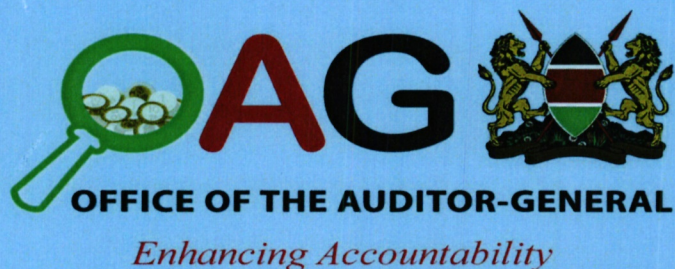


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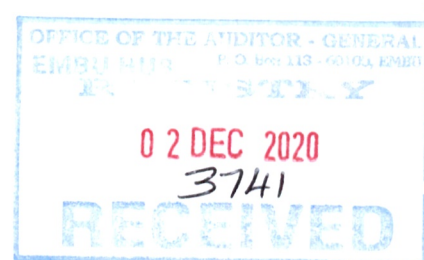
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KIRINYAGA

**FOR THE YEAR ENDED
30 JUNE, 2020**

Revised template of June 2020



KIRINYAGA COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 33 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The *County Assembly of kirinyaga* day-to-day management is under the following key organs:

- County Assembly Service Board;
- House business;
- Office of the speaker; and
- Office of the clerk.

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June,2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer-Clerk	Mr.Kamau Aidi
2.	Director-finance and accounting	CPA Michael munene njogu M.No.8031

(d) Fiduciary Oversight Arrangements

Assembly's operations are oversighted by:

- Internal Audit Department
- PAC/PIC of both County Assembly and Senate.
- Office of the Auditor General.
- Office of Controller of Budget.

(e) Entity Headquarters

P.O. Box 55-10300
Kirinyaga County Assembly
Along Kutus-Karatina Road
Kerugoya, KENYA

(f) Entity Contacts

Telephone: (254) 0202008563
E-mail: info@kirinyagaassembly.go.ke
Website: www.kirinyagaassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Kerugoya branch.
P.O. Box 90-10300
Kerugoya.

(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. FORWARD BY THE CLERK OF THE ASSEMBLY

Clerk of the County Assembly comments

Include the following:

Budget performance
The assembly has been able to utilize 93% of the budget
Operational Performance
-Members of the Assembly have passed 7 bills,3 ACTs this and some several policies and motions this FY 2019/2020 which has enabled something operations of the county. - FY 2019/2020 Budget was approved on 27th June,2019 and supplementary for the same FY Approved on 18th march ,2020. -Assembly has 26 committees which plays different roles of oversight, representations and the legislative to the peoples of kirinyaga. - Assembly oversight Role including checking and scrutinizing the implementation of county policies,projects,programme,activites and Financial reports.
Performance of key development projects
The assembly played only one role –procurement of renovation of chambers, offices.
Comment on value-for-money achievements
There was value for money on fulfilment of assembly roles oversight, legislative and representations :the members participated in representation on public participation, outreach programme and other activities, on oversight members were facilitated on checking and scrutinizing various projects and activities done by the county and members through the county assembly have passed bills ,motions and ACTS for the county.
Challenges and Recommended Way Forward
major challenges is the release of the fund through exchequer by the treasury in time, solved by national treasury improving on procure of disbursements, through fastening making process and clearances by controller of budget.



Sign

Clerk of the County Assembly



3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

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

The key mandate of the County Assembly of kirinyaga 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 19/20

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 19/20 MCA were trained on legislative drafting, mandate of committees, effective oversight and budget making
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	40 % increase in efficient Assembly operation	Fourth edition standing orders were reviewed and resulted to efficiency in

KIRINYAGA COUNTY ASSEMBLY
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For the year ended June 30, 2020

				assembly procedures and efficiency in dispensing of assembly business
	Scrutinize proposed legislation by sectoral committees	Input of respective committees in proposed legislation	No. of legislative proposals interrogated by the county assembly committees	County Assembly committees interrogated 15 legislative proposals
	To facilitate public participation in the legislative process	Implementation of public participation	No of public participation forums facilitated	The County assembly held 21 public participation forums and received submissions from the public
	To conduct approval hearings	Committee sittings to conduct approval hearings	No. of approval hearing conducted	County Assembly committees conducted 14 approval hearings.
	Scrutinize and oversee county government action	Matters referred by committees to the County Assembly for consideration	No. of Credible oversight and accountability reports tabled in the Count	The County Assembly received and debated on 158 reports from the

KIRINYAGA COUNTY ASSEMBLY
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For the year ended June 30, 2020

			Assembly	committees
	To facilitate conduct of site visits for oversight	Reports from committees	No of reports prepared and submitted to the county assembly	The County Assembly received 26 reports from committees on site visits conducted
	Provide office space for Members of the County Assembly at the ward level	Conducive and reliable working space for MCAs in the ward	No. of offices leased and equipped	In the FY 2019/2020 the County Assembly provided ward offices for 20 elected Members of the County Assembly
Program 2	Objective	Outcome	Indicator	Performance
General administration and support	Staff capacity building	Increased ability for staff to offer secretariat services	No. of capacity building sessions held	Staff were trained on legislative drafting, keeping of records and budget process which resulted in better support for the legislative function
	To effectively manage transportation	Smooth running of the assembly business	Routine maintenance of assembly vehicles	Six assembly vehicles maintained and serviced quarterly

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	Enhanced work environment for staff	Conducive working environment for staff	Improved service delivery	Wellness, and safety of staff well catered for.
	Provide mortgage and car loan	Welfare of staff catered for	No. of staff facilitated with car loans and mortgage	Eight members of staff were facilitated with car and mortgage loans in the financial year 2019/2020
	Provide Medical insurance, Group life insurance including GPA	Provision of adequate insurance cover	No. of staff and MCAs on medical, Group life insurance and GPA	65 members of staff and 34 MCAs put on insurance
	Provide Utilities, supplies and services	Provision of a clean and conducive working environment	No. of monthly power, water and communication bills issued and services	All monthly bills for water, power and communication services paid and receipts issued
	Provide adequate office supplies	Provision of adequate office supplies	Records of office supplies purchased and issued	All requests for office supplies met
Program 3	Objective	Outcome	Indicator	Performance
Human Resources	Compensation of employees	Adequately compensated staff	No. of staff paid in the year	All staff salaries paid on time

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	Payment of Pension and retirement benefits	Settlement of retirement benefit claims	No. of retirement benefits claims settled	All retirement benefits claims settled
	Service gratuities	Payment of service gratuities to staff who have exited the service	No. of service gratuities paid out	All service gratuities budgeted for paid out
Program 4	Objective	Outcome	Indicator	Performance
Infrastructure And facilities	To strengthen the institutional capacity and infrastructure	Renovation of the County Assembly Chambers	Project hand over reports	Completion of the phased renovation of the county assembly chambers
Program 5	Objective	Outcome	Indicator	Performance
Financial management and resource mobilization	To enhance financial accountability and transparency	Financial management tools enhanced	Financial management enhancement reports	Annual reports of financial management produced

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT / SUSTAINABILITY REPORTING

At the county assembly of Kirinyaga we understand that we have a responsibility to our society and we have made CSR an integral part of our organization's culture. Though our Corporate Social Responsibility Programme (CSR), the County Assembly works with employees and other stakeholders to identify areas that need participation and attention. As an institution, we are responsible for the community and environment in which we operate.

1. Sustainability strategy and profile -

The CSR activities and policies are centered on improving the lives of the communities around given that one of our core responsibilities is representation of the people at the county level.

We have developed our CSR programs with our employees in mind and we strive to focus our energies and resources allocated to CSR to activities that make our employees proud.

We are very adaptive to the need of our communities and strive to ensure that we remain relevant and connect to the needs of our communities.

The County Assembly's CSR policy aims to meet and exceed the needs of our stakeholders such as, employees, Members of the County Assembly, suppliers and the community at large.

Our CSR programs are funded from resources allocated by the exchequer and before we engage in CSR we ensure that our financial performance is capable of sustaining such initiatives. The County Assembly commits a substantial amount from its annual budgets to CSR activities.

2. Environmental performance

We are actively involved in environmental conservation programmes. We are aware that our some of activities impact on the environment and for this reason we embedded CSR in our operations, with the environment being at the center of our focus.

Together with the Ministry of Environment and other partners the County Assembly has embraced the national tree planting campaign. This is part of our contribution to ensuring improved forest cover and biodiversity in our areas of work and our surroundings.

The County Assembly has also worked with and other organizations to lead and sustain environmental clean-ups in the major towns within the county and to promote the use of alternatives to plastics.

We have further taken advantage of the latest technologies like the use of tablets, computers and smart phones to store and share our files to save on printing paper.

The county Assembly has also set the practice to strictly adhere to the laws and policies guiding the disposal and management of waste within the assembly precincts.

3. Employee welfare

The County Assembly as a practice treats all its employees fairly and provides for a safe and conducive working environment. There is strict adherence to the public service code of conduct and professional standards guiding operations in public service. We actively encourage participation of CSR activities so that employees can volunteer their time and skills towards community service as well as contribute to develop a strategy for CSR initiatives for better outcomes in the community.

Hiring of staff is on merit with strict adherence to fair competition and merit as the basis of appointment and promotion within the County Assembly. We have managed also put in place measures to achieve the 2/3 gender principal and have attained a 50:50 ratio in terms of gender for our employees.

We do encourage our employees to develop their abilities and improve their skills and competencies by facilitating career planning through guidance, training, and mentorship and coaching programmes.

Career progression is based on performance, qualifications and other requirements as provided in the public service guidelines career progression guidelines

The safety and welfare of our employees is guaranteed with measures to be undertaken by both the management of the County Assembly and the employees provided for in our Human Resources Manual. We also have a Health and Safety Committee in place to ensure the management complies with the provisions of the Health and Safety Act 2007 and to advise on the adequacy of the safety measures undertaken by the management.

4. Market place practices-

The procurement process in the County Assembly is regulated by the Public Procurement and Disposal Act.

We have also adopted best practices to provide ample room for the implementation of sustainable procurement practices and innovation. These include supplier integration, supplier accreditation, training and capacity building, and information sharing. Through these the County Assembly has not only met its target but also reduced procurement costs in the process.

We have also put in place measures to avoid disadvantaging small and medium sized enterprises. Professionalism, integrity, efficiency, fairness and honesty are at the core of all our procurement processes. We have in place a structured supplier assessment process designed to effectively evaluate the capabilities of potential and existing suppliers.

5. Community Engagements-

We are keen to implement corporate social responsibility initiatives that help strengthen partnerships with our partners and with local communities

The County Assembly has constantly participated in programs aimed at supporting the healthcare of the communities by partnering with the Rotary Club of Kirinyaga to undertake a free medical camp on annual basis.

We are also actively involved in the promotion of sports talents amongst the youth through our participation and sponsorships to various sports ventures. For the third year running the County Assembly has been a proud sponsor of the Kerugoya Spikers ladies volley ball team.

We do also conduct school outreach programs and encourage student visits to the County Assembly as part of our efforts to promote education.

KIRINYAGA COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

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, 2020. 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, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

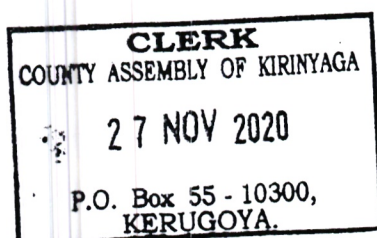
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the 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 **November 27th 2020**.



Clerk of the County Assembly



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KIRINYAGA FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kirinyaga set out on pages 1 to 29, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Kirinyaga as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Unconfirmed Balances

1.1 Variances Between the Financial Statements and Integrated Financial Management Information System (IFMIS) Balances

The financial statements reflect an aggregate balance of Kshs.570,628,835 in respect to four (4) accounts, whereas Integrated Financial Management System (IFMIS) records reflect Kshs.570,764,950 against the accounts as shown in the table below:

Item	Note	Balance in Financial Statements (Kshs.)	Balance in IFMIS Records (Kshs.)	Variance (Kshs)
Compensation of Employees	4	242,170,171	257,596,491	(15,426,320)
Use of Goods and Services	5	292,008,119	276,670,874	15,337,245
Social Security Benefits	9	20,710,829	21,622,842	(912,013)
Acquisition of Assets	10	15,739,716	14,874,743	864,973
Total		570,628,835	570,764,950	(136,115)

Report of the Auditor-General on Kirinyaga County Assembly for the year ended 30 June, 2020

No explanation has been provided by Management for the variances between the two sets of records.

In the circumstance, the accuracy of the four accounts' balances reflected in the financial statements was not been confirmed.

1.2 Unexplained Variance in Accounts Receivables Comparative Balance

The statement of financial assets and liabilities reflects an accounts receivable brought forward balance amounting to Kshs.5,054,286, as disclosed in Note 14 to the financial statements. However, the certified 2018/2019 financial statements reflected Kshs.488,765 in respect to the account. The increase in the balance by Kshs.4,565,521 from the previous year has not been explained. As a result, the accuracy of the statement of assets and liabilities has not been confirmed.

1.3 Misstatement of Pending Bills

Note 7.10.1, other important disclosures, reflects a Nil pending bills balance as at 30 June, 2020 and at the beginning of the year on 1 July, 2019; and nil additions or payments in the year. However, the audited financial statements for 2018/2019 financial year reflected pending bills totalling Kshs.5,223,399 as at 30 June, 2019 which sum should have been reflected as the opening balance in the statements for the year under review. Further, Annex 1- analysis of pending accounts payable - reflects pending bills totalling Kshs.3,602,250.

In addition, in spite of the pending accounts payables balance totalling Kshs.3,602,250 reflected in the financial statements, the vote book status report as at 30 June, 2020 reflects nil outstanding commitments on both the development and recurrent votes. Therefore, the said bills may have been incurred without reference to the approved budget contrary to Regulation 50 (2) of the Public Finance Management (County Governments) Regulations, 2015 which prescribes that expenditure commitments may only be made against allocations in approved budgets.

Further, contrary to the provisions of Section 54(1)(c) of Public Finance Management (County Governments) Regulations, 2015, the Accounting Officer did not submit to the County Treasury, the Controller of Budget and the Auditor-General monthly financial and non-financial reports, including ageing analysis of pending payments outstanding for over ninety days.

In view of the anomalies in the disclosure and presentation of the pending bills balance, the value of the pending bills and accounts payables owed by the County Assembly as at 30 June, 2020 was not confirmed.

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

1.0 Budget Control and Performance

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2020 reflects final receipts budget and actual on comparable basis totalling Kshs.690,254,050 and Kshs.570,764,950 respectively, resulting to an under-funding of Kshs.119,489,100 or 17% of the budget. Similarly, the County Assembly spent Kshs.570,650,061 against an approved budget of Kshs.690,254,050 resulting to an under-expenditure of Kshs.120,674,868 or 17% of the budget. The revenue shortfall appears to have constrained implementation of projects and activities planned for execution during the year.

2.0 Inadequate Disclosure on Follow-up of Previous Years Issues

The progress on follow-up of auditor recommendations report in Note 8 - other disclosures - of the financial statements asserts all five issues raised in the report for the prior year had since been resolved. However, no evidence was cited or provided to confirm the assertion made by Management. In view of the omission, the report does not fulfil the requirements set by the Public Sector Accounting Standards Board (PSASB).

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

1.0 Personal Allowances and Salaries Payment Outside the Integrated Payroll and Personnel Database (IPPD) System

Examination of personnel records indicated that payments of personal allowances totalling Kshs.91,169,834 included a sum of Kshs.901,462 paid manually without

reference to the Integrated Payroll and Personnel Database (IPPD) system. The payments were made to five (5) officers who were recruited during the year under review. In addition, records on advertisements for the vacancies and the processes followed in appointing the officers to the posts were not provided for audit review.

Management breached the law by making the payments outside of the IPPD which is the system prescribed for payment of salaries for public servants. In addition, it was not possible to confirm that the officers were recruited in a lawful way.

2.0 Irregular Expenditure on Security Services

Examination of expenditure records on purchase of goods and services indicated that a sum of Kshs.1,268,000 was paid to a private firm for security services provided to the County Assembly. However, the payment was not supported with the contract agreement signed with the firm.

In the circumstance, the validity of the expenditure totalling Kshs.1,268,000 paid to the firm could not be confirmed.

3.0 Lack of Approved Staff Establishment

During the year under review, the County Assembly did not have an approved staff establishment for its 130 employees, contrary to Section B 5(2) and Section B 6(3) of the County Public Service Human Resource Manual 2013. The provision requires each County Government entity to maintain optimum staffing levels derived from an authorized establishment and organization structure.

Consequently, it was not possible to confirm whether the staffing and the organization structure of the County Assembly were optimized.

4.0 Failure to Observe Ethnic Diversity in Recruitment

Examination of personnel records indicated that the County Assembly had one hundred and thirty (130) employees as at 30 June, 2020 out of whom five (5) staff were recruited during the year under review. However, contrary to Section 65 1(e) of the County Governments Act, 2012, all the new employees were from the dominant ethnic community in the County. The provision requires at least thirty percent of the vacant posts at entry level to be filled by candidates who are not from the dominant ethnic community in the County.

In the circumstance, the Management is in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, 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

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Information, Communication Technology (ICT) Plans

Review of internal control and risk management system indicated that the County Assembly did not have a Disaster Recovery Plan and documented emergency procedures prescribed in Regulation 158(1)(b) Public Finance Management (County Governments) Regulations, 2015. The provision requires the Accounting Officer in each public entity to develop a system of risk management and internal control that builds robust business operations.

Consequently, continuity of operations and recovery of vital data and information in the system may not be possible should unexpected events occur.

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

Responsibilities of Management and those Charged with Governance

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

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

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 comply 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 the entity 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 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue as to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

28 October, 2021

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS

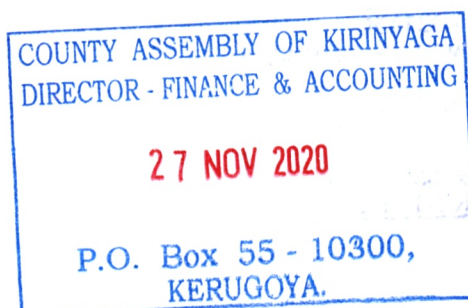
7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

		2019/20	2018/19
	Note	KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	570,764,950	629,333,009
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		570,764,950	629,333,009
PAYMENTS			
Compensation of Employees	4	242,170,171	244,160,733
Use of goods and services	5	292,008,119	293,566,178
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	45,000,000
Other grants and transfers	8	-	-
Social Security Benefits	9	20,710,829	16,614,814
Acquisition of Assets	10	15,739,716	27,847,654
Finance Costs	11	21,226	44,689
Other Payments	12	-	-
TOTAL PAYMENTS		570,650,061	627,234,068
SURPLUS/DEFICIT		114,889	2,098,941

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **November, 27th 2020** and signed by:

Clerk of the Assembly
Name: KAMAU AIDI

Director –Finance and Accounting
Name: MICHAEL MUNENE
ICPAK Member Number:8031



KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

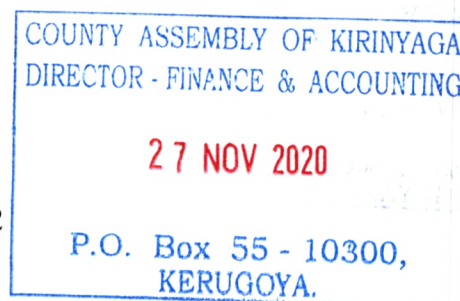
7.2 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE, 2020

		2019/20	2018/19
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	136,331	537,744
Cash Balances	13B	2,093,868	1,577,566
Total Cash and cash equivalents		2,230,199	2,115,310
Accounts receivables – Amount retained by county Treasury	14	6,057,408	5,054,286
TOTAL FINANCIAL ASSETS		8,287,607	7,169,596
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	(5,568,643)	(4,565,521)
NET FINANCIAL ASSETS		2,718,964	2,604,075
REPRESENTED BY			
Fund balance b/fwd	16	2,604,075	505,134
Surplus/Deficit for the year		114,889	2,098,941
NET FINANCIAL POSITION		2,718,964	2,604,075

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **November, 27th 2020** and signed by:

Clerk of the Assembly
Name: KAMAU AIDI

Director –Finance and Accounting
Name: MICHAEL MUNENE
ICPAK Member Number:8031



KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.3 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE ,2020

		2019/20	2018/19
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	570,764,950	629,333,009
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(242,170,171)	(244,160,733)
Use of goods and services	5	(292,008,119)	(293,566,178)
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	(45,000,000)
Other grants and transfers	8	-	-
Social Security Benefits	9	(20,710,829)	(16,614,814)
Finance Costs	11	(21,226)	(44,689)
Other Payments	12	-	-
Adjusted for:			
Prior year adjustment			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	(1,003,122)	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19	1,003,122	
Net cash flows from operating activities		15,854,605	29,946,595
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(15,739,716)	(27,847,654)
Net cash flows from investing activities		(15,739,716)	(27,847,654)
NET INCREASE IN CASH AND CASH EQUIVALENTS		114,889	2,098,941
Cash and cash equivalent at BEGINNING of the year		2,115,310	16,369
Cash and cash equivalent at END of the year		2,230,199	2,115,310

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **November, 27th 2020** and signed by:

Clerk of the Assembly
Name: KAMAU AIDI

Director –Finance and accounting
Name: MICHAEL MUNENE
ICPAK Member Number 8031



KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

**7.4 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT
COMBINED FOR THE YEAR ENDED 30TH JUNE,2020.**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	691,454,051	(1,200,001)	690,254,050	570,764,950	83%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	691,454,051	(1,200,001)	690,254,050	570,764,950	83%
PAYMENTS					
Compensation of Employees	273,382,792	(32,262,273)	241,120,519	242,170,171	100%
Use of goods and services	257,450,000	43,851,200	301,301,200	292,008,119	97%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	21,622,842	-	21,622,842	20,710,829	96%
Acquisition of Assets	138,998,418	(12,788,928)	126,209,490	15,739,716	12%
Finance Costs	-	-	-	21,226	-
Other Payments	-	-	-	-	-
TOTAL	691,454,051	(1,200,001)	690,254,050	570,650,061	83%
SURPLUS/ DEFICIT				114,889	

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

(a) The assembly received 83% of total allocations on the year 2019/2020 kshs. 570,764,950.00

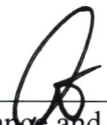
KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

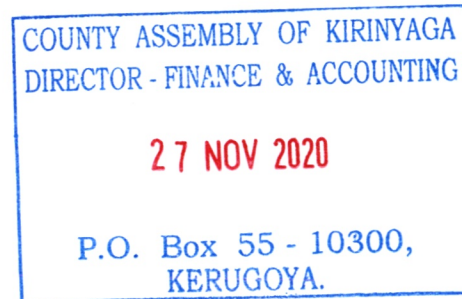
(b) Changes between the original and final budget is as the of reallocation of development funds within county budget

The entity financial statements were approved on **November, 27th 2020** and signed by:


Clerk of the Assembly
Name: KAMAU AIDI




Director-Finance and accounting
Name: MICHAEL MUNENE NJOGU
ICPAK Member Number: 8031



KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.5 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30TH JUNE, 2020.

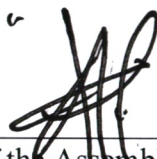
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	556,934,809	12,458,524	569,393,333	560,733,734	99%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	556,934,809	12,458,524	569,393,333	560,733,734	99 %
PAYMENTS					
Compensation of Employees	273,382,791	(32,262,273)	241,120,518	242,170,171	100%
Use of goods and services	257,450,000	43,851,200	301,301,200	292,008,119	97%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	21,622,842	-	21,622,842	20,710,829	96%
Acquisition of Assets	4,479,176	869,597	5,348,773	5,708,500	-
Finance Costs	-	-	-	21,226	-
Other Payments	-	-	-	-	-
TOTAL	556,934,809	12,458,524	569,393,333	560,618,845	99%
Surplus/ Deficit				114,889	

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

- (a) The assembly received 99% of total allocations on the year 2019/2020 kshs. 560,733,734.00
(b) Changes between the original and final budget is as the of reallocation funds within budget

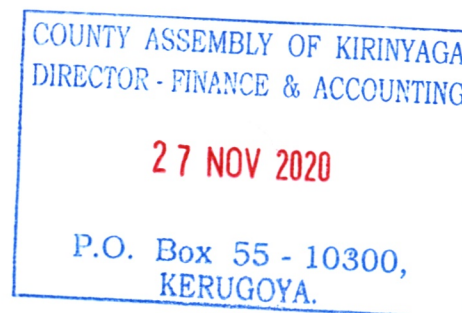
KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The entity financial statements were approved on **Novemer, 27th 2020** and signed by:


Clerk of the Assembly
Name:KAMAU AIDI




Director-Finance and Accounting
Name :MICHAEL MUNENE
ICPAK Member Number:8031



KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.6 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE, 2020.

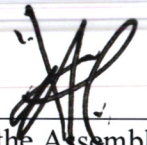
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	134,519,242	(13,658,525)	120,860,717	10,031,216	8% -
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts				-	-
TOTAL	134,519,242	(13,658,525)	120,860,717	10,031,216	8%
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	134,519,242	(13,658,525)	120,860,717	10,031,216	8% -
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	134,519,242	(13,658,525)	120,860,717	10,031,216	8% -
SURPLUS/ DEFICIT					

(a) There underutilizations of developments money due to procurements process

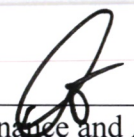
(b) Changes between the original and final budget is as the of reallocation of development funds within county budget.

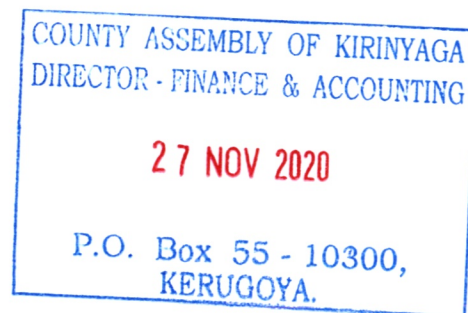
IRIRINYAGA COUNTY ASSEMBLY
Annual Financial Statements
for the year ended June 30, 2020

The entity financial statements were approved on **November, 27th 2020** and signed by:


Clerk of the Assembly
Name: KAMAU AIDI




Director –Finance and Accounting– County Assembly
Name: MICHAEL MUNENE
ICPAK Member Number: 8031



7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

FY 2019/20-Budget Execution by Programmes and Sub-Programmes					
Programme	Sub- Programme	Approved Budget (Ksh)	Supplementary Budget	Actual Payments (Ksh)	Variance
Legislation and Oversight		691,454,051	690,254,050	570,650,061	119,603,989
Sub Total		691,454,051	690,254,050	570,650,061	119,603,989

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

7.8 SIGNIFICANT ACCOUNTING POLICIES

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

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.

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.

4. In-kind contributions

In-kind contributions are donations that are made to the *Kirinyaga County Assembly* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the include *Kirinyaga County Assembly* 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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. There were no other restrictions on cash during the year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. 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.

10. 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 at the *Kirinyaga County Assembly* 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.

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. 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.

13. 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 *Kirinyaga County Assembly* budget was approved as required by Law. The original budget was approved by the County Assembly on 15th June, 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was one number of supplementary budgets passed in the year. The supplementary budgets were approved on 18th March, 2020. A high-level assessment of the *Assembly* 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.

14. Comparative figures

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

15. 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.

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related party transactions

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

7.9 NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	140,191,577	155,699,710
Transfers from the County Treasury for Q2	150,628,490	141,832,500
Transfers from the County Treasury for Q3	145,567,355	162,576,000
Transfers from the County Treasury for Q4	134,377,528	169,224,799
Cumulative Amount	570,764,950	629,333,009

2. ROCEEDS FROM SALE OF ASSETS

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00
Disposal and Sales of Non-Produced Assets	0.00	0.00
Total	0.00	0.00

3. OTHER RECEIPTS

	2019/20	2018/19
	KShs	KShs
Tender fees received	0.00	0.00
Other Receipts II	0.00	0.00
Other Receipts III	0.00	0.00
Other Receipts IV	0.00	0.00
Total	0.00	0.00

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	135,164,594	101,952,807
Basic wages of temporary employees	0.00	0.00
Personal allowances paid as part of salary	91,169,834	122,075,708
Personal allowances paid as reimbursements	0.00	0.00
Personal allowances provided in kind	0.00	0.00
Pension and other social security contributions	0.00	0.00
Compulsory national social security schemes	0.00	0.00
Compulsory national health insurance schemes	0.00	0.00
Social benefit schemes outside government	15,835,743	20,132,218
Other personnel payments	0.00	0.00
Total	242,170,171	244,160,733

5. USE OF GOODS AND SERVICES

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	639,613	577,879
Communication, supplies and services	3,165,994	2,769,875
Domestic travel and subsistence	136,146,651	158,156,135
Foreign travel and subsistence	30,917,629	26,588,067
Printing, advertising and information supplies & services	43,129,203	31,078,836
Rentals of produced assets	3,655,000	0.00
Training expenses	6,680,627	6,369,517
Hospitality supplies and services	15,124,338	24,345,124
Insurance costs	1,067,318	1,572,322
Specialized materials and services	1,703,615	4,727,042
Office and general supplies and services	26,360,548	28,249,156
Fuel Oil and Lubricants	2,265,956	2,645,751
Other operating expenses	14,325,430	2,290,533
Membership subscriptions	2,727,260	2,297,460
Routine maintenance – vehicles and other transport equipment	2,505,938	708,883
Routine maintenance – other assets	1,592,999	1,189,598
Total	292,008,119	293,566,178

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
	KShs	KShs
Subsidies to County Corporations		
<i>See list attached</i>	0.00	0.00
(insert name)	0.00	0.00
Subsidies to Private Enterprises		
<i>See list attached</i>	0.00	0.00
(insert name)	0.00	0.00
TOTAL	0.00	0.00

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	KShs	KShs
Transfers to National Government entities	0.00	0.00
Transfers to other County Assembly entities	0.00	45,000,000
(insert name of budget agency)	0.00	0.00
TOTAL	0.00	45,000,000

8. OTHER GRANTS AND TRANSFERS

	2019/20	2018/19
	KShs	KShs
Scholarships and other educational benefits	0.00	0.00
Membership Fees and Dues and Subscriptions to Organizations	0.00	0.00
Emergency relief and refugee assistance	0.00	0.00
Subsidies to small businesses, cooperatives, and self employed	0.00	0.00
Total	0.00	0.00

KIRINYAGA COUNTY ASSEMBLY**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****9. SOCIAL SECURITY BENEFITS**

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits	20,710,829	16,614,814
Social security benefits in cash and in kind	0.00	0.00
Employer Social Benefits in cash and in kind	0.00	0.00
Total	20,710,829	16,614,814

10. ACQUISITION OF ASSETS

Non- Financial Assets	2019/20	2018/19
	KShs	KShs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	10,031,216	25,089,200
Construction of Roads	0.00	0.00
Construction and Civil Works	0.00	735,700
Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and Equipment	1,822,800	1,030,200
Purchase of Specialized Plant, Equipment and Machinery	905,500	476,954
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00
Research, Studies, Project Preparation, Design & Supervision	0.00	0.00
Rehabilitation of Civil Works	0.00	0.00
Purchase of ICT Equipment	2,980,200	515,600
Acquisition of Strategic Stocks and commodities	0.00	0.00
Acquisition of Other Inventories	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
Total purchase of non-financial assets	0.00	0.00
Financial Assets	0.00	0.00
Domestic Public Non-Financial Enterprises	0.00	0.00
Domestic Public Financial Institutions	0.00	0.00
Total purchase of financial assets	0.00	0.00
Total	15,739,716	27,847,654

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges	21,226	44,689
Exchange Rate Losses	0.00	0.00
Other Finance costs	0.00	0.00
Interest on borrowings	0.00	0.00
Total	21,226	44,689

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

12. OTHER PAYMENTS

	2019/20	2018/19
	KShs	KShs
Budget Reserves	0.00	0.00
Civil Contingency Reserves	0.00	0.00
Capital Transfers to Non-Financial Public Enterprises	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	0.00	0.00
Capital Transfers to Private Non-Financial Enterprises	0.00	0.00
Total	0.00	0.00

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
<i>Central bank of Kenya, Acc. No.1000195622</i>	Development Acc	0	501,412
<i>Central bank of Kenya, Acc. No.1000195614</i>	Recurrent Acc	0	35,655
<i>Co-operative bank of Kenya, Acc. No.01141567001400</i>	Recurrent Acc	0	677
<i>Kenya commercial , Acc. No. & currency</i>	Recurrent Acc.	136,331.40	0.00
SubTotal		136,331.40	537,744

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

13B. CASH IN HAND

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	2,093,868	1,577,566
Cash in Hand – Held in foreign currency	0.00	0.00
Total	2,093,868	1,577,566

Description	2019/20	2018/19
	KShs	KShs
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Total	0.00	0.00

14. ACCOUNTS RECEIVABLE

Description	2019/20	2018/19
	KShs	KShs
Unsurrendered funds from county treasury	6,057,408	5,054,286
Clearance Accounts	0.00	0.00
Staff Advances	0.00	0.00
Other Advances	0.00	0.00
Total	6,057,408	5,054,286

15. ACCOUNTS PAYABLE

Description	2019/20	2018/19
	KShs	KShs
Deposits	0.00	0.00
Retentions	5,568,643	4,565,521
Total	5,568,643	4,565,521

16. FUND BALANCE BROUGHT FORWARD

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	2,604,075	505,134
Cash in hand	0.00	0.00
Accounts Receivables	0.00	0.00
Accounts Payables	0.00	0.00

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

Description	2019/20	2018/19
Total	2,604,075	505,134

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0.00	0.00	0.00
Cash in hand	0.00	0.00	0.00
Accounts Payables	0.00	0.00	0.00
Receivables	0.00	0.00	0.00
Others (<i>specify</i>)	0.00	0.00	0.00
Total	0.00	0.00	0.00

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

18. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Retention as at 1 st July 2019 (A)	5,054,286	488,765
Retention issued during the year (B)	1,003,122	4,565,521
Retention surrendered during the Year (C)	0.00	0.00
Net changes in account receivables D= A+B-C	6,057,408	5,054,286

19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	4,565,521	2,057,095
Deposit and Retentions held during the year (B)	1,003,122	2,508,426
Deposit and Retentions paid during the Year (C)	0.00	0.00
Net changes in account receivables D= A+B-C	5,568,643	4,565,521

7.10 OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
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	0.00	0.00	(0.00)	0.00
Supply of services	0.00	0.00	(0.00)	0.00
Total	0.00	0.00	(0.00)	0.00

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0.00	0.00	(0.00)	0.00
Middle management	0.00	0.00	(0.00)	0.00
Unionisable employees	0.00	0.00	(0.00)	0.00
Others	0.00	0.00	(0.00)	0.00
Total	0.00	0.00	(0.00)	0.00

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0.00	0.00	(0.00)	0.00
Amounts due to County Government entities	0.00	0.00	(0.00)	0.00
Amounts due to third parties	0.00	0.00	(0.00)	0.00
Total	0.00	0.00	(0.00)	0.00

KIRINYAGA COUNTY ASSEMBLY
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4. External Assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	0.00	0.00
External assistance received as loans and grants	0.00	0.00
External assistance received in kind- as payment by third parties	0.00	0.00
Total	0.00	0.00

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	0.00	0.00
External assistance received as grants	0.00	0.00
Total	0.00	0.00

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		0.00	0.00
Undrawn external assistance - grants		0.00	0.00
Total		0.00	0.00

c. Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	0.00	0.00
Bilateral donors	0.00	0.00
International assistance organization	0.00	0.00
NGOs	0.00	0.00
National Assistance Organization	0.00	0.00
Total	0.00	0.00

KIRINYAGA COUNTY ASSEMBLY
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d. Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	0.00	0.00
Services	0.00	0.00
Total	0.00	0.00

e. Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Compensation of Employees	0.00	0.00
Use of goods and services	0.00	0.00
Subsidies	0.00	0.00
Transfers to Other Government Units	0.00	0.00
Other grants and transfers	0.00	0.00
Social Security Benefits	0.00	0.00
Acquisition of Assets	0.00	0.00
Finance Costs, including Loan Interest	0.00	0.00
Repayment of principal on Domestic and Foreign borrowing	0.00	0.00
Other Payments	0.00	0.00
TOTAL	0.00	0.00

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

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	0.00	0.00
Multilateral donors	0.00	0.00
Bilateral donors	0.00	0.00
International assistance organization	0.00	0.00
NGOs	0.00	0.00
National Assistance Organization	0.00	0.00
Total	0.00	0.00

5. BY THIRD PARTY ON BEHALF OF THE COUNTY

Classification by Source

KIRINYAGA COUNTY ASSEMBLY
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	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	0.00	0.00
Multilateral donors	0.00	0.00
Bilateral donors	0.00	0.00
International assistance organization	0.00	0.00
NGOs	0.00	0.00
National Assistance Organization	0.00	0.00
Total	0.00	0.00

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Compensation of Employees	0.00	0.00
Use of goods and services	0.00	0.00
Subsidies	0.00	0.00
Transfers to Other Government Units	0.00	0.00
Other grants and transfers	0.00	0.00
Social Security Benefits	0.00	0.00
Acquisition of Assets	0.00	0.00
Finance Costs, including Loan Interest	0.00	0.00
Other Payments	0.00	0.00
TOTAL	0.00	0.00

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

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

KIRINYAGA COUNTY ASSEMBLY
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Related party transactions:

	2018- 2019	2019- 2020
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	0.00	0.00
Key Management Compensation (Clerk and Heads of departments)	0.00	0.00
Total Compensation to Key Management	0.00	0.00
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	0.00	0.00
Transfers to County Corporations	0.00	0.00
Transfers to non reporting entities e.g ECD centres, welfare centres etc	0.00	0.00
Total Transfers to related parties	0.00	0.00
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	0.00	0.00
Payments made on behalf of the County Assembly by other Government Agencies	0.00	0.00
(Insert any other transfers received)	0.00	0.00
Total Transfers from related parties	0.00	0.00

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

8. 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
EH/AUB/KIRCNTY/ASS/2018-2019/7	DRAFT REPORT FY 2018/2019 On Financial Statements	All audit quarries were dealt and final report issued by the Office of Auditor General.	Clerk To County Assembly	Certificate not issued	

Clerk of the County Assembly

Sign.....

Date.....



KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

FY: 2019/2020: PEDDING BILLS					
S/NO	DATE	FIRM	INVO.NO	L.P.O/L.S.O	AMOUNT
1	10-Jun-20	MFI DOCUMENT SOLUTION		114	703,574
2	29-Jun-20	MFI DOCUMENT SOLUTION		3128754	209,480
7	1/6/2020	RODENTKILL CLEANING COMPANY LTD			4,138.20
8	9-Jun-20	CARAY BRANDS	615	126	238,500
9	26-Jun-20	LIONS RELIABLE SECURITY LTD	253		89,000
11	14-Feb-20	KENYA SCHOOL OF GOVT			40,600
18	29-May-20	MFI DOCUMENT SOLUTION		78/111	184,800
21	22-Feb-20	SUNSTAR HOTEL		130	192,500
22	12-Mar-20	KINKY INVESTMENT		109	15,500
23	16-Mar-20	SILWIL ENTERPRISE		P0001	105,000
25	18-Sep-19	AYUKIB ENTERPRISES		4	55,320
26	14-Oct-19	TURINJIRU ENTERPRISES		5	62,500
29	May2019 to nov2010	KARIRUNYIRI GENERAL ENTERPRISES			521,538
31	14-May-19	MEDIAMAX NETWORK LTD		1198562	162,400
32	19-Jun-20	DENLOY INVESTMENT		134	423,400
33	12-Mar-20	KETHEM VENTURES		112	90,000
34	19-Jun-20	SPORTSVIEW KASARANI HOTEL	35729	1569261	504,000
		TOTAL			3,602,250

KIRINYAGA COUNTY ASSEMBLY
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ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

KIRINYAGA COUNTY ASSEMBLY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2019/20
Land	21,000,000				21,000,000
Buildings and structures	34,018,062				34,018,062
Transport equipment	35,062,904				35,062,904
Office equipment, furniture and fittings	7,619,569	1,822,800			9,442,369
ICT Equipment	13,719,680	3,885,700			17,605,380
Machinery and Equipment					
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress-Renovation of chamber and offices	50,000,000	10,031,216			60,031,216
Total	161,420,215	15,739,716			177,159,931

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Total</i>				0.00

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Imprest Register

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprest Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													

Prepared by

Name

Designation

Date

Checked by:



KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
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Name

*Desi
gnati
on*

Date

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

ANNEX 6 – CONTINGENT LIABILITIES REGISTER

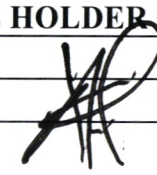
	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						



KIRINYAGA COUNTY ASSEMBLY**Reports and Financial Statements****For the year ended June 30, 2020****ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT***(Attach FO 30 Reports from IFMIS)*

KIRINYAGA COUNTY ASSEMBLY			
BANK RECONCILIATION STATEMENT			
<u>FOR THE MONTH OF JUNE 2020</u>			
KCB BANK -KERUGOYA BRANCH - ACCOUNT NO.1264256833			
	<u>DETAILS</u>	<u>AMT-KSHS</u>	<u>TOTALS-KSHS</u>
BALANCE AS PER CASH BOOK			136,331.40
ADD			
Unpresented cheques		-	-
direct deposit			
cheques paid in bank but omitted in cashbook			
Credits in bank not in cashbook			
LESS			
Dishonoured Cheques			
Standing Charges			
issued cheques Unrecorded in cashbook			
Balance as per bank statement			136,331.40

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

PREPARED BY,		CHECKED BY,	
NAME	M. M. M. M. M.	NAME	
DESIGNATION-DIRECTOR ACC & FIN.		DESIGNATION-AIE HOLDER CERTIFICATE	
SIGNATURE		SIGNATURE	
DATE		DATE	

COUNTY ASSEMBLY OF KIRINYAGA
DIRECTOR - FINANCE & ACCOUNTING

27 NOV 2020

P.O. Box 55 - 10300,
KERUGOYA.

CLERK
COUNTY ASSEMBLY OF KIRINYAGA

27 NOV 2020

P.O. Box 55 - 10300,
KERUGOYA.

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 8

COUNTY ASSEMBLY OF KIRINYAGA				
LIST OF WARD OFFICES BANK ACCOUNTS				
S/NO.	WARD	BANK	Account number	Bank Balance 2019/2020
1	KARITI	CO-OPERATIVE BANK	01141567242000	594.65
2	NYANGATI	CO-OPERATIVE BANK	01120489768100	770.25
3	MUTITHI	CO-OPERATIVE BANK	01141490677700	68.25
4	KARUMANDI	CO-OPERATIVE BANK	01141490677600	800.69
5	KANYEKI-INI	EQUITY BANK	0100274563051	652.45
6	MUTIRA	EQUITY BANK	0100274997273	110.40
7	TEBERE	EQUITY BANK	0380263152621	698.57
8	MUKURE	FORTUNE SACCO	1101631505290014	895.75
9	WAMUMU	FORTUNE SACCO	11116307152900	59,943.64
10	KIINE	FORTUNE SACCO	1051630035230012	61,519.95
11	MURINDUKO	FORTUNE SACCO	1011734965210027	1,007.67
12	GATHIGIRIRI	FORTUNE SACCO	1011743145290012	4,136.77
13	INOI	FORTUNE SACCO	1011746255210011	1,315.19
14	NJUKIINI	FORTUNE SACCO	1011748025210015	16,638.92
15	THIBA	FORTUNE SACCO	1011755895210026	17.41
16	NGARIAMA	FORTUNE SACCO	1011793785210011	3,735.87
17	KANGAI	FORTUNE SACCO	1011805025290015	34.96
18	BARAGWI	FORTUNE SACCO	1011808365210016	1,645.85
19	KERUGOYA	FORTUNE SACCO	1011808305210026	581.05
20	KABARE	FORTUNE SACCO	1011829515290012	959.93
21	NGARIAMA-GENDER	FORTUNE SACCO	1011736975210011	135,274.69
22	KARITI-GENDER	FORTUNE SACCO	1011720365210038	30,251.52
23	MUTIRA -GENDER	FORTUNE SACCO	1011736855210016	503.22
24	NYANGATI-GENDER	FORTUNE SACCO	1011734945210011	61,768.69

KIRINYAGA COUNTY ASSEMBLY
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25	NYANGATI-YOUTH	FORTUNE SACCO	1011736865210022	18,602.29
26	KABARE-GENDER	FORTUNE SACCO	1011736955210015	17,696.55
27	INOI-GENDER	FORTUNE SACCO	1011729235290013	1,243.43
28	KABARE-YOUTH	FORTUNE SACCO	1011753875210016	15,507.96
29	PWD KIRINYAGA	FORTUNE SACCO	1011753915210025	59,721.57
30	WAMUMU-YOUTH	FORTUNE SACCO	1011753895210020	548.95
31	KARUMANDI -GENDER	FORTUNE SACCO	1011793805210016	25.00
32	KIINE-GENDER	FORTUNE SACCO	1011841945290016	70.00
33	BARAGWI-YOUTH	FORTUNE SACCO	1011862825290017	389.95
	TOTAL			497,732.04