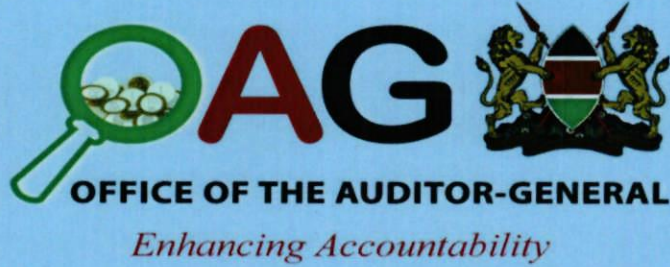


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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KIAMBU

FOR THE YEAR ENDED
30 JUNE, 2020

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SML
COMMITTEE	-
CLERK AT THE TABLE	GETRUDE





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KIAMBU COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 92 Members of County Assembly (MCAs), 60 members are elected and 32 are nominated to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The county assembly of Kiambu day-to-day management is under the following key organs:

- Legislation and Oversight services
- General administration and support services
- Representation services

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Simon Kimani Rugu
2.	Director Administration	Hellen Wanjiru Mwangi
3.	Director of Finance and Accounts	Flavian Kung'u Gatimu
4.	Director Committee services and Legislative and Procedural Services	Benjamin Gachie
5.	Director Human Resource	Stephen Kariuki Gatuha

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(d) Fiduciary Oversight Arrangements

The Constitution of Kenya, 2010, under Article 176 introduces, County Governments. Article 176 (1) provides that, there shall be a County Government for each County consisting of a County Assembly and a County Executive. Following the second general election with the new constitution on August 8th 2017, members of the County Assembly were elected to office and formed the Second County Assembly of Kiambu.

Pursuant to article 124 of the Constitution of Kenya as read together with Standing Order no. 189 and 225 (1), the County Assembly of Kiambu nominated and approved placement of Members in 24 Committees.

Committees play an integral part of the overall mandate of the Assembly by investigating issues of public interest and scrutinizing Bills in detail thereby informing Assembly's decision on a particular subject.

The powers of the County Assembly to form Committees is derived from Section 14 (1) (b) of the County Governments Act, 2012 that mandates County Assemblies to establish Committees in such a manner and for such general or special purposes as it considers fit, and regulate the procedure of any Committee so established.

Some of the committee's functions include;

- a) To scrutinize the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee.
- b) To oversee matters concerning intergovernmental and inter-county relations.
- c) Undertake inspection visits to various county government projects.
- d) Interrogation of Kiambu County Budget Estimates.
- e) Consideration of County Annual Development Plans.
- f) Consideration of Bills and petitions.

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(e) Entity Headquarters

P.O. Box 1492-00900
Kiambu County Assembly Buildings
Kiambu, Kenya

(f) Entity Contacts

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

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O.Box 170
Kiambu, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

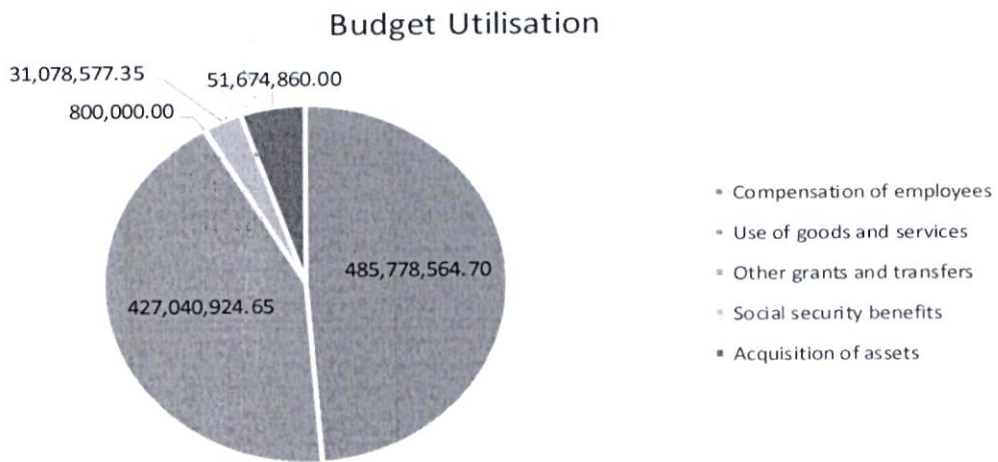
(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

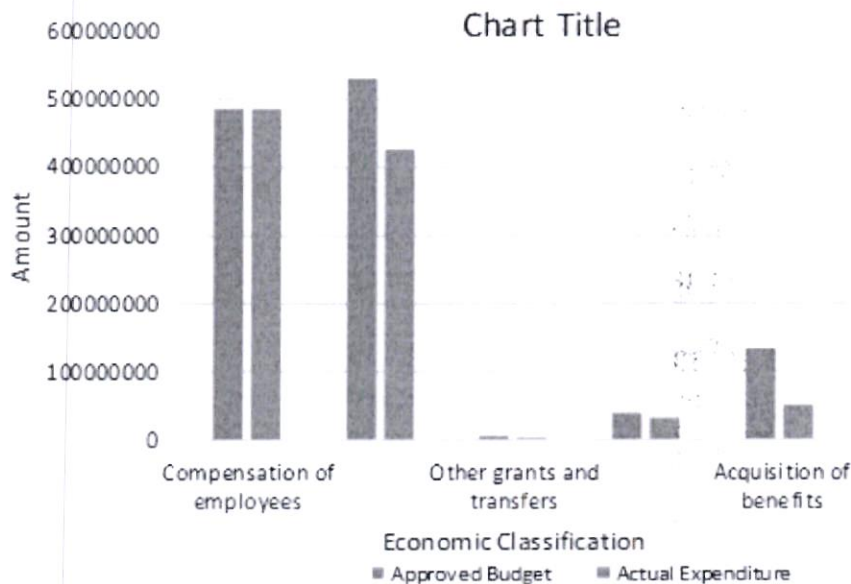
2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance

The Kiambu County Assembly approved a budget of 1,194,723,535. The amount utilized is 996,372,926.70. This represents 83.40% 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 other grants and transfers and 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.



Operational Performance

SECTORAL COMMITTEES

Mandate of Sectoral Committees

Sectoral Committees, Pursuant to the provisions of Standing Order 225 (5) are mandated to; inter alia,

- i) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned Departments;
- ii) study the programme and policy objectives of Departments and the effectiveness of the implementation;
- iii) study and review all County legislation referred to it;
- iv) consideration of statutory instruments as provided under the Statutory Instruments Act, any other law relating to statutory instruments and Part XXV (statutory Instruments) of the County Assembly of Kiambu Standing Orders;
- v) study, assess and analyze the relative success of the Departments as measured by the results obtained as compared with their stated objectives;
- vi) 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;

vii) 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,

viii) Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

The following are the achievements in the execution of the Committees mandates which include and not limited to oversight roles, approving departmental Budgets and other relevant Committee activities during the period under review for the FY 2019/2020:

1. COMMITTEE ON ENVIRONMENT, WATER AND NATURAL RESOURCES

The following are the highlights of the Committee's work during the period July to December, 2019.

a) Number of meetings

The committee has held thirty-eight (38) meetings in the period of July to December, 2019. During the said period, the Committee held a total of thirty-five (35) meetings within the Assembly precincts and three (3) sittings outside the Assembly Precincts with the approval of the Speaker pursuant to the Assembly Standing Order 196.

b) Consideration of The County Fiscal Strategy Paper (CFSP)

The Sectoral Committee on Water, Environment and Natural Resources did not consider the County Fiscal Strategy Paper during this period.

c) Interrogation of Kiambu County Annual Development Plan (CADP) FY 2020/2021

The Sectoral Committee on Water, Environment and Natural Resources successfully scrutinized and compiled the CADP report for the Water, Environment, Energy and Natural Resources Department (FY 2020/2021) in the month of October 2019. The said report was adopted and submitted to the Finance, Budget and Appropriations Committee pursuant to Standing Order 244(6).

d) Interrogation of Supplementary Budget Estimates 1 FY 2018/2019

The Committee is in the process of scrutinizing and compiling the report on Supplementary Budget Estimates 1 FY 2019/2020 that was laid and committed to the Sectoral Committees on 19th December, 2019 for the department of Water, Environment, Energy and Natural Resources.

e) Consideration of Statements

The committee considered the following Requests for Statements during the said period

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	STATEMENT	DATE REQUESTED	MEMBER REQUESTING	STATUS
1	Pertaining disposal of raw sewage along Discovery- Mwihoko Secondary road in Mwihoko Ward.	Thursday, July 25 th ,2019	Hon. King'ara Benson, MCA Mwihoko Ward	COMPLETED

e) Consideration of Petitions

There were no petitions referred to the Committee during this period.

F) Consideration of Bills (Treaty and Sessional Papers before the Committee)

The committee did not consider any Bill during this period.

g) Vetting

The Committee did not vet any nominee for appointment in the Water, Energy, Environment and Natural Resources Department for the period January to June, 2019.

a. Sessional Papers

The Committee did not consider any Sessional Paper during the period under review.

b. Policies

The Committee considered the integrated solid waste/ Resource management policy for Kiambu County in October, 2019 that sets a clear direction for Kiambu County for the next 5 (five) years. It will integrate a policy and regulatory framework and will build on a valuable existing foundation by providing an agreed direction and focus informed by extensive consultation.

i) Local field visits

The Sectoral Committee conducted an inspection visit to Thika water and sewerage company Limited in Thika Sub County on 12th November, 2019 to establish why the company is operating on deficits and negative working capital mainly due to increased operation cost such as electricity expenses and purchase of bulk water from Nairobi water and also to establish why there is huge percentage of loss of water which is not accounted for.

j) Committee workshop(s)/Seminars/Conferences

The committee conducted two workshops during the period under review as follows: -

1. Capacity building workshop on how to develop a roadmap to guide development of requisite legislative framework on environmental and natural resources conservation and to explore current status on elements required to ensure clean and healthy environment for Kiambu County on 8th to 12th September, 2019
2. Participate in the 16th edition of the Ndakaini half marathon to support the conservation efforts of the Ndakaini dam held on 8th to 9th November, 2019 in Ndakaini, Murang'a County.

k) Foreign trips/Conferences and International Meetings

The Committee undertook the following three foreign study visits during the period under review.

- i. Training seminar on climate change and risk management in Singapore from 15th to 23rd November, 2019.
- ii. Training seminar on Sustainable waste management in Singapore from 22nd to 30th November, 2019
- iii. Training seminar on climate change and risk management in Singapore from 31st to 8th December, 2019

l) Engagement with the County Executive Committee Member (CECM)

The Committee held a total of five consultative (5) meetings with the County Executive Committee Member and the County Chief Officer for the Water, Energy, Environment and Natural Resources Department while investigating, inquiring into and reporting on matters relating to its mandate, management, activities, administration, operations and estimates on the following pursuant to Kiambu County Assembly Standing Order 225(5): -

- i. Consultative meeting with the CECM Water, Energy, Environment and Natural Resources on the County Annual Development Plan FY 2020/2021 for the department of Water, Energy, Environment and Natural Resources in the month of September 2019.
- ii. Consultative meeting with the CECM Water, Energy, Environment and Natural Resources and Lands, Housing and Physical Planning on the consideration of an intergrated solid waste/ Resource management policy for Kiambu County in October, 2019.
- iii. Consultative meeting with the CECM Water, Energy, Environment and Natural Resources on the Budget implementation report for the 3rd and 4th quarter for Financial Year (FY) 2018/19 for the

Department of Water, Environment, Energy and Natural Resources.

- iv. Consultative meeting with the CECM Water, Energy, Environment and Natural Resources on the sector workplan for the department of Water, Environment and Natural Resources FY 2019/2020.
- v. Consultative meeting with the CECM Water, Energy, Environment and Natural Resources on Status report on water resources conservation and protection in the County.

m) Reports

The Committee formulated, considered and adopted five (5) reports during period under review, namely:

- i. Report on bi-annual progress report for the Committee on Water, Environment and Natural Resources for the period January to June , 2019
- ii. Report of capacity building workshop on how to develop a roadmap to guide development of requisite legislative framework on environmental and natural resources conservation and to explore current status held on 8th to 12th September, 2019
- iii. Report of Participation in the 16th edition of the Ndakaini half marathon to support the conservation efforts of the Ndakaini dam held on 8th to 9th November, 2019 in Ndakaini, Murang'a County.
- iv. Report on the consideration of an intergrated solid waste/ Resource management policy for Kiambu County
- v. Report on the County Annual Development Plan FY 2020/2021 for the department of Water, Energy, Environment and Natural Resources

2. COMMITTEE ON TRADE, TOURISM AND COOPERATIVES

HIGHLIGHTS OF COMMITTEE WORK

3.1 Sittings

During the period, the Committee held a total number of **thirty seven (37) sittings**. Out of these sittings, two consultative workshops were held with the CEC for the department of Trade, Tourism, Cooperatives and Enterprise Development.

3.2 Consideration of Annual Development Plans (ADP)

The Sectoral Committee on Trade, Tourism and Cooperatives successfully considered and compiled the Annual Development Plan (ADP) report for the department of Trade, Tourism, Cooperatives and

Enterprise Development for the FY 2020/21. The said report was adopted and submitted to the Finance, Budget and Appropriations Committee.

3.3 Interrogation of Kiambu County Budget Estimates

The Sectoral Committee on Trade, Tourism and Cooperatives successfully scrutinized and compiled the County Annual Budget Implementation Review Report for Financial 2018/2019 for the Trade, Tourism, Cooperatives and Enterprise Development. The said report is currently under consideration by the Committee on Trade, Tourism, Cooperatives and Enterprise Development.

3.4 Consideration of Statements

Pursuant to Standing Order 56(3) the Committee received three (3) statements as follows:

- i. Statement by Hon. Dominic Kiranga MCA, regarding the status of Kimende market;
- ii. Statement by Hon. Julius Taki, regarding the stalled rehabilitation of Witeithie Market.

3.5 Consideration of Petitions

Pursuant to provisions under Sections (88) and (89) of County Government Act and the County Assembly of Kiambu Standing Orders 237 (1), the committee received one (1) petition:

- i. Public petition by Mr. Kamau Wanjohi on enactment of Kiambu County Markets Bill.

3.6 Consideration of Bills

During the period between July and December 2019, the Committee did not consider any Bill.

3.7 Vetting

During the period between July and December 2019, the Committee did not vet any person for appointment to public offices.

3.8 Local field visits

During the period under review, the Committee conducted the following field inspection visits:

- i. Inspection Visit to Githunguri Market held on 1st August, 2019;
- ii. Inspection visit to Witeithie market held on 24th October 2019.

3.9 Committee workshop(s)/Seminars/Conferences

During this period, the committee undertook one capacity building workshop in September 5th-9th on Departmental progress FY 2018/2019. The Committee Members were also taken through the following topics;

- i. Departmental organizational chart;
- ii. Annual progress report for the Department for FY 2018/2019 vi-a-vis the approved budget;
- iii. A list of all liabilities for the FY 2018/19;
- iv. The money rolled out from the previous FY 2018/19 to the current financial year 2019/20;
- v. Status report for projects undertaken in the current financial year 2019/20 vis-a-vis the approved budget and department's work plan
- vi. A list of all markets, stalls, jua kali centres, cooperatives, tourist and exhibition sites within Kiambu County.

3.10 Benchmarking study visits

During the period under review the Committee did not conduct any benchmark visit County from

3.11 Foreign trips/Conferences and International Meetings

The Committee did not have any foreign trips during the period under review.

3.12 Reports

The committee considered the following reports;

- i. A report on the County Annual Development Plan, 2020/21. from the CEC of Trade, Tourism, Cooperatives and Enterprise Development;
- ii. An inspection visit report for Kimende market and Witeithie Market

3.13 Engagement with the Executive

The Committee held a total of two meetings with the CEC Trade, Tourism, Cooperatives and Enterprise Development on the County Annual Development plan for FY 2020/2020; and a Consultative Workshop on the Departmental progress FY 2018/19.

3. COMMITTEE ON HEALTH SERVICES

HIGHLIGHTS OF COMMITTEE WORK

The following are the highlights of the committee's work during the period July to December, 2019:

f) Number of meetings

The committee has held a total of thirty (37) meetings in the period of July to December, 2019. During the said period, the committee held a total of three (3) sittings outside the Assembly Precincts with the approval of the Speaker pursuant to the Assembly Standing Order 196.

g) Consideration of County Annual Development Plan(CADP)

The Sectoral Committee on Health Services successfully considered and compiled the County Annual

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Development Plan (CADP) report for the Health Services Department (FY 2019/20).

h) Interrogation of Kiambu County Budget Estimates FY 2020/2021

The Sectoral Committee on Health Services successfully scrutinized and compiled the County Budget Estimates report for the Health Services Department (FY 2020/21). The said report was adopted and submitted to the Finance, Budget and Appropriations Committee pursuant to Standing Order 244 (5/6).

i) Consideration of Statements

During the period under review, the committee considered and concluded a total of two (2) requests for statements pursuant to Standing Order 58, namely:

- a. Request for a statement by Member for Kijabe Ward, Hon Nyutu Wamwere regarding the status of Mbau-ini and Magina dispensaries in Kijabe Ward.
- b. Request for statement by the Member for Tigoni Ward, Hon. Joel Munywa, MCA regarding the completion of Tigoni Level 4 Hospital.
- c. Request for statement by the Member for Kijabe Ward, Hon. Nyutu Wamwere, MCA regarding the status of Mbau-ini and Magina dispensaries in Kijabe Ward.

j) Consideration of Petitions

During this period, the Committee received no petitions.

k) Consideration of Bills

During this period, the Committee did not consider any Bills.

l) Vetting

The Committee did not vet any nominee for appointment in the Health Service Department for period July to December, 2019.

m) Local field visits

During the period under review, the Committee undertook the following inspection visits;

- i. Inspection visit conducted an Impromptu inspection visit to Mutonya Dispensary;
- ii. Inspection visit conducted at Githiga Health Centre ;
- iii. Inspection visit conducted at Githunguri Health Centre;

n) Committee workshop(s)/Seminars/Conferences

The committee conducted one (1) capacity building workshop;

- i. Capacity building workshop held at the Masada Resort, Naivasha. The workshop was held on 8th to 12th November, 2019;

o) Benchmarking study visits

During period under review, the Committee did not undertake any benchmarking visit.

k) Foreign trips/Conferences and International Meetings

The Committee did not undertake any foreign trips during this period.

l) Engagement with the CEC

The Committee has engaged two times with the County Chief Officer for Department of Health Services while investigating, inquiring into and reporting on matters relating to its mandate, management, activities, administration, operations and estimates pursuant to Kiambu County Assembly Standing Order 225(5).

m) Reports

The committee considered six and adopted one reports during period under review, namely:

- i. Considered and adopted report of the Committee on County Annual Development Plan for the Health Services Department;
- ii. Considered a draft report of the Committee on the impromptu inspection visit to Mutonya dispensary;
- iii. Considered a draft report of the Committee on the inspection visit conducted at Githiga Health Centre;
- iv. Considered a draft report of the Committee on the inspection visit conducted at Githunguri Health Centre;
- v. Considered a draft report of the Committee on the Kenya Union of Clinical Officers (KUCO)
- vi. Considered the draft report of the committee on the status of Public Health and Disease surveillance in Kiambu County;

4. COMMITTEE ON COUNTY PLANNING AND URBANIZATION

HIGHLIGHTS OF COMMITTEE WORK

The following are the highlights of the committee's work during the period July to December, 2019:

2.1 Number of meetings

The committee held a total of thirty (30) meetings in the period of July to December, 2019 (Q1 and Q2) of FY 2019/2020.

During the meetings, the Committee reviewed and adopted its work plan for the FY 2019/2020; successfully considered and compiled its report on the Kiambu County Annual Development Plan for the

FY 20/21 for the department for the Department of Lands, Housing, Physical Planning, Municipal Administration and Urban Development.

2.2 Interrogation of Supplementary Budget Estimates

The Committee did not consider any Supplementary Budget Estimates.

2.4 Interrogation of Kiambu County Budget Estimates

During the period under review, the Committee did not consider any Budget Estimates.

2.5 Consideration of Statements

During the period under review, the committee considered the following statements namely:

- i. Statement regarding the compensation Nachu and Ndeiya Wards residents;
- ii. Statement regarding a dispute over a plot in Kiambu Plot L.R. No. Kiambaa/Ruaka/188;
- iii. Statement regarding the intended construction of the Industrial Park in Ndeiya Ward;
- iv. Statement regarding the status of all Public Land in the County;
- v. Statement regarding Construction Approvals of the Housing Development Project by Banda Homes in Sigona;

2.6 Consideration of Petitions

During the period under review the Committee did not consider any petition.

2.7 Consideration of Bills

During the period under review the Committee did not consider any bill.

2.8 Vetting

The Committee did not vet any Officer during the period under review.

2.9 Benchmarking study visits

During period under review, the Committee did not undertake any bench marking study visits.

2.10 Inspection visits

The Committee did not undertake any inspection visit during this period.

2.11 Committee workshop(s)

The committee conducted two (2) workshops during the period under review as follows:

- i. Consultative workshop with the County Executive department of Lands, Housing, Physical Planning, Municipal Administration and Urban Development held in Naivasha, Nakuru County from 15th to 18th October, 2019;
- ii. Annual Performance Review workshop held from 13th to 17th November, 2019 in Nairobi City

County.

2.12 Engagement with the CEC

- i. The Committee held two (2) sittings with the County Executive Committee Member and the County Chief Officer for Department of Lands, Housing, Physical Planning, Municipal Administration and Urban Development in scrutinizing the Kiambu County Annual Development Plan, 2019/2020;
- ii. Consideration and review of the performance on implementation of the County Assembly approved Municipality projects, the role of Municipality Boards in management and implementation of approved projects. The Committee also scrutinized the department Strategic Plan.

2.13 Committee Reports

The committee has considered the following reports during period under review, namely:

No.	Report	Status/ Remarks
1.	Report on the review of the performance on implementation of the County Assembly approved Municipality projects, the role of Municipality Boards in management and implementation of approved projects	At committee level
2.	Kiambu County Annual Development Plan (CADP), 2019.	Adopted and forwarded to the Budget and Appropriations Committee on 24 th September, 2019
3.	Annual Performance Progress Report for period July 2019 to December, 2019 (FY 2019/2020).	To be Forwarded to the Liaison Committee

5. COMMITTEE ON EDUCATION, SCIENCE AND RESEARCH

The Committee further, considered and compiled the Annual Development Plan (ADP) report for department of Education, Youth and Sports, Gender, Culture and Social Services (FY 2019/20).

The Committee also successfully scrutinized and compiled the County Fiscal Strategy Paper (CFSP) report for the department of Education, Youth and Sports, Gender, Culture and Social Services (FY 2019/2020).

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The Committee also successfully scrutinized and compiled the County Budget Estimates report for the department of Education, Youth and Sports, Gender, Culture and Social Services (FY 2019/2020)

1. Sittings

During the period under review, the Committee held a total number of 38 sittings.

2. Reports

The committee considered and adopted the following report;

- i. Report on County Annual Development Plan for the FY 2020/21

3. Petitions

The Committee is considering a public petition from member of the public, regarding Uthiru ECDE;

4. Statements:

The Committee considered and processed one request for statement on 3rd July, 2019 from the Hon. Stephen Nyutu concerning lack of a polytechnic in Kijabe Ward.

5 Workshops

During the period under review, the committee undertook the following workshops:

- i. Consultative workshop with the County Executive Committee Member for Education on 20th to 26th November 2019 in Mombasa.
- ii. Workshop regarding the status of ECDE and VTC centres in the County held on 5th to 7th December 2019 in Nairobi.

6 Engagement with the Executive

The Committee held the following consultative meeting with the County Executive Committee Member in charge of the department of Education, Gender, Culture and Social Services:

- i. Consultative meeting with the CECM regarding the County Annual Development Plan held in October 2019;
- ii. Consultative meeting with the CECM regarding the activities of the Directorate of Education and way forward on the ECDE and VTC bills held in November 2019.

6. COMMITTEE ON AGRICULTURE, LIVESTOCK AND FISHERIES

The Sectoral Committee on Agriculture, Livestock and Fisheries successfully considered and compiled the Annual Development Plan (ADP) report for the Agriculture, Livestock and Fisheries Department (FY 2019/20).

The Sectoral Committee on Agriculture, Livestock and Fisheries successfully scrutinized and compiled

the County Fiscal Strategy Paper (CFSP) report for the Agriculture, Livestock and Fisheries Department, 2019.

The Sectoral Committee on Agriculture, Livestock and Fisheries successfully scrutinized and compiled the County Budget Estimates report for the Agriculture, Livestock and Fisheries Department (FY 2019/20).

HIGHLIGHTS OF COMMITTEE WORK

The following are the highlights of the committee's work during the period under review:

a) Number of meetings

The committee has held Forty Four (44) meetings in the period of January 2020 to June 2020. During the said period, the committee held one (1) sittings outside the Assembly precincts with the approval of the speaker pursuant to the Assembly Standing order 196.

b) Reports

i. Consideration of the Annual Development Plan (ADP)

The committee did not consider any Annual Development Plan during the period under review.

ii. Consideration of the County Budget Implementation Review Report for the FY 2018/19

The Committee did not consider any County Budget Implementation Review Report during the period under review.

iii. Consideration of the 2019/2020 Supplementary Budget Estimates I

The sectoral committee on Agriculture, Livestock and Irrigation successfully considered and compiled two supplementary I budget 2019/2020 report for the Agriculture, Livestock and Irrigation department (FY 2019/2020). The said report was adopted and submitted to the budget and Appropriation committee pursuant to standing order 252.

iv. Consideration of the County Fiscal Strategy Paper 2020

The sectoral committee on Agriculture, Livestock and Irrigation successfully considered and compiled the county fiscal strategy paper 2020. The said report was adopted and submitted to the budget and appropriation committee pursuant to standing order 243.

v. Consideration of the 2020/2021 budget Estimates

The sectoral committee on Agriculture, Livestock and Irrigation successfully considered and compiled the budget estimates fy 2020/2021. The said report was adopted and submitted to the budget and

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appropriation committee pursuant to standing order 244.

vi. Other reports

- Report on the consultative workshop forum with the county executive committee member, chief offices and departmental heads on departmental progress held at La Mada Hotel in Nairobi on 17th to 20th January 2020.

c) Consideration of Statements

The committee did not consider any statements during the period under review

d) Consideration of Petitions

The Committee did not consider any petition during the period under review.

e) Consideration of Bills

The Committee did not consider any bills during the period under review.

f) Pre-Publication Scrutiny of Bills

The committee did not consider any pre-publication-scrutiny of the bills during the period under review.

g) Field visits

The committee did not make any field visits during the period under review.

h) Committee workshop(s)/Seminars/Conferences

The committee participated in the following workshops and seminars:

i) Benchmarking study visits

The Committee did not undertake any benchmarking study visits during this period.

j) Foreign trips/Conferences and International Meetings

The Committee did not undertake any foreign trips during this period.

k) Engagement with the CECM

The Committee held a total of four (4) sittings with the County Executive Committee Member and the County Chief Officer for Agriculture, Livestock and Fisheries Department in scrutinizing the reports which includes;

- i. County Fiscal Strategy Paper 2020
- ii. Budget Estimates fy 2020/2021
- iii. Two Supplementary I Budget 2019/2020

7. COMMITTEE ON YOUTH, SPORTS AND SOCIAL SERVICES

The Sectoral Committee on **Youth, Sports and Social Services** successfully considered and compiled

the Annual Development Plan (ADP) report for the Education, Youth and Sports, Culture and Social Services Department (FY 2019/120).

The Sectoral Committee on Youth, Sports and Social Services successfully scrutinized and compiled the County Fiscal Strategy Paper (CFSP) report for the Education, Youth and Sports, Culture and Social Services Department (FY 2019/2020)

The Sectoral Committee on Youth, Sports and Social Services successfully scrutinized and compiled the County Budget Estimates report for the Education, Youth and Sports, Culture and Social Services Department (FY 2019/20).

HIGHLIGHTS OF COMMITTEE WORK

The following are the highlights of the committee’s work during the period July to December, 2019:

p) Number of meetings

The committee has held thirty –one (31) meetings in the period of July to December, 2019.

q) Consideration of County Budget Implementation review (CBIRR) in September 2019

The Committee did not consider the County Budget Implementation review (CBIRR).

r) Consideration of Annual Development Plans (ADP)

The Committee considered the County Annual Development Plan 2020/21 in October 2019

s) Consideration of The County Fiscal Strategy Paper (CFSP)

The committee did not consider the County Fiscal strategy paper during the period

t) Interrogation of Kiambu County Budget Estimates

The committee did not consider the Budget Estimates report during the period under review.

u) Consideration of Statements

The committee prosecuted five statement that were referred to the Committee during the period under review.

Statement	Responded	concluded
Hon. Samuel Kimani Wanjiku, MCA regarding the status of Kiambu Super Cup Football Tournament.	10 th July 2019	Directed to seek for more information
Hon. Naphtaly Ngugi, MCA	23 rd July 2019	Directed to seek for more

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regarding the regarding the status of the driving course offered to youths in the County		information
Hon. Julius Taki Member for Weteithie ward regarding the use of public amenities such as stadiums and community halls.	6 th December 2019	
Hon. Julius Taki Member for Weteithie ward regarding the regarding the status of Jijenge Fund.	14 th November 2019	Directed to invite the CEC finance and county secretary where the member who had sought the statement will be present in the meeting
additional information on the statement request for committee on youth sports and social services committee on status of kiambu super cup football tournament	29 th July 2019	Tabled the report for discussion and conclusion

g) Consideration of Petitions

In line with Sections (88) and (89) of County Government Act and the County Assembly of Kiambu Standing Orders 237 (1), the committee received did not receive any petition during the period under review.

a) Consideration of Bills (Treaty and Sessional Papers before the Committee)

The committee did pre-publication-scrutiny of the Kiambu County Jijenge (Amendment) Bill, 2019 during the period.

b) Consideration of regulations

The committee did not consider any regulation during the period under review.

c) Vetting

The Committee did not vet any nominee for appointment in the Youth and Sports, Culture and Social Services Department for period July to December, 2019.

d) Sessional Papers

The Committee did not consider any Sessional Paper during this period.

e) Local field visits

The Committee did not undertake any field inspection visit.

f) Committee workshop(s)/Seminars/Conferences

The committee conducted two consultative workshop with the departments of Education and Youth Sports as follows:-

3. Consultative workshop on the Annual Development Plan FY 2020/21 held on 6th-8th October, 2019 at Continental Hotel, Mombasa County.
4. Consultative workshop on various agenda i.e genesis of Kiambu Super Cup (football tournament) progress made so far and way forward, partnership through private public, approach on the stalled projects considering that the department has zero budget on development held on 19th-23rd November, 2019 at Sweet Lake Hotel, Nakuru County.

m) Benchmarking study visits

During period under review, the Committee did not conducted any bench marking study visit

n) Foreign trips/Conferences and International Meetings

The Committee did not undertake any foreign study visit during the period under review.

o) Engagement with the County Executive Committee Member (CECM)

The Committee held a total of four consultative (4) meetings with the County Executive Committee Member and the County Chief Officer for the Education, Gender, Culture and Social Services Department and CECM Youth, Sports and Communication Department while investigating, inquiring into and reporting on matters relating to its mandate, management, activities, administration, operations and estimates on the following pursuant to Kiambu County Assembly Standing Order 225(5):-

- vi. Consultative meeting with the CECM Youth, Sports and Communication on the County Annual Development Plan for FY 2020/2021 in October 2019

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- vii. Consultative meeting with the CECM Education on the County Annual Development Plan for FY 2020/2021 for the department of Gender, Culture and Social Services in October 2019.
- viii. Consultative meeting with the CECM Youth, Sports and Communication on unsatisfied responses that were sought in 16th July, 2019
- ix. Consultative meeting with the Chief Officer- Youth, Sports and Communication on the genesis of department programmes, approach on the stalled projects considering that the department has zero budget on development and updated list of all pending Bills in the Department and Status of regulations of Kiambu County Jijenge Fund Act, 2018 held in November 2019.

p) Reports

The committee formulated, considered and adopted two reports during period under review, namely:

- vi. Report of County Annual Development plan (CADP) FY 2020-2021
- vii. Report on additional information on the statement request for committee on youth sports and social services committee on status of kiambu super cup football tournament that was prompted by unsatisfied statements.

8. PUBLIC INVESTMENTS AND ACCOUNTS COMMITTEE

Committee's Mandate

The Public Investments and Accounts Committee is a select Committee that was constituted by the Assembly on 3rd 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;
- 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.

Committee activities

2.1 Sitings:

During the period under review the committee held a total of twenty-seven (27) sittings. The Committee held its first sitting on 1st August 2019.

2.2 Workshops:

The Committee conducted two Report writing workshops held in Sweet lake Hotel in Naivasha on 25th to 27th July 2019 and 29th October - 1st November 2019.

2.3 Reports of the Auditor General:

The Committee considered the following reports of the Auditor General:

- i. Report of the financial operations of County Assembly of Kiambu for the year ended 30th June 2017;
- ii. Report of the financial operations of County Executive of Kiambu for the year ended 30th 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, and
- vii. Report of the financial statements of Kiambu Staff Mortgage Scheme Funds for financial year 2017/18.

The Committee is yet to finalize on the consideration of the aforementioned reports.

9. COMMITTEE ON DELEGATED LEGISLATION

The Committee's Mandate is as follows:

Whenever a statutory instrument is submitted to the Assembly pursuant to the Constitution, any law or

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these Standing Orders, the statutory instrument shall, unless a contrary intention appears in the relevant legislation, be laid before the Assembly by the Leader of the Majority Party and shall thereafter stand referred to the Committee on Delegated Legislation.

HIGHLIGHTS OF COMMITTEE WORK

The following are the highlights of the committee’s work during the period July to December,2019:

Number of meetings

The committee has held thirty-two (32) meetings in the period of July to December, 2019.

During the said period, the committee held a total of (2) sittings outside the Assembly Precincts with the approval of the Speaker pursuant to the Assembly Standing Order 196.

Consideration of Statutory Instruments

During the period in review, no statutory instruments was submitted by the Executive to the Assembly.

Bills

It is not the mandate of the Committee to receive Bills therefore no bills were received during the period in review.

Committee workshops

The Committee conducted two capacity report writing workshops held on 15th to 17th August 2019 and from 5th to 8th September 2019.

Legislations of the First Assembly that were successfully gazette as per the High Court Ruling in Constitution Petition Number 52of 2016 as consolidated with petition 308 of 2015 and petition 7 of 2017

1.	The Kiambu County Health Services (Amendment) Act, 2016	Committee awaiting implementation status report
2.	The Kiambu County Trade License Act,2016	Committee awaiting implementation status report
3.	The Kiambu County Valuation and Rating Act, 2016	Committee awaiting implementation status report
4.	The Kiambu County Provisional Collection of Revenue Act, 2015	Committee awaiting implementation status report
5	The Kiambu County Water and Sanitation Services Act, 2015.	

10. COMMITTEE ON TRANSPORT, PUBLIC WORKS AND INFRASTRUCTURE
HIGHLIGHTS OF COMMITTEE

The following are the highlights of the committee's work during the period July to December 2019:

a. Number of meetings

The committee has held thirty eight (38) meetings in the period of July to December 2019. During the said period, the committee held a total of two (2) sittings outside the Assembly Precincts with the approval of the Speaker pursuant to the Assembly Standing Order 196.

b. Consideration of the Annual Development Plan for the FY 20//21

The Committee considered and compiled its report on the Kiambu County Annual Development Plan for the FY 20/21 for the department of Roads, Transport, Public Works and Utilities.

c. Consideration of Statements

During this period, the Committee considered the following statements:

- i. Statement requested by Hon. Henry Kagiri, MCA regarding the completion of Thogoto-Daire road in Kikuyu Ward;
- ii. Statement requested by Hon. Muthondu John Ngure, MCA concerning the stalled Gachie power drainage project in Kihara Ward;
- iii. Statement requested by Hon. Kalpesh Jayantilal Shah, MCA pertaining to the allocation of streetlights in the County;
- iv. Statement requested by Hon. George Gathuru, MCA regarding the tarmacking of roads in Kimende town;
- v. Statement requested by Hon. George Gathuru, MCA regarding the poor state of Matathia Mbauini Road in Kijabe Ward; and
- vi. Statement requested by Hon. Jackline W. Nungari, MCA, regarding the poor state of Kwa Rufus Centre main road in Bibirioni Ward.
- vii. Statement requested by Hon Benson King'ara, MCA regarding the menace of storm water in Mwihoko ward emanating from areas of Mwihoko and neighbouring village in Kimbo.

d. Consideration of Petitions

The Committee is currently considering a public petition by residents of Juja South area pertaining to the tarmacking of the 2.7 km in Juja South Estate.

e. Consideration of Bills

During the period July to December, 2019, the Committee did not consider any bill.

f. Inspection visits

During the period under review, the Committee undertook inspection of street light projects in Ndumberi while accompanying members of the County Assembly of Nakuru Committee on Roads, Transport and Public Works during their benchmarking visit to the County.

g. Committee workshop(s)/Seminars/Conferences

The committee conducted one consultative workshop with the officials from the department of Roads, Transport, Public Works and Utilities from 18th -22nd of November at La Mada Hotel in Nairobi.

h. Benchmarking study visits

The Committee did not undertake any benchmarking study visits during this period.

i. Foreign trips/Conferences and International Meetings

The Committee did not undertake any foreign trips during this period.

j. Engagement with the CECM

The Committee held a total of two (2) sittings with the County Executive Committee Member and the County Chief Officer for Roads, Transport, Public Works and Utilities Department in scrutinizing the County Annual Development for the FY 20/21.

k. Reports

The Committee considered and adopted one (1) reports during period under review, namely:

- i. Report of the Committee on the scrutiny of the Annual Development Plan for the FY 2020/21 For the Roads, Transport, Public Works and Utilities Department

11. COMMITTEE ON PUBLIC SERVICE AND ADMINISTRATION

HIGHLIGHTS OF COMMITTEE WORK

The following are the highlights of the committee's work during the period January 2020 to June 2020:

1) Number of meetings

The committee has held Fourty Two (42) sittings during the period of January 2020 to December 2020. During the said period, the committee held a total of four (4) sittings outside the Assembly Precincts with the approval of the Speaker pursuant to the Assembly Standing Order 196.

3) Consideration of Statements

The committee did not consider any statement during the period under review.

4) Consideration of Petitions

The Committee did not consider any petition during the period under review

5) Consideration of Bills

The Committee did not consider any bill during the period under review

6) Vetting

The Committee vetted Mr. Allan Ng'ang'a Mwaura, Mr. Richard Morris Gitonga, Dr. Bernard Kariuki Kimani and Ms. Mary Nyambura Maina the nominees for the positions of Chairperson and Members of the County Public Service Board

7) Local field visits

During the period under review, the committee did not hold any inspection visit.

8) Benchmarking study visits

During period under review, the Committee did not hold any bench marking study visit,

9) Foreign trips/Conferences and International Meetings

During the period under review, the committee did not undertake any foreign trip/Conference or International Meetings.

10) Engagement with the County Executive Committee Member and the County Executive Officer

The committee held a total of four (4) sitting with the County Executive Committee Member and the County Chief Officer for the department of Public Service and Administration while investigating, inquiring into and reporting on matters relating to its mandate pursuant to County Assembly of Kiambu Standing Order 225(5), in scrutinizing the following: Supplementary Budget Estimates I FY 2019/2020, Supplementary II FY 2019/2020, County Fiscal Strategy Paper FY 2020/2021.

11) Reports

The committee considered and adopted four (4) reports during period under review, namely:

- i. Report of the committee on the vetting of Mr. Allan Ng'ang'a Mwaura, Mr. Richard Morris Gitonga, Dr. Bernard Kariuki Kimani and Ms. Mary Nyambura Maina the nominees for the positions of Chairperson and Members of the County Public Service Board
- ii. Report on Supplementary Budget Estimates I FY 2019/2020
- iii. Report on Supplementary Budget Estimates II FY 2019/2020
- iv. Report on County Fiscal Strategy Paper FY 2020/2021

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12) Anticipated Issues for the near future;

- i. Performance status of projects allocated funds in the FY 2019/2020 Estimates.
- ii. FastTrack Inspection Visits to Sub County Offices that had been earmarked for construction and refurbishment during FY 2019/2020.

Performance of key development projects

The County Assembly targeted to construct fifteen ward offices but by the closure of the financial year only three are complete. The Assembly also acquired office space for the Nominated Members of the Assembly by the closure of the financial year. Measures are in place to ensure that more ward offices are constructed so that members of the county assembly maintain a close contact with the electorate and consult them on issues before or under discussion in the County Assembly and also Provide a linkage between the County Assembly and the electorate to enhance public service delivery and improve efficiency of operations.

Efforts that are put in place to ensure responsible competition practices in the Assembly are that the procurements are done.

Kiambu County Assembly adheres to The Public Procurement and Disposal Act and promotes the integrity and fairness of procedures outlined in awarding Tenders and ensures transparency and accountability to increase public confidence in those procedures.

Comment on value-for-money achievements

The programmes undertaken have positively improved the lives of the citizens of the county by ensuring there is proper planning and guiding on various county projects. There is improvement of social infrastructure through citizen engagement framework.

The county assembly has built capacity of honourable members and enhanced their skills to effectively carry out their mandate.

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: -

- There was under staffing in key technical departments.
- Delayed exchequer releases.
- Late implementation of capital projects due to delayed bills of quantities from public works.
- Inadequate resources to implement key activities like an enhanced and robust public participation

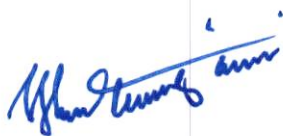
across the county.

- Delays caused by court rulings resulting to delays in implementation especially on budget.
- Effects of COVID-19 in the County Assembly programmes

In the subsequent period the assembly will embark on the following measures to counter or mitigate the effect of the outgoing challenges to ensure realization of the strategic objectives:

- The capacity of the assembly staff will be enhanced through both formal and on job training so as to improve their efficiency and productivity.
- Proper Planning and Budgeting: adherence to cash flow plans, procurement plans and work plans would go a long way in achieving Departmental targets as they provide a roadmap for the assembly.
- Active engagement of all stakeholders with wide consultations should take place among various stakeholders to mitigate against conflicts. They should be engaged in the planning, implementation and monitoring of projects.
- Timely release of funds for efficient implementation of planned programs; it is important to ensure that disbursement of the exchequer is in line with the approved cash flow plans to minimize disruptions and delays in implementation of projects and programmes.
- Closer collaboration between the Executive and County Assembly in the approval and enactment of legislations.
- Suppliers sensitisation

The County Assembly also plans to enhance the capacity of its members in legislation, representation and oversight. This will promote optimal use of public resources, enhance accountability in governance, and administratively enhance professionalism.



Clerk of the County Assembly

KIAMBU COUNTY ASSEMBLY
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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

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

The key mandate of the County Assembly of 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 19/20

Programme	Key Out Put:	Key performance Indicator	Planned Targets	Achieved Targets gets	Remarks
Legislation and Oversight services	Bills Passed	No. of Bills scheduled for considered by the Assembly	25	4	Achieved 16%
	Motions	No. of Motions scheduled for consideration by the Assembly	25	86	Met the target as expected
	Committee Reports	No. of Reports Scheduled for consideration by the Assembly	40	55	Met the target as expected
	Sessional Reports	No. of Sessional Reports Published	2	0	Not Done
	Statements	No. of Statements scheduled for request by MCA'S in the Assembly	70	47	Achieved 67%
		No. of Statements Scheduled for response in the Assembly	70	44	Achieved 62%
	Petitions	No. of Petitions scheduled for presentation in the Assembly	3	5	Met the target as expected

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Representation Services	Bunge Mashinani	No. of Bunge Mashinani held	12	0	Not Done
	Assembly Open Day	No. of Assembly Open Days Organized	1	0	Not Done
	Capacity Building Workshops	No. Workshops Organized for Members of the County Assembly	8	6	Achieved 75%
General Administration and Support services	Improved service delivery	Construction of Ward offices	20	4	Budgetary constraints
		Lease of offices for specially elected MCA's	31	31	Achieved, office space acquired but partitioning is ongoing
		Hire of cleaning services for Assembly precincts	100%	100%	Complete
		Automation of plenary and committees sittings through virtual platform licenses	130	200	
		Maintenance of ICT equipment	215	155	Equipment at ward offices could not be maintained due to COVID-19 pandemic
		No of antivirus licenses acquired	120	80	

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		No of Monthly biometric reports prepared(plenary)	12	12	Complete
		Provision for medical insurance for Honorable Members and staff	100%	100%	Completed
		Acquisition of sports gear and equipment for honorable members and staff for CASA games	100%	100%	Completed
		Formulation and review of policies 1. HR manual 2. Internship policy 3. Transport policy	4	3	Reviewed,
		Staff training and capacity building	100%	50%	Ongoing
		No of Editions of county assembly magazine published	2	1	Inadequate funding

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.

Sustainability Strategy and Profile

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

Environmental Performance

The County Assembly through the formation of an Environmental Committee is in the process of establishing an environmental policy as well as a waste management policy. However, the management has put in place strategies and modalities in efforts to ensure minimal impact of the organization products to the environment.

Employee Welfare

The Assembly hiring process is guided by the County Assembly Human Resource Manual amongst other government provisions to ensure fair competition and gender representation. A performance management and appraisal tool is currently in the process of implementation.

The Assembly is also committed to improve skills through a training committee which is tasked with ensuring capacity building of officers on different areas to enhance skills and performance.

Market Place Practices

Responsible Competition Practice:

The Assembly carries out fair competition in all its engagements through adherence to legal provisions, constant engagements with the Anticorruption authorities, review of certifications in efforts to attain high quality products and services, competitive and controlled costs, innovative and easy market entry as well as exit.

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.

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.

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

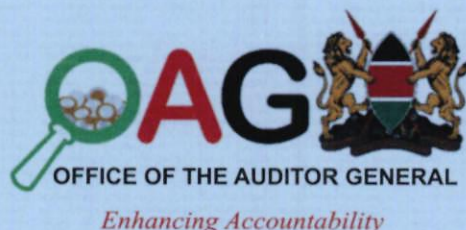
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29/09/ 2020.



Clerk of the County Assembly

REPUBLIC OF KENYA

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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

Basis for Qualified Opinion

1.0 Fixed Assets

Annex 4 to the financial statements contains a summary of the fixed assets register which reflects assets with historical costs totalling Kshs.573,144,625 as at 30 June, 2020. However, examination of asset records revealed that the County Assembly did not update the fixed assets register during the year under review in spite expenditure records and the statement of receipts and payments indicating that assets costing Kshs.51,674,860 were bought in the year. In addition, the actual assets register did not indicate the value of assets, their dates of acquisition and condition as at 30 June, 2020. Further, some of the assets were not tagged to indicate their users and location, among other details.

In view of these omissions, the accuracy and completeness of the fixed assets balance totalling Kshs.573,144,625 as at 30 June, 2020 could not be confirmed. In addition, the assets were at risk of misplacement and loss.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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 audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Overall Budget Performance

The statement of comparison of budget and actual amounts-recurrent and development combined for the year indicates that the approved final budget of the County Assembly for the year under review was Kshs.1,194,723,535 out of which Kshs.1,160,723,535 or 97 % was allocated to recurrent expenditure and Kshs.34,000,000 or 3% to development expenditure. Actual expenditure totaled Kshs.996,372,927 resulting in under-absorption of Kshs.198,350,608 or 16.6% as tabulated below:

Item	Budgeted Amount 2019/2020 Kshs.	Actual Amounts 2019/2020 Kshs.	(Under) Absorption Kshs.	(Under) Absorption %
Development	34,000,000	0	34,000,000	100
Recurrent	1,160,723,535	996,372,927	164,350,608	14.16
Total	1,194,723,535	996,372,927	198,350,608	16.6

As the table shows, the County Assembly did not utilize the approved development vote and as a result, none of the development projects planned for the year were executed. Management did not provide a satisfactory explanation for the anomaly. Failure to implement planned development projects is likely to constrain the capacity of the County Assembly to fulfill its legislative and oversight mandate in the future.

2.0 Pending Bills

Disclosed in **Annexures 1 and 2** to the financial statements are pending bills totalling Kshs.132,166,379 which were outstanding as at 30 June, 2020 as summarized below:

Description		Amount (Kshs.)
1.	Construction of Buildings	18,914,108
2.	Supply of Goods	33,543,853
3.	Supply of Services	40,503,757
4.	Pending Staff Payables	39,204,661
Total		132,166,379

Delay in paying for goods and services slows down economic activity and may discourage the private sector from trading with public entities. In addition, payment of the bills may adversely affect the provisions for the subsequent year to which they have to be charged.

3.0 Prior Year Matters

The audit report for the previous year highlighted several issues raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Control, Risk Management and Governance. However, contrary to the reporting format prescribed by the Public Sector Accounting Standards Board, the Management has not annexed to the financial statements a report on progress made in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Irregular Expenditure

Examination of expenditure records indicated irregularities in expenditures on the following items:

1.1 Subscription to Speakers' Forum

Operating expenses incurred included Kshs.500,000 paid as subscription fees to Society of Clerks at the Table (SOCATT) forum. However, the County Assembly had not established guidelines or regulations on payment of subscriptions to the forum which is not recognized in law as qualified to receive grants drawn from public funds.

As a result, the payment was irregular.

1.2 Salaries for Ward Offices Staff

Compensation of employee records indicated that during the year under review, the County Assembly made payments totalling Kshs.55,999,999 for basic wages of temporary employees as disclosed in Note 4 to the financial statements. Included in the expenditure was Kshs.32,880,330 spent on payment of salaries to one hundred and seventy-nine (179) Ward Office staff employed on a one-year contract for the period between 1 July, 2019 up to 30 June, 2020.

However, some of the employees had not signed employment contracts contrary to the provisions of Section 9 (2) of the Employment Act, 2007 which requires employers to draw the contracts and have these consented to by employees.

Consequently, the regularity of the expenditure totalling Kshs.32,880,330 could not be confirmed.

1.3 Rent for Ward Offices

No records were provided for audit to show how rental payments for Ward Offices totalling Kshs.11,362,974 were determined. Consequently, the validity and value for money on the expenditure could not be confirmed.

1.4 Transport Allowances

Domestic travel and subsistence records indicated that Members of the County Assembly and staff were paid transport allowances totalling Kshs.13,046,000 while attending meetings in various locations in the Country. The payments were made at various rates ranging from Kshs.2,000 to Kshs.13,000 as follows:

Location		Transport Allowance Rate (Kshs).
1.	Nairobi	2,000
2.	Naivasha	5,000
3.	Nakuru	5,000
4.	Nyeri	5,000
5.	Embu	5,000
6.	Laikipia	5,000
7.	Makueni	7,000
8.	Eldoret	9,000
9.	Kajiado	9,000
10.	Kisumu	9,000
11.	Mombasa	13,000

However, the rates were not supported by any authority, or approval from the Salaries and Remuneration Commission. Although the records indicated that Management had

in June, 2016 written to the Commission seeking permission to adopt the rates, no record was provided to indicate that the rates were approved.

In the circumstances, the expenditure totalling Kshs.13,046,000 was irregular.

2.0 Lack of Ethnic Diversity in Staff Establishment

Review of human resource records revealed that during the year under review, the County Assembly had eighty-one permanent employees. Sixty-seven, or 82.7% of the staff were members of the dominant ethnic Community in the County contrary to the provisions of Section7(2) of the National Cohesion and Integration Act, 2008 which requires staff in public entities to represent the diversity of the people of Kenya.

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 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.

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 the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material

weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2021

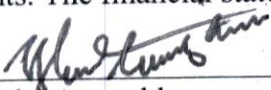
KIAMBU COUNTY ASSEMBLY
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For the year ended June 30, 2020

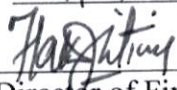
7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019/20	2018/19
	Note	KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	996,372,957.00	1,111,715,852.00
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		996,372,957.00	1,111,715,852.00
PAYMENTS			
Compensation of Employees	4	485,778,564.70	468,407,914.00
Use of goods and services	5	427,040,924.65	544,137,516.00
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	800,000.00	3,140,000.00
Social Security Benefits	9	31,078,577.35	44,315,403.00
Acquisition of Assets	10	51,674,860.00	50,780,803.00
Finance Costs	11	0	0
Other Payments	12	0	0
TOTAL PAYMENTS		996,372,926.70	1,110,781,636.00
SURPLUS/DEFICIT		30.30	934,216.00

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/9/20 2020 and signed by:


 Clerk of the Assembly
 Simon Kimani Rugu


 Director of Finance and Accounts
 Kiambu County Assembly
 Flavian Kung'u Gatimu
 ICPAK Member Number: 21864

KIAMBU COUNTY ASSEMBLY
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7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2019/20 KShs	2018/19 KShs
Cash and Cash Equivalents			
Bank Balances	13A	30.30	934,216.00
Cash Balances	13B	0	0
Total Cash and cash equivalents		30.30	934,216.00
Accounts receivables – Outstanding Imprests	14	0	0
TOTAL FINANCIAL ASSETS		30.30	934,216.00
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	0	0
NET FINANCIAL ASSETS		0	0
REPRESENTED BY			
Fund balance b/fwd	16	934,216.00	1,742,740.00
Prior year adjustments	17	(934,216.00)	(1,742,740.00)
Surplus/Deficit for the year		30.30	934,216.00
NET FINANCIAL POSITION		30.30	934,216.00

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

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/9/ 2020 and signed by:



Clerk of the Assembly
Simon Kimani Rugu



Director of Finance and Accounts
Kiambu County Assembly
Flavian Kung'u Gatimu
ICPAK Member Number: 21864


7.3. STATEMENT OF CASH FLOWS


		2019/20	2018/19
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	996,372,957.00	1,111,715,852.00
Other Receipts	3	0	0
Payments for operating expenses			
Compensation of Employees	4	(485,778,564.70)	(468,407,914.00)
Use of goods and services	5	(427,040,924.65)	(544,137,516.00)
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	(800,000.00)	(3,140,000.00)
Social Security Benefits	9	(31,078,577.35)	(44,315,403.00)
Finance Costs	11	0	0
Other Payments	12	0	0
Adjusted for:			
Prior year adjustment	17	(934,216.00)	(1,742,740.00)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	0	0
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19	0	0
Net cash flows from operating activities		50,740,674.30	49,972,279.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0

**KIAMBU COUNTY ASSEMBLY
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Acquisition of Assets	10	(51,674,860.00)	(50,780,803.00)
Net cash flows from investing activities		(51,674,860.00)	(50,780,803.00)
NET INCREASE IN CASH AND CASH EQUIVALENTS		(934,185.70)	(808,524.00)
Cash and cash equivalent at BEGINNING of the year		934,216.00	1,742,740.00
Cash and cash equivalent at END of the year	13	30.30	934,216.00

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/9/ 2020 and signed by:


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KIAMBU COUNTY ASSEMBLY
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7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,375,864,621.00	(181,141,086.00)	1,194,723,535.00	996,372,957.00	83.40
Proceeds from Sale of Assets	0	0	0	0	0
Other Receipts	0	0	0	0	0
TOTAL	1,375,864,621.00	(181,141,086.00)	1,194,723,535.00	996,372,957.00	83.40
PAYMENTS					
Compensation of Employees	516,200,000.00	(30,421,435.00)	485,778,565.00	485,778,564.70	99.99
Use of goods and services	567,626,394.00	(36,719,651.00)	530,906,743.00	427,040,924.65	80.44
Subsidies	0	0	0	0	0
Transfers to Other Government Entities	0	0	0	0	0
Other grants and transfers	5,000,000.00	0	5,000,000.00	800,000.00	16
Social Security Benefits	39,178,227.00	0	39,178,227.00	31,078,577.35	79.33
Acquisition of Assets	247,860,000.00	(114,000,000.00)	133,860,000.00	51,674,860.00	38.60
Finance Costs	0	0	0	0	0
Other Payments	0	0	0	0	0
TOTAL	1,375,864,621.00	(181,141,086.00)	1,194,723,535.00	996,372,926.70	83.40
SURPLUS/DEFICIT	0	0	0	30.30	

- The changes between the original and final budget is a result of the Presidential directives on covid-19 expenditure and aligning of the Assembly budget with the Commission of Revenue Allocation (CRA) ceilings.
- Use of goods and services, Acquisition of assets, other grants and transfers, Social security benefits were underutilized because of undisbursed exchequer releases to the Assembly.

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

The entity financial statements were approved on 29/9/ 2020 and signed by:



Clerk of the Assembly
Simon Kimani Rugu



Director Finance and Accounts
Kiambu County Assembly
Flavian Kung'u Gatimu
ICPAK Member Number: 21864

KIAMBU COUNTY ASSEMBLY
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7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	1,200,864,621.00	(40,141,086.00)	1,160,723,535.00	996,372,957.00	85.84
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	1,200,864,621.00	(40,141,086.00)	1,160,723,535.00	996,372,957.00	85.84
PAYMENTS					
Compensation of Employees	516,200,000.00	(30,421,435.00)	485,778,565.00	485,778,564.70	99.99
Use of goods and services	567,626,394.00	(36,719,651.00)	530,906,743.00	427,040,924.65	80.44
Subsidies	0	0	0	0	0
Transfers to Other Government Entities	0	0	0	0	0
Other grants and transfers	5,000,000.00	0	5,000,000.00	800,000.00	16
Social Security benefits	39,178,227.00	0	39,178,227.00	31,078,577.35	79.33
Acquisition of Assets	72,860,000.00	27,000,000.00	99,860,000.00	51,674,860.00	51.75
Finance Costs	0	0	0	0	0
Other Payments	0	0	0	0	0
TOTAL	1,200,864,621.00	(40,141,086.00)	1,160,723,535.00	996,372,926.70	85.84
SURPLUS/DEFICIT	0	0	0	30.30	

- The changes between the original and final budget is a result of the Presidential directives on covid-19 expenditure and aligning of the Assembly budget with the Commission of Revenue Allocation (CRA) ceilings.
- Use of goods and services, Acquisition of assets, other grants and transfers, Social security benefits were underutilized because of undisbursed exchequer releases to the Assembly.

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

The entity financial statements were approved on 29/9 2020 and signed by:



Clerk of the Assembly
Simon Kimani Rugu



Director Finance and Accounts
Kiambu County Assembly
Flavian Kung'u Gatimu
ICPAK Member Number: 21864

KIAMBU COUNTY ASSEMBLY
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For the year ended June 30, 2020

7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
DEVELOPMENT

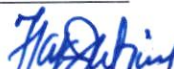
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	175,000,000.00	(141,000,000.00)	34,000,000.00	0	0
Proceeds from Sale of Assets	0	0	0	0	0
Other Receipts	0	0	0	0	0
TOTAL	175,000,000.00	(141,000,000.00)	34,000,000.00	0	0
PAYMENTS					
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	175,000,000.00	(141,000,000.00)	34,000,000.00	0	0
Finance Costs	0	0	0	0	0
Other Payments	0	0	0	0	0
TOTAL	175,000,000.00	(141,000,000.00)	34,000,000.00	0	0
SURPLUS/ DEFICIT	0	0	0	0	0

- a) The changes between the original and final budget is a result of the Presidential directives on covid-19 expenditure and late implementation of capital projects
b) Acquisition of assets was underutilized because of undisbursed exchequer releases to the Assembly.

The entity financial statements were approved on 29/9/2020 and signed by:



Clerk of the Assembly
Simon Kimani Rugu



Director Finance and Accounts
Kiambu County Assembly
Flavian Kung'u Gatimu
ICPAK Member Number: 21864

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

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Legislation and Oversight services	595,078,227.00	19,354,579.00	614,432,806.00	568,558,163.40	45,874,642.60
General Administration Planning and Support Services	550,846,394.00	(114,570,933.00)	436,275,461.00	315,621,352.70	120,654,108.30
Representation services	229,940,000.00	(85,924,732.00)	144,015,268.00	112,193,410.60	31,821,857.40

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

The financial statements are for the 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 actually been received by the Assembly.

Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

7. Accounts Receivable

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

8. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

A contingent liability is:

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Contingent Assets

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

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Kiambu County assembly budget was approved as required by Law. The original budget was approved by the County Assembly on 27th June 2020 for the period 1st July 2019 to 30 June 2020 as required by law. There was two number of supplementary budgets passed in the year. The supplementary budgets were approved on 23rd march 2020 and 28th June 2020. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

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

17. Related party transactions

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

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	144,182,323.00	122,828,712.00
Transfers from the County Treasury for Q2	366,288,780.00	290,543,559.00
Transfers from the County Treasury for Q3	278,913,322.00	262,805,606.00
Transfers from the County Treasury for Q4	207,048,532.00	435,537,975.00
Cumulative Amount	996,372,957.00	1,111,715,852.00

2. PROCEEDS FROM SALE OF ASSETS

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

3. OTHER RECEIPTS

	2019/20	2018/19
	KShs	KShs
Tender fees received	0	0
Other Receipts II	0	0
Other Receipts III	0	0
Other Receipts IV	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	312,078,565.00	338,289,915.00
Basic wages of temporary employees	55,999,999.70	44,040,000.00
Personal allowances paid as part of salary	105,500,000.00	74,040,000.00
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	12,000,000.00	11,999,999.00
Compulsory national social security schemes	200,000.00	38,000.00
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	485,778,564.70	468,407,914.00

The Assembly had a total of 368 employees for the financial year 2019-2020. Out of this, 76 employees are on permanent and pensionable, 12 employees are on contract basis, 179 employees are ward staff and 97 employees are nominated office assistants. Seven (7) members of staff were recruited under this financial year.

5. USE OF GOODS AND SERVICES

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	0	692,875.00
Communication, supplies and services	1,999,999.70	10,043,366.00
Domestic travel and subsistence	165,630,352.15	221,061,780.00
Foreign travel and subsistence	94,884,722.50	119,996,420.00
Printing, advertising and information supplies & services	7,364,039	13,694,032.00
Rentals of produced assets	16,308,364.40	13,394,914.00
Training expenses	30,827,051.60	47,285,181.00
Hospitality supplies and services	29,500,386.90	35,743,260.00
Insurance costs	31,363,982.35	27,755,151.00
Specialized materials and services	3,893,245	4,006,290.00
Office and general supplies and services	7,274,579	8,270,758.00
Fuel Oil and Lubricants	3,142,779.35	5,761,000.00
Other operating expenses	28,763,129.10	30,110,820.00
Routine maintenance – vehicles and other transport equipment	3,855,675.40	2,673,641.00
Routine maintenance – other assets	2,232,618.20	3,648,027.00
Total	427,040,924.65	544,137,516.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
	KShs	KShs
Subsidies to County Corporations		
<i>See list attached</i>	0	0
(insert name)	0	0
Subsidies to Private Enterprises		
<i>See list attached</i>	0	0
(insert name)	0	0
TOTAL	0	0

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	KShs	KShs
Transfers to National Government entities	0	0
Transfers to other County Assembly entities	0	0
(insert name of budget agency)	0	0
TOTAL	0	0

8. OTHER GRANTS AND TRANSFERS

	2019/20	2018/19
	KShs	KShs
Scholarships and other educational benefits	0	0
Membership Fees and Dues and Subscriptions to Organizations	800,000.00	3,140,000.00
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	800,000.00	3,140,000.00

Other grants and transfers relate to subscriptions paid to the County Assemblies Forum (CAF) and the Society of clerks at the table in Kenyan Legislatures (SOCCAT)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits	31,078,577.35	44,315,403.00
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
Total	31,078,577.35	44,315,403.00

The Government pension and retirement benefits relate to gratuity remitted for the members of the County Assembly.

10. ACQUISITION OF ASSETS

Non- Financial Assets	2019/20	2018/19
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	0	8,891,477.00
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	464,200.00
Purchase of Office Furniture and Equipment	1,160,260.00	5,008,260.00
Purchase of Specialized Plant, Equipment and Machinery	0	0
Purchase of ICT Equipment	514,600.00	6,416,866.00
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
Domestic lending and on lending	50,000,000.00	30,000,000.00
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Other Inventories	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total purchase of non-financial assets	51,674,860.00	50,780,803.00
Financial Assets		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Total purchase of financial assets	0	0
Total	51,674,860.00	50,780,803.00

KIAMBU COUNTY ASSEMBLY
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For the year ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges	0	0
Exchange Rate Losses	0	0
Other Finance costs	0	0
Interest on borrowings	0	0
Total	0	0

12. OTHER PAYMENTS

	2019/20	2018/19
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	0	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfers to Private Non-Financial Enterprises	0	0
Total	0	0

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
<i>Kiambu County Assembly Development A/C No. 1000291087, Kenya shillings</i>	Development Acc	0	1.00
<i>Kiambu County Assembly Recurrent A/C No. 1000216603, Kenya shillings</i>	Recurrent Acc	30.30	934,214.00
<i>Co-operative Bank of Kenya, Kiambu Branch, A/C No. 011413712200, Kenya shillings</i>	Commercial Bank Acc	0	0
Total		30.30	934,215.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

Cash in hand should be analysed as follows:

Description	2019/20	2018/19
	KShs	KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

14. ACCOUNTS RECEIVABLE

Description	2019/20	2018/19
	KShs	KShs
Government Imprests	0	0
Clearance Accounts	0	0
Staff Advances	0	0
Other Advances	0	0
Total	0	0

15. ACCOUNTS PAYABLE

Description	2019/20	2018/19
	KShs	KShs
Deposits	0	0
Retentions	0	0
Total	0	0

16. FUND BALANCE BROUGHT FORWARD

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	934,216.00	1,742,740.00
Cash in hand	0	0
Accounts Receivables	0	0
Accounts Payables	0	0
Total	934,216.00	1,742,740.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	934,216.00	0	934,216.00
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	934,216.00	0	934,216.00

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

18. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	2,200,951.00	16,713,157	0	18,914,108
Construction of civil works	0	0	0	0
Supply of goods	3,331,622	32,659,853	(2,447,622)	33,543,853
Supply of services	12,164,823	36,858,774	(8,519,840)	40,503,757
Total	17,697,396	86,231,784	(10,967,462)	92,961,718

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees	19,543,000.00	39,204,661.00	(19,543,000.00)	39,204,661.00
Others				
Total	19,543,000.00	39,204,661.00	(19,543,000.00)	39,204,661.00

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	0	0	0	0

4. External Assistance

	FY 2019/2020	FY 2018/2019
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
Total	0	0

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		0	0
Undrawn external assistance - grants		0	0
Total		0	0

c. Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

d. Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

e. Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	0	0

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

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

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.

Classification by Source

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Other Payments	0	0
TOTAL	0	0

6. RELATED PARTY DISCLOSURES

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

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

Related party transactions:

	2019-2020	2018-2019
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	307,930,906.00	313,923,935.00
Key Management Compensation (Clerk and Heads of departments)	27,882,980.00	38,243,295.00
Total Compensation to Key Management	335,813,886.00	352,167,230.00
Transfers to related parties		
Transfers to Kiambu County Assembly Mortgage fund	50,000,000.00	0
Transfers to County Corporations	0	0
Transfers to non-reporting entities e.g. ECD centres, welfare centres etc.	0	0
Total Transfers to related parties	50,000,000.00	0
Transfers from related parties		
Transfers from the County Executive- Exchequer	996,372,957.00	0
Payments made on behalf of the County Assembly by other Government Agencies	0	0
(Insert any other transfers received)	0	0
Total Transfers from related parties	996,372,957.00	0

7. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

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

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

Clerk of the County Assembly

Sign..... 

Date..... 29/09/2020

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	c	d=a-c		
Construction of buildings						
1. Rusaka Kenya Limited	1,690,195	02-01-2020	0	1,690,195	0	
2. Rusaka Kenya Limited	2,403,133	02-01-2020	0	2,403,133	0	
3. Stablefix Construction Enterprises	2,840,106	02-03-2020	0	2,840,106	0	
4. Stablefix Construction Enterprises	2,840,106	02-03-2020	0	2,840,106	0	
5. Renda Services	3,285,349	06-03-2020	0	3,285,349	0	
6. Renda Services	3,493,870	06-03-2020	0	3,493,870	0	
7. Marlin Enterprises	262,000	07-06-2018	0	262,000	262,000	
8. Marlin Enterprises	92,624	03-12-2018	0	92,624	92,624	
9. Marlin Enterprises	723,607	07-06-2018	0	723,607	723,607	
10. Peeves Limited	435,000	25-06-2018	0	435,000	435,000	
11. Zeiscon Holdings Limited	320,393	31-05-2018	0	320,393	320,393	
12. Zohari Construction & Engineering Ltd	367,327	13-06-2018	0	367,327	367,327	
13. Rene Industries Ltd	160,398	01-12-2016	0	160,398	0	
Sub-Total	18,914,108		0	18,914,108	2,200,951	
Construction of civil works						
Sub-Total						
Supply of goods						
14. Atom General services	1,846,200	27-01-2020	0	1,846,200	0	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
15. Bejus Enterprises	364,000	10-06-2020	0	364,000	0	
16. Belexy communications services	396,000	23-01-2019	0	396,000	396,000	
17. Bethan Global Enterprises	408,500	06-09-2020	0	408,500	0	
18. Citidell	337,260	12-06-2019	337,260	0	337,260	
19. Eclat Enterprises	1,027,000	24-06-2020	0	1,027,000	0	
20. Eclat Enterprises	309,800	15-03-2018	0	309,800	0	
21. Green Artic Agencies	1,025,000	28-10-2019	0	1,025,000	0	
22. Greenmax Builders general supplies	88,105	12-06-2020	0	88,105	0	
23. Instigate General supplies	455,890	25-01-2019	455,890	0	455,890	
24. Kamiti maximum prison Industries	6,900,000	13-06-2018	0	6,900,000	0	
25. Kateray Enterprises	211,300	09-06-2020	0	211,300	0	
26. Kiambu Water and Sewerage co. ltd	39,855	12-06-2020	0	39,855	0	
27. Kiambu Water and Sewerage co. ltd	32,865	13-05-2020	0	32,865	0	
28. Kompetens Enterprises	338,000	04-04-2019	0	0	338,000	
29. Limedy Ventures	1,042,900	20-01-2020	0	1,042,900	0	
30. Lodajots Enterprises ltd	230,600	03-03-2020	0	230,600	0	
31. Maxiplus Logistics	69,800	17-06-2020	0	69,800	0	
32. Nairobi Sports House limited	1,636,000	25-09-2019	0	1,636,000	0	
33. Nairobi Sports House limited	237,850	15-11-2017	237,850	0	237,850	
34. National oil corporation of Kenya	2,000,000	20-05-2020	0	2,000,000	0	
35. Nitrogen cleaning & Hygiene solutions limited	133,000	17-06-2020	0	133,000	0	
36. Nitrogen cleaning & Hygiene solutions limited	165,000	17-06-2020		165,000	0	
37. Plutocrat	1,753,100	23-06-2020	0	1,753,100	0	
38. Raytech Ventures	126,800	01-03-2018	126,800	0	126,800	
39. Romonet Enterprises	176,750	06-04-2020	0	176,750	0	
40. Roxy systems solutions	616,910	21-04-2020	0	616,910	0	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
41. Sanaki Enterprises	170,000	18-06-2020	0	170,000	0	
42. Sparemart Agencies ltd	840,000	20-02-2020	0	840,000	0	
43. Sparemart Agencies ltd	567,300	11-02-2019	567,300	0	567,300	
44. Salpat Limited	453,000	13-04-2018	453,000	0	453,000	
45. Tradelyte Investment Limited	1,082,200	20-01-2020	0	1,082,200	0	
46. Urban spark ventures	1,094,400	28-04-2020	0	1,094,400	0	
47. Urban spark ventures	3,801,600	28-04-2020	0	3,801,600	0	
48. Vimwanjo Enterprises	3,142,400	28-04-2020	0	3,142,400	0	
49. Vimwanjo Enterprises	60,500	17-06-2020	0	60,500	0	
50. Copy Cat Limited	558,144	21-05-2020	0	558,144	0	
51. Copy Cat Limited	223,822	01-07-2018	223,822	0	223,822	
52. Shiko Caterers	429,780	01-04-2020	0	429,780	0	
53. Shiko Caterers	164,844	16-04-2019	0	164,844	0	
54. Sprint Ventures limited	150,000	23-03-2018	0	150,000	150,000	
55. Tancate solutions	138,500	20-02-2020	0	138,500	0	
56. Meg Merchants	1,100,800	06-10-2020	0	1,100,800	0	
57. Terry Touch Enterprises	45,700	15-03-2018	45,700	0	45,700	
Sub-Total	35,991,475		2,447,622	33,543,853	3,331,622	
Supply of services						
58. CPF Financial services	450,000	18-07-2017	0	450,000	450,000	
59. Institute of Internal Auditors	560,000	18-11-2019	0	560,000	0	
60. Institute of Internal Auditors	261,000	11-05-2018	0	261,000	261,000	
61. Jitegemee safaris & travel	777,864	31-12-2018	0	777,864	777,864	
62. Jitegemee safaris & travel	76,653	02-08-2018	76,653	0	76,653	
63. Hotel La Mada	262,500	23-01-2020	0	262,500	0	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
64. Hotel La Mada	2,730,000	21-02-2020	0	2,730,000	0	
65. Hotel La Mada	619,500	12-03-2020	0	619,500	0	
66. Hotel La Mada	791,000	12-09-2019	0	791,000	0	
67. Hotel La Mada	763,000	23-09-2019	0	763,000	0	
68. Hotel La Mada	168,000	18-02-2020	0	168,000	0	
69. Hotel La Mada	66,500	23-01-2020	0	66,500	0	
70. Hotel La Mada	28,000	23-01-2020	0	28,000	0	
71. Hotel La Mada	63,000	11-01-2020	0	63,000	0	
72. Advantage Travel	144,695	19-06-2018	0	144,695	0	
73. Advantage Travel	418,288	08-04-2018	0	418,288	0	
74. Advantage Travel	186,290	16-06-2018	0	186,290	186,290	
75. Advantage Travel	23,115	30-05-2018	0	23,115	23,115	
76. Advantage Travel	24,020	30-05-2018	0	24,020	24,020	
77. Advantage Travel	39,000	04-09-2018	0	39,000	0	
78. Advantage Travel	314,290	20-06-2018	0	314,290	0	
79. Advantage Travel	90,820	07-09-2018	0	90,820	0	
80. Advantage Travel	536,690	10-06-2018	0	536,690	536,690	
81. Advantage Travel	34,365	08-06-2018	0	34,365	34,365	
82. Africa Bliss Limited	1,320,000	12-11-2019	0	1,320,000	0	
83. Africa Bliss Limited	29,700	06-11-2019	0	29,700	0	
84. Astorian Grand Hotel	156,000	16-11-2018	0	156,000	0	
85. Belaftric Enterprises	70,180	20-02-2019	0	70,180	70,180	
86. Britam	203,630	04-01-2017	203,630	0	203,630	
87. Car & General Trading	235,016	13-04-2018	0	235,016	0	
88. Cummins car & General	5,600	13-04-2018	0	5,600	5,600	
89. County Assemblies Forum	4,200,000	01-07-2019	0	4,200,000	0	
90. Chambai safari Hotel	66,000	10-09-2018	0	66,000	0	
91. CIC group general Insurance limited	90,907	18-02-2020	0	90,907	0	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
92. CIC group general Insurance limited	231,336	04-09-2019	231,336	0	231,336	
93. CIC group general Insurance limited	295,323	05-09-2018	295,323	0	295,323	
94. CIC group general Insurance limited	60,471	03-08-2018	60,471	0	60,471	
95. CIC group general Insurance limited	57,374	03-08-2018	0	57,374	57,374	
96. CIC group general Insurance limited	20,170	09-01-2020	0	20,170	0	
97. City Blue Hotel	325,000	20-06-2018	325,000	0	325,000	
98. City Blue Hotel	172,250	25-09-2018	172,250	0	172,250	
99. City Blue Hotel	71,500	02-11-2018	71,500	0	71,500	
100. City Blue Hotel	308,750	02-04-2019	0	308,750	308,750	
101. Citizen marketing	119,700	10-06-2020	0	119,700	0	
102. Citizen marketing	121,800	03-03-2020	0	121,800	0	
103. Citizen marketing	119,700	19-06-2020	0	119,700	0	
104. Citizen marketing	239,400	14-05-2020	0	239,400	0	
105. CMC motors group limited	188,731	27-06-2020	0	188,731	0	
106. CMC motors group limited	66,582	22-05-2020	0	66,582	0	
107. Copy Cat limited	206,813	02-06-2020	0	206,813	0	
108. ESAMI	1,243,927	30-01-2019	1,243,927	0	1,243,927	
109. Georgetown Travel & Tours ltd	576,000	20-02-2020	0	576,000	0	
110. Institute of internal auditors	261,000	11-05-2018	261,000	0	261,000	
111. Kibatia & company Advocates	1,175,000	16-01-2020	0	1,175,000	0	
112. Kibatia & company Advocates	2,147,510	17-12-2019	0	2,147,510	0	
113. Hike N Pic Tours & Safaris	14,000	10-06-2020	0	14,000	0	
114. Hike N Pic Tours & Safaris	20,000	17-09-2019	0	20,000	0	
115. Hike N Pic Tours & Safaris	238,000	17-09-2019	0	238,000	0	
116. Hike N Pic Tours & Safaris	154,000	29-05-2020	0	154,000	0	
117. Kenfam International	1,003,618	11-12-2019	0	1,003,618	0	
118. Kenya Institute of Supplies	205,320	30-03-2020	0	205,320	0	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Management						
119. Kenya School of Government	157,760	26-05-2020	0	157,760	0	
120. Kenya School of Government	78,880	25-01-2018	0	78,880	78,880	
121. Kenya School of Monetary studies	93,960	08-09-2014	0	93,960	0	
122. Lymack suites	364,000	22-06-2020	0	364,000	0	
123. Lynkas Tours & Travel	27,500	26-02-2020	0	27,500	0	
124. Magnet Adventures Limited	20,150	28-02-2018	0	20,150	0	
125. Magnet Adventures Limited	256,328	18-01-2018	0	256,328	0	
126. Magnet Adventures Limited	70,075	27-10-2019	0	70,075	0	
127. Masada Hotel	66,000	26-07-2019	0	66,000	0	
128. Masada Hotel	6,000	06-10-2017	6,000	0	6,000	
129. Masada Hotel	60,000	10-02-2017	0	60,000	0	
130. Masada Hotel	90,000	02-11-2017	0	90,000	0	
131. Masada Hotel	756,000	11-10-2017	0	756,000	0	
132. Mashel Travel & Tours	1,736,525	15-01-2020	0	1,736,525	0	
133. Mashel Travel & Tours	309,160	16-05-2018	0	309,160	0	
134. Mashel Travel & Tours	291,950	26-06-2018	0	291,950	0	
135. Mediamax Network ltd	285,000	10-06-2020	0	285,000	0	
136. Mediamax Network ltd	285,000	19-06-2020	0	285,000	0	
137. Mediamax Network ltd	570,000	14-05-2020	0	570,000	0	
138. Naivasha country hotel	2,851,250	15-12-2017	2,851,250	0	2,851,250	
139. Nation Media Group	137,499	20-02-2020	0	137,499	0	
140. Nation Media Group	90,820	19-06-2018	0	90,820	90,820	
141. Nation Media Group	140,220	19-06-2020	0	140,220	0	
142. Nation Media Group	155,131	24-06-2020	0	155,131	0	
143. Nation Media Group	71,820	22-06-2020	0	71,820	0	

Supplier of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
144.	Nation Media Group	233,508	12-03-2020	0	233,508	0	
145.	Nation Media Group	169,860	14-05-2020	0	169,860	0	
146.	Nation Media Group	142,680	25-02-2020	0	142,680	0	
147.	Nation Media Group	285,360	10-03-2020	0	285,360	0	
148.	Nation Media Group	142,680	16-03-2020	0	142,680	0	
149.	Nation Media Group	140,220	10-06-2020	0	140,220	0	
150.	Nation Media Group	140,220	13-05-2020	0	140,220	0	
151.	Nation Media Group	140,220	13-06-2020	0	140,220	0	
152.	Nitrogen cleaning & Hygiene solution limited	194,950	29-04-2020	0	194,950	0	
153.	Padre Hijos Limited	487,260	23-04-2019	0	487,260	0	
154.	Pearl World Travel	49,700	12-07-2019	0	49,700	0	
155.	Pearl World Travel	50,000	25-09-2019	0	50,000	0	
156.	Pride Inn Paradise beach resort	168,000	22-09-2018	0	168,000	0	
157.	Pride Inn Paradise beach resort	231,000	29-10-2018	0	231,000	0	
158.	Pride Inn Paradise beach resort	332,500	28-05-2018	0	332,500	0	
159.	Pride Inn Paradise beach resort	175,000	28-06-2018	175,000	0	175,000	
160.	Pride Inn Paradise beach resort	483,000	14-06-2018	483,000	0	483,000	
161.	Pride Inn Paradise beach resort	350,000	25-05-2018	350,000	0	350,000	
162.	Pride Inn Paradise beach resort	301,000	25-05-2018	301,000	0	301,000	
163.	Pride Inn Paradise beach resort	350,000	15-06-2018	350,000	0	350,000	
164.	Pride Inn Paradise beach resort	332,500	29-05-2018	332,500	0	332,500	
165.	Pride Inn Paradise beach resort	231,000	26-10-2018	231,000	0	231,000	
166.	Pride Inn Paradise beach resort	168,000	21-09-2018	168,000	0	168,000	
167.	Pride Inn Paradise beach resort	154,000	30-11-2018	154,000	0	154,000	
168.	Royal Media services	69,600	25-05-2018	0	69,600	0	
169.	Sanaki Enterprises	180,000	13-03-2020	0	180,000	0	
170.	Shiko Caterers	104,000	16-04-2019	0	104,000	0	

Supplier of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
171.	St. John's Ambulance Kenya	38,500	30-04-2019	0	38,500	0	
172.	Standard Group PLC	262,000	13-05-2020	0	262,000	0	
173.	Standard Group PLC	133,400	10-01-2020	0	133,400	0	
174.	Standard Group PLC	266,800	10-02-2020	0	266,800	0	
175.	Standard Group PLC	133,400	25-02-2020	0	133,400	0	
176.	Standard Group PLC	210,192	12-03-2020	0	210,192	0	
177.	Standard Group PLC	131,100	11-07-2020	0	131,100	0	
178.	Standard Group PLC	171,000	19-06-2020	0	171,000	0	
179.	Standard Group PLC	131,100	10-06-2020	0	131,100	0	
180.	Standard Group PLC	67,260	22-06-2020	0	67,260	0	
181.	Straight Security Services ltd	382,800	01-12-2014	0	382,800	0	
182.	Sweetlake Resort	56,000	13-08-2018	0	56,000	0	
183.	Sweetlake Resort	177,000	31-05-2018	177,000	0	177,000	
184.	Sweetlake Resort	288,000	15-02-2018	0	288,000	288,000	
185.	Sweetlake Resort	300,000	24-10-2019	0	300,000	0	
186.	Sweetlake Resort	240,000	25-07-2019	0	240,000	0	
187.	Sweetlake Resort	105,000	11-06-2018	0	105,000	0	
188.	Sweetlake Resort	276,000	13-09-2017	0	276,000	0	
189.	The Travel Hub	452,035	18-01-2019	0	452,035	452,035	
190.	The Travel Hub	625,000	09-08-2019	0	625,000	0	
191.	The Travel Hub	195,600	29-11-2019	0	195,600	0	
192.	Waithaka and Associates	1,049,800	06-04-2018	0	1,049,800	0	
193.	Westwood Hotel	73,500	21-02-2020	0	73,500	0	
194.	Westwood Hotel	385,000	14-11-2019	0	385,000	0	
195.	Westwood Hotel	17,500	08-10-2019	0	17,500	0	
196.	Westwood Hotel	770,000	01-10-2020	0	770,000	0	
197.	Westwood Hotel	136,500	14-11-2019	0	136,500	0	
198.	Westwood Hotel	140,000	29-11-2019	0	140,000	0	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
199. Westwood Hotel	336,000	05-12-2019	0	336,000	0	
200. Ward Rent	1,246,926	01-06-2020	0	1,246,926	0	
Sub-Total	49,023,597		8,519,840	40,503,757	12,164,823	
Grand Total	103,929,180		10,967,462	92,961,718	17,697,396	

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1. Members of the County Assembly		21,527,269		2,556,900	18,970,369	2,556,900	
2. Staff of the County Assembly		37,220,392		16,986,100	20,234,292	16,986,100	
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total		58,747,661		19,543,000	39,204,661	19,543,000	
Grand Total		58,747,661		19,543,000	39,204,661	19,543,000	

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs)
	2018/19				2019/20
Land	34,324,756	0	0	0	34,324,756
Buildings and structures	22,717,927	0	0	0	22,717,927
Transport equipment	13,000,000	0	0	0	13,000,000
Office equipment, furniture and fittings	16,871,734	1,160,260	0	0	18,031,994
ICT Equipment	30,394,248	0	0	0	30,394,248
Machinery and Equipment	0	514,600	0	0	514,600
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	404,161,100	50,000,000	0	0	454,161,100
Work In Progress	0	0	0	0	0
Total	521,469,765	51,674,860	0	0	573,144,625

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

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

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

Imprest Register

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

Prepared by

Name

Designation

Date

Checked by:

ANNEX 6 Contingent liabilities register

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

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

F.O. 30

BANK RECONCILIATION
KIAMBU - COUNTY ASSEMBLY

From Date : 30-JUN-20 To : 30-JUN-20

KIAMBU COUNTY ASSEMBLY RECURRENT

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

Balance as per bank certificate

30.30

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

30.30

Reconciled by: MAUREEN NJAMBI Signature: [Signature] Date: 28/07/2020

Reviewed by: Daniel Kagwanya Signature: [Signature] Date: 28/07/2020

Approved by: Flavio Gabriel Signature: [Signature] Date: 28/7/2020

F.O. 30

BANK RECONCILIATION
KIAMBU - COUNTY ASSEMBLY

From Date : 30-JUN-20 To : 30-JUN-20

KIAMBU COUNTY ASSEMBLY RECURRENT

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

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

Cheque		Payee	Amount
No	Date		
			Total :

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

Receipts		Amount
No	Date	
		Total

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

Cheque		Amount
No	Date	
		Total :

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

Receipts		Amount
No	Date	
		Total

F.O. 30

BANK RECONCILIATION
KIAMBU - COUNTY ASSEMBLY

From Date : 30-JUN-20 To : 30-JUN-20

KIAMBU COUNTY ASSEMBLY DEVELOPMENT

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

Balance as per bank certificate

0.00

Less --

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

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

Add --

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

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

Bank Balance as per Cash Book

0.00

Reconciled by: MAUREEN NJAMBA Signature: [Signature] Date: 30/06/2020

Reviewed by: Daniel Kagwaga Signature: [Signature] Date: 30/6/2020

Approved by: Flavian Gichini Signature: [Signature] Date: 30/6/2020

F.O. 30

BANK RECONCILIATION
KIAMBU - COUNTY ASSEMBLY

From Date : 30-JUN-20 To : 30-JUN-20

KIAMBU COUNTY ASSEMBLY DEVELOPMENT

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			