KES	KES
Transfer to County Revenue Fund	3,572,850	-
Car loan scheme and Mortgage fund	100,000,000	10,000,000
Total	103,572,850	10,000,000

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Notes To the Financial Statements (Continued)****7. Social Security Benefits**

	2021 - 2022	2020-2021
	KES	KES
Government Pension and Retirement Benefits	xxx	xxx
Social Security Benefits	xxx	xxx
Employer Social Benefits	xxx	xxx
Total	xxx	xxx

(Give explanations and distinguish between NSSF benefits and contributions made to other entities on behalf of staff.)

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Notes To the Financial Statements (Continued)****8. Acquisition Of Assets**

Non-financial assets	2021-2022	2020-2021
	KES	KES
Refurbishment of Buildings	9,823,892	3,621,466
Construction of Buildings	191,073,130	64,450,172
Construction of Public Gallery		1,750,258
Development of Strategic Plan	2,904,520	1,169,280
Construction of Speaker's House	5,656,333	9,134,965
Chambers Configuration		510,000
Purchase of Hansard Equipment	43,077,636	16,676,730
Purchase of Installation of water treatment plant	2,980,814	1,876,880
Driveway Cabro paving	1,792,000	-
Construction of Perimeter wall / Security gate at the Rear	7,409,150	-
Purchase of Motor Vehicles	8,344,600	-
Purchase of Household Furniture and Institutional Equipment	450,000	400,000
Purchase of Office Furniture and General Equipment	997,536	487,489
Purchase of ICT Equipment, Software and Other ICT Assets	5,015,317	10,141,899
Purchase of Software	6,957,208	6,135,477
Total acquisition of assets	286,482,136	116,354,615

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022
Notes To the Financial Statements (Continued)

9. Finance Costs

	2021 - 2022	2020 - 2021
	KES	KES
Bank charges	9,926	5,420
Total	9,926	5,420

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

10. Other Payments

	2021 - 2022	2020 - 2021
	KES	KES
Budget Reserves	xxx	xxx
Civil Contingency Reserves	xxx	xxx
Other Payments	xxx	xxx
	xxx	xxx

(Provide detailed explanations for other payments)

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Notes To the Financial Statements (Continued)****11. Bank Balances**

Name Of Bank, Account Name & Currency	Account Number	Account Type	2021 - 2022	2020 - 2021
			KES	KES
<i>Central Bank of Kenya, KES</i>	<i>Acc No. 1000239778</i>	Recurrent	15,007	1,301,871
<i>Central Bank of Kenya, KES</i>	<i>Acc No. 1000285281</i>	Development	20,518,749	2,247
<i>Central Bank of Kenya, KES</i>	<i>Acc No. 1000285273</i>	Deposit	12,189,569	6,576,065
<i>Family Bank of Kenya Ltd, KES</i>	<i>Acc. No. 01800071948</i>	Imprest	2	450,127
Total			32,723,327	8,330,310

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Notes To the Financial Statements (Continued)****12. Imprests and Advances**

<i>Description</i>	2021 - 2022	2020 - 2021
	KES	KES
Government Imprests	485,000	422,980
Total	485,000	422,980

<i>Breakdown Of Imprest and Salary Advance</i>	2021 - 2022	2020 - 2021
<i>Imprests</i>	KES	KES
Martha Alwanga	25,000	22,980
Lily Chelangat	100,000	200,000
Winnie Ngige	120,000	200,000
Jane Imbali	40,000	-
Jane Wakanyi	200,000	-
Sub-Total	485,000	422,980
<i>Salary Advance</i>		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	485,000	422,980

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

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Notes to the Financial Statements (Continued)****13. Third Party Deposits and Advances**

Description	2021 - 2022	2020 - 2021
Retentions	KES	KES
Amber Construction Ltd	4,015,436	5,854,876
Thermo Expert Construction Ltd	6,509,841	333,338
Mark and Damion E.A. Contractors	744,177	387,851
Jile General Supplies	179,200	
Kemeja Enterprises Ltd	252,590	
Danjacque Enterprises Ltd	488,325	
Total	12,189,569	6,576,065

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

14. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	KES	KES
Bank Accounts	8,330,310	8,358,986
Cash In Hand	-	-
Accounts Receivables	422,980	310,000
Accounts Payables	(6,576,065)	(8,118,714)
Total	2,177,226	550,273

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

15. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of the Error	KES	KES	KES
Bank Account Balances (Transfer to CRF Account)	1,754,246	(1,754,246)	-
Cash In Hand	-		
Accounts Payables	6,576,065		6,576,065
Receivables (Surrendered Imprest)	422,980	(422,980)	-
Others (<i>Specify</i>)			
	8,753,291	(2,177,226)	6,576,065

(Prior period adjustment applies to the correction of an error in the financial statements of a prior period. *Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.*)

16. Changes In Imprests and Advances

Description	2021-2022	2020-2021
	KES	KES
Opening Account Receivables as at 1 st July 2021	422,980	310,000
Closing Account Receivables as at 30 th June 2022	485,000	422,980
Change In Account Receivables	62,020	112,980

17. Changes In Third Party Retention

Description	2021-2022	2020-2021
	KES	KES
Opening Accounts Payables as at 1 st July 2021	6,576,065	8,118,714
Closing Accounts Payables as at 30 th June 2022	12,189,569	6,576,065
Change In Accounts Payables	5,613,504	(1,542,649)

County Assembly of Nakuru
Annual Report and Financial Statements For the year ended 30th June 2022

18. Unspent Funds

Description	2021-2022	2020-2021
	KES	KES
Balance carried forward from FY 2021/2022	71,866,019	
	71,866,019	

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	KES	KES	KES	KES
Construction Of Buildings	0.00	0.00	0.00	0.00
Construction Of Civil Works	0.00	0.00	0.00	0.00
Supply Of Goods	270,448	0.00	0.00	270,448
Supply Of Services	53,745,234	17,045,505	31,745,861	39,044,879
Total	54,015,682	17,045,505	31,745,861	39,315,327

2. Pending Staff Payables (See Annex 2)

	Balance b/ f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	KES	KES	KES	KES
Senior Management	xxx	xxx	(xxx)	xxx
Middle Management	xxx	xxx	(xxx)	xxx
Unionisable Employees	xxx	xxx	(xxx)	xxx
Others	xxx	xxx	(xxx)	xxx
Total	xxx	xxx	(xxx)	xxx

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Notes To the Financial Statements (Continued)****3. Other Pending Payables (See Annex 3)**

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

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022

Notes To the Financial Statements (Continued)

4. 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:

	FY 2021-2022	FY 2020-2021
	KES	KES
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	287,306,791	150,950,775
Key Management Compensation (Clerk and Heads of departments)	14,520,268	14,087,560
Total Compensation to Key Management	301,827,059	165,038,335
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	100,000,000	10,000,000
Transfer to CRF	3,572,850	-
Total Transfers to related parties	103,572,850	10,000,000
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	1,530,183,125	1,091,058,398
Total Transfers from related parties	1,530,183,125	1,091,058,398

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****5. Contingent Liabilities**

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

(Give details- Update ANNEX 6 Contingent liabilities register)

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****16. Progress on Follow on Prior Year Auditor's Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Variance between Financial statements and Integrated Financial Management System (IFMIS)	System clean-up with the assistance of National Treasury is ongoing.	Not Resolved	June 2023
2.0	Receipts after the cut-off date	Extensions are always given by National Treasury	Not Resolved	Ongoing
3.0	Unsupported Domestic and Subsistence allowances	Policy document was approved by County Assembly Service Board	Resolved	
4.0	Rent payments not supported by Lease Agreements	Compliance was enhanced	Resolved	
5.0	Unsupported Acquisition of Assets	Compliance with Public Procurement and Disposal Act, 2015 enhanced.	Resolved	
6.0	Payments made after closure of Financial Year	Always necessitated by delays on exchequer releases by National Treasury.	Not Resolved	Ongoing
7.0	Bank Balances	Necessitated by delays on exchequer releases by National Treasury	Not Resolved	Ongoing

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022**

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)
8.0	Unapproved payment of legal fees	Approval of all legal fees done	Resolved	
1.0	Budgetary control and performance	Developments budget involved multi-year projects.	Not Resolved	Ongoing
2.0	Anomalies in pending accounts payable	Corrected by amending the Financial Statements	Resolved	
1.0	Excess transfer to the County Assembly	Capping does not include developments budget, Car and Mortgage loans	Not Resolved	Ongoing
2.0	Irregular Payments of Casual Wages	Employees were serving on medium term contract as approved by CASB	Resolved	
3.0	Irregular expenditure on subscriptions to professional bodies	SOCCAT and CAF are registered bodies with necessary approvals to receive public funds	Not Resolved	Ongoing



.....
Joseph Mutua Malinda

Clerk of the County Assembly

Date

County Assembly of Nakuru
Annual Report and Financial Statements For the year ended 30th June 2022

17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Annex 1 – Analysis of Pending Accounts Payable						
Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c
Supply Of Goods						
IORA ENTERPRISE	2/8/2021	90,300	90,300	-	-	90,300
ROFRAH TRADING LIMITED	2/21/2022	180,148	180,148	-	-	180,148
Sub-Total		270,448	270,448	-	-	270,448
Supply Of Services						
Budget Committee	13-18/4/22			2,169,200		2,169,200
Budget Committee	18-23/5/22			2,209,500		2,209,500
Budget Committee	15-20/6/22			2,156,600		2,156,600
Scenic traders limited	26/05/2022	4,400,000		4,400,000	-	4,400,000
Metkei general merchants	14/06/2022	230,260		230,260	190,000	40,260
Unisafety and health consultancy ltd	24/06/2022	1,450,000		1,450,000	-	1,450,000
Amacalla enterprises	26/05/2022	3,601,085		3,601,085	1,800,000	1,801,085

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

The Standard group	22/06/2022	74,240		74,240	-	74,240
Sparts Auto Company	13/06/2022	13,920		13,920	6,960	6,960
ALPS HOTEL	4/20/2021	466,240	466,240		-	466,240
HOTEL WATERBUCK	6/2/2022	42,500		42,500		42,500
PRIDEINN FLAMINGO BEACH RESORT LIMITED	5/31/2022	307,800		307,800		307,800
NATION MEDIA GROUP LIMITED	5/12/2022	88,160		88,160		88,160
STANDARD GROUP	6/22/2022	74,240		74,240		74,240
EKA HOTEL	10/14/2021	228,000		228,000		228,000
GORDON OGOLLA &KIPKOECH ADVOCATES	NKR HC NO. 420/2017 HON. SAMUEL ARAMA VS CPSB AND OTHERS	5,890,356	5,890,356		950,000	4,940,356
GORDON OGOLLA &KIPKOECH ADVOCATES	NKR CMCC NO.4/2017 ROSE WANGUI KABURU VS CAN & OTHERS	5,899,000	5,899,000		450,000	5,449,000
GORDON OGOLLA &KIPKOECH ADVOCATES	Kericho E.LR.C Petition No. 5 of 2019 ENG. LUCY	4,509,938	4,509,938			4,509,938

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

	WANJIKU VS CAN					
GITHOGORI HARRISON & ASSOCIATES	NAKURU HCC PETITION E4 OF 2021 CATHERINE KAMAU & OTHERS VS CAN	870,000	870,000		400,000	470,000
GITHOGORI HARRISON & ASSOCIATES	NAKURU COUNTY URBAN FOOD AND AGRICULTURE BILL 2021	382,800	382,800		-	382,800
MUTUKU MBITHI & COMPANY ADVOCATES	Naivasha const petition E 004/2021 H. Young & Co (EA) LTD vs CAN & Another	2,884,000	2,884,000		400,000	2,484,000
MUTUKU MBITHI & COMPANY ADVOCATES	Pre-publication scrutiny of;	1,044,000	1,044,000		-	1,044,000
MUTUKU MBITHI & COMPANY ADVOCATES	Nakuru County Gender Equality Bill, 2021.	1,150,000	1,150,000			1,150,000
MUTUKU MBITHI & COMPANY ADVOCATES	Nakuru County Youth Board Bill, 2021.	1,150,000	1,150,000			1,150,000

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022**

MUTUKU MBITHI & COMPANY ADVOCATES	Nakuru County prevention of sexual and Gender Based violence Bill, 2021.	1,150,000	1,150,000			1,150,000
MIRUGI KARIUKI ADVOCATES	NAKURU ELRC PETITION 4/2022 PETER MBAE VS SPEAKER CAN AND OTHERS	4,000,000	4,000,000		3,200,000	800,000
Kenya Revenue Authority		24,348,901	24,348,901		24,348,901	-
Sub-Total		64,255,439	53,745,234	17,045,505	31,745,861	39,044,879
Grand Total		64,525,887	54,015,682	17,045,505	31,745,861	39,315,327

County Assembly of Nakuru
Annual Report and Financial Statements For the year ended 30th June 2022

Annex 2 – Analysis Of Pending Staff Payables

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

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022

Annex 3 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Annex 4 – Summary Of Non-Current Asset Register**

Asset class	Historical Cost b/f (KES) 2020-2021	Additions during the year (KES)	Disposals during the year (KES)	Transfers in/(out)	Historical Cost c/f 2021-2022
Land, Buildings and structures	727,521,963	265,437,929	-	-	992,959,892
Transport equipment	70,898,273	8,344,600	2,700,000	-	76,542,873
Office equipment, furniture and fittings	37,883,238	1,737,879	-	-	39,621,117
ICT Equipment, soft-wares and other ICT assets	31,287,388	8,057,208	-	-	39,344,596
Other Machinery and Equipment	15,995	-	-	-	15,995
Total	867,606,856	283,577,616	2,700,000	-	1,148,484,472

COUNTY ASSEMBLY OF NAKURU

Annual Report and Financial Statements for The Year Ended 30th June 2022

Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KES	KES	KES
Name Of Officer Or Institution	dd/mm/yy	xxx	xxx	xxx
Name Of Officer Or Institution	dd/mm/yy	xxx	xxx	xxx
Name Of Officer Or Institution	dd/mm/yy	xxx	xxx	xxx
Name Of Officer Or Institution	dd/mm/yy	xxx	xxx	xxx
Total				xxx

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****(b) Salary Advance**

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

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****Annex: 6 Reporting of Climate Relevant Expenditures**

Name of the Organization

Telephone Number

Email Address

Name of CEO/MD/Head

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

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

County Assembly of Nakuru
Annual Report and Financial Statements For the year ended 30th June 2022

Annex 7 Disaster Expenditure Reporting Template

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

County Assembly of Nakuru

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

Annex 8: Contingent Liabilities Register

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

COUNTY ASSEMBLY OF NAKURU
Annual Report and Financial Statements for The Year Ended 30th June 2022

Annex 9 – Bank Reconciliation/FO 30 Report

(Attach FO 30 Reports from IFMIS)

COUNTY GOVERNMENT OF NAKURU			
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2022			
NAKURU COUNTY ASSEMBLY RECURRENT -Account number : '1000239878 CENTRAL BANK OF KENYA			
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2022		Sh	cts
			15,007
LESS:-	Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)	-	-
Add:-	Receipts in Bank Statement Not yet recorded in Cashbook	-	-
BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2022			15,007
1 I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.			
JOHN KWAMBAI			

COUNTY GOVERNMENT OF NAKURU			
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2022			
NAKURU COUNTY ASSEMBLY DEVELOPMENT -Account number : '1000285281 CENTRAL BANK OF KENYA			
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2022		Sh	cts
			20,518,749
LESS -	Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)	-	-
Add:-	Receipts in Bank Statement Not yet recorded in Cashbook	-	-
BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2022			20,518,749
1 I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.			
JOHN KWAMBAI			
Director of Finance		Signature	Date

COUNTY ASSEMBLY OF NAKURU**Annual Report and Financial Statements for The Year Ended 30th June 2022****COUNTY GOVERNMENT OF NAKURU
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2022**

NAKURU COUNTY ASSEMBLY DEPOSIT -Account number : '1000285273 CENTRAL BANK OF KENYA

	Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2022			12,189,569	
Less:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)			-	
Add:- Receipts in Bank Statement Not yet recorded in Cashbook			-	
			12,189,569	

BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2022

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

JOHN KWAMBAI

Director of Finance

Signature

Date

**COUNTY GOVERNMENT OF NAKURU
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2022**

NAKURU COUNTY ASSEMBLY RECURRENT -Account number : '018000071948 FAMILY BANK

	Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2022			2	
LESS:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)			-	
Add:- Receipts in Bank Statement Not yet recorded in Cashbook			-	
			2	

BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2022

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

JOHN KWAMBAI

Deputy Director of Finance

Signature

Date

