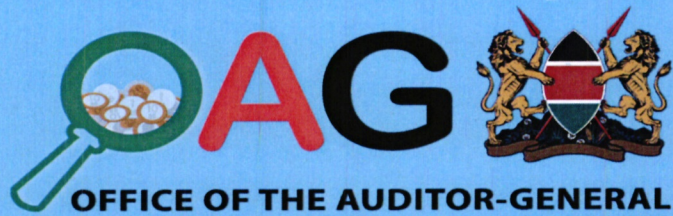


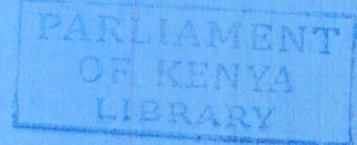
REPUBLIC OF KENYA



*Enhancing Accountability*

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DATE	30/5/2023
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COMMITTEE	-
CLERK AT THE TABLE	Innocent Mbaya

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF  
KIAMBU**

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





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**KIAMBU COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2022**

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

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**Kiambu County Assembly  
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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, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 92 Members of County Assembly (MCAs), 60 members are elected and 32 are 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 Kiambu County Assembly day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Stephen R. N Ndicho
2.	Clerk of the County Assembly	Mr. John Mwivithi Mutie
3.	Deputy clerk and Director Legislative and Procedural services	Mr. David Ngure

**(c) Fiduciary Management**

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

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

## Kiambu County Assembly

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

No.	Designation	Name
5.	Ag. Director Committee services	Mr. Vincent Karumba Mwangi

#### (d) Fiduciary Oversight Arrangements

##### 1. OBJECTIVES OF AUDIT COMMITTEE

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

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

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

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

#### MANDATE

- a) The audit committee should drive the assessment of the performance of the internal audit department.

## **Kiambu County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- b) Examine internal and external audit reports and recommendations after management response to ensure action is taken.
- c) There should be in place adequate mechanisms of enabling the audit committee facilitate adequate disposal of all Public Accounts Committee and Public Investment Committee recommendations. This is done by following up to ensure positive action is taken.
- d) The audit committee is responsible for communicating with the internal and external auditors. In its overseeing role, the committee should focus on:
  - (i) Changing financial reporting requirement;
  - (ii) Audit findings, including comments, risk and controls;
  - (iii) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
  - (iv) Management response to specific audit recommendations.

## **RESPONSIBILITIES OF THE AUDIT COMMITTEE**

The Audit Committee will carry out the following responsibilities:

### **Corporate Governance**

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

- a) Promoting appropriate ethics and values within the organization.
- b) Ensuring effective organizational performance management and accountability.
- c) Laid down policies and procedures are followed.
- d) Assembly resources are used efficiently, responsibly, economically and accountably.
- e) Planned missions are accomplished within approved budgets, efficiently and effectively.
- f) The Assembly policies and practices are in harmony with regulatory requirements.

## **Kiambu County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- g) The arrangements by which staff of the Assembly or any other person may, in confidence, raise concerns about possible improprieties in matters of financial reporting or any other matters are in place.

#### **Financial Statements**

- a) The audit committee should review, and report to the board and executive management on, the significant financial reporting issues and judgments made in connection with the preparation of the Assembly's financial statements.
- b) The audit committee should consider significant accounting policies, any changes to them and any significant estimates and judgments.
- c) The audit committee should review the clarity and completeness of disclosures in the financial statements and consider whether the disclosures made are set properly in context.
- d) The audit committee should review related information presented with the financial statements, including the business review, and corporate governance statements relating to the audit and to risk management.
- e) Review the Annual Financial statements, and consider whether they are complete, consistent with information known to committee members, and reflect appropriate accounting principles.
- f) Integrity of financial statements

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

- a) The audit committee should review the effectiveness of the Assembly's internal financial controls (that is, the systems established to identify, assess, manage and monitor financial risks).
- b) The audit committee should review the statements included in the annual report in relation to internal controls and the management of risk.

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- c) Review of Internal Controls over financial reporting, and obtain reports on significant findings and recommendations, together with management responses.
- d) Ensure the Assembly has measures for safeguarding its assets and ensuring economic and efficient utilization of resources.
- e) Ensuring the Assembly has appropriate strategies and systems for the accomplishment of established objectives and goals for operations and programs
- f) Review the effectiveness of risk management framework and policies and controls developed by Management for enterprise risk management.

**Reporting Responsibilities**

- a) Report on a quarterly basis to the County Assembly Service Board on the Committee's activities, issues and related recommendations that arise within the scope of its oversight responsibility.
- b) Review any other reports on the County Assembly issues that relate to Committee responsibilities.
- c) Prepare an annual report to the County Assembly Service Board summarizing performance and achievement for the previous year, and interim programme for the planned activities for the next year is also to be provided.
- d) Circulate Minutes of the committee meetings to the Assembly Clerk.

**Other Responsibilities**

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

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**2. Finance and Economic Planning Committee**

The Sectoral Committee on Finance and Economic Planning is established pursuant to the provisions of County Assembly of Kiambu Standing Orders 225. Pursuant to the provisions of the County Assembly of Kiambu Standing Order No. 225(1) and in accordance with the provisions of the Standing Order 225(5), which mandates the Committees to; *“investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments”* The following are the oversight activities that the Finance and Economic Planning Committee conducted up until the close of the Financial Year ended 30<sup>th</sup> June, 2022:

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

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**3. Budget and Appropriations Committee**

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

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

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

The committee reviewed and adopted its respective work plans; successfully considered the CIDP, ADPS, CBROPS and County Fiscal Strategy Papers; engaged the County Treasury when scrutinizing the Estimates of Revenue and Expenditure, Supplementary Estimates, legislative proposals, amongst others.

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

The Committee successfully considered and compiled the Kiambu County Integrated Development Plan (CIDP) for period 2017 - 2022. The said report was adopted by the House.

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

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

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

The Committee successfully considered, compiled and tabled the reports on the 2021 and 2022 County Fiscal Strategy Papers to the Assembly for adoption pursuant to Section 117 of the Public

## **Kiambu County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Finance Management Act (PFMA), 2012 read together with Regulations 26 of the PFM (County Government) Regulations, 2015 and the County Assembly Standing Order 243 (7).

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

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

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

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

#### **4. Public Investments Accounts Committee**

The Public Investments and Accounts Committee is a select Committee that was constituted by the Assembly on 3<sup>rd</sup> October 2017 pursuant to Standing Order 220 of the County Assembly of Kiambu Standing Orders and is responsible for the examination of the working of public investments.

The Committee is mandated to do the following: -

- a) *Examination of accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit.*
- b) *Examination of the reports, accounts and workings of the County public investments;*

## **Kiambu County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- c) The examination, in context of the autonomy and efficiency of the public investments, whether the affairs of the public investments are being managed in accordance with sound financial or business principles and prudent commercial practices.*

The Committee shall however not examine the following: -

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

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

- i. Report of the financial operations of County Assembly of Kiambu for the year ended 30<sup>th</sup> June 2017;
- ii. Report of the financial operations of County Executive of Kiambu for the year ended 30<sup>th</sup> June 2017;
- iii. Report of the financial statements of Kiambu Member's car Loan and Mortgage Scheme Funds for financial year 2015/16;
- iv. Report of the financial statements of Kiambu Member's car Loan and Mortgage Scheme Funds for financial year 2016/17;
- v. Report of the financial statements of Kiambu Member's car Loan and Mortgage Scheme Funds for financial year 2017/18;
- vi. Report of the financial statements of Kiambu Staff Mortgage Scheme Funds for financial year 2016/17;
- vii. Report of the financial statements of Kiambu Staff Mortgage Scheme Funds for financial year 2017/18;
- viii. Report of the Auditor General on the financial operation of the County Assembly for the financial year ended 30<sup>th</sup> June, 2018
- ix. Report of the Auditor General on the financial operation of the County Executive for the financial year ended 30<sup>th</sup> June, 2018
- x. Report of the Auditor General on the financial operation of the staff mortgage for the financial year ended 30<sup>th</sup> June, 2018

## **Kiambu County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- xi. Report of the Auditor General on the financial operation of the Members car and mortgage scheme fund for the financial year ended 30th June, 2018
- xii. Report of the Auditor General on the financial operation of the Thika Water and Sewerage Company for the financial year ended 30th June, 2018
- xiii. Report of the Auditor General on the financial operation of the Kiambu Water and Sewerage Company for the financial year ended 30th June, 2018.
- xiv. Report of the Auditor General on the financial Statements of the Kiambu Youth, Women and PWD's Fund for the financial year ended 30th June, 2017.
- xv. Report of the Auditor General on the financial statements of the Kiambu County Education Bursary fund for the financial year ended 30th June, 2015
- xvi. Report of the Auditor General on the financial statements of the Kiambu County Education Bursary fund for the financial year ended 30th June, 2016
- xvii. Report of the Auditor General on the financial statements of the Kiambu County Education Bursary fund for the financial year ended 30th June, 2017
- xviii. Report of the Auditor General on the financial statements of the Kiambu County Government Emergency Fund for the financial year ended 30th June, 2015
- xix. Report of the Auditor General on the financial statements of the Kiambu County Government Emergency Fund for the financial year ended 30th June, 2016
- xx. Report of the Auditor General on the financial statements of the Kiambu County Government Emergency Fund for the financial year ended 30th June, 2017
- xxi. Report of the Auditor General on the financial statements of the Kiambu County Youth, Women and PWD's Enterprise Development Fund for the financial year ended 30th June, 2015

#### **(e) Kiambu County Assembly Headquarters**

P.O. Box 1492-00900

Kiambu County Assembly Buildings

**KIAMBU, KENYA**

#### **(f) Kiambu County Assembly Contacts**

Telephone: (254) 0675860000

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

E-mail: [info@kiambuassembly.go.ke](mailto:info@kiambuassembly.go.ke)

Website: [www.kiambuassembly.go.ke](http://www.kiambuassembly.go.ke)

**(g) Kiambu County Assembly Bankers**

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

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

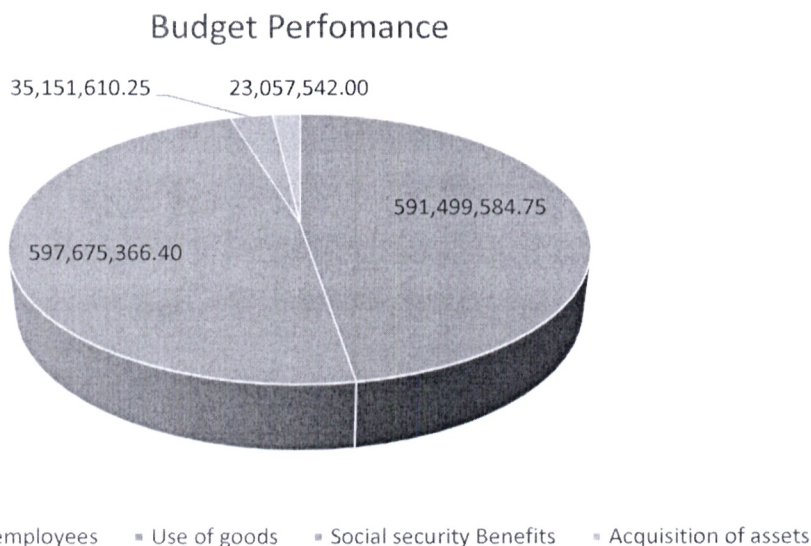
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**2.1 Budget performance**

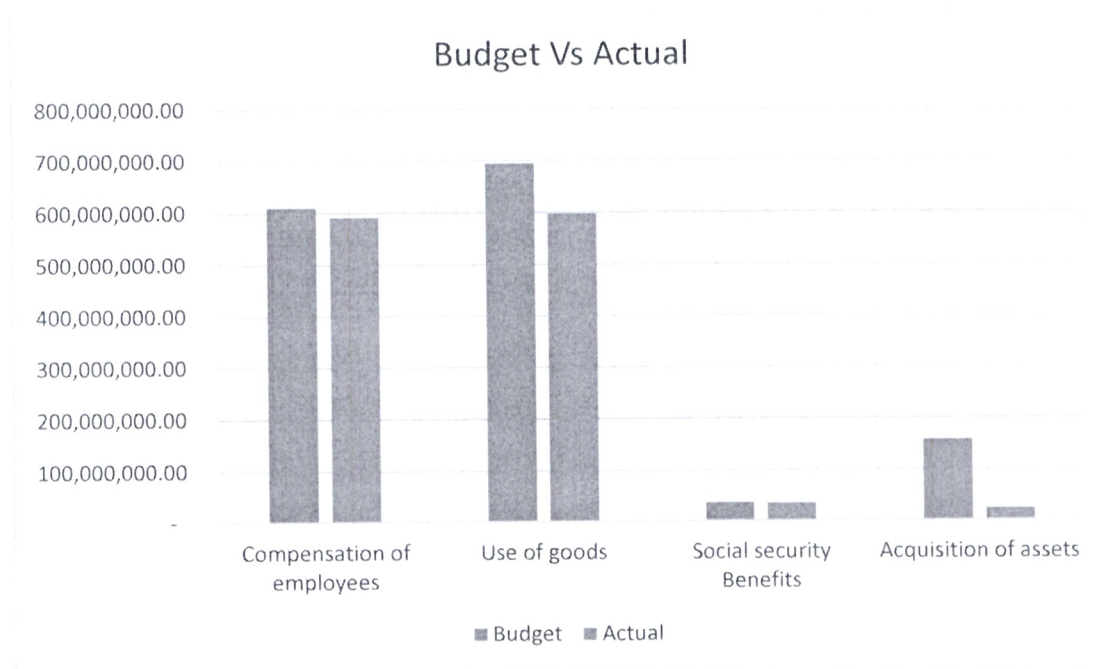
The Kiambu County Assembly approved a budget of Kshs 1,498,021,994.00. The amount utilized is Kshs 1,247,384,103.40 This represents 83% of the approved budget. The budget utilization per economic classification is represented below in a form of a pie chart;



- Budget utilization for most activities was over 50%, while the total budget utilization was 83% which indicates remarkable budget absorption.
- Budget utilization for acquisition of assets was caused by delayed and erratic exchequer releases from the county Treasury.
- The chart below shows the comparison between the approved budget and actual expenditure as per economic classification.

	Budget	Actual	% Utilization
1. Compensation of employees	610,014,863.00	591,499,584.75	97
2. Use of goods and services	694,407,131.00	597,675,366.40	86
3. Social security benefits	36,000,000.00	35,151,610.25	98
4. Acquisition of Assets	157,600,000.00	23,057,542.00	15
<b>Total</b>	<b>1,498,021,994.00</b>	<b>1,247,384,103.40</b>	

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**



**2.2 Operational Performance**

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

- i. The Kiambu County Finance Act, 2021
- ii. The Kiambu County Climate Change Act, 2021
- iii. Kiambu County Supplementary I Appropriation Act 2022
- iv. Kiambu County Appropriation Act 2022

- The Kiambu County Finance Act , 2021 provides for the imposition of variation of fees, licenses, permits, rents or rates, infrastructure maintenance fee and other charges for various services provided by the County
- The Kiambu County Climate Change Act ,2021 puts in place a framework and mechanisms to guide the County’s responses to the impacts of climate change and facilitate its transition to a low carbon development pathway
- The Kiambu County Supplementary Appropriations Act 2022 makes provisions for giving statutory sanctions for public expenditure for the year ending on the 30<sup>th</sup> of June 2022 for the re-appropriations of amounts in the recurrent and development budget estimates for the County Assembly and County Executive.

**Kiambu County Assembly**  
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- The Kiambu County Appropriations Act 2022 authorizes the issue of sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30<sup>th</sup> June 2023.

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

- i. Kiambu County Appropriation Act 2022 – passed on 1/3/2022
- ii. The Kiambu County Appropriation Act 2022 – passed 29/6/2022

**c) Assembly Committees mandates and successes**

**The Committee System**

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

These include:

- a) Reviewing legislation;
- b) Reviewing and approving the budget and expenditure of the county government;
- c) Scrutinizing governance activities, policies, and programs and assessing whether they meet the intended objectives of legislation, policy frameworks, and development plans;
- d) Investigating special issues;
- e) Vetting and approving executive appointments;
- f) Providing a platform for public participation in the execution of specified business.

Committees are an efficient way of running the business of the Assembly. Well-functioning committees expand democratic governance. Committee mandate and membership focus attention on specific issues and bring about meaningful deliberations. Committees have defined mandates and memberships. They study an issue or set of issues and report back to the Assembly as guided by the County Assembly Standing Orders. This allows individual members of the County Assembly to focus their attention on a subject matter, study it in detail, and deepen their understanding of the issue(s).

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

The committee setting enhances the ability of members to be productively engaged in the detailed working of the Assembly and so take ownership of its outcome. Members of the County Assembly (MCAs) are able to discuss issues informally, are less constrained by political party discipline, and are able to develop relationships with colleagues who belong to other parties.

Committees are mechanisms that enable public engagement and legitimization of the operations of county assemblies. It is a forum for MCAs to interact and involve the public and various stakeholders in the work of county assemblies. Committees hold hearings and meetings that provide the democratic opportunity for various interest groups (academics, professionals, and individual citizens) with varied expertise to participate by presenting their views on a range of issues.

The value and benefit accruing from the use of committees lie in the fact that they perform functions that the Assembly is not fitted to do in its corporate form such as:

- a) Summon persons to present oral evidence and written memoranda or documents;
- b) Sit as frequently as is desirable, including sitting away from the precincts of the assembly and for longer hours;
- c) Make available an environment that can facilitate presentation of details including public participation, sifting through evidence and formulating reasoned conclusions consistent with both statutes and procedures;
- d) Conduct inspection tours, inquire into matters, prepare reports, and make recommendations to the assembly;
- e) Form sub-committees for the effective and efficient discharge of varied issues.

These functions are more efficiently carried out by small groups of members of the County Assemblies in the form of Committees and Sub Committees. Another advantage of Committees is that several of them can operate at the same time, thus dealing with many matters concurrently and expeditiously. By concentrating on specific matters or subjects, committees also offer the benefit of specialization for both MCAs and staff.

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**General Roles of Committees**

General roles of a committee can be summed up as follows:

- i. Oversight over the executive;
- ii. Initiating legislative proposals;
- iii. Scrutiny of legislative proposals and bills;
- iv. Conducting investigations and reporting to the plenary for action;
- v. Reviewing and approving the budget and expenditure of the county government;
- vi. Scrutinizing audit reports of County government and other external audit agencies such as the Auditor General's Reports and managing the business of the house in an orderly manner;
- vii. Investigating, inquiring into, and reporting on all matters relating to the mandate, management, activities, administration, operations, and estimates of the assigned County departments and other matters as may be required by the Assembly;
- viii. Study the program and policy objectives of departments and the effectiveness of implementation;
- ix. Study and review all county legislation referred to it;
- x. Study, assess, and analyze the relative performance of departments as measured by results compared with stated objectives;
- xi. Investigate and inquire into all matters relating to the assigned departments as may be deemed necessary and as may be required by the assembly;
- xii. Vet and conduct approval hearings for executive appointees where the Constitution or any law requires the Assembly to approve;
- xiii. Frequently make reports and recommendations to the assembly, including proposed legislation.

**Committee Mandate and Classification**

There are three types of committees in the county assemblies:

- i. Standing Committees, which are also known as sectoral committees.
- ii. Other Select Committees, which include:
  - a) House Keeping committees.

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- b) Statutory committees.
- c) Watchdog committees.

iii. Ad hoc select committees, which are temporary special purpose Committees.

For purposes of this classification, it is important to note that the Committee of the Whole Assembly/ Committee of the Whole House is not a committee in the traditional parliamentary understanding of a committee. The Committee of the whole Assembly/ Committee of the Whole is dealt with comprehensively in the Procedure Manual and the County Assembly Standing Orders.

### **Standing Committees**

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

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

Standing Committees in the County Assembly are the sectoral committees.

### ***Sectoral Committees***

Sectoral committees are committees aligned to the county departments.

The functions of a Sectoral committee are to:

- i. Investigate/inquire into and report on all matters relating to the mandate, management activities, administration, operations, and estimates of the assigned County departments;

## **Kiambu County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

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

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

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

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**Other Select Committees**

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

**a) Statutory committees,**

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

**b) Watchdog committees,**

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

**c) House Keeping committees,**

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

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

**Ad Hoc Committees**

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

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#### **1. Sectoral committees**

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

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

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

The functions of a Sectoral Committee shall be to-

- (a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) Study the programme and policy objectives of departments and the effectiveness of the implementation;
- (c) Study and review all county legislation referred to it;
- (d) Consideration of statutory instruments as provided under the Statutory Instruments Act, any other law relating to statutory instruments and Part XXV (Statutory Instruments) of these Standing Orders.
- (e) Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;
- (g) To vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 218 (Committee on Appointments); and,
- (h) Make reports and recommendations to the Assembly as often as possible, including

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recommendation of proposed legislation. Currently there are ten (10) sectoral committees within the Assembly whose respective subject matter as assigned to them is set out in the First Schedule of the County Assembly Standing Orders.

**2. County Budget and Appropriations Committee**

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

The functions of the Committee shall be to –

- (a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget;
- (b) Discuss and review the estimates and make recommendations to the Assembly;
- (c) Examine the County Fiscal Strategy Paper presented to the Assembly;
- (d) Examine Bills related to the County budget, including Appropriation Bills and the Finance Bill;
- (e) Consider the reports of the Controller of Budget on the implementation of the annual county budget; and,
- (h) In accordance with the Public Finance Management Act, examine the levels of county public debt and proposals for limitation of expenditure on the wages of public officers serving in the county.

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

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#### **3. County Innovation, Communications and Technology Committee**

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

The Committee shall be responsible for -

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

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

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**4. Committee on Appointments**

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

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

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

**A. Watchdog Committee**

**County Public Investments and Accounts Committee**

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

**Membership**

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

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**Functions**

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

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

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

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

(b) In respect of County Government Entities-

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

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

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

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

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

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

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

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

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

**C. Housekeeping Committees**

**1) Assembly Business Committee**

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

- (a) the Speaker who shall be the chairperson;
- (b) the Leader of the Majority Party;
- (c) the Leader of the Minority Party;
- (d) the Majority Party Whip;
- (e) the Minority Party Whip; and
- (f) not less than three and not more than six members, who shall be nominated by Assembly parties and approved by the County Assembly at the commencement of every Session,

## **Kiambu County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

reflecting the relative majorities of the seats held by each of the Assembly parties in the Assembly and taking into consideration the interests of Independents.

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

#### **Functions**

The Assembly Business Committee shall –

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

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

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**2). Committee on Selection**

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

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

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

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

The committee on Assembly Procedure and Rules Committee is established in accordance with provision of Standing Order 223 of the Assembly Standing Orders. The committee comprises of the Speaker as chairperson, the Chairperson of Committees, and not more than four other Members.

The mandate of the Committee is to consider and report on all matters relating to these Standing Orders. Further the Committee may propose amendments to these Standing Orders and any such amendments shall upon approval by the Assembly, take effect at the time appointed by the Assembly. Additionally, it may propose rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the Assembly, continue in force until amended or repealed by the Assembly. Any rules approved by the Committee shall be annexed to the Standing Orders and shall be binding upon Committees to the same extent as these Standing Orders.

The Committee may, on its own motion or following written request, make operational rules to supplement these standing orders for application by other committees in their consideration and disposal of claims or a petition for removal of persons from an office under the Constitution, any

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law or these standing orders. Any rule or rules made by the Committee shall not be admissible unless such rule or rules conforms to the Constitution, relevant laws and these standing orders and obtains approval of the Assembly.

**4). Liaison Committee**

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

- (a) The Deputy Speaker as Chairperson;
- (b) The First Chairperson of the Chairpersons Panel, who shall be the vice chairperson;
- (c) Chairpersons of all Committees of the Assembly excluding adhoc Committees.

The functions of the Liaison Committee include-

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

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

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**D) Statutory Committee**

**Powers and Privileges Committee**

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

The functions of the Committee of Powers and Privileges shall -

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

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

**E) Ad Hoc Committees**

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

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

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

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of the report stand dissolved.

S/NO.	PROJECT DESCRIPTION	CONTRACT PRICE	COMPLETION STATUS	AMOUNT PAID
1.	Kamburu ward office	3,958,050	100%	3,895,457
2.	Kiamwangi ward office	3,895,457	100%	3,895,457
3.	Karai ward office	3,965,016	85%	2,840,106
4.	Bibirioni ward office	3,965,016	85%	2,840,106
5.	County Assembly Archives and Member's Welfare Facility	43,942,230		
6.	Partitioning of the Bishop Ranji Plaza specially elected Members of the County Assembly offices.	8,954,250	100%	8,954,250

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

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

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

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

**2.3 Performance of key development projects**

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

- a. Registration of suppliers and service providers through open tender and continuous registration as provided in law.
- b. Appropriate approvals from the Clerk for all procurement processes.

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- c. Processing of supplier invoices on first in first out basis and tracking of the same through internal tracking registers.

#### **2.4 Comment on value-for-money achievements**

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

#### **2.5 Challenges and Recommended Way Forward**

During the year under review, the County Assembly encountered the following key challenges during the implementation of its key strategic priorities: -

- Unreliable, unpredictable and delayed exchequer releases;
- Failure to fully finance the approved budget by undisbursed exchequer releases;
- Interference with administrative functions to the office of the authorized officer;
- Negative post COVID-19 pandemic in the implementation of County Assembly programmes.



**John Mwivithi Mutie**

**Clerk of the County Assembly**

**Kiambu County Assembly  
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**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 entity’s performance against predetermined objectives.

The key mandate of the County Assembly of Kiambu 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

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Legislation and Oversight services</b>	Bills Passed	3	No. of Bills scheduled for considered by the Assembly	Achieved 16%
	Motions	86	No. of Motions scheduled for consideration by the Assembly	Exceeded expectations
	Committee Reports	54	No. of Reports Scheduled for consideration by the Assembly	Achieved 55%
	Sessional Reports	0	No. of Sessional Reports Published	Not Done
	Statements	44	No. of Statements scheduled for request by MCA’S in the Assembly	Achieved 55%
		44	No. of Statements Scheduled for response in the Assembly	Achieved 55%

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	Petitions	10	No. of Petitions scheduled for presentation in the Assembly	Achieved 100%
<b>Representation Services</b>	Assembly Open Day	0	No. of Assembly Open Days Organized	Not Done
	Capacity Building Workshops	10	No. Workshops Organized for Members of the County Assembly	Achieved 84%
	Public Participation	2	No. of Assembly Open Public participations conducted	Achieved 13% Due to the MOH Covid-19 restrictions for public gatherings the Assembly could not achieve target on public participation for various statutory instruments
<b>General Administration and Support services</b>	Improved service delivery	1	Lease of office space for specially elected MCA's	Achieved
		100%	Hire of cleaning services for Assembly precincts	Complete
		135	Automation of plenary and committees sittings through virtual platform licenses	Complete
		100	No of antivirus licenses acquired	Complete
		100%	Provision for medical insurance for Honorable Members and staff	Complete

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		100%	Acquisition of sports gear and equipment for honorable members and staff for CASA games	Complete	
		80%	Staff training and capacity building	Ongoing	

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**4. Corporate Social Responsibility Statement/Sustainability Reporting**

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

**The Vision**

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

**Mission**

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

**Core values**

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

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

**Our beliefs:**

We believe that;

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

**a) Sustainability strategy and profile –**

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

**b) Environmental performance**

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

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

**c) Employee welfare**

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

**d) Market place practices-**

The organisation should outline its efforts to:

i. Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

ii. Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

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- iii. Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices
- iv. Product stewardship- outline efforts to safeguard consumer rights and interests

***Responsible Competition Practice:***

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

***Responsible Supply Chain and supplier relations***

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

1. Adhering to the procurement policy and regulations;
2. Ensuring user departments adhere to procurement plans;
3. Development of quality specifications of goods and services;
4. Carrying out designated checks on quality and security aspects of procurement;
5. Managing annual supplier pre-qualifications exercise;
6. Managing the disposal of obsolete and disposable items; and,
7. Ensuring compliance with the Public Procurement and Disposal Act and other legal frameworks in government.

***Responsible marketing and advertisement***

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

**e) Community Engagements-**

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

### **5.Statement of Management Responsibilities**

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

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

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

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

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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 9<sup>TH</sup> MARCH 2023.



**John Mwivithi Mutie**

**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

*Enhancing Accountability*

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Kiambu County Assembly set out on pages 1 to 39, which comprise the statement of financial assets and liabilities as

at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and 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 Kiambu County Assembly as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Irregular Appointments**

The statement of receipts and payments and Note 4 to the financial statements reflect compensation of employees amounting to Kshs.597,675,366 which includes an amount of Kshs.2,977,600 paid as salaries to eight (8) newly recruited employees. However, Management has not provide supporting documents such as human resource plans, annual comprehensive job analysis and annual recruitment plans. Further, there are no confirmed minutes of the staff advisory committee and approval of recruitment of the eight members by the County Assembly Service Board (CASB) while official appointment letters by the Clerk, authentication of their academic certificates by Kenya National Qualification Authority, job description and personal numbers, were not provided for audit review.

Further, review of the human resource records indicated existence of two positions of Deputy Clerk – Administration for which the County Assembly paid salaries of Kshs.3,546,500 and Kshs.2,088,370, respectively. However, the two (2) positions were not in the approved staff establishment for the County Assembly.

In the circumstances, the propriety and completeness of compensation of employees expenditure of Kshs.8,612,470 could not be confirmed.

### **2. Use of Goods and Services**

The statement of receipts and payments and Note 5 to the financial statements reflect payments for goods and services balance of Kshs.597,675,366. Review of payment and other documents revealed the following:

#### **2.1 Misclassification of Payments**

The balance includes payments amounting to Kshs.6,109,122 which were charged through various account codes which were different from the budget and account codes classification provided by the National Treasury as shown below:

Item	Amount (Kshs.)	Account Code	
		Charged	Correct
Return Air Tickets	782,400	2210600	2210400
Motor Vehicle Maintenance	70,000	2211200	2220100
Automobile Tyres	95,600	2211200	2220100
Office and General Supplies	1,788,200	2211100	3111000
Computer Personal (Laptop)	598,392	2220200	3111000
Reimbursement	199,994	2220200	2210800
Supply and Delivery of Assorted Toners	721,305	2220200	2211100
Transfer to Car and Mortgage Fund	1,853,231	2210700	2610000
<b>Total</b>	<b>6,109,122</b>		

Necessary adjustments have not been affected to correct the mis-postings.

## 2.2 Unsupported Payments

The balance includes expenditure amounting to Kshs.465,643,292 in respect of domestic and foreign travel, training and other operating expenses, as detailed in the table below;

Item	Financial Statements (Kshs.)	Amounts Unsupported (Kshs.)
Domestic Travel and Subsistence	265,873,265	177,135,900
Foreign Travel and Subsistence	78,451,119	51,726,128
Training Expenses	90,530,466	59,118,090
Other Operating Expenses	30,788,440	30,788,440
<b>Total</b>	<b>465,643,292</b>	<b>318,768,558</b>

However, supporting records in respect of payments amounting to Kshs.318,768,558 under the four items were not provided for audit.

Further, the training expenses were not supported by needs assessment reports for purposes of establishing training needs and evidence of travel. In addition, the balance on use of goods and services includes sitting allowances and expenses on hire of facilities for meetings totalling to Kshs.1,136,000 and Kshs.3,427,79 respectively incurred by the County Assembly Services Board. Similarly, the expenditure was not supported by documents.

In the circumstances, the accuracy and propriety of the expenditure on use of goods and services could not be confirmed.

### **3 Un-supported Cash and Cash Equivalents Balance**

The statement of financial assets and liabilities reflects a balance of Kshs.329 in respect of cash and cash equivalents balance, which is held in three (3) bank accounts as disclosed in Note 13A to the financial. However, the bank reconciliation statement for the Cooperative Bank account reflects unpresented cheques amounting to Kshs.2,879,965, whose detailed listing was not provided for audit verification while the bank reconciliation statement for the recurrent account reflects unpresented cheques amounting to Kshs.87,108,944 out of which an amount of Kshs.119,700 were already stale. Some of the stale cheques date back to November 2021, and had not been reversed in the cash book, and no explanation was provided for the failure to reverse the stale cheques.

Further, the bank reconciliation statements for the development cash book reflected receipts in cash book not in the bank statement of Kshs.4,621,012 whose details were not provided for audit review.

In addition, there was no evidence of submission of monthly bank reconciliation statements to the National Treasury and Auditor-General, by Management contrary to regulation 90 of the Public Finance Management (County Governments) Regulations, 2015. The law provides that accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that accounting officer, every month and submit a bank reconciliation statement not later than the 10<sup>th</sup> of the subsequent month to the County Treasury with a copy to the Auditor-General.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.329 could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

##### **1. Budgetary Control and Performance**

The summary statement of appropriation recurrent and development combined reflects receipts budget of Kshs.1,498,021,994 and actual receipts collection of

Kshs.1,247,384,432 resulting in a revenue shortfall of Kshs.250,637,562 or 17% of the budget. Similarly, the County Assembly spent an amount of Kshs.247,384,103 against an approved budget of Kshs.1,498,021,994 resulting in an under-expenditure of Kshs.250,637,891 or 17% of the budget. The Management attribute the variances to the exchequer releases which were not disbursed to the County Assembly.

The underfunding and under expenditure affected the implementation of the budgeted programs during the year.

## **2. Pending Bills**

Annex 1 and 2 to the financial statements reflects pending accounts payable and pending staff payables of Kshs.105,686,039 and Kshs.3,364,046 respectively. However, Management has not explained why the bills were not settled during the year when they occurred.

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

## **3. Unresolved Prior Year Matters**

Various prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided progress on follow up of audit recommendations of 2019/2020 and 2020/2021 financial years, as required by the Public Sector Accounting Standards Board.

## **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. Non-Compliance with Fiscal Responsibility Principles on Wage Bill**

The statement of receipts and payments reflects that the County Assembly spent Kshs.591,499,585 on compensation of employees, representing 48% of the total revenue of Kshs.1,231,708,024. This is contrary to provisions of Regulation 25 of the Public Finance Management (County Governments) Regulations, 2015 which limits for expenditure on wages and benefits to not more than 35% of the total revenue for the year.

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

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

Review of the human resource records revealed that, the County Assembly had eighty-eight (88) staff members as at 30 June, 2022 out of whom, sixty-nine (69) or 78% of the staff members were from the dominant community in the County. This is contrary to the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public officers shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

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

## **3. Stalled Projects**

Note 1 on other important disclosures reflects pending accounts payable balance of Kshs.105,686,039 which includes construction of buildings totalling to Kshs.11,702,157 out of which, an amount of Kshs.9,661,240 was in respect of unpaid certificate of completion on construction of County Assembly Archives and Members Welfare Facility. Review of procurement records indicate that the project was awarded to a local company on 28 May, 2021 for a duration of thirty (30) weeks ending on 7 January, 2022 at a contract price of Kshs.43,942,230. An inspection in September, 2022 revealed that the project was about 25% completion level implying that the project had stalled. This is contrary to Regulation 50 of the Public Finance Management (County Governments) Regulations, 2015 on commitment for goods, works or services, which require Management to carry out proper budgeting as well as expenditure commitment for any particular project, to avoid unpaid and stalled works.

In the circumstances, there is no value for money in the delayed project for the benefit the public.

## **4. Avoidable Interest Charge on Delayed Payments**

The statement of receipts and payments indicate that an amount of Kshs.597,499,585 was incurred in respect of use of goods and services. Included in the payments is expenditure totalling to Kshs.567,370 in respect of interest charges on delayed payments for the proposed construction of Ward offices at Karai, Kamburu and Bibirioni. The delayed payments resulted in wasteful expenditure which could have been avoided.

In the circumstances, value for money on interest charged could not be confirmed.

## **5. Overpayment for Partitioning Works of Nominated MCAs' Offices**

The statement of receipts and payments reflects an expenditure of Kshs.23,057,542 in respect of acquisition of assets, which includes an amount of Kshs.2,175,031 paid in the year under review to a local contractor for partition works at a building in town meant for nominated Members of the County Assembly. As reported previously, the contractor was paid Kshs.10,995,168 for the works of partitioning two floors at the building. However, the contract sum was Kshs.8,954,250 resulting to an overpayment of Kshs.2,040,918 which has not been recovered.

In the circumstances, value for money on the expenditure of Kshs.2,040,918 could not be ascertained.

## **6. Irregular Use of Framework Contracting**

The statement of receipts and payments indicates that an amount of Kshs.597,499,585 was paid in respect of use of goods and services. Included in the payments is expenditure totalling to Kshs.55,071,420 in respect of hospitality supplies and services which was mainly paid to two (2) hotels for conference facilities procured through framework contracts.

Review of the supporting documents revealed that the County Assembly entered into a framework contract for conference facilities with seven (7) establishments. However, out of the seven contracts, one contract was not signed by the company directors while another did not indicate amount or rates for the service. The procurement was therefore based on five bids instead of the required minimum of seven contrary to Section 114 (1)(c) of the Public Procurement and Asset Disposal Act, 2015 which require that a minimum of seven (7) alternative vendors are included for each category.

Further, an amount of Kshs.3,931,430 was incurred on purchase of air tickets. However, only four (4) firms were contracted to provide the services instead of the minimum seven (7), contrary to Section 114 (3) of the Public Procurement and Asset Disposal Act, 2015.

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

## **7. Irregular Subscriptions**

The statement of receipts and payments reflects an expenditure of Kshs.597,675,366 on use of goods and services which as disclosed in Note 5 to the financial statements includes an amount of Kshs.30,788,440 in respect of others operating expenses. The balance includes amounts of Kshs.750,000 and Kshs.500,000 in respect to subscription fees made to the Society of Clerks-at-the-Table (SOCATT) and to the County Assembly Forum (CAF) respectively. However, the payments were made without budget allocation and requisite in line with Regulation 31(a) and 50(2) of the Public Finance Management (county Governments) Regulations, 2015 which required that all expenditure shall be entered into the budget and shall be committed only against allocation and commitments approval.

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

## **8. Unsupported Legal Fees**

Included in use of goods and services is expenditure totalling to Kshs.3,992,510 in respect of legal fees for services offered to the County Assembly on six (6) petitions involving the County Assembly. The County Assembly has twenty (20) active law suits where various law firms are engaged to represent the County Assembly. However, the service level agreements, the itemised instructions made to the lawyers on the services required and other documents such as copies of judgements summary where applicable and evidence that the legal firms actually represented County Assembly, dates of commencement of the lawsuits and progress reports of the cases and certified valuation

certificates on which the legal fees were based, were not provided for audit verification. In addition, opinion and no objection for engagement of the private legal firms by the Attorney General who is the principal legal advisor of the County Assembly, was not provided for audit verification.

In the circumstances, the regularity and completeness of the legal fees of Kshs.3,992,510 could not be confirmed.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Lack of Strategic, Disaster Recovery and IT Strategic Plans**

During the year under review, the County Assembly had not developed an organizational strategic plan. In addition, Management has not developed a Disaster Recovery Plan and IT Strategic Plan to develop risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control which builds robust business operations.

In the circumstances, the effectiveness of the internal controls and risk management of the County Assembly could not be ascertained.

#### **2. Summary of Non-Current Assets**

Annex 4 to the financial statements reflects summary of non-current asset register which indicate that the County Assembly had various assets totalling to Kshs.629,135,036. However, detailed listing and analysis, ownership documents and other supporting documentation were not provided for audit verification.

In the circumstances, the existence of a proper control systems for assets and preventative mechanisms to eliminate theft, security threats, losses, wastage and misuse and ensuring that movement and conditions of the assets can be tracked could not be confirmed.

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

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

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

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

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

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

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

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

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

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

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

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

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

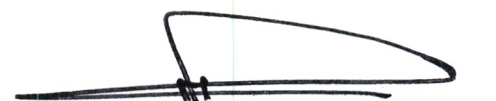
**20 April, 2023**

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

		2021-2022	2020-2021
	Note	Kshs	Kshs
<b>Receipts</b>			
Exchequer releases	1	1,247,384,432	1,094,778,568.00
Proceeds from sale of assets	2	0	0
Other receipts	3	0	0
<b>Total receipts</b>		<b>1,247,384,432</b>	<b>1,094,778,568.00</b>
<b>Payments</b>			
Compensation of employees	4	591,499,585	556,455,574.40
Use of goods and services	5	597,675,366	460,400,150.30
Subsidies	6	0	0
Transfers to other government entities	7	0	0
Other grants and transfers	8	0	9,700,000.00
Social security benefits	9	35,151,610	35,289,789.55
Acquisition of assets	10	23,057,542	32,932,868.85
Finance costs	11	0	0
Other payments	12	0	0
<b>Total payments</b>		<b>1,247,384,103</b>	<b>1,094,778,383.10</b>
<b>Surplus/deficit</b>		<b>329</b>	<b>184.90</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 9<sup>th</sup> MARCH 2023 and signed by:



John Mwivithi Mutie  
Clerk of the Assembly



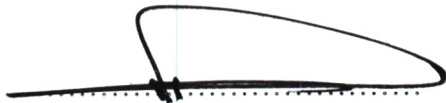
Sarah Felicity Nkatha Kiruki  
Director of Finance and Accounts  
Kiambu County Assembly  
ICPAK Member Number: 6244

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
<b>Cash and cash equivalents</b>			
Bank balances	13A	329	184.90
Cash balances	13B	0	0
<b>Total cash and cash equivalents</b>		<b>0</b>	<b>184.90</b>
Imprests and Advances	14	0	0
<b>Total financial assets</b>		<b>329</b>	<b>184.90</b>
<b>Financial liabilities</b>			
Third party deposits and retention	15	0	0
<b>Net financial assets</b>		<b>329</b>	<b>184.90</b>
<b>Represented by</b>			
Fund balance b/fwd	16	185	30.30
Prior year adjustment	17	(185)	(30.30)
Surplus/(deficit) for the year		329	184.90
<b>Total Net Financial Assets and Liabilities</b>		<b>329</b>	<b>184.90</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 9<sup>th</sup> MARCH 2023 and signed by:



John Mwivithi Mutie  
 Clerk of the Assembly



Sarah Felicity Nkatha Kiruki  
 Director of Finance and Accounts  
 Kiambu County Assembly  
 ICPAK Member Number: 6244

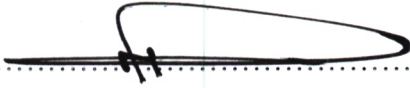
**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**9. Statement of Cash Flows for the Period Ended 30<sup>th</sup> June 2022**

		2021-2022	2020-2021
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Exchequer releases	1	1,247,384,432	1,094,778,568.00
Other receipts	3	0	0
<b>Payments for operating expenses</b>			
Compensation of employees	4	(591,499,585)	(556,455,574.40)
Use of goods and services	5	(597,675,366)	(460,400,150.30)
Subsidies	6	0	0
Transfers to other government entities	7	0	0
Other grants and transfers	8	0	(9,700,000.00)
Social security benefits	9	(35,151,610)	(35,289,789.55)
Finance costs	11	0	0
Other payments	12	0	0
<b>Adjusted for:</b>			
Prior year adjustment	17	(185)	(30.30)
Decrease/(increase) in accounts receivable:	18	0	0
Increase/(decrease) in accounts payable:	19	0	0
<b>Net cash flows from operating activities</b>		<b>23,057,686</b>	<b>32,933,023.45</b>
<b>Cash flow from investing activities</b>			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	(23,057,542)	(32,932,868.85)
<b>Net cash flows from investing activities</b>		<b>(23,057,542)</b>	<b>(32,932,868.85)</b>
<b>Net increase in cash and cash equivalents</b>		<b>144</b>	<b>154.60</b>
<b>Cash &amp; cash equivalent at start of the year</b>	13	<b>185</b>	<b>30.30</b>
<b>Cash &amp; cash equivalent at end of the year</b>	13	<b>329</b>	<b>184.90</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 9<sup>th</sup> MARCH 2023 and signed by:



John Mwivithi Mutie  
Clerk of the Assembly



Sarah Felicity Nkatha Kiruki  
Director of Finance and Accounts  
Kiambu County Assembly  
ICPAK Member Number: 6244

Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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
	Kshs	Kshs	c=a+b	e=d-c	Kshs
<b>Receipts</b>					
Exchequer releases	1,346,180,907	151,841,087	1,498,021,994	1,247,384,432	83
Proceeds from sale of assets	0	0	0	0	0
Other receipts	0	0	0	0	0
<b>Total</b>	<b>1,346,180,907</b>	<b>151,841,087</b>	<b>1,498,021,994</b>	<b>1,247,384,432</b>	<b>83</b>
<b>Payments</b>					
Compensation of employees	597,852,971	12,161,892	610,014,863	591,499,585	97
Use of goods and services	525,327,936	169,079,195	694,407,131	597,675,366	86
Subsidies	0	0	0	0	0
Transfers to other government entities	0	0	0	0	0
Other grants and transfers	0	0	0	0	0
Social security benefits	36,000,000	0	36,000,000	35,151,610	98
Acquisition of assets	187,000,000	(29,400,000)	157,600,000	23,057,542	15
Finance costs	0	0	0	0	0
Other payments	0	0	0	0	0
<b>Total</b>	<b>1,346,180,907</b>	<b>151,841,087</b>	<b>1,498,021,994</b>	<b>1,247,384,103</b>	<b>83</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>329</b>	<b>-</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- (a) Use of goods and services were underutilized because of the undisbursed exchequer releases to the Assembly
- (b) Acquisition of assets were underutilized because of the undisbursed exchequer releases to the Assembly

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

The entity financial statements were approved on 9<sup>th</sup> MARCH 2023 and signed by:



John Mwivithi Mutie  
Clerk of the Assembly



Sarah Felicity Nkatha Kiruki  
Director of Finance and Accounts  
Kiambu County Assembly  
ICPAK Member Number: 6244

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

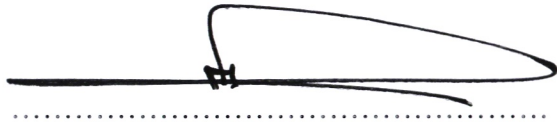
<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilisation difference</b>
	<b>A</b>	<b>B</b>	<b>e=a+b</b>	<b>e=d-c</b>	
<b>Receipts</b>					
Exchequer releases	1,256,180,907	151,841,087	1,408,021,994	1,231,708,024	87
Proceeds from sale of assets	0	0	0	0	0
Other receipts	0	0	0	0	0
<b>Total</b>	<b>1,256,180,907</b>	<b>151,841,087</b>	<b>1,408,021,994</b>	<b>1,231,708,024</b>	<b>87</b>
<b>Payments</b>					
Compensation of employees	597,852,971	12,161,892	610,014,863	591,499,585	97
Use of goods and services	525,327,936	169,079,195	694,407,131	597,675,366	86
Subsidies	0	0	0	0	0
Transfers to other government entities	0	0	0	0	0
Other grants and transfers	0	0	0	0	0
Social security benefits	36,000,000	0	36,000,000	35,151,610	98
Acquisition of assets	97,000,000	(29,400,000)	67,600,000	7,381,135	11
Finance costs	0	0	0	0	0
Other payments	0	0	0	0	0
<b>Total</b>	<b>1,256,180,907</b>	<b>151,841,087</b>	<b>1,408,021,994</b>	<b>1,231,707,696</b>	<b>87</b>
<b>Surplus/ deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>328</b>	

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

- (a) *Use of goods and services were underutilized because of the undisbursed exchequer releases to the Assembly*
- (b) *Acquisition of assets were underutilized because of the undisbursed exchequer*

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

The entity financial statements were approved on 9<sup>th</sup> MARCH 2023 and signed by:



John Mwivithi Mutie  
Clerk of the Assembly



Sarah Felicity Nkatha Kiruki  
Director of Finance and Accounts  
Kiambu County Assembly  
ICPAK Member Number: 6244

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>c=a+b</b>	<b>e=d-c</b>	<b>Kshs</b>
<b>Receipts</b>					
Treasury/ exchequer releases	90,000,000	0	90,000,000	15,676,408	17
Proceeds from sale of assets	0	0	0	0	0
Other receipts	0	0	0	0	0
<b>Total</b>	<b>90,000,000</b>	<b>0</b>	<b>90,000,000</b>	<b>15,676,408</b>	<b>17</b>
<b>Payments</b>					
Compensation of employees	0	0	0	0	0
Use of goods and services	0	0	0	0	0
Subsidies	0	0	0	0	0
Transfers to other government entities	0	0	0	0	0
Other grants and transfers	0	0	0	0	0
Social security benefits	0	0	0	0	0
Acquisition of assets	90,000,000	0	90,000,000	15,676,407	17
Finance costs	0	0	0	0	0
Other payments	0	0	0	0	0
<b>Total</b>	<b>90,000,000</b>	<b>0</b>	<b>90,000,000</b>	<b>15,676,407</b>	<b>17</b>
<b>Surplus/ deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

The entity financial statements were approved on 9<sup>th</sup> MARCH 2023 and signed by:



John Mwivithi Mutie  
Clerk of the Assembly



Sarah Felicity Nkatha Kiruki  
Director of Finance and Accounts  
Kiambu County Assembly  
ICPAK Member Number: 6244

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

<b>Programme/Sub-Programme</b>	<b>Final Budget</b>	<b>Indicators</b>	<b>Outcomes</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>%/ number</b>	<b>%/ number</b>	<b>Kshs</b>	<b>Kshs</b>
Legislation and Oversight services	670,400,000	115,586,944	785,986,944	749,560,512	36,426,432
General Administration, planning and support services	523,530,907	34,874,120	558,405,027	353,250,473	205,154,554
Representation services	152,250,000	1,380,023	153,630,023	144,573,119	9,056,904
<b>Total</b>	<b>1,346,180,907</b>	<b>151,841,087</b>	<b>1,498,021,994</b>	<b>1,247,384,103</b>	<b>250,637,891</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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 Kiambu County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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.

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**7. Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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 or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**9. Third party deposits and retention**

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

**10. Non-current assets**

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

**11. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Significant Accounting Policies (Continued)**

**12. Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

**13. Contingent Assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> 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's budget was approved as required by Law. The original budget was approved by the County Assembly on 17<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30 June 2022 as required by law. There was one number of supplementary budget passed in the year. The supplementary budgets were approved on 01/March/2022. A high-level assessment of the County 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.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

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

**18. Related Party Transactions**

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

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

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

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**15. Notes to the Financial Statements**

**1. Exchequer Releases**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from the county treasury for q1	208,516,821	98,374,211.00
Transfers from the county treasury for q2	369,081,472	287,776,318.00
Transfers from the county treasury for q3	205,552,174	279,614,616.00
Transfers from the county treasury for q4	464,233,965	429,013,423.00
<b>Cumulative amount</b>	<b>1,247,384,432</b>	<b>1,094,778,568.00</b>

**2. Proceeds From Sale Of Assets**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statements**

**3. Other Receipts**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Tender Fees Received	0	0
Other Receipts II	0	0
Other Receipts III	0	0
Other Receipts IV	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**4. Compensation Of Employees**

	<b>2021- 2022</b>	<b>2020- 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	367,654,077	326,999,998.35
Basic wages of temporary employees	101,111,625	96,749,999.45
Personal allowances paid as part of salary	107,629,324	120,505,577.00
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer contribution to compulsory national social schemes	90,800	200,000.00
Employer contribution to compulsory national health insurance schemes	0	0
Pension and other social security contributions	15,013,759	11,999,999.60
Social benefit schemes outside government	0	0
Other personnel payments	0	0
<b>Total</b>	<b>591,499,585</b>	<b>556,455,574.40</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**5. Use Of Goods And Services**

	<b>2021 – 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	63,920	248,778.00
Communication, supplies and services	526,679	379,880.10
Domestic travel and subsistence	265,873,266	229,028,206.00
Foreign travel and subsistence	78,451,120	11,018,529.00
Printing, advertising and information supplies & services	7,897,659	11,719,262.00
Rentals of produced assets	15,759,351	22,320,002.05
Training expenses	90,530,466	44,286,349.60
Hospitality supplies and services	55,071,420	57,822,148.10
Insurance costs	34,689,928	30,740,931.85
Specialized materials and services	4,617,000	1,636,000.00
Office and general supplies and services	8,605,258	8,826,827.90
Fuel, oil and lubricants	165,600	6,178,000.00
Other operating expenses	30,788,440	29,214,796.45
Routine maintenance – vehicles and other transport equipment	1,907,119	3,706,269.15
Routine maintenance – other assets	2,728,139	3,274,170.10
<b>Total</b>	<b>597,675,366</b>	<b>460,400,150.30</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**6. Subsidies**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Subsidies To County Corporations		
<i>See List Attached</i>	0	0
Subsidies To Private Enterprises		
<i>See List Attached</i>	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**7. Transfers To Other Government Entities**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to national government entities</b>	0	0
<b>Transfers to other county assembly entities</b>		
Car loan scheme fund	0	0
Transfer to Kiambu County Assembly Mortgage Fund	0	10,000,000.00
Others		
<b>Total</b>	<b>0</b>	<b>10,000,000.00</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**8. Other Grants And Transfers**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	0	0
Membership fees and dues and subscriptions to organizations	0	9,700,000.00
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
<b>Total</b>	<b>0</b>	<b>9,700,000.00</b>

**9. Social Security Benefits**

	<b>2021 – 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Pension and Retirement Benefits	35,151,610	35,289,789.55
Social Security Benefits	0	0
Employer Social Benefits	0	0
<b>Total</b>	<b>35,151,610</b>	<b>35,289,789.55</b>

**Kiambu County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**10. Acquisition Of Assets**

<b><u>Non-financial assets</u></b>	<b>2021 – 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	0	0
Construction of buildings	15,676,407	6,779,218.85
Refurbishment of buildings	0	0
Construction of roads	0	0
Construction and civil works	0	0
Overhaul and refurbishment of construction and civil works	0	0
Purchase of vehicles and other transport equipment	0	0
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	0
Purchase of office furniture and general equipment	4,885,201	15,126,650.00
Purchase of specialized plant, equipment and machinery	2,495,934	1,027,000.00
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	0	0
Research, studies, project preparation, design & supervision	0	0
Rehabilitation of civil works	0	0
Domestic lending and on lending	0	10,000,000.00
Acquisition of strategic stocks and commodities	0	0
Acquisition of land	0	0
Acquisition of intangible assets	0	0
<b>Total acquisition of non- financial assets</b>	<b>23,057,542</b>	<b>32,932,868.85</b>
<b><u>Financial assets</u></b>		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
<b>Total acquisition of financial assets</b>	<b>0</b>	<b>0</b>
<b>Total acquisition of assets</b>	<b>23,057,542</b>	<b>32,932,868.85</b>

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**11. Finance Costs**

	2021- 2022	2020 - 2021
	Kshs	Kshs
Bank charges	0	0
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**12. Other Payments**

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other Payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Kiambu County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**13. Cash and Bank Balances**

**13A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
			<b>Kshs</b>	<b>Kshs</b>
<i>Central Bank of Kenya, Kiambu County Assembly Development, Kenya shillings</i>	1000291087	Development	1	0.15
<i>Central Bank of Kenya, Kiambu County Assembly Recurrent, Kenya shillings</i>	1000216603	Recurrent	328	184.75
<i>Co-operative Bank of Kenya, County Assembly of Kiambu, Kenya shillings</i>	01141371712200	Commercial Bank	0	0
<b>Total</b>			<b>329</b>	<b>184.90</b>

**13B. Cash in Hand**

	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash In Hand – Held In Domestic Currency	0	0
Cash In Hand – Held In Foreign Currency	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

Cash in hand should be analysed as follows:

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	0	0
Location 2	0	0
Location 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**14. Imprests and Advances**

<i>Description</i>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

<i>Breakdown Of Imprest And Salary Advance Per Department</i>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
<i>Imprests</i>	<b>Kshs</b>	<b>Kshs</b>
Department	0	0
Department	0	0
Department	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>
<i>Salary Advance</i>		
Department	<b>0</b>	<b>0</b>
Department	0	0
<b>Sub-Total</b>	0	0
<b>Grand Total</b>	0	0

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

**15. Third Party Deposits and Advances**

<b>Description</b>	<b>2021 – 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	0	0
Retentions	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**16. Fund Balance Brought Forward**

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts	185	30.30
Cash In Hand	0	0
Accounts Receivables	0	0
Accounts Payables	0	0
<b>Total</b>	<b>185</b>	<b>30.30</b>

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

**17. Prior Year Adjustments**

	<b>Balance b/f FY 2020-2021 as per audited financial statements</b>	<b>Adjustments during the year relating to prior periods</b>	<b>Adjusted Balance b/f FY 2020-2021</b>
<b>Description Of The Error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank Account Balances	185	0	185
Cash In Hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others	0	0	0
<b>Total</b>	<b>185</b>	<b>0</b>	<b>185</b>

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**18. Changes in Imprests and Advances**

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Account Receivables As At 1 <sup>st</sup> July 2021	0	0
Closing Account Receivables As At 30 <sup>th</sup> June 2022	0	0
Change In Account Receivables	0	0

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 <sup>st</sup> July 2021	0	0
Closing Accounts Payables As At 30 <sup>th</sup> June 2022	0	0
Change In Accounts Payables	0	0

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**Other Disclosures**

**1. Pending Accounts Payable (See Annex 1)**

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	20,406,721	9,661,240	18,365,803	11,702,158
Construction Of Civil Works	0	0	0	0
Supply Of Goods	30,903,517	5,065,504	17,798,641	18,170,380
Supply Of Services	56,693,635	62,579,991	43,460,125	75,813,501
<b>Total</b>	<b>108,003,873</b>	<b>77,306,735</b>	<b>79,624,569</b>	<b>105,686,039</b>

**2. Pending Staff Payables (See Annex 2)**

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Unionisable Employees	41,262,221	3,364,046	41,262,221	3,364,046
Others				
<b>Total</b>	<b>41,262,221</b>	<b>3,364,046</b>	<b>41,262,221</b>	<b>3,364,046</b>

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

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

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**4. External Assistance**

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*a) External assistance relating loans and grants*

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

*c) Classes of providers of external assistance*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

*d. Non-Monetary External Assistance*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	0	0
Services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*e. Purpose and use of external assistance.*

<b>Payments Made By Third Parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation Of Employees	0	0
Use Of Goods And Services	0	0
Subsidies	0	0
Transfers To Other Government Units	0	0
Other Grants And Transfers	0	0
Social Security Benefits	0	0
Acquisition Of Assets	0	0
Finance Costs, Including Loan Interest	0	0
Repayment Of Principal On Domestic & Foreign Borrowing	0	0
Other Payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

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

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

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government	<b>0</b>	<b>0</b>
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**Classification by Source**

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

<b>Payments made by third parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**6. Related Party Disclosures**

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

The following comprise of related parties to the County Assembly:

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

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**Related party transactions:**

	20xx- 20xx	2021- 2021
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	364,471,923	351,193,875.52
Key Management Compensation (Clerk and Heads of departments)	25,427,760	45,563,509.60
<b>Total Compensation to Key Management</b>	<b>389,899,683</b>	<b>396,757,385.12</b>
<b><u>Transfers to related parties</u></b>		
Transfers to Kiambu County Assembly Mortgage Fund	0	10,000,000.00
Transfers to County Corporations	0	0
Transfers to non-reporting entities e.g. ECD centres, welfare centres etc	0	0
<b>Total Transfers to related parties</b>	<b>0</b>	<b>10,000,000.00</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the County Executive- Exchequer	1,247,384,432	1,094,778,568.00
Payments made on behalf of the County Assembly by other Government Agencies	0	0
<b>Total Transfers from related parties</b>	<b>1,247,384,432</b>	<b>1,094,778,568.00</b>

**7. Contingent Liabilities**

<b>Contingent liabilities</b>	2021-2022	2020-2021
	Kshs	Kshs
Court cases against the entity	14,179,600	0
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
<b>Total</b>	<b>14,179,600</b>	<b>0</b>

*(Give details- Update ANNEX 6 Contingent liabilities register)*

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

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
FY 2018/19 Observation No. 1 on basis of qualified report	Variations between financial statements and IFMIS balances - Financial statements balance: KShs 4,766,009,613.15 IFMIS balance: 0	The variances between the Integrated Financial Management System and the financial statements arose as a result of unreconciled balances from prior years dating back to FY 2013/14. With technical assistance from the National Treasury the reconciliation was done and concluded in December, 2020. The amount of Kshs. 433,261 relating to withholding taxes was reflected in the balances generated from IFMIS and not in the financial statements as indicated in the audit report. The amount has been reconciled to agree with zero balance reflected in the financial statements.	Resolved	
FY 2018/19 Observation No. 2 on basis of	Variations between bank balances and IFMIS cashbook as at 30 June 2019 –	The IFMIS cashbook for the recurrent account should have reflected the bank balance of Kshs. 934,216. However due to Integrated Financial Management System issues and unreconciled figures	Resolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
qualified report	Bank balance as per the balance sheet: Kshs. 934,216 IFMIS cashbook: Kshs 150,508,889.65	in the system dating back to FY 2013/14, the figure reflected was a credit balance of Kshs. 150,508,889. 65. The system has been cleaned up and all figures reconciled.		
FY 2018/19 Observation No. 3 on basis of qualified report	Large accounts payable balance not settled during the year under review - Kshs 25,068,206 relating to pending accounts payables and Kshs 19,543,000 relating to pending staff payables	The pending bills as at the closure of the financial year were Kshs. 17,868,206 and Kshs. 19,543,000 relating to pending accounts payables and pending staff payables respectively. The total approved budget during FY 2018/2019 was Kshs. 1,255,864,621 and the total actual expenditure during the year amounted to Kshs. 1,110,781,636. Had the bills been paid in the financial year 2018/2019, the total expenditure would have been Kshs. 1,148,192,842 which is within the budget for the financial year 2018/2019 of Kshs. 1,255,864,621. The pending bills arose as a result of the Assembly not receiving exchequer releases amounting to Kshs 144,148,769 against the approved budget of Kshs 1,255,864,621.	Resolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
FY 2018/19 Observation No. 4 on basis of qualified report	Unsupported fuel, oil and lubricants expenditure amounting to Kshs 5,761,000	The fuel consumption statements were subsequently provided for audit. It was observed that National Oil, the supplier of oil could not provide the statements as requested during the audit.  Fuel registers have been adopted and are currently being used and updated.	Resolved	
FY 2018/19 Observation No. 5 on basis of qualified report	Irregular payment of travel and subsistence allowances totalling to Kshs.6,678,350 whereby some of the payees were also included in signed attendance lists of other meetings held concurrently, indicating double payments.	After scrutinizing the report, it was ascertained that out of the Kshs. 6,678,350 only an amount of Kshs. 563,600 was double paid to the staffs and the Members of the County Assembly. The Assembly has since recovered the total amount of Kshs. 563,600.	Resolved	

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

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- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



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**Clerk of the County Assembly**

**Date**

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17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>							
1. Stablefix Construction Enterprises Limited	10-02-20	3,034,980	3,034,980	0	3,034,980	0	
2. Stablefix Construction Enterprises Limited	02-03-21	3,034,980	3,034,980	0	3,034,980	0	
3. Rusaka Kenya Ltd	17-12-19	4,366,915	4,366,915	0	4,366,915	0	
4. Marlin Enterprises	05-06-18	723,607	723,607	0	723,607	0	
5. Marlin Enterprises	29-03-18	262,000	262,000	0	262,000	0	
6. Renda Services Ltd	24-02-20	4,215,949	4,215,949	0	2,175,031	2,040,918	
7. Dry Tree Contractors	2020-2021	3,022,426	3,022,426	0	3,022,426	0	
8. Kariuwa Building Contractors	2020-2021	530,520	530,520	0	530,520	0	
9. Marlin Enterprises	03-12-18	92,624	92,624	0	92,624	0	
10. Peeves Limited	25-08-18	435,000	435,000	0	435,000	0	
11. Zeiscon Holding Limited	31-05-18	320,393	320,393	0	320,393	0	

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12. Zohari Construction & Engineering Ltd	13-06-18	367,327	367,327	0	367,327.00	0	
13. Umoa Builders Limited	01-09-21	9,661,240	0	9,661,240	0	9,661,240	
<b>Sub-Total</b>		<b>30,067,961</b>	<b>20,406,721</b>	<b>9,661,240</b>	<b>18,365,803</b>	<b>11,702,158</b>	
<b>Supply Of Goods</b>							
14. Ascend Sports Limited	25-01-21	970,000	970,000	0	0	970,000	
15. Beroy Enterprises Limited	21-01-22	748,000	0	748,000	0	748,000	
16. Benolet General Supplies	16-07-21	782,600	782,600	0	782,600	0	
17. Bostra Limited	13-05-21	1,038,200	1,038,200	0	1,038,200	0	
18. Bostra Limited	20-04-21	1,213,360	1,213,360	0	0	1,213,360	
19. Bostra Limited	26-04-21	1,209,900	1,209,900	0	1,209,900	0	
20. Brimad Agencies	31-05-21	1,409,500	1,409,500	0	1,180,600	228,900	
21. Concept Group Limited	20-04-21	2,411,496	2,411,496	0	750,000	1,661,496	
22. Concept Group Limited	13-05-21	598,392	598,392	0	598,392	0	
23. Concept Group Limited	05-05-22	556,500	0	556,500	0	556,500	
24. Eclat Enterprises Limited	07-06-21	2,764,000	2,764,000	0	1,764,000	1,000,000	

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25.Eclat Enterprises Limited	15-03-18	309,800	309,800	0	0	309,800	
26. Heremes Ventures Limited	09-Dec-21	287,000	0	287,000	0	287,000	
27.Inline Company Limited	20-04-21	83,600	83,600	0	0	83,600	
28.Kamiti Prison Industries	18-05-201	734,000	734,000	0	0	734,000	
29.Kamiti Prison Industries	13-06-18	4,400,000	4,400,000	0	0	4,400,000	
30.Kinag Traders Ltd	26-11-21	485,204	0	485,204	0	485,204	
31.Limedy Ventures Limited	2020-2021	1,495,935	1,495,935	0	1,495,935	0	
32.Limedy Ventures Limited	2020-2021	2,855,200	2,855,200	0	2,855,200	0	
33. Liquid Telecommunications	2020-2021	563,644	563,644	0	563,644	0	
34.Marple Enterprises	20-05-21	1,429,700	1,429,700	0	1,429,700	0	
35.Maxiplus Logistics	10-06-21	141,000	141,000	0	0	141,000	
36.Oceantech Solutions Limited	2020-2021	2,451,890	2,451,890	0	2,126,170	325,720	
37.Open Button Technologies	03-02-21	683,000	683,000	0	683,000	0	
38. Plutocrat	16-03-22	999,400	0	999,400	0	999,400	
39.Romonet Enterprises	13-05-21	288,000	288,000	0	288,000	0	
40.Rospy General Supplies	30-03-21	937,700	937,700	0	937,700	0	
41.Rosytech Fashions & General Supplies	07-05-21	95,600	95,600	0	95,600	0	

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42.Sparemart Agencies	20-02-20	840,000	840,000	0	0	840,000	
43.Style Anatomy Limited	26-05-21	1,197,000	1,197,000	0	0	1,197,000	
44.Sweet Sip Agencies Ltd	21-10-21	460,800	0	460,800	0	460,800	
45.Vinpet Enterprises	03-06-22	362,200	0	362,200	0	362,200	
46.Wathagi Enterprise	10-12-21	332,900	0	332,900	0	332,900	
47.Winns Agencies	09-06-22	833,500	0	833,500	0	833,500	
<b>Sub-Total</b>		<b>35,969,021</b>	<b>30,903,517</b>	<b>5,065,504</b>	<b>17,798,641</b>	<b>18,170,380</b>	
<b>Supply Of Services</b>							
48. Advantage Travel	07-09-18	90,820	90,820	0	0	90,820	
49. Africa Bliss Travel Limited	22-01-21	35,500	35,500	0	0	35,500	
50. Africa Bliss Travel Limited	2020 - 2021	616,800	616,800	0	0	616,800	
51. Africa Bliss Travel Limited	06-03-21	80,510	80,510	0	80,510	0	
52. Africa Bliss Travel Limited	09-06-21	616,800	616,800	0	616,800	0	
53. Africa Bliss Travel Limited	29-07-21	30,500	0	30,500	0	30,500	
54. Africa Bliss Travel Limited	07-10-21	96,600	0	96,600	0	96,600	
55. Africa Bliss Travel Limited	10-11-21	225,600	0	225,600	0	225,600	
56. Africa Bliss Travel Limited	20-01-22	97,800	0	97,800	0	97,800	

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57. African Touch Safaris	2020 - 2021	31,110	31,110	0	1,000	30,110	
58. African Touch Safaris	2020 - 2021	17,470	17,470	0	0	17,470	
59. African Touch Safaris	2020 - 2021	18,000	18,000	0	0	18,000	
60. All States Agencies Limited	25-03-22	109,900	0	109,900	0	109,900	
61. All States Agencies Limited	23-05-22	47,550	0	47,550	0	47,550	
62. Arafa Nalla Africa	13-06-22	250,000	0	250,000	0	250,000	
63. Astorian Grand Hotel	26-11-18	60,000	60,000	0	0	60,000	
64. Babs Security Services Ltd	14-11-19	209,000	209,000	0	209,000	0	
65. Belafric Enterprises	20-02-19	70,180	70,180	0	0	70,180	
66. Britam General Insurance Company Limited	27-03-22	8,740	0	8,740	0	8,740	
67. Britam General Insurance Company Limited	05-04-22	81,781	0	81,781	0	81,781	
68. Burch's Resort	14-02-18	264,000	0	264,000	0	264,000	
69. Cactus General Services Ltd	17-10-17	95,000	95,000	0	0	95,000	
70. Chambai Safari Hotel	21-09-19	66,000	66,000	0	0	66,000	
71. CIC GROUP	03-02-21	136,361	136,361	0	136,361	0	
72. CIC GROUP		14,737	14,737	0	14,737	0	

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73.CIC GROUP	03-02-21	49,703	49,703	0	0	49,703	
74.CIC GROUP	10-01-20	4,058	4,058	0	0	4,058	
75.CIC GROUP	25-06-21	8,349	8,349	0	0	8,349	
76.CIC GROUP	09-06-21	14,737	14,737	0	14,737	0	
77.CIC GROUP	03-02-21	16,112	16,112	0	0	16,112	
78.CIC GROUP	2020 - 2021	6,232	6,232	0	6,232	0	
79.CIC GROUP	03-02-21	4,138	4,138	0	0	4,138	
80.CIC GROUP	25-06-21	6,232	6,232	0	6,232	0	
81.CIC GROUP	04-06-21	12,504	12,504	0	12,504	0	
82.CIC GROUP	2020 - 2021	12,504	12,504	0	0	12,504	
83.Citizen Marketing	06-05-21	81,200	81,200	0	81,200	0	
84.Citizen Marketing	09-03-21	121,800	121,800	0	121,800	0	
85. Citizen Marketing	13-05-21	81,200	81,200	0	81,200	0	
86. Citizen Marketing	24-09-21	121,800	0	121,800	0	121,800	
87.Citizen Marketing	29-09-21	121,800	0	121,800	0	121,800	
88.Citizen Marketing	20-01-22	121,800	0	121,800	0	121,800	
89. Citizen Marketing	24-02-22	121,800	0	121,800	0	121,800	

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90.Citizen Marketing	29-04-22	121,800	0	121,800	0	121,800	
91. City Blue Suites	02-04-19	308,750	308,750	0	308,750	0	
92.CMC Group Motors Ltd	26-05-21	34,245	34,245	0	0	34,245	
93.CMC Group Motors Ltd	22-05-20	66,582	66,582	0	0	66,582	
94.Cordial Pharmcare Limited	07-05-21	207,000	207,000	0	207,000	0	
95.Cordial Pharmcare Limited	19-05-2021	207,000	207,000	0	207,000	0	
96.Cordial Pharmcare Limited	31-01-22	207,000	0	207,000	0	207,000	
97.Cordial Pharmcare Limited	01-04-22	207,000	0	207,000	0	207,000	
98.County Assemblies Forum	19-05-21	2,000,000	2,000,000	0	0	2,000,000	
99.DT Dobie	17-05-21	177,725	177,725	0	177,725	0	
100.Eastern And Southern African Management Institute	09-06-21	1,746,445	1,746,445	0	1,746,445	0	
101.Eastern And Southern African Management Institute	20-05-21	875,095	0	875,095	0	875,095	
102.Eastern And Southern African Management Institute	01-07-21	830,830	0	830,830	0	830,830	

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103.Eastern And Southern African Management Institute	05-07-21	830,830	0	830,830	0	830,830
104.Eastern And Southern African Management Institute	06-07-21	1,239,683	0	1,239,683	0	1,239,683
105.Eastern And Southern African Management Institute	06-07-21	826,455	0	826,455	0	826,455
106.Eastern And Southern African Management Institute	16-07-21	972,000	0	972,000	0	972,000
107.Eastern And Southern African Management Institute	19-07-21	811,500	0	811,500	0	811,500
108.Eastern And Southern African Management Institute	19-07-21	826,455	0	826,455	0	826,455
109.Eastern And Southern African Management Institute	27-09-21	1,102,000	0	1,102,000	0	1,102,000
110.Eastern And Southern African Management Institute	27-09-21	1,102,000	0	1,102,000	0	1,102,000

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111.Eastern And Southern African Management Institute	15-03-22	132,250	0	132,250	0	132,250
112.Eastern And Southern African Management Institute	2021-2022	1,239,750	0	1,239,750	0	1,239,750
113.Eastern And Southern African Management Institute	2021-2022	1,239,750	0	1,239,750	0	1,239,750
114.Ethics And Integrity Institute	08-09-19	139,200	139,200	0	0	139,200
115.Flight Center Travel	08-08-21	389,200	0	389,200	0	389,200
116.Flight Center Travel	28-08-21	291,900	0	291,900	0	291,900
117.Flight Center Travel	27-05-22	35,875	0	35,875	0	35,875
118.Hike N Pic Tours And Safaris	23-06-21	40,000	40,000	0	0	40,000
119.Hike N Pic Tours And Safaris	02-08-22	33,640	0	33,640	0	33,640
120.Hike N Pic Tours And Safaris	04-12-22	95,120	0	95,120	0	95,120
121.Hotel La Mada	18-02-20	168,000	168,000	0	168,000	0
122.Hotel La Mada	10-05-21	472,500	472,500	0	472,500	0
123.Hotel La Mada	18-05-21	591,500	591,500	0	591,500	0
124.Hotel La Mada	2020 - 2021	941,500	941,500	0	0	941,500

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125.Hotel La Mada	07-05-21	252,000	252,000	0	252,000	0	
126.Hotel La Mada	17-05-21	220,500	220,500	0	220,500	0	
127.Hotel La Mada	22-04-21	941,500	941,500	0	941,500	0	
128.Hotel La Mada	14-06-21	1,396,500	1,396,500	0	0	1,396,500	
129.Hotel La Mada	21-06-21	189,000	189,000	0	0	189,000	
130.Hotel La Mada	14-08-19	140,000	140,000	0	0	140,000	
131.Hotel La Mada	15-12-20	59,500	59,500	0	0	59,500	
132.Hotel La Mada	11-05-21	1,298,500	1,298,500	0	1,298,500	0	
133.Hotel La Mada	14-09-21	420,000	0	420,000	0	420,000	
134.Hotel La Mada	22-11-21	350,000	0	350,000	0	350,000	
135.Hotel La Mada	11-12-21	1,085,000	0	1,085,000	0	1,085,000	
136.Hotel La Mada	30-03-22	133,000	0	133,000	0	133,000	
137.Hotel La Mada	05-04-22	2,026,500	0	2,026,500	0	2,026,500	
138.Hotel La Mada	02-05-22	2,222,500	0	2,222,500	0	2,222,500	
139.Hotel La Mada	14-05-22	2,695,000	0	2,695,000	0	2,695,000	
140.Hotel La Mada	2021-2022	393,000	0	393,000	0	393,000	
141.Hotel La Mada	2021-2022	733,000	0	733,000	0	733,000	

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142.ICPAK	26-02-21	480,000	480,000	0	480,000	0
143.ICPAK	25-10-19	70,000	70,000	0	70,000	0
144.ICPAK	25-10-19	70,000	70,000	0	70,000	0
145.ICPAK	12-02-21	290,000	290,000	0	290,000	0
146.ICPAK	12-03-21	935,000	935,000	0	935,000	0
147.ICPAK	2020 - 2021	600,000	600,000	0	600,000	0
148.ICPAK	25-10-19	1,075,000	0	1,075,000	0	1,075,000
149.Institute Of Human Resource Management	09-03-2021	19,000	19,000	0	19,000	0
150.Institute Of Human Resource Management	03-03-22	278,400	0	278,400	0	278,400
151.Institute Of Human Resource Management	30-05-22	75,400	0	75,400	0	75,400
152.Institute Of Internal Auditors	11-05-18	261,000	261,000	0	0	261,000
153.Institute Of Internal Auditors	18-11-19	560,000	560,000	0	140,000	420,000
154.Intellihub Technologies	22-03-21	287,700	287,700	0	287,700	0
155.Jitegemee Safaris	31-12-18	777,864	777,864	0	0	777,864
156.Kang'ethe Waitere & Co.Advocates	27-05-22	951,515	0	951,515	0	951,515

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157.Kang'ethe Waitere & Co.Advocates	06-08-22	920,000	0	920,000	0	920,000	
158.Kang'ethe Waitere & Co.Advocates	06-08-22	688,000	0	688,000	0	688,000	
159.Kang'ethe Waitere & Co.Advocates	06-09-22	862,000	0	862,000	0	862,000	
160.Kenya Institute Of Supplies Management	2020 - 2021	71,340	71,340	0	0	71,340	
161.Kenya Institute Of Supplies Management	05-12-22	54,000	0	54,000	0	54,000	
162.Kenya Institute Of Supplies Management	12-05-22	417,600	0	417,600	0	417,600	
163.Kenya School Of Revenue Administration	2020 - 2021	742,400	742,400	0	0	742,400	
164.Kenya School Of Revenue Administration	25-02-21	139,200	0	139,200	0	139,200	
165.Kenya School Of Revenue Administration	2021-2022	430,000	0	430,000	0	430,000	
166.Kiambu Water & Sewerage Company	16-05-21	8,190	8,190	0	8,190	0	
167.Kiambu Water And Sewerage Company	02-10-22	32,810	0	32,810	0	32,810	
168.Kiambu Water And Sewerage Company	13-05-22	173,950	0	173,950	0	173,950	
169.Kibati & Company Advocates	17-12-19	2,147,510	2,147,510	0	2,147,510	0	
170.KMK Advocates	22-11-19	1,070,000	0	1,070,000	0	1,070,000	

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171.KPLC	2020 - 2021	83,492	83,492	0	0	83,492	
172.KSG	05-06-21	78,880	78,880	0	0	78,880	
173.Liga Holdings Limited	21-01-22	195,480	0	195,480	0	195,480	
174.Lymack Suites	28-04-21	297,500	297,500	0	297,500	0	
175.Lymack Suites	22-06-21	315,000	315,000	0	315,000	0	
176.Lymack Suites	13-05-21	140,210	140,210	0	140,210	0	
177.Lymack Suites	19-05-21	2,115,500	2,115,500	0	2,115,500	0	
178.Lymack Suites	16-12-20	2,100,000	2,100,000	0	2,100,000	0	
179.Lymack Suites	17-06-21	210,000	210,000	0	210,000	0	
180.Lymack Suites	06-10-20	360,500	360,500	0	360,500	0	
181.Lymack Suites	14-04-21	297,500	297,500	0	297,500	0	
182.Lymack Suites	10-05-21	472,500	472,500	0	472,500	0	
183.Lymack Suites	14-05-21	423,500	423,500	0	423,500	0	
184.Lymack Suites	14-04-21	35,000	35,000	0	35,000	0	
185.Lymack Suites	24-05-21	2,310,000	2,310,000	0	2,310,000	0	
186.Lymack Suites	12-03-21	280,000	280,000	0	280,000	0	

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187.Lymack Suites	19-05-21	472,500	472,500	0	472,500	0	
188.Lymack Suites	06-10-20	360,500	360,500	0	360,500	0	
189.Lymack Suites	2020 - 2021	437,500	437,500	0	437,500	0	
190.Lymack Suites	2020 - 2021	420,000	420,000	0	420,000	0	
191.Lymack Suites	2020 - 2021	175,000	175,000	0	175,000	0	
192.Lymack Suites	10-03-21	105,000	105,000	0	105,000	0	
193.Lymack Suites	16-02-21	420,000	420,000	0	420,000	0	
194.Lymack Suites	2020 - 2021	98,000	98,000	0	98,000	0	
195.Lymack Suites	04-05-21	315,000	315,000	0	315,000	0	
196.Lymack Suites	2020-2021	5,000	5,000	0	5,000	0	
197.Lymack Suites	14-05-21	612,500	612,500	0	612,500	0	
198.Lymack Suites-	09-06-21	35,000	35	0	34,965	0	
199.Lymack Suites	25-05-21	2,817,500	2,817,500	0	2,817,500	0	
200.Lymack Suites	20-06-21	1,382,500	1,382,500	0	1,382,500	0	
201.Lymack Suites	14-04-20	105,000	0	105,000	0	105,000	
202.Lymack Suites	28-08-20	146,380	0	146,380	0	146,380	
203.Lymack Suites	16-10-20	30,000	0	30,000	0	30,000	

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204.Lymack Suites	01-01-21	280,000	0	280,000	0	280,000
205.Lymack Suites	01-01-21	280,000	0	280,000	0	280,000
206.Lymack Suites	02-08-21	168,000	0	168,000	0	168,000
207.Lymack Suites	02-11-21	238,000	0	238,000	0	238,000
208.Lymack Suites	16-02-21	122,500	0	122,500	0	122,500
209.Lymack Suites	22-02-21	70,000	0	70,000	0	70,000
210.Lymack Suites	16-06-21	210,000	0	210,000	0	210,000
211.Lymack Suites	22-06-21	315,000	0	315,000	0	315,000
212.Lymack Suites	07-07-21	35,000	0	35,000	0	35,000
213.Lymack Suites	13-07-21	210,000	0	210,000	0	210,000
214.Lymack Suites	14-07-21	35,000	0	35,000	0	35,000
215.Lymack Suites	21-07-21	35,000	0	35,000	0	35,000
216.Lymack Suites	27-07-21	262,500	0	262,500	0	262,500
217.Lymack Suites	28-07-21	35,000	0	35,000	0	35,000
218.Lymack Suites	29-08-21	2,310,000	0	2,310,000	0	2,310,000
219.Lymack Suites	17-09-21	220,500	0	220,500	0	220,500
220.Lymack Suites	29-09-21	245,000	0	245,000	0	245,000

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221.Lymack Suites	10-05-21	87,500	0	87,500	0	87,500	
222.Lymack Suites	19-10-21	437,500	0	437,500	0	437,500	
223.Lymack Suites	22-10-21	318,500	0	318,500	0	318,500	
224.Lymack Suites	17-11-21	90,000	0	90,000	0	90,000	
225.Lymack Suites	13-12-21	315,000	0	315,000	0	315,000	
226.Lymack Suites	13-12-21	315,000	0	315,000	0	315,000	
227.Lymack Suites	16-12-21	350,000	0	350,000	0	350,000	
228.Lymack Suites	16-12-21	490,000	0	490,000	0	490,000	
229.Lymack Suites	24-12-21	2,278,000	0	2,278,000	0	2,278,000	
230.Lymack Suites	18-01-22	2,257,500	0	2,257,500	0	2,257,500	
231.Lymack Suites	18-03-22	112,000	0	112,000	0	112,000	
232.Lymack Suites	04-01-22	1,946,000	0	1,946,000	0	1,946,000	
233.Lymack Suites	2021-2022	528,500	0	528,500	0	528,500	
234.Lymack Suites	2021-2022	420,000	0	420,000	0	420,000	
235.Lymack Suites	2021-2022	420,000	0	420,000	0	420,000	
236.Lymack Suites	2021-2022	98,000	0	98,000	0	98,000	
237.Lymack Suites	2021-2022	175,000	0	175,000	0	175,000	

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238.Lymack Suites	2021-2022	360,500	0	360,500	0	360,500	
239.Lymack Suites	2021-2022	472,500	0	472,500	0	472,500	
240.Lymack Suites	2021-2022	360,500	0	360,500	0	360,500	
241.Lynkas Tours & Travel	20-06-21	395,720	395,720	0	0	395,720	
242.Lynkas Tours & Travel	2020-2021	395,720	395,720	0	0	395,720	
243.Madison Insurance	2020 - 2021	323,990	323,990	0	323,990	0	
244.Magnet Adventures Limited	20-04-18	510,540	510,540	0	510,540	0	
245.Magnet Adventures Limited	2020 - 2021	29,085	29,085	0	0	29,085	
246.Magnet Adventures Limited	2020 - 2021	124,785	124,785	0	0	124,785	
247.Masada Hotel	08-04-19	75,000	75,000	0	75,000	0	
248.Masada Hotel	23-01-20	225,000	225,000	0	225,000	0	
249.Masada Hotel	06-10-17	6,000	6,000	0	6,000	0	
250.Masada Hotel	14-07-18	150,000	150,000	0	150,000	0	
251.Masada Hotel	02-02-20	180,000	180,000	0	180,000	0	
252.Masada Hotel	14-01-17	30,000	30,000	0	0	30,000	
253.Masada Hotel	02-11-17	90,000	90,000	0	0	90,000	
254.Masada Hotel	02-03-20	189,000	189,000	0	189,000	0	

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255.Masada Hotel	05-12-17	75,000	75,000	0	75,000	0
256.Masada Hotel	24-05-19	180,000	180,000	0	180,000	0
257.Masada Hotel	14-07-18	150,000	150,000	0	150,000	0
258.Masada Hotel	20-02-17	150,000	150,000	0	0	150,000
259.Masada Hotel	07-10-17	15,090	15,090	0	0	15,090
260.Masada Hotel	11-10-17	756,000	756,000	0	0	756,000
261.Masada Hotel	26-07-19	66,000	66,000	0	66,000	0
262.Masada Hotel	25-08-20	90,000	90,000	0	90,000	0
263.Masada Hotel	26-07-19	66,000	66,000	0	66,000	0
264.Masada Hotel	17-02-17	150,000	0	150,000	0	150,000
265.Masada Hotel	10-02-17	60,000	0	60,000	0	60,000
266.Mashel Travel And Tours	2020 - 2021	114,350	114,350	0	0	114,350
267.Mashel Travel And Tours	26-06-18	291,950	291,950	0	0	291,950
268.Mashel Travel And Tours	2020 - 2021	148,600	148,600	0	0	148,600
269.Mashel Travel And Tours	2020 - 2021	46,210	46,210	0	0	46,210
270.Mashel Travel And Tours	15-01-20	1,736,525	1,736,525	0	1,736,525	0
271.Mashel Travel And Tours	07-10-21	51,300	0	51,300	0	51,300

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272.Mashel Travel And Tours	08-12-21	463,450	0	463,450	0	463,450	
273.Mashel Travel And Tours	23-09-21	640,995	0	640,995	0	640,995	
274.Mediamax Network Limited	06-05-21	290,000	290,000	0	0	290,000	
275.Mediamax Network Limited	13-05-21	290,000	290,000	0	290,000	0	
276.Mediamax Network Limited	30-10-20	114,000	114,000	0	0	114,000	
277.Mediamax Network Limited	14-09-21	290,000	0	290,000	0	290,000	
278.Mediamax Network Limited	31-10-21	185,600	0	185,600	0	185,600	
279.Mediamax Network Limited	25-02-22	126,440	0	126,440	0	126,440	
280.Mediamax Network Limited	28-02-22	290,000	0	290,000	0	290,000	
281.Mediamax Network Limited	30-04-22	290,000	0	290,000	0	290,000	
282.Mombasa Continental	2020 - 2021	588,000	588,000	0	588,000	0	
283.Nation Media Group Plc	24-06-21	156,659	156,659	0	156,659	0	
284.Nation Media Group Plc	19-05-21	142,680	142,680	0	142,680	0	
285.Nation Media Group Plc	06-05-21	172,840	172,840	0	172,840	0	
286.Nation Media Group Plc	21-01-22	88,160	0	88,160	0	88,160	
287.Nation Media Group Plc	25-02-22	172,840	0	172,840	0	172,840	
288.Nation Media Group Plc	26-04-22	183,280	0	183,280	0	183,280	

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289.Nation Media Group Plc	29-04-22	172,840	0	172,840	0	172,840	
290.Pearl World Travel	12-07-19	49,700	49,700	0	0	49,700	
291.Pearl World Travel	25-09-19	50,000	50,000	0	0	50,000	
292.Prideinn Azure	19-04-22	2,117,500	0	2,117,500	0	2,117,500	
293.Prideinn Azure	11-04-22	2,100,000	0	2,100,000	0	2,100,000	
294.Reenret Enterprises Limited	22-06-2021	779,760	779,760	0	779,760	0	
295.Rentoline Limited	07-05-21	4,000	4,000	0	4,000	0	
296.Rentoline Limited	01-10-22	4,000	0	4,000	0	4,000	
297.Rentoline Limited	03-07-22	4,000	0	4,000	0	4,000	
298.Rentoline Limited	05-09-22	8,000	0	8,000	0	8,000	
299.Rentoline Limited	06-06-22	4,000	0	4,000	0	4,000	
300.Royal Media Services	25-05-18	69,600	69,600	0	0	69,600	
301.Socatt	25-04-22	198,000	0	198,000	0	198,000	
302.Soil Holdings Ltd	06-10-21	2,009,491	0	2,009,491	0	2,009,491	
303.Soil Holdings Ltd	01-01-22	1,460,000	0	1,460,000	0	1,460,000	
304.Shiko Caterers	16-04-19	104,000	104,000	0	104,000	0	
305.Standard Group	01-07-20	171,000	171,000	0	171,000	0	

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306.Standard Group	19-05-21	133,400	133,400	0	133,400	0	
307.Standard Group	14-04-21	168,200	168,200	0	168,200	0	
308.Standard Group	17-03-21	59,000	59,000	0	59,000	0	
309.Standard Group	17-03-21	59,000	59,000	0	0	59,000	
310.Standard Group	01-02-21	67,260	67,260	0	0	67,260	
311.Straight Security Services Ltd	01-02-21	187,000	187,000	0	0	187,000	
312.Straight Security Services Ltd	01-02-21	187,000	187,000	0	187,000	0	
313.Straight Security Services Ltd	20-06-21	187,000	187,000	0	187,000	0	
314.Straight Security Services Ltd	20-06-21	187,000	187,000	0	0	187,000	
315.Straight Security Services Ltd	20-03-22	186,998	0	186,998.00	0	186,998	
316.Straight Security Services Ltd	20-04-22	186,998	0	186,998.00	0	186,998	
317.Straight Security Services Ltd	20-05-22	186,998	0	186,998.00	0	186,998	
318.Straight Security Services Ltd	14-06-22	186,998	0	186,998.00	0	186,998	
319.Sweetlake Resort	24-10-19	300,000	300,000	0	300,000	0	
320.Sweetlake Resort	25-07-19	240,000	240,000	0	240,000	0	
321.Sweetlake Resort	25-07-19	240,000	240,000	0	240,000	0	
322.Sweetlake Resort	10-12-17	225,000	225,000	0	225,000	0	

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323.Sweetlake Resort	2020 - 2021	156,400	156,400	0	0	156,400	
324.Sweetlake Resort	21-05-19	132,000	132,000	0	132,000	0	
325.Sweetlake Resort	2020 - 2021	225,000	225,000	0	225,000	0	
326.Sweetlake Resort	18-0-2019	192,000	192,000	0	192,000	0	
327.Sweetlake Resort	23-06-19	189,000	189,000	0	189,000	0	
328.Sweetlake Resort	05-05-18	108,000	108,000	0	108,000	0	
329.Sweetlake Resort	20-08-18	714,000	714,000	0	714,000	0	
330.Sweetlake Resort	06-10-19	135,000	135,000	0	0	135,000	
331.Sweetlake Resort	31-05-18	177,000	177,000	0	177,000	0	
332.Sweetlake Resort	26-06-18	150,000	150,000	0	0	150,000	
333.Sweetlake Resort	17-02-18	210,000	210,000	0	210,000	0	
334.Sweetlake Resort	08-06-19	99,000	99,000	0	99,00	0	
335.Sweetlake Resort	16-06-19	117,000	117,000	0	117,000	0	
336.Sweetlake Resort	13-08-18	56,000	56,000	0	56,000	0	
337.Sweetlake Resort	01-05-18	195,000	195,000	0	0	195,000	
338.Sweetlake Resort	24-05-19	339,000	339,000	0	339,000	0	
339.Sweetlake Resort	21-08-18	312,000	312,000	0	0	312,000	

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340.Sweetlake Resort	06-11-18	105,000	0	105,000	0	105,000	
341.Sweetlake Resort	2021-2022	312,000	0	312,000	0	312,000	
342.Toyota Kenya Limited	19-05-21	429,504	429,504	0	429,504	0	
343.Toyota Kenya Limited	17-06-21	15,100	15,100	0	15,100	0	
344.Toyota Kenya Limited	06-03-22	54,099	0	54,099	0	54,099	
345.Traverse Kenya Enterprises	21-06-21	22,758	22,758	0	0	22,758	
346.Traverse Kenya Enterprises	12-05-21	99,084	99,084	0	99,084	0	
347.Voyager Beach Resort	26-10-21	540,000	0	540,000	0	540,000	
348.Weston Hotel	12-02-21	598,500	598,500	0	598,500	0	
349.Westwood Hotel	14-11-19	136,500	136,500	0	136,500	0	
350.Westwood Hotel	15-11-19	437,500	437,500	0	437,500	0	
351.Westwood Hotel	22-11-19	521,500	521,500	0	521,500	0	
352.Westwood Hotel	14-11-2019	385,000	385,000	0	385,000	0	
353.Westwood Hotel	21-02-20	73,500	73,500	0	73,500	0	
<b>Sub-Total</b>		<b>119,273,626</b>	<b>56,693,635</b>	<b>62,579,991</b>	<b>43,460,125</b>	<b>75,813,501</b>	
<b>Grand Total</b>		<b>185,310,608</b>	<b>108,003,873</b>	<b>77,306,735</b>	<b>79,624,569</b>	<b>105,686,034</b>	

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Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

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. Ward operational costs			44,626,267	41,262,221	3,364,046	41,262,221	
Sub-Total							
Others ( <i>specify</i> )							
4.							
Sub-Total							
Grand Total			44,626,267	41,262,221	3,364,046	41,262,221	

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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. Ward operational costs			44,626,267	41,262,221	3,364,046	41,262,221	
Sub-Total							
Others ( <i>specify</i> )							
4.							
Sub-Total							
Grand Total			44,626,267	41,262,221	3,364,046	41,262,221	

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Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2021-2022
Land	34,324,756	0	0	0	34,324,756
Buildings and structures	29,497,146	15,676,407	0	0	45,173,553
Transport equipment	13,000,000	0	0	0	13,000,000
Office equipment, furniture and fittings	33,158,644	4,885,201	0	0	38,043,845
ICT equipment	30,394,248	0	0	0	30,394,248
Machinery and equipment	1,541,600	2,495,934	0	0	4,037,534
Biological assets	0	0	0	0	0
Infrastructure assets	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	464,161,100	0	0	0	464,161,100
Work in progress	0	0	0	0	0
<b>Total</b>	<b>606,077,494</b>	<b>23,057,542</b>	<b>0</b>	<b>0</b>	<b>629,135,036</b>

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Annex 5 – Analysis of Accounts Receivables  
(a) Government Imprest

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

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*(b) Salary Advance*

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

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

Name of the Organization  
Telephone Number  
Email Address  
Name of CEO/MD/Head

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

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

**Annex 7 Disaster Expenditure Reporting Template**

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

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**Annex 8: Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1.	Petition No. 357 , 357 and 362 of 2018 (consolidated)	Kimani Kiarie & Co. Advocates	Kenya Shillings	2,500,000	Upon conclusion of case	The matter was consolidated from 3 matters and is pending in court
2.	Civil Appeal No. 155 of 2019 James Gacheru Kariuki v Kiambu County Assembly and 3 others	N/A	Kenya Shillings	N/a	N/A	The Matter is pending in court and being handled in house
3.	Petition No. 65 of 2018 <i>Kariuki Mwangi v Stephen Ndichu and 2 others</i>	Kibatia & Co. Advocates	Kenya Shillings	N/A	Upon conclusion of case	The Matter is Pending in court
4.	CMCC NO. 1453 of 2017  SYMON KIPKEMBOI LARIAK v THE COUNTY ASSEMBLY SERVICE BOARD OF KIAMBU	Kittony Maina Karanja & Co. Advocates	Kenya Shillings	800,000/-	Upon conclusion of case	Pending
5.	JUDICIAL REVIEW NO. E012 OF 2021  David Ngure V COUNTY ASSEMBLY OF KIAMBU SERVICE BOARD & OTHERS	Kangethe Waitere & Co. Advocates	Kenya Shillings	950,000/-	Upon conclusion of case	The Matter is pending
6.	JUDICIAL REVIEW NO. E060 OF 2021  REPUBLIC V THE SENATE OF THE REPUBLIC OF KENYA & OTHERS	N/A	Kenya Shillings	N/A	N/A	The matter is ongoing and inhouse counsel are watching brief
7.	CACA NO. E291 OF 2021  INDEPENDENT ELECTORAL &	N/A	Kenya Shillings	N/A	N/A	Matter is being handled probono

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	BOUNDARIES COMMISSION V DAVID NDII & 81 OTHERS					
8.	ELRC PETITION NO. 188 of 2021 John Mwivithi Mutie v The Speaker and 2 others	Waithaka Ngaruiya & Co. Advocates	Kenya Shillings	950,000/-	Upon conclusion of the case	Matter is ongoing
9.	Civil Suit No. 82 of 2021 Joseph Kamiti Wainaina v George Gathuru Mburu and 2 others.	N/A	Kenya Shillings	N/A	N/A	Matter is ongoing. Being handled by inhouse counsel
10.	ELRCC PETITION NO E029 OF 2021 James Gacheru Kariuki v Kiambu Water and Sewerage Company Limited	N/A	Kenya Shillings	750,000	Upon Conclusion of the case	Matter is ongoing and the Petitioners were directed to serve the Respondents with pleadings to enable instructions to be given.
11.	PET NO. E004 of 2022 Dr. Peter Kibe Mbae v Speaker of Nakuru and another and 50 others (as interested parties)	N/A	Kenya Shillings	N/A	N/A	In house counsel are watching brief on the matter as the institution has only been listed as an interested party.
12.	Petition No. E053 of 2022 James Githu & 7 others v John Mwivithi Mutie and another	Kibet Sang & Co. Advocates	Kenya Shillings	950,000/-	Upon Conclusion of the case	The Matter is ongoing
13.	PSC Appeal Angela Kagunyi v County Assembly Service Board	N/A	Kenya Shillings	N/A	N/A	The Matter is ongoing
14.	PSC Appeal Lillian Nuthu v County Assembly Service Board	N/A	Kenya Shilling	N/A	N/A	The Matter is ongoing
15.	JUDICIAL REVIEW NO. E014 OF 2021 GABRIEL KARIMI MIRIITHI V COUNTY ASSEMBLY OF	Kangethe Waitere & Co. Advocates	Kenya Shillings	920,000/-	Upon requisition and receipt of the amounts	Case has been concluded

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	KIAMBU SERVICE BOARD & OTHERS					
16.	JUDICIAL REVIEW NO. E017 OF 2021  JAMES MBUGUA KAMAU V COUNTY ASSEMBLY OF KIAMBU SERVICE BOARD & OTHERS	Kangethe Waitere & Co. Advocates	Kenya Shillings	920,000/-	Upon requisition and receipt of the amounts invoiced	Case has been concluded.
17.	ELRC PETITION NO. E659 OF 2021  MARGARET NJERI MBUGUA V COUNTY ASSEMBLY SERVICE BOARD	Kangethe Waitere & Co. Advocates	Kenya Shillings	862,000/-	Upon requisition and receipt of the amount invoiced	Case has been concluded
18.	ELRC 2104 of 2021 Hon Gideon Gachara and 13 others v The Speaker County Assembly of Kiambu	Waithaka Ngaruiya & Co. Advocates	Kenya Shillings	800,000/-	Upon conclusion of the case.	Case is ongoing
19.	Judicial Review No. 3 of 2021 Hon Gideon Gachara Gitau and 3 others v The Speaker County Assembly of Kiambu and another	Waithaka Ngaruiya and Co. Advocates	Kenya Shillings	800,000/-	Upon requisition and receipt of amounts invoiced	Case was concluded
20.	Staff matters(salaries)			2,977,600		

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**Annex 9 – Bank Reconciliation/FO 30 Report**  
*(Attach FO 30 Reports from IFMIS)*

# BANK RECONCILIATION

From Date : 30-JUN-22 To : 30-JUN-22

KIAMBU COUNTY ASSEMBLY RECURRENT

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

Balance as per bank certificate

327.60

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

327.60

Reconciled by: Daniel Kagwanja Signature: [Signature] Date: 13/07/2022

Reviewed by: MAUREEN NJAMBI Signature: [Signature] Date: 13/07/2022

Approved by: Sarah Kiruki Signature: [Signature] Date: 13/7/2022

### BANK RECONCILIATION

From Date : 30-JUN-22 To : 30-JUN-22

KIAMBU COUNTY ASSEMBLY DEVELOPMENT

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

Balance as per bank certificate

1.00

Less --

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

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

Add --

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

4. Receipts in Cash Book not yet Recorded in Bank

Bank Balance as per Cash Book

1.00

Reconciled by: Daniel Kagwame Signature: [Signature] Date: 13/07/2022

Reviewed by: MAUREEN NGAMBI Signature: [Signature] Date: 13/07/2022

Approved by: Sarah Kiriki Signature: [Signature] Date: 13/7/2022