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REPORT

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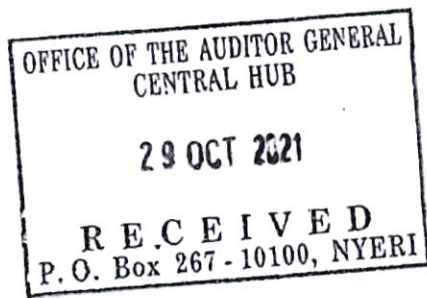
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KIRINYAGA

**FOR THE YEAR ENDED
30 JUNE, 2021**





KIRINYAGA COUNTY ASSEMBLY
(COUNTY GOVERNMENT OF KIRINYAGA)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

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

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

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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 33 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

	Designation	Name
1.	Speaker of the County Assembly	-HON ANTONY WAWERU GATHUMBI
2.	Clerk of the County Assembly	-KAMAU AIDI
3.	Administration And Legislative	-DEPUTY CLERK-IBRAHIM MUTWIRI KIRIMI
4.	Finance and Accounting	-DIRECTOR FINANCE-MICHAEL MUNENE NJOGU
	Human Resource	DIRECTOR HUMAN RESOURCE-LEAH IRERI

(c) Fiduciary Management

The key management personnel who held office during the year ended 30TH June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	-KAMAU AIDI
2.	Director Finance and accounting	-CPA MICHAEL MUNENE NJOGU MNO 8031
3.	Principal Accountant	-CPA CRIS MBURU KINYUANJUI MNO.15654
4.		

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Assembly's operations are oversighted by:

- *Audit committee*
- *Finance committee activities*
- *Public Accounts and Investment committee*
- *Budget and Appropriation committee*

(e) Entity Headquarters

P.O. Box 55-10300
Kirinyaga County Assembly
Along Kutus-Karatina

(f) Entity Contacts

Telephone: (254)790523397
E-mail: kirinyagacountyassembly@gmail.com
Website: Info@kirinyagacountyassembly.go.ke

(g) Entity Bankers

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

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(h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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2. FORWARD BY THE CLERK OF THE ASSEMBLY

Clerk of the County Assembly comments

Include the following among others:

Budget performance
The assembly has been able to utilize 76% of the budget
Operational Performance
-Members of the Assembly have passed 12 bills, 3 ACTs this and some several policies and motions this FY 2020/2021 which has enabled something operations of the county. - FY 2020/2021 Budget was approved on 27 th June 2020 and supplementary for the same FY Approved on 28 th April, 2021. -Assembly has 26 committees, which plays different roles of oversight, representations and the legislative to the peoples of kirinyaga. - Assembly oversight Role including checking and scrutinizing the implementation of county policies, projects, programme, activites and Financial reports.
Performance of key development projects
The assembly played only one role –procurement of renovation of chambers, offices.
Comment on value-for-money achievements
There was value for money on fulfilment of assembly roles oversight, legislative and representations :the members participated in representation on public participation, outreach programme and other activities, on oversight members were facilitated on checking and scrutinizing various projects and activities done by the county and members through the county assembly have passed bills ,motions and ACTS for the county.
Challenges and Recommended Way Forward
The only major challenges is the release of the fund through exchequer by the treasury in time, this can be solved by national treasury improving on procure of disbursements, through fastening the budget making process and clearances by controller of budget.

Sign



Clerk of the County Assembly

KIRINYAGA COUNTY ASSEMBLY
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**3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY
 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 Kirinyaga County Assembly 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 2020/2021

Below were the expected outputs of the assembly in FY 20/21

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 20/21 MCA were trained on legislative drafting, mandate of committees, effective oversight and budget making
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	40 % increase in efficient Assembly operation	Fourth edition standing orders were reviewed and resulted to efficiency in assembly procedures and

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

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	conduct of site visits for oversight	committees	prepared and submitted to the county assembly	Assembly received 26 reports from committees on site visits conducted
	Provide office space for Members of the County Assembly at the ward level	Conducive and reliable working space for MCAs in the ward	No. of offices leased and equipped	In the FY 2020/2021 the County Assembly provided ward offices for 20 elected Members of the County Assembly
Program 2	Objective	Outcome	Indicator	Performance
General administration and support	Staff capacity building	Increased ability for staff to offer secretariat services	No. of capacity building sessions held	Staff were trained on legislative drafting, keeping of records and budget process which resulted in better support for the legislative function
	To effectively manage transportation	Smooth running of the assembly business	Routine maintenance of assembly vehicles	Six assembly vehicles maintained and serviced quarterly
	Enhanced work environment for	Conducive working	Improved service delivery	Wellness and safety of staff

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	staff	environment for staff		well catered for.
	Provide mortgage and car loan	Welfare of staff catered for	No. of staff facilitated with car loans and mortgage	Eight members of staff were facilitated with car and mortgage loans in the financial year 2020/2021
	Provide Medical insurance, Group life insurance including GPA	Provision of adequate insurance cover	No. of staff and MCAs on medical, Group life insurance and GPA	65 members of staff and 34 MCAs put on insurance including speaker
	Provide Utilities, supplies and services	Provision of a clean and conducive working environment	No. of monthly power, water and communication bills issued and services	All monthly bills for water, power and communication services paid and receipts issued
	Provide adequate office supplies	Provision of adequate office supplies	Records of office supplies purchased and issued	All requests for office supplies met
Program 3	Objective	Outcome	Indicator	Performance
Human Resources	Compensation of employees	Adequately compensated staff	No. of staff paid in the year	All staff salaries paid on time
	Payment of	Settlement of	No. of retirement	All retirement

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

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

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

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

2. Environmental performance

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

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

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

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

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

3. Employee welfare

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

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

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

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

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

4. Market place practices-

The Public Procurement and Disposal Act regulate the procurement process in the County Assembly.

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

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

5. Community Engagements-

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

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

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

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

1. Market place practices-

The organisation should outline its efforts to:

- a) Responsible competition practice.
Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors
- b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices
- d) Product stewardship- outline efforts to safeguard consumer rights and interests

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, 2021. 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, 2021, 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

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Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Clerk confirms that the County Assembly'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 7th September, 2021.

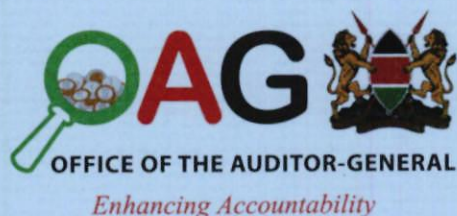


Name:

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 KIRINYAGA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kirinyaga set out on pages 1 to 47, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows

and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Kirinyaga as at 30 June, 2021, 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 Variances Between the Financial Statements and Integrated Financial Management Information System (IFMIS) Balances

The statement of receipts and payments for the year ended 30 June, 2021 reflects total payments of Kshs.838,684,352. However, a comparison with the ledger balances on the Integrated Financial Management System (IFMIS) records reflected total expenditures of Kshs.837,620,221 resulting to an un-explained variance of Kshs.1,064,131.

In the circumstance, the accuracy of total expenditure of Kshs.838,684,352 as at 30 June, 2021 could not be confirmed.

2.0 Unsupported Expenditure on Fuel

The statement of financial performance and as disclosed in Note 5 to the financial statements reflects Kshs.268,832,730 in respect to use of goods and services. Included in this balance is Kshs.2,765,530 relating to fuel, oil and lubricants. However, it was observed that the fuel register did not indicate the fuel quantities procured hence impossible to match the same with the payment vouchers.

In absence of proper fuel records, the accuracy and validity of fuel, oil and lubricants of Kshs.2,765,530 could not be confirmed.

3.0 Incomplete Fixed Assets Register

Disclosed at Annex 4 to the financial statements is a summary of non-current asset register with a balance of Kshs.350,043,787 as at 30 June, 2021. However, the County Assembly's asset register was not complete and lacked information on assets value, date of acquisition, supplier, type of asset, location and the custodian.

In the circumstance, the completeness and accuracy of the reported non-current assets of Kshs.350,043,787 could not be confirmed.

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

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 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,098,254,050 and Kshs.838,685,823 respectively resulting into unrealized revenue collection amounting to Kshs.259,568,227 or 24% of the budget. Similarly, the County Assembly expended Kshs.838,684,352 against an approved budget of Kshs.1,098,254,050 resulting to under absorption of Kshs.259,569,698 or 24% of the budget.

The underfunding and underutilization of approved budget affects the planned activities and may have negatively impacted service delivery to the citizens.

2.0 Delay in Projects Completion

The County Assembly awarded tenders to various contractors for various projects. However, it was observed that some of the projects delayed completion beyond the contract period and without evidence of approved variation of contract timeframe.

The delay in project completion beyond stipulated contract period may result in stalled projects, un-achievement of intended objectives and no value for money.

3.0 Long Outstanding Receivables

The statement of financial assets and liabilities and as disclosed under Note 14 to the financial statements reflects account receivables - amount retained by county treasury of Kshs.19,634,029. Included in this figure are account receivables of Kshs.6,057,397 which are long outstanding with some dating back from January, 2017 to June, 2020.

The realization of these long outstanding receivables is doubtful and the non-recovery may significantly affect effective service delivery.

4.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and

Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

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 Failure to Adhere to a Third Rule on Basic salary

Analysis of some sampled staff from the payroll revealed that thirty-six (36) employees were earning less than one third of their basic salaries in different months which amounted to Kshs.749,787. This is contrary to Section D.22 (2) of County Public Service Human Resource Manual that requires a public officer to retain a net salary of not less than 1/3 of his basic salary per month. It also contravenes Section 19(3) of the Employment Act, 2007 which requires that the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

Consequently, the Management was in breach of the law.

2.0 Failure to Observe Ethnic Diversity in Recruitment

As reported previously, examination of personnel records indicated that the County Assembly had one hundred and three (103) employees as at 30 June, 2021. It was, however, noted that 102 members of staff which translates to 99.02% are from the dominant ethnic Community. This contravenes the provisions of Section 65(e) of the County Government Act, 2012 which requires County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

3.0 Non-submission of the County Assembly Service Board Financial Statements

The County Assembly Management did not submit the financial statements of the County Assembly Service Board for the year ended 30 June, 2021 to the Auditor-General with copies to the County Treasury, Controller of Budget and Commission on Revenue Allocation. Further, the Management did not publish and

publicize the financial statements as required by Section 32 of the County Assembly Services Act, 2017.

Management was therefore, in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Lack of Risk Management Policy

It was observed that the County Assembly of Kirinyaga did not have a risk management policy in place to guide the management on risk assessment and formulation of risk mitigation strategies. This is contrary to Section 158(1)(a) and (b) of the Public Finance Management Act (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations.

In the absence of a risk management policy, the County Assembly may not have a broad spectrum of its business risks and their impact on achievement of strategic goals resulting in ineffective strategic and operational planning.

2.0 Lack of a Disaster Recovery Plan/Business Continuity Plan

The County Assembly of Kirinyaga lacks a disaster recovery plan/business continuity plan contrary to Section 99 of the PFM Act, 2012 which stipulates the role of a disaster recovery plan is to secure the County Government's ability to meet its obligations to provide basic services or its financial commitments, identify the financial problems and be designed to place the county government in a sound and sustainable financial condition as quickly as possible to avoid the risk of data loss.

Without a disaster recovery plan, the County Assembly may not quickly recover in the event of a disaster that leads to system failure.

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 April, 2022


KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021


7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

		2020-2021	2019-2020
	Note	KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	838,685,823	570,764,950
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		838,685,823	570,764,950
PAYMENTS			
Compensation of Employees	4	271,249,002	242,170,171
Use of goods and services	5	268,832,730	292,008,119
Subsidies	6	-	-
Transfers to Other Government Entities	7	100,000,000	-
Other grants and transfers	8	-	-
Social Security Benefits	9	25,713,962	20,710,829
Acquisition of Assets	10	172,883,856	15,739,716
Finance Costs	11	4,802	21,226
Other Payments	12	-	-
TOTAL PAYMENTS		838,684,352	570,650,061
SURPLUS/DEFICIT		1,471	114,889

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th September 2021 and signed by:


 Clerk of the Assembly
 Name: KAMAU AIDI



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

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021


7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE
2021

		2020-2021	2019-2020
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	13A	-	136,331
Cash Balances	13B	2,231,670	2,093,868
Total Cash and cash equivalents		2,231,670	2,230,199
Accounts receivables –Amount retained by county treasury	14	19,634,029	6,057,408
TOTAL FINANCIAL ASSETS		21,865,699	8,287,607
FINANCIAL LIABILITIES			
Accounts Payables	15	(19,145,264)	(5,568,643)
NET FINANCIAL ASSETS		2,720,435	2,718,964
REPRESENTED BY			
Fund balance b/fwd	16	2,718,964	2,604,075
Prior year adjustment	17	-	
Surplus/(Deficit) for the year		1,471	114,889
NET FINANCIAL POSITION		2,720,435	2,718,964

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th September, 2021 and signed by:



Clerk of the Assembly
Name: KAMAU AIDI



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


KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

	Note	2020-2021 KShs	2019-20 KS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	838,685,823	570,764,950
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(271,249,002)	(242,170,171)
Use of goods and services	5	(268,832,730)	(292,008,119)
Subsidies	6		-
Transfers to Other Government Entities	7	(100,000,000)	-
Other grants and transfers	8		-
Social Security Benefits	9	(25,713,962)	(20,710,829)
Finance Costs	11	(4,802)	(21,226)
Other Payments	12	-	-
Adjusted for:			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable:	18	(13,576,621)	(1,003,122)
Increase/(Decrease) in Accounts Payable:	19	13,576,621	1,003,122
Net cash flows from operating activities		172,885,327	15,854,605
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	(172,883,856)	(15,739,716)
Net cash flows from investing activities		(172,883,856)	(15,739,716)
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalent at BEGINNING of the year	13	2,230,199	2,115,310
Cash and cash equivalent at END of the year	13	2,231,670	2,230,199

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th September, 2021 and signed by:


 Clerk of the Assembly
 Name: KAMAU AIDI


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

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

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	1,200,538,071	(102,284,021)	1,098,254,050	838,685,823	76%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	1,200,538,071	(102,284,021)	1,098,254,050	838,685,823	76%
PAYMENTS					
Compensation of Employees	300,088,105	(29,000,000)	271,088,105	271,249,002	100%
Use of goods and services	243,687,479	24,000,000	267,687,479	268,832,730	100%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	100,000,000	100,000,000	100,000,000	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	20,768,976	5,000,000	25,768,976	25,713,962	100%
Acquisition of Assets	635,993,511	(202,284,021)	433,709,490	172,883,856	40%
Finance Costs	-	-	-	4,802	-
Other Payments	-	-	-	-	-
TOTAL	1,200,538,071	(102,284,021)	1,098,254,050	838,684,352	76%
SURPLUS/ DEFICIT	0	-	0	1,471	-

(a) The assembly received 76% of total allocations on the year 2021/2021 kshs. 838,684,352.00

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


KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

The entity financial statements were approved on 7th September, 2021 and signed by:



Clerk of the Assembly

Name: KAMAU AIDI



DIRECTOR-Finance and Accounting

name: MICHAEL MUNENE

ICPAK Member Number: 8031

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

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	569,393,333	100,000,000	669,393,333	669,393,333	100%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	569,393,333	100,000,000	669,393,333	669,393,331	100%
PAYMENTS					
Compensation of Employees	300,088,105	(29,000,000)	271,088,105	271,249,002	100%
Use of goods and services	243,687,479	24,000,000	267,687,479	268,832,730	100%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	100,000,000	100,000,000	100,000,000	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	20,768,976	5,000,000	25,768,976	25,713,962	100%
Acquisition of Assets	4,848,773	-	4,848,773	3,591,364	75%
Finance Costs	-	-	-	4,802	-
Other Payments	-	-	-	-	-
TOTAL	569,393,333	100,000,000	669,393,333	669,391,860	100%
Surplus/ Deficit	0	-	0	1,471	-

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

(a) The assembly received 100% of total allocations on the year 2020/2021 kshs. 669,391,331.00

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

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

The entity financial statements were approved on 7th September, 2021 and signed by:



Clerk of the Assembly
Name: KAMAU AIDI



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

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

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	631,144,738	(202,284,021)	428,860,717	169,292,492	39%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	631,144,738	(202,284,021)	428,860,717	169,292,492	39%
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	631,144,738	(202,284,021)	428,860,717	169,292,492	39%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	631,144,738	(202,284,021)	428,860,717	169,292,492	39%
SURPLUS/ DEFICIT	0	-	0	0	-

(a) There utilizations 39% developments money due to procurements process

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

The entity financial statements were approved on 7th September,2021 and signed by:

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021



Clerk of the Assembly
Name: KAMAU AIDI



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

KIRINYAGA COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended 30 June 2021

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	1,200,538,071	(102,284,021)	1,098,254,050	838,685,823	259,568,227
Total	1,200,538,071	(102,284,021)	1,098,254,050	838,685,823	259,568,227

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

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

The financial statements are for the Kirinyaga County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

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 are 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 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 2021, this amounted to KShs 0 compared to KShs 0 in prior period as indicated on note 0. *There were no other restrictions on cash during the year.*

7. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 *kirinyaga county Assembly* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, and 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.

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

If it has become virtually certain that, an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *kirinyaga county Assembly* budget was approved as required by Law. The County Assembly on 27th June 2020 approved the original budget for the period 1st July 2020 to 30 June 2021 as required by law. There was 3 number of supplementary budgets passed in the year. The supplementary budgets were approved on 3rd November 2020/24th February and 28th April 2021. A high-level assessment of the *kirinyaga county Assembly actual* performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 concerning related party transactions is included in the disclosure notes.

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2020-2021	2019-2020
	KShs	KShs
Transfers from the County Treasury for Q1	63,481,365	140,191,577
Transfers from the County Treasury for Q2	193,665,788	150,628,490
Transfers from the County Treasury for Q3	184,755,201	145,567,355
Transfers from the County Treasury for Q4	396,783,469	134,377,528
Cumulative Amount	838,685,823	570,764,950

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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

	2020-2021	2019-2020
	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

4. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	169,140,025	135,164,594
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	84,481,348	91,169,834
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer Contribution to compulsory National Social Schemes	0	0
Employer Contribution to Compulsory National health Insurance Schemes	0	0
Pension and other social security contributions	0	0
Social benefit schemes outside government	17,627,629	15,835,743
Other personnel payments	0	0
Total	271,249,002	242,170,171

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	868,212.00	639,613
Communication, supplies and services	4,017,880.00	3,165,994
Domestic travel and subsistence	116,662,195.00	136,146,651
Foreign travel and subsistence		30,917,629
Printing, advertising and information supplies & services	31,995,700.00	43,129,203
Rentals of produced assets	3,876,350.00	3,655,000
Training expenses	5,705,218.00	6,680,627
Hospitality supplies and services	30,409,260.00	15,124,338
Insurance costs	1,833,285.00	1,067,318
Specialized materials and services	3,626,587.00	1,703,615
Office and general supplies and services	41,207,447.00	26,360,548
Fuel, oil and lubricants	2,765,530.00	2,265,956
Other operating expenses	18,137,089.00	14,325,430
Membership subscriptions	4,998,560.00	2,727,260
Routine maintenance – vehicles and other transport equipment	1,552,891.00	2,505,938
Routine maintenance – other assets	1,176,526.00	1,592,999
TOTAL	268,832,730	292,008,119

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2020-2021	2019-2020
	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

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers to National Government entities	0	0
Transfers to other County Assembly entities		
Car Loan Scheme fund	0	0
Mortgage	100,000,000	0
Others (insert name of budget agency)	0	0
TOTAL	100,000,000	00

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. OTHER GRANTS AND TRANSFERS

	2020-2021	2019-2020
	KShs	KShs
Scholarships and other educational benefits	0	0
Membership Fees and Dues and Subscriptions to Organizations	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

9. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits-gratuities	25,713,962	20,710,829
Social security benefits	0	0
Employer Social Benefits	0	0
Total	25,713,962	20,710,829

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. ACQUISITION OF ASSETS

Non- Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	111,898,830	10,031,216
Construction of Roads	0	0
Construction and Civil Works	23,867,382	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	28,412,600	0.00
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	708,600	1,822,800
Purchase of Specialized Plant, Equipment and Machinery-Hansard	5,663,680	905,500
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Purchase of ICT Equipment	2,332,764	2,980,200
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total acquisition of non- financial assets	172,883,856	15,739,716
Financial Assets		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	172,883,856	15,739,716

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	4,802	21,226
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Total	4,802	21,226

12. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments	0	0
	0	0

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
Central bank of Kenya, Acc. No.1000195622		Development	0	0
Central bank of Kenya, Acc. No.1000195614		Recurrent	0	0
Kenya commercial, Acc. No		Deposit	0	136,331.40
Total			0	136,331.40

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

13B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	2,231,670	2,093,868
Cash in Hand – Held in foreign currency	0	0
Total	2,231,670	2,093,868

Cash in hand should be analysed as follows:

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	2,231,670	0
Location 2	0	0
Location 3	0	0
Total	2,231,670	0

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. ACCOUNTS RECEIVABLE

<i>Description</i>	2020 - 2021	2019 - 2020
	Kshs	Kshs
Funds Retained by County Treasury	19,634,029	6,057,408
Salary Advance	0	0
Clearance accounts	0	0
Total	19,634,029	6,057,408

<i>Breakdown of imprest and salary advance per department</i>	2020 - 2021	2019 - 2020
	KShs	KShs
Imprests		
Department	0	0
Department	0	0
Department	0	0
Sub-Total	0	0
Salary advance		
Department	0	0
Department	0	0
Sub-Total	0	0
Grand Total	0	0

*

15. ACCOUNTS PAYABLE

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	0	0
Retentions	19,145,264	5,568,643
Total	19,145,264	5,568,643

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	2,718,964	2,604,075
Cash in hand	0	0
Accounts Receivables	0	0
Accounts Payables	(0)	(0)
Total	2,718,964	2,604,075

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
	0	0	0

(Prior period adjustment applies to the correction of an error in the financial statements of a prior period.)

18. CHANGES IN RECEIVABLE

Description	2020-2021	2019-2020
	KShs	KShs
Opening Account Receivables as at 1 st July 2020	6,057,408	5,054,286
Closing Account Receivables as at 30 th June 2021	13,576,621	1,003,122
Change in Account Receivables	19,634,029	6,057,408

KIRINYAGA COUNTY ASSEMBLY
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19. CHANGES IN ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2020	5,568,643	4,565,521
Closing Accounts payables as at 30 th June 2021	13,576,621	1,003,122
Change in Accounts payables	19,145,264	5,568,643

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	0	0	(0)	0
Construction of civil works	0	0	(0)	0
Supply of goods	0	0	(0)	0
Supply of services	0	0	(0)	0
Total	0	0	(0)	0

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	(0)	0
Middle management	0	0	(0)	0
Unionisable employees	0	0	(0)	0
Others	0	0	(0)	0
Total	0	0	(0)	0

KIRINYAGA COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
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

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

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
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 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
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 2020/2021	FY 2019/2020
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

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Description	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

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

KIRINYAGA COUNTY ASSEMBLY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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

	FY 2020/2021	FY 2019/2020
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 ASSEMBLY

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 2020/2021	FY 2019/2020
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

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Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Description	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:

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

KIRINYAGA COUNTY ASSEMBLY
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Related party transactions:

	20xx- 20xx	20xx- 20xx
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	0	0
Key Management Compensation (Clerk and Heads of departments)	0	0
Total Compensation to Key Management	0	0
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	0	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	0	0
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	0	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	0	0

7. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case xxx against the entity	0	0
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
Total	0	0

(Give details- Update ANNEX 6 Contingent liabilities register)

KIRINYAGA COUNTY ASSEMBLY
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8. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
EH/AUB/KIRCNTY/ASS/2019-2020/7	REPORT FY 2019/2020 On Financial Statements	All audit quarries were dealt and final report issued by the Office of Auditor General.	Certificate Issued	Done
	Variancies between IFMIS and financial statements	Reconciliation is going on is a system Issues	Not resolved	30/6/2022
	Inaccuracy in prior year Account Receivable	Issue rectified as per note.14	resolved	Done
	Staff paid outside IPPD	Continuous process	resolved	On going
	Irregular Expenditure on security services	Contract provided for further Audit	resolved	To be reviewed by auditor
	Budgetary performance	Continuous process every with different performances	Proper measure put into place	Control put in place Every year
	Lack of staff Establishments	Staff establishment in place	Resolved	Done
	Ethic Balance	Continuous process	Issue is being resolved Slowly	Continuous Every year as More staffs get

KIRINYAGA COUNTY ASSEMBLY
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
				Employed
	Pending bills	Suppliers paid	Resolved	Done
	Information Communication Technology(ICT) internal control weakness	Policy in place	resolved	Done

Clerk of the County Assembly

Sign.....

Date.....

KIRINYAGA COUNTY GOVERNMENT
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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Supply of goods							
1. Kinky Investments	17/5/2021	645,840.00	0	0	0	645,840.00	paid on 30 th /9/2021
2. BRIGID AND BRENDAS LTD	4/5/2021	491,217.00	0	0	0	491,217.00	paid on 30 th /9/2021
3. MFI SOLUTIONS LTD	25/6/2021	394,760.00	0	0	0	394,760.00	paid on 30 th /9/2021
4. CARAYS BRANDS	22/6/2021	150,000.00	0	0	0	150,000.00	paid on 30 th /9/2021
Supply of services							
5. ICPAK	17/5/2021	390,000.00	0	0	0	390,000.00	paid on 30 th /9/2021
6. KASARANI SPORTVIEW HOTEL	11/6/2021	864,000.00	0	0	0	864,000.00	paid on 30 th /9/2021
7. SUNSTAR HOTEL	14/2/2021	279,900.00	0	0	0	279,900.00	paid on 30 th /9/2021
8. MOUNTAIN BREEZE	12/6/2021	114,400.00	0	0	0	114,400.00	paid on 30 th /9/2021
9. NATION MEDIA GROUP	4/5/2021	183,280.00	0	0	0	183,280.00	paid on 30 th /9/2021
10. STAR PUBLICATIONS	23/6/2021	194,880.00	0	0	0	194,880.00	paid on 30 th /9/2021
						3,708,277.00	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

KIRINYAGA COUNTY GOVERNMENT
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ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
1.			0			0	
2.			0			0	
3.			0			0	
Sub-Total							
Middle Management							
4.			0			0	
5.			0			0	
6.			0			0	
Sub-Total							
Unionisable Employees							
7.			0			0	
8.			0			0	
9.			0			0	
Sub-Total							
Others (specify)							
10.			0			0	
11.			0			0	
12.			0			0	
Sub-Total			0			0	
Grand Total			0			0	

KIRINYAGA COUNTY GOVERNMENT
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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.			0			0	
2.			0			0	
3.			0			0	
Sub-Total							
Amounts due to County Govt Entities							
4.			0			0	
5.			0			0	
6.			0			0	
Sub-Total							
Amounts due to Third Parties							
7.			0			0	
8.			0			0	
9.			0			0	
Sub-Total							
Others (specify)							
10.			0			0	
11.			0			0	
12.			0			0	
Sub-Total			0			0	
Grand Total			0			0	

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ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/20	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2020/2021
Land	21,000,000				21,000,000
Buildings and structures	34,018,062				34,018,062
Transport equipment	35,062,904	28,412,600			63,475,504
Office equipment, furniture and fittings	9,442,369	708,600			10,150,969
ICT Equipment	17,605,380	2,332,764			19,938,144
Machinery and Equipment		550,000			550,000
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress	60,031,216	140,879,892			200,911,108
Total	177,159,931	172,883,856			350,043,787

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECIVABLES

(a) Government Imprest

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i> KShs	<i>Amount Surrendered</i> KShs	<i>Balance</i> KShs
<i>Name of Officer or Institution</i>	0	0	0	0
<i>Name of Officer or Institution</i>	0	0	0	0
<i>Name of Officer or Institution</i>	0	0	0	0
Total	0	0	0	0

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i> KShs	<i>Amount Recovered</i> KShs	<i>Balance</i> KShs
<i>Name of Officer</i>	0	0	0	0
<i>Name of Officer</i>	0	0	0	0
<i>Name of Officer</i>	0	0	0	0
Total	0	0	0	0

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ANNEX 6: CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1				0		
2				0		
3				0		
4				0		
5				0		
6				0		
7				0		
8				0		
9				0		
10				0		
11						
12						

KIRINYAGA COUNTY ASSEMBLY
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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

KIRINYAGA COUNTY ASSEMBLY		
BANK RECONCILIATION STATEMENT		
FOR THE MONTH OF JUNE 2021		
KCB BANK -KERUGOYA BRANCH -ACCOUNT NO.1264256833		
	AMT-KSHS	TOTALS-KSHS
BALANCE AS PER CASH BOOK		0.20
ADD		
Unpresented cheques	-	-
direct deposit		
cheques paid in bank but omitted in cashbook		
Credits in bank not in cashbook		
LESS		
Dishonoured Cheques		
Standing Charges		
Bank Charges		-
issued cheques Unrecorded in cashbook		
Balance as per bank statement		0.20
PREPARED BY,	CHECKED BY,	
NAME	NAME	
DESIGNATION-DIRECTOR ACC & FIN.	DESIGNATION-AIE HOLDER CERTIFICATE	
SIGNATURE	SIGNATURE	
DATE	DATE	

KIRINYAGA COUNTY ASSEMBLY
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ANNEX 8

COUNTY ASSEMBLY OF KIRINYAGA				
LIST OF WARD OFFICES BANK ACCOUNTS				
S/NO.	WARD	BANK	Account number	Bank Balance 2020/2021
1	KARITI	CO-OPERATIVE BANK	01141567242000	188.00
2	NYANGATI	CO-OPERATIVE BANK	01120489768100	149,107.00
3	MUTITHI	CO-OPERATIVE BANK	01141490677700	221.00
4	KARUMANDI	CO-OPERATIVE BANK	01141490677600	500.00
5	KANYEKI-INI	EQUITY BANK	0100274563051	0.00
6	MUTIRA	EQUITY BANK	0100274997273	320
7	TEBERE	EQUITY BANK	0380263152621	704.00
8	MUKURE	FORTUNE SACCO	1101631505290014	341.00
9	WAMUMU	FORTUNE SACCO	11116307152900	103.00
10	KIINE	FORTUNE SACCO	1051630035230012	577.00
11	MURINDUKO	FORTUNE SACCO	1011734965210027	646.00
12	GATHIGIRIRI	FORTUNE SACCO	1011743145290012	1,723.00
13	INOI	FORTUNE SACCO	1011746255210011	906.00
14	NJUKIINI	FORTUNE SACCO	1011748025210015	1,265.00
15	THIBA	FORTUNE SACCO	1011755895210026	6,938.00
16	NGARIAMA	FORTUNE SACCO	1011793785210011	891.00
17	KANGAI	FORTUNE SACCO	1011805025290015	56.00
18	BARAGWI	FORTUNE SACCO	1011808365210016	150,002.00
19	KERUGOYA	FORTUNE SACCO	1011808305210026	2,184.00
20	KABARE	FORTUNE SACCO	1011829515290012	80.00
21	NGARIAMA-GENDER	FORTUNE SACCO	1011736975210011	45,950.00
22	KARITI-GENDER	FORTUNE SACCO	1011720365210038	32,036.00
23	MUTIRA - GENDER	FORTUNE SACCO	1011736855210016	45,676.00
24	NYANGATI-GENDER	FORTUNE SACCO	1011734945210011	46,619.00
25	NYANGATI-YOUTH	FORTUNE SACCO	1011736865210022	1,989.00
26	KABARE-GENDER	FORTUNE SACCO	1011736955210015	567.00
27	INOI-GENDER	FORTUNE SACCO	1011729235290013	436.00

KIRINYAGA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2021

28	KABARE- YOUTH	FORTUNE SACCO	1011753875210016	2,349.00
29	PWD KIRINYAGA	FORTUNE SACCO	1011753915210025	1,503.00
30	WAMUMU- YOUTH	FORTUNE SACCO	1011753895210020	521.00
31	KARUMANDI -GENDER	FORTUNE SACCO	1011793805210016	550.00
32	KIINE- GENDER	FORTUNE SACCO	1011841945290016	70.00
33	BARAGWI- YOUTH	FORTUNE SACCO	1011862825290017	90,710.00
	TOTAL			585,734.00