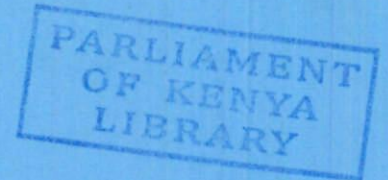


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

PAPERS LAID	
DATE	7/6/22
TABLED BY	DMW.
COMMITTEE	— OF
CLERK AT THE TABLE	Manga

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NAIROBI CITY

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





NAIROBI CITY COUNTY ASSEMBLY



AMMENDED 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)

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

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NAIROBI CITY COUNTY ASSEMBLY
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes of 123 Members of County Assembly (MCAs) out of which 85 are elected to represent members of the public from their respective wards and 38 are nominated. 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 *entity's* day-to-day management is under the following key organs:

- The County Assembly Service Board; and
- The Clerk.

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2019 and who had direct fiduciary responsibility were:

S/N	NAME OF THE OFFICER	DESIGNATION	FROM	TO
1	Jacob N. Muvengei	Clerk	July 2019	October 2019
2	Monicah Muthami	Ag.Clerk	November 2019	March 2020
3	Sarah Akuku	Ag.Clerk	March 2020	June 2020
4	Alice Kaoga	Ag.Principal Accountant	July 2019	November 2019
5	Sammy Ndana	Ag.Principal Accountant	December 2019	June 2020

NAIROBI CITY COUNTY ASSEMBLY
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(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- County Assembly Public Accounts Committee Activities
- County Assembly Audit Committee Activities
- The Office of the Auditor General (OAG)
- The Controller of Budget (COB)
- Commission on Revenue Allocation (CRA)
- County Treasury

(e) The Nairobi City County Assembly Headquarters

P.O. Box 45844-0010
City Hall Building
Mama Ngina Street
Nairobi, KENYA

(f) Nairobi City County Assembly Contacts

Telephone: (+254) 202216151
E-mail: info@nairobiassembly.go.ke
Website: www.nairobiassembly.go.ke

(g) Nairobi City County Assembly Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Co-operative Bank of Kenya Ltd
City Hall Branch
P.O Box 44805
GPO 00100
Nairobi, Kenya

(h) Independent Auditors

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

NAIROBI CITY COUNTY ASSEMBLY
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(i) Principal Legal Adviser


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

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

This is a report and Financial Statements for the Nairobi City County Assembly for the Financial Year 2019/20

Budget performance
Of the Kshs. 2,939,977,880 Billion budgeted for in 2019/2020, Kshs.1, 303,773,480 Billion was received and spent representing 44% budgetary absorption rate. This was brought about by a project to purchase Non-Residential assembly's offices budgeted at kshs.1,530,000,000 which was a non-starter.
Operational Performance
The members of the county assembly have debated bills and passed several laws and policies were passed to ensure efficiency of operations at the County Government as well as benefit the population of the County. Some of the assembly committees include;-Public Accounts committee, Public Investment committee, Implementation committee, Legal and justice committee , Environment & Natural Resources committee, Agriculture, Livestock & Fisheries committee, Health Services Committee , Culture & Community Services Committee , Transport & Public Works Committee , Trade Tourism & Co-operatives Committee , Labour & Social Welfare Committee , Children, Early Childhood Education & Vocational Training committee, Justice & Legal Affairs Committee, Water & Sanitation Committee, Planning & Housing Committee, Energy and ICT, County Finance, Budget and Appropriations, Committee on Delegated Legislation, Ward Development Fund Committee, Powers & Privileges, Loans Management committee.
Performance of key development projects
There's a Key project to build Non-Residential assembly's offices and Refurbishment of Ward offices budgeted at a cost of Kshs.1,530, 000,000 but never took effect, which have brought about under absorption of the budget.
Comment on value-for-money achievements
The project were made to ensure effective and efficient facilitation of members at times of executing their roles i.e. Oversight, Presentation and Legislation but due to non-starter of the projects we can't objectively comment on value for money achieved.
Challenges and Recommended Way Forward
We therefore recommend that for greater autonomy, the Assembly's proportional share of Nairobi City County Revenue should be mutually predetermined and deposited directly to County Assembly's Central Bank of Kenya Account as and when the executive receives the Assembly's share of revenues in the County Revenue Fund.


Clerk of the County Assembly
Edward O. Gichana

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

3. 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 the 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

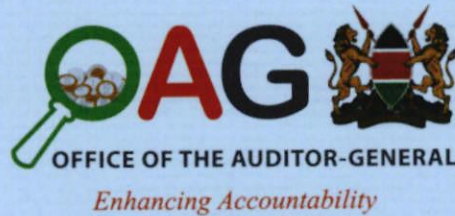
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 20-12-2021



Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Nairobi City set out on pages 8 to 32, 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, statement of comparison of budget and actual amounts and 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 audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Assembly of Nairobi City 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 do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1.0 Presentation of Financial Statements

The financial statements contain the following errors and discrepancies:

- (i) The statement of financial assets and liabilities incorrectly reflects Notes 13, Note 14 and Note 15 as providing further disclosures on Accounts Receivables - Outstanding imprests, Accounts Payables – Deposits and Retentions, and Fund Balance brought forward respectively. However, the actual disclosures on these accounts are denoted in the Notes to the financial statements as Notes 14, 15 and 16 respectively.
- (ii) Note 17 on prior year adjustments is incorrectly reflected as Note 16 in the statement of financial assets and liabilities.
- (iii) The cover page refers the financial statements as “amended” but the designation is not recognized in the reporting format prescribed by the Public Sector Accounting Standards Board or the in IPSAS.

In view of these issues, the financial statements do not conform to IPSAS and the presentation format prescribed by the Public Sector Accounting Standard Board (PSASB).

2.0 Unconfirmed Balances

Review of the financial statements revealed the following inaccuracies:

2.0.1 Compensation of Employees

The statement of receipts and payments reflects payments on compensation of employees totalling Kshs.623,426,791. The balance contains the following anomalies:

2.0.1.1 Unreconciled Variance

Whereas statement of receipts and payments reflects Kshs.623,426,791 in respect to compensation of employees, Note 4 to the financial statements reflects Kshs.684,054,221 on the account resulting to a variance of Kshs.60,627,430 which was not explained.

2.0.1.2 Allowances to Members of County Assembly

The compensation of employees expenditure totalling Kshs.623,426,791 reflected in the statement of receipts and payments includes personal allowances totalling Kshs.226,709,669 paid as part of salary.

Audit examination of records on the payments indicated that Kshs.75,761,400 was paid as sitting allowances to Members of the County Assembly (MCAs) during the year under review. However, attendance reports, including biometric data on the MCAs, and the dates the respective Committee meetings were held, were not provided for audit review.

As a result, the propriety of payments totalling Kshs.75,761,400 could not be confirmed.

2.0.2 Use of Goods and Services

The statement of receipts and payments reflects payments on use of goods and services totalling Kshs.470,626,447, as further reflected in Note 4 to the financial statements. However, examination of records on the expenditure disclosed the following unconfirmed balances:

2.0.2.1 Miscellaneous Payments

Payments for various items totalling Kshs.72,146,593 were not supported with relevant documents contrary to Regulation 104(1) of the Public Finance Management (County Governments) Regulations, 2015.

As a result, the accuracy, completeness and validity of the payments could not be confirmed.

2.0.2.2 Legal Fees

Included in use of goods and services balance totalling Kshs.470,626,447 is Kshs.44,987,494 paid to various legal firms in respect of legal fees. However, records indicating how the firms were identified and the respective service agreements signed with them, if any, were not provided for audit. Further, the proceedings or outcomes of the court cases or affairs that the firms provided legal services in were not provided for audit verification.

As a result, the occurrence, propriety and value for money on the expenditure totalling Kshs.44,987,494 could not be confirmed.

2.0.2.3 Foreign Travel and Subsistence Allowances

Records provided for audit indicated that the County Assembly spent Kshs.97,802,709 on foreign travel and subsistence in the year under review. However, payment vouchers for the expenditure were not supported with travel documents to confirm the occurrence and validity of the expenditure.

As a result, the occurrence, accuracy and propriety of the payments totalling Kshs.97,802,709 could not be confirmed.

2.0.3.0 Outstanding Imprests

The statement of financial assets and liabilities reflects Kshs.128,072,586 in respect of accounts receivables – outstanding imprests whereas Note 14 to the financial statements reflects accounts receivables totalling Kshs.129,809,586 resulting to an unreconciled variance of Kshs.1,737,000.

Further, an analysis of imprests balance showing the names of the imprest holders, issue and due dates for the imprests, amounts surrendered and balances as at 30 June, 2020 was not provided for audit verification.

Consequently, the accuracy, completeness and validity of the outstanding imprests balance totalling Kshs.128,072,586 as at 30 June, 2020 could not be confirmed.

2.0.4.0 Fixed Assets

Annex 4 to the financial statements reflects a summary of fixed assets register that depicts assets with historical values totalling Kshs.21,873,599 as at 30 June, 2019. However, information on asset additions, disposals and transfers in the year under review was not disclosed. In addition, Management did not maintain an updated asset register contrary to Section 149(2) of the Public Finance Management Act, 2012.

In view of these omissions, the existence, location, and accuracy of the assets balance totalling Kshs.21,873,599 as at 30 June, 2020 could not be confirmed.

2.0.5.0 Pending Bills

Note 1 of other important disclosures reflects pending accounts payables (pending bills) totalling Kshs.8,941,436 as at 30 June, 2020 whereas Annex 1 reflects a nil

balance in respect to the account resulting to an unreconciled variance of Kshs.8,941,436.

Further, the pending bills balance was not supported by source documents and supporting schedules indicating the nature of the payables and payments made thereof if any, and the outstanding balance as at 30 June, 2020. Further, analyses showing the ages of the payables was not provided for audit.

In view of these discrepancies the accuracy and propriety of the accounts payables totalling Kshs.8,941,436 as at 30 June, 2020 could not be confirmed.

Delays in settling pending bills may slow down economic activity and discourage traders and other private parties from doing business with public entities.

2.0.6.0 Prior Year Grants

The statement of receipts and payments reflects prior year other grants and transfers totalling Kshs.1,558,992 whereas Note 8 to the financial statements, that seeks to explain the balance, reflects a nil balance resulting to an unreconciled variance of Kshs.1,558,992. As a result, the accuracy and fair presentation of the prior years grant balance totalling Kshs.1,558,992 could not be confirmed.

2.0.7.0 Budgeted Receipts Payments

The statement of comparison of budget and actual amounts: recurrent and development combined reflects an original budget of Kshs.5,500,000 on Other Grants and Transfers, whereas the final budget reflects a nil balance resulting to an unexplained difference of Kshs.5,500,000 between the two records.

The statement further reflects final budgeted payments totalling Kshs.1,473,673,965 but a recast of the balances included therein yields Kshs.1,393,462,525 resulting to an unreconciled variance of Kshs.80,211,440.

In view of these discrepancies, the accuracy of the statement of comparison of budget and actual amounts: recurrent and development is doubtful.

2.0.8.0 Prior Year Adjustment

Note 17 to the financial statements reflects prior year adjustments totalling Kshs.118,980,141, which Management attributed to adjustments of bank account balances and receivables erroneously included in previous audited financial statements.

However, the adjustments were effected against balances for the year under review contrary to International Public Sector Accounting Standard No.3. The Standard requires every material error for prior periods be corrected retrospectively in the first set of financial statements authorized for issue upon its discovery by restating the comparative amounts for the prior period in which the error occurred. The adjustment has, similarly, been made in error in the statement of cash flows.

Therefore, the financial statements are not fairly stated.

2.0.9.0 Total Payments

The statement of receipts and payments reflects payments totalling Kshs.1,154,646,327 whereas the Integrated Financial Management System (IFMIS) ledger reflects payments totalling Kshs.375,542,403 for the year under review resulting to an unexplained variance of Kshs.779,103,924.

As a result, the accuracy of the financial statements is doubtful.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Nairobi City 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 adverse 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. I have determined that there are no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The approved budget of the County Assembly for the year under review totalled Kshs.1,473,673,965 comprised of recurrent and development estimates totalling Kshs.1,343,262,525 and Kshs.44,700,000 respectively. Actual expenditure totalled Kshs.1,154,646,327 as indicated in the summary statement of appropriation recurrent and development combined . This was, equivalent to an absorption rate of 83%.

The failure to absorb Kshs.238,816,198 or 17% of the budget may have constrained delivery of the legislative and oversight mandate of the County Assembly.

In addition, revenue records indicated that the County Assembly received exchequer releases for the year under review totalling Kshs.311,831,896 between the months of June, 2020 and July, 2020 . The receipts were for the recurrent vote. Delay in receipt of the exchequer releases may, to a large extent, explain the expenditure shortfall recorded in the year under review .

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of public Resources sections of my report, I

confirm that that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Irregularities in Compensation of Employees

Examination of records on compensation of employees disclosed the following irregularities:

1.0.1 High Wage Bill

The statement of receipts and payments reflects expenditure totalling Kshs.623,426,791 on compensation of employees, which is 48% of the County Assembly's total revenue amounting to Kshs.1,303,785,480 for the year ended 30 June, 2020. The expenditure on wages and benefits therefore exceeded the thirty-five percent (35%) threshold prescribed under Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the Management was in breach of the law. In addition, excessive use of limited resources in payment of personnel emoluments may have constrained the capacity of the County Assembly to fund its legislative and oversight operations and development projects.

1.0.2 Excessive Deductions on Staff Pay

In the year under review, forty (40) employees were paid net salaries that were less than a third (1/3) of their respective basic pay. Nineteen (19) of the officers were members of staff whereas twenty-one (21) were Members of County Assembly (MCAs). In allowing the excessive deductions, Management contravened provisions of the Nairobi City County Assembly Human Resource Manuals and Section 19(3) of the Employment Act, 2007 both of which prohibit employers from making deductions in excess of two thirds of their employees' wages.

In the circumstances, the Management breached the law and also exposed the Officers to the risk of pecuniary embarrassment.

1.0.3 Payments to Staff by County Executive of Nairobi

As similarly reported in the previous year, examination of expenditure documents for the year under review revealed payments totalling Kshs.142,857,111 made to the staff of the County Assembly by Management of the County Executive of Nairobi City for undisclosed duties. The authority if any, granted for the payments was not provided for audit review and as a result, the validity and propriety of the expenditure could not be confirmed.

2.0 Irregular Payments for Use of Goods and Services

Examination of records on use of goods and services disclosed the following irregular expenditures:

2.0.1 Domestic and Subsistence Allowances

Examination of imprest records indicated that the County Assembly made payments totalling Kshs.2,963,807 to various members of staff in the year under review. The payments were for refunds of costs the staff had reportedly incurred on domestic travel and subsistence while on official duty away from the County Assembly. However, the refunds were made contrary to the provisions of Regulations 91(2) and 93(4) of the County Government Regulations, 2015 which requires such expenditures to be incurred through imprests issued to Officers beforehand.

No explanation was provided by Management on why the staff were not issued with imprests before they embarked on the said duties.

2.0.2 Payment to County Assembly Forum

Expenditure records indicated that Management paid a voluntary contribution of Kshs.5,000,000 to the County Assemblies Forum in the year under review. However, the Forum is not recognized in law as deserving to receive grants drawn from public funds.

In the circumstance, the payment was irregular.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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, because of the significance matters described in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Unapproved Risk Management Policy

Review of risk management in the County Assembly indicated that Management was yet to approve the draft risk management policy for the County Assembly. Failure to establish a risk management policy contravened Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015. Further, in the absence of the policy, Management lacked objective means to identify, measure and mitigate risks that the County Assembly may face.

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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting, unless Management is aware of the intention to dissolve the County Assembly.

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

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

Those charged with governance are responsible for overseeing the 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 scepticism 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 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


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


5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019/20	2018/19
	Note	Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	1,303,773,480	1,306,378,714
Proceeds from Sale of Assets	2		
Other Receipts	3	12,000	70,000
TOTAL RECEIPTS		1,303,785,480	1,306,448,714
PAYMENTS			
Compensation of Employees	4	623,426,791	648,349,325
Use of goods and services	5	470,626,447	570,288,835
Subsidies	6		-
Transfers to Other Government Entities	7		-
Other grants and transfers	8		1,558,992
Social Security Benefits	9	60,593,089	55,286,066
Acquisition of Assets	10		21,873,599
Finance Costs	11		17,406
Other Payments	12	-	
TOTAL PAYMENTS		1,154,646,327	1,297,374,223
SURPLUS/DEFICIT		149,139,153	9,074,491

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20-12-2021 and signed by:


 Clerk of the Assembly
 Name: Edward O. Gichana
 ICPAK Member Number: 4922



 Principal Accountant – County Assembly
 Name: Sammy Ndana
 ICPAK Member Number: 11871


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

5.2 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2019/20	2018/19
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	149,139,153	9,074,491
Cash Balances	13B	-	-
Total Cash and cash equivalents		149,139,153	9,074,491
Accounts receivables – Outstanding Imprests	13	128,072,586	166,994,286
TOTAL FINANCIAL ASSETS		277,211,740	176,068,778
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	14	17,954	17,954
NET FINANCIAL ASSETS		277,229,673	176,050,824
REPRESENTED BY			
Fund balance b/fwd	15	9,074,491	10,985,207
Prior Year Adjustment	16	118,980,142	155,991,125
Surplus/Deficit for the year		149,139,153	9,074,491
NET FINANCIAL POSITION		277,229,673	176,050,824

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20-10 2021 and signed by:


 Clerk of the Assembly
 Name: Edward O. Gichana
 ICPAK Member Number: 4922

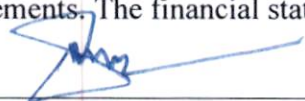

 Principal Accountant – County Assembly
 Name: Sammy Ndana
 ICPAK Member Number: 11871

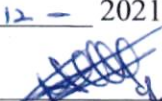
NAIROBI CITY COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

5.3 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	1,303,773,480	1,306,378,714
Other Receipts	3	12,000	70,000
Payments for operating expenses			
Compensation of Employees	4	(623,426,791)	(648,349,325)
Use of goods and services	5	(470,626,447)	(570,288,835)
Subsidies	6		-
Transfers to Other Government Entities	7		-
Other grants and transfers	8		(1,558,992)
Social Security Benefits	9	(60,593,089)	(55,286,066)
Finance Costs	11		(17,406)
Other Payments	12		-
Adjusted for:			
Adjustments during the year		(9,074,491)	(10,985,207)
Net cash flows from operating activities		140,064,662	19,962,883
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	10		(21,873,599)
Net cash flows from investing activities			(21,873,599)
NET INCREASE IN CASH AND CASH EQUIVALENTS		140,064,662	(1,910,716)
Cash and cash equivalent at BEGINNING of the year	15	9,074,491	10,985,207
Cash and cash equivalent at END of the year		149,139,153	9,074,491

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20-12- 2021 and signed by:


 Clerk of the Assembly
 Name: Edward O. Gichana
 ICPAK Member Number, 4922


 Principal Accountant – County Assembly
 Name: Sammy Ndana
 ICPAK Member Number, 11871

NAIROBI CITY COUNTY ASSEMBLY
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**5.4 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	2,939,977,880	(1,485,300,000)	1,454,677,880	1,303,773,480	89.6%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	12,000	-
TOTAL	2,939,977,880	(1,485,300,000)	1,454,677,880	1,303,785,480	89.6%
PAYMENTS					
Compensation of Employees	679,854,339	20,854,000	700,708,339	623,426,791	88.9%
Use of goods and services	648,701,529	(66,755,316)	581,946,213	470,626,447	81%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	5,500,000	-	-	-	-
Social Security Benefits	61,313,479	(705,506)	60,607,973	60,593,089	99%
Acquisition of Assets	1,530,000,000	(1,485,300,000)	44,700,000	-	0%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	2,939,977,880	(1,531,906,822)	1,473,673,965	1,154,646,327	78.%
SURPLUS/ DEFICIT		46,606,822	66,715,355	149,139,153	

NAIROBI CITY COUNTY ASSEMBLY
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(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

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

- (a) Under- utilization on Development budget was due to Non-Starter of the development projects within the financial year 2019/20 as explained under table of content number 2 i.e. forward note by the clerk of the Nairobi City County Assembly under; -i) Budget performance and,
ii) Performance of key development projects.*
- (b) The entire budget for the year under Audit both Development and Recurrent the absorption rate was at 44% which brought about underutilization of the budget below 50%.*

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23). Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.

The entity financial statements were approved on 20-12-2021 and signed by:



Clerk of the Assembly
Name: Edward O. Gichana
ICPAK Member Number: 4922



Principal Accountant – County Assembly
Name: Sammy Ndana
ICPAK Member Number: 11871

NAIROBI CITY COUNTY ASSEMBLY
Reports and Financial Statements
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5.5 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	2,939,977,880	(1,485,300,000)	1,454,677,880	1,303,773,480	89.6%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	12,000	-
TOTAL	2,939,977,880	(1,485,300,000)	1,454,677,880	1,303,785,480	89.6%
PAYMENTS					
Compensation of Employees	679,854,339	20,854,000	700,708,339	623,426,791	88.9%
Use of goods and services	648,701,529	(66,755,316)	581,946,213	470,626,447	81%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	5,500,000	-	-	-	-
Social Security Benefits	61,313,479	(705,506)	60,607,973	60,593,089	99%
Acquisition of Assets				-	
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	1,395,369,347	(46,606,822)	1,343,262,525	1,154,646,327	85.6%
	1,544,608,533	(1,438,693,178)			
Surplus/ Deficit			111,415,355	149,139,153	


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

NAIROBI CITY COUNTY ASSEMBLY
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- (a) *There was no Under- utilization or Over utilization of the budget under, Recurrent Receipts and expenditure vote lines e.g.*
- i) *Exchequer Receipts the budget absorption rate was observed as 89.6%*
 - ii) *Expenditure Vote – lines i.e. Compensation of Employees, Use of Goods and Services and Social Security Benefits was 88.9% ,80.8% and 99% respectively.*
- (b) *The entire Recurrent budget absorption rate for the year under Audit was at 88.5% which can be termed as favourable absorption rate.*

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23)

The entity financial statements were approved on 20-12-2021 and signed by:



Clerk of the Assembly
Name: Edward O. Gichana
ICPAK Member Number;4922



Principal Accountant – County Assembly
Name: Sammy Ndana
ICPAK Member Number: 11871

NAIROBI CITY COUNTY ASSEMBLY
Reports and Financial Statements
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5.6 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	1,530,000,000	(1,485,300,000)	44,700,000	-	0%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	1,530,000,000	(1,485,300,000)	44,700,000	-	0%
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	1,530,000,000	(1,485,300,000)	44,700,000	-	0%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	1,530,000,000	(1,485,300,000)	44,700,000	-	0%
SURPLUS/ DEFICIT	-	-	-	-	

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

- (a) Under- utilization on Development budget was due to Non-Starter of the development projects within the financial year 2019/20 as explained under table of content number 2 i.e. forward note by the clerk of the Nairobi City County Assembly under; -i) Budget performance and,
ii) Performance of key development projects.

NAIROBI CITY COUNTY ASSEMBLY
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(b) The entire budget for the year under Audit both Development and Recurrent the absorption rate was at 44% which brought about underutilization of the budget below 50%.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23)

The entity financial statements were approved on 20-12-2021 and signed by:



Clerk of the Assembly
Name: Edward O. Gichana
ICPAK Member Number: 4922



Principal Accountant – County Assembly
Name: Sammy Ndana
ICPAK Member Number: 11871

5.7 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
Programme 1					
Sub-programme 1	11,566,150	0	11,566,150	7,526,233.35	4,039,916.65
Sub-programme 2	668,169,985	0	668,169,985	540,745,264.60	127,424,720.40
Sub-programme 3	146,086,395	0	146,086,395	85,283,860.80	60,802,534.2
Programme 2		0			
Sub-programme 1	16,865,457	0	16,865,457	4,072,588.80	12,792,868.20
Sub-programme 2	611,989,893	0	611,989,893	418,075,130.35	193,939,726.65
Sub-programme 3		0			

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

5.8 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 Nairobi City 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.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

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.

NAIROBI CITY COUNTY ASSEMBLY
Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, we had a balance of Kshs 17,953.35 as indicated under note 13A. There were no other restrictions on cash during the year.

6. 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.

7. 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.

8. 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. 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.

10. 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 *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 27th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was one number of supplementary budgets passed in the year. 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.

11. Comparative figures

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

12. Subsequent events

Events subsequent to 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.

13. 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.

14. 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.

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

5.9 NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	201819
	KShs	KShs
Transfers from the County Treasury for Q1	274,767,257	212,790,381
Transfers from the County Treasury for Q2	248,457,596	457,561,361
Transfers from the County Treasury for Q3	413,894,365	216,540,577
Transfers from the County Treasury for Q4	366,654,262	419,486,395
Cumulative Amount	1,303,773,480	1,306,378,714

(Where money is transferred to the County Assembly on a monthly basis, include the months instead of quarters. A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in ANNEX 7 (Detailed Transfers between the County Treasury and County Assembly) of this report.)

2.0 PROCEEDS FROM SALE OF ASSETS

	2019/20	201819
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3 OTHER RECEIPTS

	2019/20	201819
	KShs	KShs
Tender fees received	12,000.00	70,000.00
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	12,000.00	70,000.00

NAIROBI CITY COUNTY ASSEMBLY
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(Provide a detailed explanation of what other receipts relate to, who they were received from and whether they had been budgeted for)

Other Receipts related to Tender fee received from Tenderers

NAIROBI CITY COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2019

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4 COMPENSATION OF EMPLOYEES

	2019/20	201819
	Kshs	Kshs
Basic salaries of permanent employees	321,352,543.00	324,416,613.00
Basic wages of temporary employees	72,399,922.00	61,438,301.00
Personal allowances paid as part of salary	226,709,669	238,832,977
Personal allowances paid as reimbursements	2,999,000.00	7,410,000.00
Personal allowances provided in kind	-	-
Pension and other social security contributions	60,593,087.00	16,253,433.90
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	684,054,220	648,349,325

(Provide detailed explanation with regard to the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

5 USE OF GOODS AND SERVICES.00.

	2019/20	201819
	Kshs	Kshs
Utilities, supplies and services	1,400,000	2,831,503.21
Communication, supplies and services	3,016,616	6,972,259.61
Domestic travel and subsistence	138,623,408	231,156,824
Foreign travel and subsistence	97,802,709	72,922,376
Printing, advertising and information supplies & services	4,754,508	10,757,424.55
Rentals of produced assets	31,642,783	14,758,356.00
Training expenses	30,209,889	64,163,588.47
Hospitality supplies and services	11,984,274	26,500,569.59
Insurance costs	76,694,670	76,614,070.66
Specialized materials and services	-	1,846,630.00
Office and general supplies and services	4,646,387	1,658,185.00
Other operating expenses	65,542,028	46,114,195.99
Routine maintenance – vehicles and other transport equipment	2,689,229	4,288,959.00
Routine maintenance – other assets	1,619,945	9,703,893.27
Total	470,626,446	570,288,835

NAIROBI CITY COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6 SUBSIDIES

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

(Provide explanations as to what subsidies relate to)

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
	Kshs	Kshs
Transfers to National Government entities	-	1,558,992
Transfers to other County Assembly entities	-	-
(insert name of budget agency)	-	-
TOTAL	-	1,558,992

(Explain what the transfers relate to and whether they are to be refunded by the institution referred to)

8 OTHER GRANTS AND TRANSFERS

	2019/20	2018/19
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

(Give explanations on what other grants and transfers relate to and who the beneficiaries are)

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9 SOCIAL SECURITY BENEFITS

	2019/20	201819
	Kshs	Kshs
Government pension and retirement benefits	60,593,087	55,286,066.00
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	60,593,087	55,286,066.00

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

10 ACQUISITION OF ASSETS

Non- Financial Assets	2019/20	201819
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	9,707,259.57
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	6,511,100.00
Purchase of Office Furniture and Equipment	-	4,105,239.65
Purchase of ICT Equipment	-	1,340,000.00
Purchase of Specialized Plant, Equipment and Machinery	-	210,000.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total purchase of non-financial assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total purchase of financial assets	-	-
Total	-	21,873,599.22

NAIROBI CITY COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11 FINANCE COSTS

	2019/20	201819
	Kshs	Kshs
Bank Charges	-	17,405.70
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	-	17,405.70

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

12 OTHER PAYMENTS

	2019/20	201819
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Total	-	-

(Provide detailed explanations for other payments)

13 CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	201819
		Kshs	Kshs
<i>Co-op Bank , Acc. No. 01141232417500& currency Kshs</i>	Imprest Acc	12,489	4,161,147.95
<i>C.B.K , Acc. No. 1000286587& currency: Kshs.</i>	Development Acc	-	760.40
<i>C.B.K, Acc. No.1000193538 : Kshs.</i>	Recurrent Acc	149,104,813	4,049,885.95
<i>C.B.K. No.1000286598 Kshs</i>	CBK Deposits	17,954	852,195.15
<i>Co-op Bank,Acc.No. 01692232417500 Kshs</i>	Salary Acc	3,897	10,502.00
Total		149,139,153.00	9,074,491.00

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(NB: all bank accounts operated by the County Assembly should be included in this note.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20	201819
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2019/20	201819
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

14 ACCOUNTS RECEIVABLE

	2019/20	201819
	KShs	KShs
Government Imprests	128,072,586	166,347,527.25
Clearance Accounts		-
Staff Advances	1,737,000	646,759.00
Other Advances		-
Total	129,809,586	166,994,286.00

**See Annex 6 for a detailed analysis of the outstanding imprests.*

15 ACCOUNTS PAYABLE

	2019/20	201819
	KShs	KShs
Deposits	-	-
Retentions	17,954.00	4,802,959.00
Other Liabilities-Pending Bills Payable		31,865,711.00
Total	17,954.00	36,668,671.00

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

NAIROBI CITY COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16 FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	9,074,491.00	10,985,206.00
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	9,074,491.00	10,985,206.00

17 PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2019/20	2018/19
	KShs	KShs
Adjustments on bank account balances	(9,074,491.00)	(10,985,207.00)
Adjustments on cash in hand	-	-
Adjustments on payables	(17,954.00)	(17,954.00)
Adjustments on receivables	128,072,586.00	166,994,286.00
Others (<i>specify</i>)	-	-
Total	118,980,141.00	155,991,126.00

EXPLANATION OF PRIOR YEAR ADJUSTMENTS

Prior year related to Adjustments of the bank Account balances brought forward from previous year i.e. FY 2018/19 of Kshs. 9,074,491, Adjustment of Payables which is the retention money to a supplier of Kshs. 17,954 and Outstanding Imprest balance for the year under Audit of Kshs. 128,072,586.

NAIROBI CITY COUNTY ASSEMBLY
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5.10 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	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	838,200		165,000	673,200
Supply of services	12,514,029.05	5,049,207.04	9,295,223.45	8,268,012.59
Total	13,352,229.05	5,049,207.04	9,460,223.45	8,941,436.09

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	-	-	-	-
Others MCAs	56,400.00	-	56,400.00	-
Total	56,400.00	-	56,400.00	-

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	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	17,954.80	-	-	17,954.80
Total	17,954.80	-	-	17,954.80

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4. RELATED PARTY DISCLOSURES

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

- 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.

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2019- 2020	2018- 2019
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation(Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g. ECD centres, welfare centres etc.	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	1,303,773,480	1,306,378,714
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Transfer from Co-operative imprest to CBK-Recurrent	-	100,353,534
Total Transfers from related parties	1,303,773,248	1,406,732,248

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

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

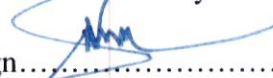
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)
		Certificate opinion for the Financial year 2018/19 has not been issued			

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..20-12-2021

NAIROBI CITY COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2019

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2019/20	Comments
	A	B	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. Riscar	673,200.00			673,200.00		Not Paid
8. Vendours System Enterprises	165,000.00		165,000.00			Paid
9.						
Sub-Total	838,200.00		165,000.00	673,200.00		
Supply of services						
10. Naivasha Country Club Hotel	189,323.28		189,323.28			Paid
11. Naivasha Country Club Hotel	318,450.00		318,450.00			Paid
12. Naivasha Country Club Hotel	112,655.17		112,655.17			Paid
13. Public Service Commissioner 31% pension Cont.	172,648.00		172,648.00			Paid
14. Muthomi Karanja Advocates	1,856,000.00			1,856,000.00		Not Paid
15. Lapfund	3,927,718.00		3,927,718.00			Paid

NAIROBI CITY COUNTY ASSEMBLY
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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2019/20	Comments
16. Lapfund	3,925,069.00		3,925,069.00			Paid
17. Ncca Staff Honorialia	100,000.00		100,000.00			Paid
18. NCCA Advisory Committee Allowances	206,000.00		206,000.00			Paid
19. Law Society Of Kenya	20,360.00		20,360.00			Paid
20. Ncca Staff Honorialia	323,000.00		323,000.00			Paid
21. Kensun (W/Holding Tax)	94,000.00			94,000.00		Not Paid
22. Delloitte (Consultancy fees)	1,268,805.60			1,268,805.60		Not Paid
Sub-Total	12,514,029.05		9,295,223.45	3,218,805.60		
Grand Total	13,352,229.05		9,460,223.45	3,892,005.60		

NAIROBI CITY COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2019

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. Laura M.Mwololo	Q	28,200		28,200	-	-	Paid
2. Juliet June Ndengwa	Q	28,200		28,200	-	-	Paid
3.							
4.							
5.				.			
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total		56,400		56,400			
Grand Total		56,400		56,400			

NAIROBI CITY COUNTY ASSEMBLY
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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	B	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7. BEXTER LTD	10% Retention	17,954	FY 2018/19	NIL	17,954	17,954	Amt Payable upon application
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

NAIROBI CITY COUNTY ASSEMBLY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2019/20
Land					
Buildings and structures	9,707,259.57	-	-	-	-
Transport equipment	-	-	-	-	-
Office equipment, furniture and fittings	10,616,339.65	-	-	-	-
ICT Equipment	1,340,000.00	-	-	-	-
Machinery and Equipment	210,000.00	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work In Progress	-	-	-	-	-
Total	21,873,599.22	-	-	-	-

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

NAIROBI CITY COUNTY ASSEMBLY
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ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders (as per the attached supporting schedules)

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

NAIROBI CITY COUNTY ASSEMBLY
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ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

NAIROBI CITY COUNTY ASSEMBLY(ANNEX-5) ANALYSIS OF OUTSTANDING IMPREST FY 2019/20

From Date: 01-JUL-19

To: 30-JUNE-20

For: Nairobi City - County Assembly

PF/No	Particulars	Designation	Amount
19870009635	JENIFFER CHEPCHUMBA KORIO	N.A.	362,100
19880000411	SOLOMON ODANGA MAGEMBE	N.A.	391,500
19890005188	DANIEL AGANDA OLALO	N.A.	332,700
19890005213	KIOKO WATUKA	N.A.	277,600
19890014463	JULIUS LIDODO SHILAKAVA	N.A.	862,600
19900001309	JANE MUTHONI GATHIMBA	N.A.	390,968
19910001044	MOHAMMED JUMA RAMADHAN	N.A.	230,400
19910007779	PATRICIA AWOUR OGAYA	N.A.	100,000
19920002740	ALI ADAN GURACHA	N.A.	45,000
19940009932	SERAH WANJIRU MARI	N.A.	36,600
1994027052	PHILIP KIPYEGON NGETICH	N.A.	339,000
19960002626	ELIZABETH NJERI NJUGUNA	N.A.	224,000
19960004666	PAUL KAMAU NGANDU	N.A.	122,500
19960006099	BARNABAS OIGO MISER	N.A.	100,000
19960007292	FRANCIS KIVILA MUTUVA	N.A.	222,100
19960007569	PATRICK KARIUKI KAMAU	N.A.	223,400
19970001837	CHRISTOPHER KANDIE	N.A.	25,200
19970005746	KIMATHI MUTHAMIA	N.A.	176,400
19970006645	CAROLYN KAWIRA MUTEGI	N.A.	40,200
1997032690	APIYO NYAGWA ABEL	MOICT Chief Public Comm II	229,100
19980003585	SAIDI HAMISI VUMBI	N.A.	140,100
19980006602	NANCY CHERONO MUTAI	N.A.	508,900
19980006719	ADDAH AWUOR ONYANGO	N.A.	206,500
19980006782	ELIZABETH WANGUI MUIRU	N.A.	81,600
19990000747	JARED KIYONDI OSANO	N.A.	360,200
2004023767	IBRAHIM RAMADHAN WAZIRI	N.A.	48,600
20070001955	PAUL GISORE ONCHWARI	N.A.	537,800
20070002934	MONICAH MUNG'ALI MUTHAMI	N.A.	2,787,407
2007067043	EDWIN WAFULA MAKOKHA	N.A.	36,600
2008108933	BEATRICE WANGUI GAKURU	N.A.	195,500
2008116180	FRANCIS JAJI SARIOYO	N.A.	364,754
2008147408	JOHN MOIYARE KITELEN	N.A.	215,000
2009121007	ROBERT KHAMALA SITUMA	N.A.	1,427,500
20100002042	GEDION MAINGA NDUNDA	N.A.	273,600
20130000690	KAGUMA JAMES KARIUKI	N.A.	42,000
20130001660	PAUL KADOS KIGUATHI	N.A.	553,000
20130002309	PETER WAHINYA KIMUHU	N.A.	486,000
20130002434	OSMAN ADOW IBRAHIM	N.A.	640,074
20130002452	HERMAN MASABU AZANGU	N.A.	319,500
20130003931	ELIAS OTIENO OKUMU	N.A.	1,218,476
20130004812	ROBERT MBATIA	N.A.	478,000
20130005720	PETER MURIITHI WARUTERE	N.A.	987,499
20130006209	WILSON ONGELE OCHOLLA	N.A.	500,591
20130006236	PIUS MWAURA MBONO	N.A.	257,500
20130006307	PETER WAHINYA NJAU	N.A.	1,054,265
20130006389	DAVID NJILITHIA MBERIA	N.A.	1,044,521
20130006487	MICHAEL OGADA OKUMU	N.A.	424,990
20130006825	PETER WANYOIKE GITAU	N.A.	647,591
20130007019	ANTHONY KIRAGU KARANJA	N.A.	614,934
20130008212	GEORGE OCHIENG OCHOLA	N.A.	200,000
20130008365	WILFRED OLUOCH ODALO	N.A.	1,235,196
20130008525	FREDRICK NJOGU NJOROGE	N.A.	673,091
20130008598	JAMES MWAURA CHEGE	N.A.	736,392
20130008650	CLARENCE KIPKEMBOI MUNGA	N.A.	650,091
20130008703	CHARLES THUO WAKARIDI	N.A.	1,257,880
20130009139	MILLICENT WAMBUI MUGADI	N.A.	1,249,530
20130009148	MAURICE GARI OTIENO	N.A.	1,440,337
20130009513	ALVIN OLANDO PALAPALA	N.A.	364,256
20130010561	IBRAHIM ABDI HASSAN	N.A.	294,500
20130010570	MOSES NYANGARESI OGETO	N.A.	801,000
20130010810	PETER ANYULE IMWATOK	N.A.	1,752,387
20130021260	JANE MUASYA	N.A.	405,990
20130021313	MARK NDUNG'U NG'ANG'A	N.A.	1,102,902
20130021484	CATHERINE APIYO OKOTH	N.A.	177,000
20130021617	ROSE ADHIAMBO OGONDA	N.A.	944,021

20130022196	HUSUNI ALAWI HUSUNI MOHAMED	N A	76,000
20130045868	RUTH NDUMI MAINGI	N A	384,500
20130049900	PAULINE SARAH AKUKU	N A	3,893,121
20130049919	ALICE ANYANGO KAOGA	N A	708,800
20130049928	JOSEPH VUNDI MWANZIA KATALOKI	N A	227,600
20130049937	VICTOR OCHIENG OKUNDI	N A	598,060
20130049946	JOSHUA KYERE MBILA	N A	592,800
20130049955	MICHAEL WAO AWITI	N A	30,000
20130049964	GAVIN ROMEO CASTRO	N A	42,000
20130049973	SAMMY KALUNDU NDANA	NCC CA CLERK	1,065,983
20130049991	CAMMELYNE ANYANGO ANGUCHE	N A	383,900
20130050001	MERCY NAITORE RIUNGA	N A	972,700
20130050010	ASMAN JOHN OMWERI	N A	738,600
20130050029	ADAM KIBET KIBWANA	N A	387,600
20130050038	SHADRACK OMWEBWA MAKOKHA	N A	1,435,383
20130050047	JOSEPH NJUGUNA MUTEGA	N A	598,800
20130050056	FARAH ABDIRIZAK GABOW	N A	333,800
20130050065	CAROLINE WANJA NJOROGE	NCC CA PROC OFFICER 3	36,600
20130050074	HELLEN MWENDE MUTIE	N A	406,000
20130050083	VALERIE MWANGI	N A	85,200
20130050092	KEVIN THOMAS WASIKE	N A	105,250
20130050109	ERIC OCHIENG OTIENO	N A	644,599
20130050118	ERICK OMONDI AGURE	NCC ASS. HSC CA	1,179,083
20130050127	AUSTIN MATAYO INYUNDELE	N A	399,400
20130050136	WILFRED MANYI	N A	1,051,600
20130050145	SAMMY KIPLIMO KIPTOO	N A	604,100
20130050154	ERICK AJWANG NJOGA	N A	474,000
20130050163	ABDIA MOHAMED OSHOW	N A	185,400
20130050172	TITUS NTHEKETHA KITETU	N A	171,600
20130050190	EVERLYN AKINYI OKUMU	N A	36,600
20130050412	KARANI PATRICK	N A	375,000
20130050421	LILY MOGENI KEMUMA	NCC CA PROC OFFICER 1	150,200
20130050430	MILLICENT ADHIAMBO OLOO	N A	36,600
2014000458	LYNNETTE CHEPTOO BUNEI	N A	819,609
20140029474	MERCY SENEWA MURERO	N A	350,908
20140029483	JACQUELINE SINET KAMWARO	N A	487,554
20140029643	ALBERT OLOISHORWA KENGA	N A	89,800
20140029885	DANIEL KANYORO MBUVI	N A	399,954
20140029901	BENSON KILESI NKUITO	N A	43,400
20140029910	DANIEL OWITI OSEWE	N A	282,754
20140029929	OSMAN GALGALO KHULA	N A	95,600
20140029938	MAGDALENE ACHIENO WANYAMA	N A	200,000
20140029947	STEPHEN KOYO OTIENO	NCC CA PROC OFFICER 1	129,000
20140029956	RODGERS BASIL OMONDI	N A	1,472,216
20140029965	JASSAN MUGETO MAINA	N A	163,700
20140029974	JULIANA MUENI MUTHIANI	N A	65,900
20140029983	GIDEON MUNYUA WAWERU	N A	50,300
20140029992	JOHN OTEMBA MABWA	N A	209,700
20140030002	FAITH WANJIRU WAIRIMU	N A	538,800
20140030011	BERTHA MALESI SHIVACHI	N A	732,600
20140030020	LILLIAN MASAA KYEMBENI	N A	143,000
20140030039	ROBERT MUCHIRI NJENGA	N A	18,800
20140030048	EDITH NATECHO WANYAMA	N A	86,600
20140030075	BERYL ADHIAMBO OGUTA	N A	216,900
20140030093	DAVID TAJEU TUKAI	N A	120,500
20140030100	KAITANO MISHECK TEMBA	N A	224,100
20140030217	CAROLINE KIDAMBA AGUSI	N A	166,800
20140070391	LAWRENCE OTIENO ODHIAMBO	N A	772,091
20140077176	KOINARI LENAYIA	N A	115,400
20140077194	PAUL KIMANI WAINAINA	N A	406,000
20140077201	EUNICE ATIENO OMBOK	N A	66,600
20140077210	STEPHEN OTIENO OTIENO	N A	155,300
20140077229	JEREMIA KATHUNDA IMATHIU	N A	88,200
20140077238	GEORGE GITHUKIA NJUGUNA	N A	9,800
20140077247	ANTONY SITONIK MATIPEI	N A	33,900
20140077256	MOSES SENATOR MUSA	N A	193,600
20140077265	ALPHONCE OWUOR OUMA	N A	58,200
20140077274	EDWARD NYONJE ATANGA	N A	167,400
20140077283	ANTHONY ONCHONG'A NYANDIERE	N A	220,200
20140077292	ABDIRAHMAN SALAT MAALIM	N A	163,800

20140077309	ELIZABETH AKOTH TSOMBE	N.A.	217,800
20140077318	TIMOTHY KIPROP CHERUIYOT	N.A.	73,200
20140077327	DAISY MUENI MUEMA	NCC CA PROC. OFFICER 2	271,800
20140077336	GLADYS KANYAA MWENDWA	NCC CA PROC. OFFICER 1	96,400
20140077345	CYRUS MUCHEMI WAMBUI	NCC CA PROC. ASSISTANT	272,000
20140077363	BRIAN ODHIAMBO YAMBO	N.A.	170,600
20140077372	JOSEPHINE NJERI KAMAU	N.A.	2,258,829
20140077381	GUYO SANKALA SAMA	N.A.	1,100,800
20140077390	TITUS MUIRURI NDIRANGU	N.A.	505,800
20140077407	JOLINDA WANGUI	N.A.	481,600
20140077416	TIMOTHY LEYAINO OSOI	N.A.	48,600
20140077425	PATRICK MOINDI MBOGO	N.A.	92,000
20140077434	GODFREY OJIAMBO MALOBA	N.A.	206,000
20140077443	WICKLIFFE OMONDI OPIYO	N.A.	260,400
20140085034	MOHAMMED ABDI MOHAMUD	N.A.	1,089,131
20140085070	STEPHEN MAMODI WANYAMA	N.A.	244,800
20140106476	IBRAHIM MOHAMED BUKURI	N.A.	76,600
20150000089	SHIRLEY GABRIELLA ACHIENG	N.A.	785,790
20150014038	ANN MUTHONI THUMBI	N.A.	684,591
20150041464	MICHAEL ODHIAMBO ODINA	N.A.	223,800
20150041482	ARAYA MARIMBA KOBIA	N.A.	347,100
20150041508	SUSAN NDANU MWINZI	N.A.	257,800
20150041517	JADSON NGUGI WANJIKU	N.A.	59,800
20150041526	CHRISTINE SAWOI TOIRAI	N.A.	71,000
20150041535	ALICE SELEYIAN TOMPOI	N.A.	185,200
20150041544	CHRISTINE ATIENO MADARAH	N.A.	28,200
20150041553	PHANICE AKINYI HOSEA	N.A.	162,200
20150041562	RASHID OSENJE OCHIENG	N.A.	148,600
20150041571	OLGER ATIENO ONGORE	N.A.	192,800
20150041580	LOICE ATIENO ADHOCH	N.A.	36,600
20150041599	NANCY WANJIKU MACHARIA	N.A.	125,600
20150041606	FRIDAH MUSENYA MULU	N.A.	85,200
20170079277	ROBERT OTIENO OKWENDE	N.A.	821,150
20170079286	ANYANGO JUDITH ARON	N.A.	772,650
20170079302	KANANA ROSE EDNA MUTWIRI	N.A.	364,900
20170079311	BENJAMIN NGANGA KURIA	N.A.	30,000
20170079320	AHMED SIRO MAKOKHA	N.A.	35,600
20170080994	DANIEL MUTURI NGENGI	N.A.	548,990
20170081008	PATRICK KANYANGI LOGEDI	N.A.	324,500
20170081017	NAFTALY OWUOR OGOLA	N.A.	612,756
20170081035	ABRAHAM MWANGI NJIHIA	N.A.	818,021
20170081044	NAFTALY WAGURU MATHENGE	N.A.	768,000
20170081053	JOHN KAMANGU NYUMU	N.A.	886,499
20170081062	ELIJAH MPUTHIA IRURA	N.A.	350,000
20170081071	MARY ARIVIZA MWAMI	N.A.	1,039,679
20170081080	JAMES KARIUKI KIRIBA	N.A.	782,074
20170081099	MARY NJAMBI NJUGUNA	N.A.	1,170,057
20170081106	BEATRICE KADEVERESIA ELACHI	N.A.	692,800
20170081115	JOHN MUKIRI NGANGA	N.A.	262,000
20170081124	MARGARET WANJIRU MBOTE	N.A.	895,926
20170081133	ROSEMARY MASITSA SHITOTE	N.A.	611,591
20170081142	JEREMIAH KARANI THEMENDU	N.A.	517,091
20170081151	LEAH NAIKANAE SUPUKO	N.A.	119,500
20170081240	SAMORA WACIRA MWaura	N.A.	842,301
20170081259	PATRICK MUSILI MBANGULA	N.A.	1,034,524
20170081268	MOHAMED HUSSEIN FAUD	N.A.	177,000
20170081277	PATRICIAH MUTHEU MUSYIMI	N.A.	1,108,091
20170081286	JOYCE MUTHINI KAMAU	N.A.	641,000
20170081295	JOSEPH OUMA NDONJI	N.A.	309,000
20170081302	HAFSA KHALIF MOHAMUD	N.A.	57,500
20170081311	JOSEPH MWANGI KOMU	N.A.	909,301
20170081320	FREDRICK OMONDI OTIENO	N.A.	343,000
20170081339	ANNE CATHERINE AKINYI	N.A.	62,000
20170081348	EMILY ONDEJE ODUOR	N.A.	417,490
20170081357	NIMO OMAR HAJJI	N.A.	631,074
20170081366	MILLICENT AKINYI OKATCH	N.A.	429,256
20170081375	JACKLINE ACHIENG APONDI	N.A.	152,000
20170081384	ESTHER MUNAYI NYANGWESO	N.A.	327,500
20170081393	MELLAB ATEMAH LUMALAH	N.A.	833,021
20170081400	EVANS OTISO	N.A.	290,000

20170081419	STEPHEN KANYI GIKONYO	N.A	561,499
20170081428	CECILIA ACHIENG AYOT	N.A	1,461,818
20170081437	JAIRUS AMUKHOYE OMAA	N.A	904,177
20170081446	ANTONY NGANGA GATUNE	N.A	396,000
20170081455	ANTONY NGARUIYA MBURU	N.A	612,074
20170081464	JARED OKOTH OKODE	N.A	1,266,936
20170081473	GEOPHREY ODHIAMBO MAJIWA	N.A	675,301
20170081482	GEOFFREY NGANGA MBUTHIA	N.A	877,696
20170081491	FRANCIS OTIENO NGESA	N.A	643,091
20170081508	SILAS MATARA ONGWAE	N.A	1,006,765
20170081517	EUNICE WANJIKU MARIMBI	N.A	239,000
20170081526	JULIUS MAINA NJOKA	N.A	1,000,136
20170081535	KENNEDY ODHIAMBO OYUGI	N.A	1,227,971
20170081544	OSMAN KHALIF ABDI	N.A	1,848,668
20170081553	JARED ONDIEKI AKAMA	N.A	578,591
20170081571	SAMUEL MUCHENE KABIRU	N.A	401,999
20170081580	NICHOLAS OKUMU OUMA	N.A	927,677
20170081599	ESTHER WAITHERA CHEGE	N.A	600,301
20170081606	LAURA MWENDE MWOLOLO	N.A	635,756
20170081615	DAVID WAMBUA MBITHI	N.A	700,696
20170081633	HASSAN ABDIKADIR MOHAMED	N.A	603,500
20170081642	ASLI MUHAMUD MOHAMED	N.A	243,500
20170081651	JAYENDRA VIRCHAND MALDE	N.A	652,000
20170081660	JOSEPH KIRAGU WAMBUGU	N.A	395,500
20170081679	PAUL SHEM SHILAH	N.A	916,074
20170081688	MAURICE ONYANGO OCHIENG	N.A	333,500
20170081697	DAVID AYOI	N.A	447,756
20170081704	MILLICENT ANYANGO JAGERO	N.A	1,121,268
20170081713	SILVIA KIHORO MWEIYA	N.A	723,240
20170081731	ELIZABETH NYAMBURA KURIA	N.A	285,500
20170081740	JACINTA WANJIRU	N.A	214,000
20170081759	MARY WANJIRU KARIUKI	N.A	405,990
20170081777	CAROLYN ANDISI MAYUNZU	N.A	862,256
20170081786	STANZO OMUNGALA ELIJA ANGILA	N.A	490,000
20170081795	JAMES MWANGI WAMBUI	N.A	690,500
20170081802	JOHN KAMAU MUTHIGA	N.A	936,801
20170081811	FREDRICK ONYANGO OKEYO	N.A	472,000
20170081820	KENNEDY OMONDI OBUYA	N.A	649,756
20170081839	SAMUEL NGANGA MWANGI	N.A	320,000
2.01701E+11	DORIS KANARIO NGOYO	N.A	520,091
20170081857	JOHN KYALO MULYUNGI	N.A	853,524
20170081866	EMAPET KEMUNTO ONSONGO	N.A	493,521
20170081875	CHRISPHINE KABIRO MBUGUA	N.A	710,591
20170081884	NANCY MAOLE GRACE MUTHAMI	N.A	774,256
20170081893	SUSAN MAKUNGU KAVAYA	N.A	1,391,342
20170081900	JUNE JULIET NDEGWA	N.A	1,497,505
20170081919	MARK MUGAMBI MACHARIA	N.A	937,177
20170081928	BENSON MWANGI MACHARIA	N.A	755,265
20170081937	ANTHONY KIMEMIA GATHUMBI	N.A	437,500
20170081946	PAUL NDUNGU IRUNGU	N.A	904,531
20170081955	DAVID RUONGO OKELO	N.A	1,516,236
20170081964	REDSON OTIENO ONYANGO	N.A	857,172
20170113836	BENEDICT OCHIENG OUMA	N.A	498,600
20170114244	FLORENCE OPATI ONDECHE	N.A	190,000
20180042817	KELVIN MBERIA MUCHAMUI	N.A	129,400
20190026183	AHMED SAFO GUYO	N.A	48,600
20190033115	MOSES GITONGA NJERU	N.A	96,400
20190033124	RICHARD BISERA NYANGARESI	Accountant II	36,600
20190033133	JUDITH MBULA MWALIMU	N.A	85,200
20190033142	ERIC KIPCHIRCHIR KIAI	N.A	36,600
20190033151	FELIX NYAGA MBOGO	N.A	36,600
20190033160	FELIX MAKAU MUSEMBI	N.A	36,600
20190033179	STEPHEN NGUGI MWANGI	N.A	168,800
20190033188	IMMACULATE MONGINA OBARA	N.A	93,600
99003885	JACOB NGWELE MUVENGEI	N.A	525,088
99003996	LORRAINE NJUHI MBURU	N.A	892,782
99004013	KENNEDY AMAHWA MAYAKA	N.A	212,800
99004154	JAMES MACHARIA MWANGI	N.A	594,800
TOTALS			128,072,586

**BANK RECONCILIATION
CBK DEVELOPMENT ACCOUNT
AS AT 30th June 2020: STATION: NAIROBI CITY COUNTY ASSEMBLY**

Balance as per Bank Certificate as at 30th June 2020

Less:

1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques) as at 30th June 2020
2. Receipts in Bank Statement
2. Receipts in Bank Statement not yet recorded in not yet recorded in the cash Book (deposits) as at 30th June 2020

Add:

3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 30th June 2020
4. Receipts in Cash Book not yet recorded in Bank Statement as at 30th June 2020. (Undercast Adjustments)

Bank Balance as per cash book as at 30th June 2020.

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

Shs.	Cts.	Shs.	Cts.	Shs.	Cts.

Prepared By:

.....
Signature

Moses G. O. O. G. A. ACCOUNTANT II
.....
Name/Designation

31/07/2020
.....
Date

Supervisor:

.....
Signature

Ndane G. M. M. P. A.
.....
Name/Designation

31/07/2020
.....
Date

**BANK RECONCILIATION
CBK DEPOSIT ACCOUNT**

As at 31st July 2019 . Station: Nairobi City County Assembly

Balance as per Bank Certificate as at July 2019

Less:

1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques) as at 31st July 2019
2. Receipts in Bank Statement not yet recorded in the cash Book (deposits) as at August 2019

Add:

3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 31st July 2019
4. Receipts in Cash Book not yet recorded in Bank Statement as at August 2019. (Undercast Adjustments)

Bank Balance as per cash book as at 31st July 2019.

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

Prepared By:

.....
[Signature]

Signature

Supervisor:

.....
[Signature]

Signature

Shs.	Cts.	Shs.	Cts.	Shs.
				17,953.80
				17,953.80

Moses Gitonga ACCOUNTANT II
Name/Designation

8/08/19
Date

Ndane Sammy
Name/Designation

9/08/19
Date

BANK RECONCILIATION
COOPERATIVE BANK IMPREST ACCOUNT
AS AT 31st August 2020:STATION: NAIROBI CITY COUNTY ASSEMBLY

Balance as per Bank Certificate as at 31st August 2020

Less:

- 1. Payments in Cash Book not yet recorded in Bank Statement(unpresented cheques) as at 31st August 2020
- 2. Receipts in Bank Statement
- 2. Receipts in Bank Statement not yet recorded in not yet recorded in the cash Book (deposits) as at 31st August 2020

Add:

- 3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 31st August
- 4. Receipts in Cash Book not yet recorded in Bank Statement as at 31st August 2020.(Undercast Adjustments)

Bank Balance as per cash book as at 31st August 2020

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

Prepared By:

.....
Signature

Margaret Akumu
Name/Designation

9/10/20
Date

Supervisor:

.....
Signature

James Ndere
Name/Designation

7/09/20
Date

Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
				12,488.90	
				12,488.00	
				0.9	

**BANK RECONCILIATION
COOPERATIVE BANK SALARY ACCOUNT
AS AT 28th August 2020: STATION: NAIROBI CITY COUNTY ASSEMBLY**

Balance as per Bank Certificate as at 28th August 2020

Less:

- 1. Payments in Cash Book not yet recorded in Bank Statement (unpresented cheques) as at 28th August 2020
- 2. Receipts in Bank Statement
- 3. Balance returned to CRF
- 2. Receipts in Bank Statement not yet recorded in not yet recorded in the cash Book (deposits) as at 28th August 2020

Add:


- 3. Payments in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 28th August
- 4. Receipts in Cash Book not yet recorded in Bank Statement as at 28th August 2020. (Undercast Adjustments)

Bank Balance as per cash book as at 28th August 2020

Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
				3,897.75	
				3,897.00	
				0.75	

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


Prepared By:


Signature

Masar G. Longo - Accountant II
Name/Designation

06/09/2020
Date

Supervisor:


Signature

Sammy Ndere P/A
Name/Designation

7/09/2020
Date