

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
NAIROBI CITY**

**FOR THE YEAR ENDED
30 JUNE, 2023**

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REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

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THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
NAIROBI CITY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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NAIROBI CITY COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

2. Key Entity Information and Management

(a) Background information

The County Assembly is established pursuant to Article 176 of the Constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The third Nairobi City County Assembly constitutes 124 Members of County Assembly (MCAs) comprising of 85 elected to represent members of the public from their respective wards and 39 nominated Members to represent special interests. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

The entity's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Kennedy Okeyo Ng'ondi
2.	Clerk of the County Assembly	Mr. Edward Gichana
3.	Deputy Clerk Administrative Services	Ms. Pauline Akuku
4.	Deputy Clerk Legislative Services	Ms. Addah Onyango
5.	Director Financial Services	Mr. Paul Kimani
6.	Director Legislative Services	Mr. Sammy Kiptoo
7.	Director Human Resource Management	Mr. Robert Situma
8.	Director Speaker's Office	Mr. Mike Wao
9.	Director Information Services	Mr. Abel Nyangwa
10.	Director Administration	Ms. Jennifer Korio
11.	Director Security Services	Mr. Francis Kivila
12.	Principal Accountant	Mr. Sammy Ndana
13.	Principal Procurement Officer	Mr. Erick Agure
14.	Principal Legal Counsel	Mr. Kevin Kokebe
15.	Senior Internal Auditor	Mr. Kobia Marimba

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(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Edward Gichana
2.	Deputy Clerk Administrative Services	Ms. Pauline Akuku
3.	Director Financial Services	Mr. Paul Kimani
4.	Principal Accountant	Mr. Sammy Ndana
5.	Senior Accountant	Ms. Immaculate Obara

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

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

(e) Nairobi City County Assembly Headquarters

P.O. Box 45844-00100,
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. Cooperative Bank of Kenya Ltd
City Hall Branch
PO Box 44805-00100,
Nairobi, Kenya.
3. Family Bank
City Hall Branch
PO Box 74145-00200,
Nairobi, Kenya.

(h) Independent Auditor

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

(i) **Principal Legal Adviser**

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Nairobi City County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

3.1. Assembly Select Committees

The County Assembly executes its mandate, through Select Committees, which are broadly classified into three categories namely; housekeeping, audit and sectoral committees.

Housekeeping committees generally ensure the smooth operation of the Assembly and include the following:-

- a) Powers and Privileges Committee
- b) Liaison Committee
- c) Selection Committee
- d) Appointments Committee
- e) Ward Development Fund
- f) Assembly Business Committee
- g) Procedure and Rules Committee
- h) Delegated County Legislation Committee
- i) Implementation Committee
- j) Chairperson's Panel

Audit Select Committees deals with matters related to the County Government Finances and ensure there is value for money in government expenditures. They are established to give effect to the provisions of Article 229 of the Constitution and execute their mandate based on the reports of the Auditor General. The Committee's include:-

- a) Public Accounts Committee
- b) Public Investments Committee

Sectoral Committees are generally responsible for overseeing the work of government departments and agencies. The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution. The County Assembly has the following Select and Sectoral committees:

- a) Children, Early Childhood Education and Vocational Training Committee
- b) Labour and Social Welfare Committee
- c) Water and Sanitation Committee
- d) Justice and Legal Affairs Committee
- e) Energy and ICT Committee
- f) Culture and Community Services Committee
- g) Environment and Natural Resources Committee
- h) Agriculture, Livestock and Fisheries Committee
- i) Planning and Housing Committee
- j) Transport and Public Works Committee
- k) Health Services Committee
- l) Trade, Tourism and Cooperative Committee
- m) Finance, Budget and Appropriations Committee

The specific mandate and current membership of the Select Committees is as follows:-

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation.

S/NO	Member	Designation	Ward	
1.	Hon. Kennedy O. Ng'ondi, MCA	Chairperson	Speaker and Chairperson	
2.	Hon. David Magoba, MCA	Vice-Chairman	Lower Savanna	
3.	Hon. Asli Mohamed, MCA	Member	Nominated Member	
4.	Hon. Maurice Ochieng', MCA	Member	Mountain View	
5.	Hon. Lily Kidenda, MCA	Member	Nominated Member	
6.	Hon. Benter Obiero, MCA	Member	Nominated Member	
7.	Hon. Eutyachus Mukiri, MCA	Member	Kahawa	
8.	Hon. Susan Makungu, MCA	Member	Mulango Kubya	

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9.	Hon. Dr. Clement Ng'ang'a, MCA	Member	Kahawa West
10.	Hon. Athman Hashim Kamau, MCA	Member	California
11.	Hon. Kame Adano, MCA	Member	Nominated Member
12.	Hon. John Mwaniki Kwenya, MCA	Member	Nairobi Central
13.	Hon. Hamisi Maleya, MCA	Member	Kangemi
14.	Hon. Absalom Odhiambo, MCA	Member	Korogocho

b) Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held xxx extra sittings to deal with arising matters. The members who served in the committee during the year were:

S/NO	Member	Designation	Ward
1.	Hon. Chege Mwaura, MCA	Chairperson	Ngara
2.	Hon. Kennedy Odhiambo Oyugi, MCA	Vice-Chairperson	Nyayo Highrise
3.	Hon. Patrick Karani Said, MCA	Member	Utawala
4.	Hon. Robert Alai Onyango, MCA	Member	Kileleshwa
5.	Hon. Stazo Elijah Omung'ala Ang'ila, MCA	Member	Upper Savannah
6.	Hon. Billy Richardo Nyantika, MCA	Member	Embakasi
7.	Hon. John Ndile Musila, MCA	Member	Laini Saba
8.	Hon. Cyrus Mugo Mubea, MCA	Member	Ngando
9.	Hon. Jane Musangi Muthembwa, MCA	Member	Nominated
10.	Hon. Geoffrey Odhiambo Majiwa, MCA	Member	Babadogo
11.	Hon. Emmy Khatemeshi Isalambo, MCA	Member	Nominated
12.	Hon. Fuad Hussein Mohamed, MCA	Member	Airbase
13.	Hon. Fatuma Abduwahid Abey, MCA	Member	Nominated
14.	Hon. Eutyclus Mukiri Muriuki, MCA	Member	Kahawa
15.	Hon. Fredrick Njoroge Njogu, MCA	Member	Kawangware
16.	Hon. Joseph Karani Ndung'u, MCA	Member	Kiamaiko
17.	Hon. Agnes Njeri Muthoni, MCA	Member	Nominated

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18.	Hon. Carrington Gichunji Heho, MCA	Member	Njiru
19.	Hon. Mark Thiga Ruyi, MCA	Member	Hospital
20.	Hon. Omuro Kame Adano, MCA	Member	Nominated
21./.	Hon. Paul Wachira Kariuki, MCA	Member	Kayole North
22.	Hon. Stephen Mugo Kimani, MCA	Member	Zimmerman

c) Public Investment Committee

The Select Committee on Public Investments is established under the provision of Standing Order 04(5) and is responsible for the examination of the working of the County Public Investments and shall, in particular, “Examine the reports and accounts of the County Public Investment; Examine the reports, if any, of the Auditor General on the County Public Investments; and Examine, in the context of the autonomy and efficiency of the County Public Investments, whether the affairs of the County Public Investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.”

In the third Assembly the Committee has held around 40 meetings to deliberate on several issues among them being consideration of the Auditor General’s report on Financial Statements of the Nairobi City Water and Sewerage Company Ltd for the year ended June 2021, 2022.

S/NO	Member	Designation	Ward
1	Hon. Hashim Kamau	Elected Mca	Carlifonia
2	Hon. Dan Oria	Elected Mca	Dandora Area V
3	Hon. Musango Maithya	Elected Mca	Makongeni
4	Hon. Anthony Kimemia	Elected Mca	Harambee
5	Hon. Stephen Ndegwa	Elected Mca	Parklands
6	Hon. Evans Nyangicha	Elected Mca	Imara Daima
7	Hon. Peter Imwatok	Elected Mca	Makongeni
8	Hon. Antony Maragu	Elected Mca	Karen
9	Hon. Jared Akama	Elected Mca	Mugumoini
10	Hon. Rex Omolleh	Elected Mca	Nairobi West
11	Hon. Tricer Jeptoo	Nominated Mca	-
12	Hon. Farhia Aden	Nominated Mca	-
13	Hon. Erick Kiogora	Elected Mca	Riruta
14	Hon. Malyun Abdi	Nominated Mca	-

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15	Hon. Hellen Awuor	Nominated Mca	-
16	Hon. Samson Jera	Elected Mca	Lindi
17	Hon. Peter Maina Mwangi	Elected Mca	Uthiru Ruthimitu
18	Hon. Jeremiah Themendu	Elected Mca	Kayole Central
19	Hon. Virginia Waitherero	Nominated Mca	-
20	Hon. Brian Itenya	Nominated Mca	-
21	Hon. Deonysias Mwangi	Elected Mca	Githurai
22	Hon. Grace Kaheti	Nominated Mca	-

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

S/NO	Member	Designation	Ward
1.	Hon. Wilfred Oluoch Odalo	Member	Mabatini
2.	Hon. Emily Oduor	Member	Nominated Member
3.	Hon. Jeckoniah Onyango	Member	Nominated Member
4.	Hon. Catherine Apiyo Okoth	Member	Nominated Member
5.	Hon. Moses Ogeto	Member	Kilimani
6.	Hon. Jane Muasya	Member	Nominated Member
7.	Hon. Redson Otieno Onyango	Member	Ngei
8.	Hon. Asli Muhamed	Member	Nominated Member
9.	Hon. Rosemary Masitsa	Member	Makina
10.	Hon. Perpetua Mponjiwa	Member	Nominated Member
11.	Hon. Collins Ogenga	Member	Kayole South
12.	Hon. Fathiya Abdillahi Mohamed	Member	Nominated Member
13.	Hon. Sam Kago	Member	Mwiki
14.	Hon. Anthony Ngaruiya Jasho	Member	Kasarani
15.	Hon Paul Ndungu	Member	Pumwani

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16.	Hon Ciciliah Wairimu Njathi	Member	Nominated Member
17.	Hon Waruguru Kanyi	Member	Nominated Member
18.	Hon Joyce Kamau Muthoni	Member	Nominated Member
19.	Hon Waithera Chege	Member	Nairobi South
20.	Hon Anthony Kiragu	Member	Waithaka
21.	Hon Mark Mugambi	Member	Umoja I
22.	Hon Susan Makungu	Member	Mlango Kubwa
23.	Hon. Jane Wanjiru	Member	Nominated Member

e) Chairperson's Panel Committee

The Chairpersons Panel is established pursuant to Standing Order 19 to preside over the Assembly and preside over the Committee of the Whole Assembly.

S/NO	Member	Designation	Ward
1.	Hon. Kennedy O. Ng'ondi	Chairperson	Speaker
2.	Hon. Paul Kados, MCA	Deputy Speaker	Mihang'o
3.	Hon. Malyun Abdi, MCA	Member	Nominated Member
4.	Hon. Antony Kimemia, MCA	Member	Harambee
5.	Hon. Diana Katile, MCA	Member	Nominated Member
6.	Hon. Doreen Mugambi, MCA	Member	Nominated Member

f) Selection Committee

The Select Committee on Selection was established pursuant to Standing Order 168 and is mandated to: -

- a) Nominate members to serve in Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments.

S/NO	Member	Designation	Ward
1.	Hon. Peter A. Imwatok, MCA	Chairperson	Makongeni
2.	The Hon. Paul Kados Kiguathi, MCA	Vice Chairperson	Mihango
3.	Hon. Anthony K. Kiragu, MCA	Member	Waithaka
4.	The Hon. John Ndile, MCA	Member	Laini Saba
5.	The Hon. Moses Ogeto Nyangaresi, MCA	Member	Kitisuru
6.	The Hon. Mark Mugambi Macharia, MCA	Member	Umoja I
7.	The Hon. Catherine Okoth, MCA	Member	Nominated
8.	The Hon. Fuad Hussein, MCA	Member	Airbase
9.	The Hon. Joyce Lugonzo, MCA	Member	Nominated

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10.	The Hon. Lily Kidenda, MCA	Member	Nominated
11.	The Hon. Virginia Kangethe, MCA	Member	Nominated
12.	The Hon. Simon Maina Mugo, MCA	Member	Landi Mawe
13.	The Hon. Aaron Kangara, MCA	Member	Viwandani

g) Appointments Committee

The Select Committee on Appointments is established under Standing Order No. 202, and its mandate amongst others, as outlined under Standing Order 202 (4) includes “to consider, for approval by the County Assembly, appointments under Articles 179(2) (Members of County Executive Committee).”

In the third Assembly, the Committee has held around 12 meetings to deliberate on vetting of nominees for appointment to the Nairobi City County Executive Committee and nominee for County Secretary position.

S/NO	Member	Designation	Ward
1.	Hon. Kennedy Ngo’ndi	Speaker	-
2.	Hon. Peter Imwatak	Elected Mca	Makongeni
3.	Hon. Anthony Kiragu	Elected Mca	Waithaka
4.	Hon. Moses Ogeto	Elected Mca	Kilimani
5.	Hon. Mark Mugambi	Elected Mca	Umoja I
6.	Hon. Wilfred Odalo	Elected Mca	Mabatini
7.	Hon. Oscar Lore	Elected Mca	Mathare North
8.	Hon. Chege Mwaura	Elected Mca	Ngara
9.	Hon. Susan Makungu	Elected Mca	Mlango Kubwa
10.	Hon. Emily Oduor	Nominated Mca	-

h) Ward Development Fund

The Select Committee on Wards Development Fund is established pursuant to Section 35 of the Wards Development Fund Act, 2014 and is mandated, among others, “to consider and recommend to the County Assembly any matter requiring action by the County Assembly pursuant to the provisions of this Act: oversee the implementation of this Act and in this respect, shall after every two years submit a report to the County Assembly and where necessary, propose any amendments to this Act, in particular, with respect to the quantum of funds repayable into the Fund in accordance with Section 4 of the Act.”

In the third Assembly the Committee has held around 30 meetings to deliberate on several issues among them being Statements and investigations on the status of the Fund Projects.

S/NO	Member	Designation	Ward
1.	Hon. Dabar Ahmendqadar	Elected Mca	Eastleigh North
2.	Hon. Samora Mwaura	Elected Mca	Clay City

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3.	Hon. Silas Matara	Elected Mca	Dandora Area II
4.	Hon. Abel Atito	Elected Mca	Utalii
5.	Hon. Scolastica Mande	Elected Mca	Kwa Reuben
6.	Hon. James Koria	Elected Mca	Matopeni Spring Valley
7.	Hon. Gerald Irungu	Elected Mca	Ziwani Karicor
8.	Hon. James Ndung'u	Elected Mca	Kiamaiko
9.	Hon. Sospeter Mumbi	Elected Mca	Roysambu
10.	Hon. John Musila	Elected Mca	Laini Saba
11.	Hon. Hamisi Maleya	Elected Mca	Kangemi

i) Assembly Business Committee

The Select Committee on County Assembly Business was established pursuant to the Standing Order 167, the Committee's mandate amongst others, as outlined under Standing Orders 167 (4) is to; -

- a) *Prepare and, if necessary from time to time adjust the County Assembly Calendar with the approval of the County Assembly;*
- b) *Monitoring and oversee the implementation of the County Assembly Business and Programmes;*
- c) *Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the committees of the county Assembly;*
- d) *Determine the order in which the reports of the Committees shall be debated in the County Assembly;*
- e) *May take decisions and issues directives and guidelines to priorities or postpone any business of the County Assembly acting with the leader of the majority party or the leaders of the minority party, as the case may be; and,*
- f) *Consider such matters as may from time to time arise in connection with the business of the county Assembly and shall have to perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the county Assembly.*

S/NO	Member	Designation	Ward
1.	Hon. Kennedy O Ng'ondi, MCA	Chairman	Chairperson
2.	Hon. Kados Paul Muiruri Kiguathi, MCA	Vice-Chairman	Mihango, Deputy Speaker
3.	Hon. Imwatok Peter Jateso, MCA	Majority Leader	Makongeni Majority Leader
4.	Hon. Anthony Kiragu Karanja, MCA	Minority Leader	Waithaka
5.	Hon. Moses Ogeto Nyangaresi, MCA	Majority Whip	Kilimani

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6.	Hon. Mark Mugambi Kevin, MCA	Minority Whip	Umoja I
7.	Hon. Stazo Elijah Omung'ala Ang'ila, MCA	Deputy Majority Whip	Upper Savannah
8.	Hon. Chege Mwaura, MCA	Member	Ngara
9.	Hon. Wilfred Oluoch Odalo, MCA	Member	Mabatini
10.	Hon. Athman Hashim Kamau, MCA	Member	California
11.	Hon. Antony Kimemia Gathumbi, MCA	Member	Harambee
12.	Hon. Emily Oduor, MCA	Member	Nominated Member
13.	Hon. Rosemary Masitsa Shitote, MCA	Member	Makina
14.	Hon. Abass Ibrahim Khalif, MCA	Member	South C
15.	Hon. Clement Nganga Kamaru, MCA	Member	Kahawa West
16.	Hon. Doreen Mugambi, MCA	Member	Nominated Member
17.	Hon. Martin Mbugua, MCA	Member	Mutuini
18.	Hon. Malyun Ali Abdi, MCA	Member	Nominated Member
19.	Hon. Moses Mutinda Kitema, MCA	Member	Kware
20.	Hon. Mwangangi Diana Katile, MCA	Member	Nominated Member
21.	Hon. Nicholas Juma Okwacho, MCA	Member	Eastleigh South
22.	Hon. Sospeter Gathahu Mumbi, MCA	Member	Roysambu
23.	Hon. Lidya Akoth, MCA	Member	Nominated

j) Procedure and Rules Committee

The Select Committee on Procedure and Rules was established pursuant to Standing Order No. 206 and is mandated to:-

- Consider and report on all matters relating to these Standing Orders;
- Propose amendments to these Standing Orders and any such amendments shall upon approval by the County Assembly; take effect at the time appointed by the County Assembly; and
- Propose rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the County Assembly, continue in force until amended or repealed by the County Assembly.

S/NO	Member	Designation	Ward
1.	Hon. Kennedy Okeyo Ng'ondi, Speaker	Chairperson	Speaker
2.	The Hon. Paul Kiguathi Kados, MCA –Deputy Speaker	Vice-Chairman	Mihang'o
3.	The Hon. Hon. Peter Imwatok, MCA, - Majority Leader	Member	Makongeni
4.	Hon. Anthony Kiragu, MCA – Minority Leader	Member	Waithaka
5.	Hon. Moses Ogeto, MCA – Majority Party Whip	Member	Kilimani
6.	Hon. Esther Waithera Chege, MCA – Deputy Minority Leader	Member	Nairobi South
7.	Hon. Mark Mugambi, MCA - Minority Party Whip	Member	Umoja I
8.	Hon. Paul Ndungu, MCA		Pumwani
9.	Hon. Perpertia Mponjiwa, MCA	Member	Nominated Member

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10.	The Hon. Jane Wanjiru, MCA	Member	Nominated Member
11.	Hon. Jane Muasya, MCA	Member	Nominated Member

k) Delegated County Legislation Committee

The Select Committee on County Assembly Business was established pursuant to Standing Order 208 and is mandated to consider in respect of any statutory instrument whether it among others:

- a. is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law;
- b. infringes on fundamental rights and freedoms of the public;
- c. contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of Parliament;
- d. contains imposition of taxation;
- e. directly or indirectly bars the jurisdiction of the Courts; and
- f. gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power.

In the third Assembly, the Committee has held around 20 meetings to deliberate on several issues among them being Statements and investigations on the status of the Fund Projects

S/NO	Member	Designation	Ward
1	Hon. Nasra Nanda, MCA	Chairperson	Special Elect
2	Hon. Paul Ndun'gu, MCA	Vice Chairperson	Pumwani
3	Hon. Joyce Lugonzo, MCA	Member	Special Elect
4	Hon. Lawrence Odhiambo, MCA	Member	Saran'gombe
5	Hon. Dan Oria, MCA	Member	Dandora Area IV
6	Hon. Naomi Kerubo, MCA	Member	Special Elect
7	Hon. Ami Perez, MCA	Member	Special Elect
8	Hon. Clarence Munga, MCA	Member	Kabiro
9	Hon. Victor Omondi, MCA	Member	Lucky Summer
10	Hon. Agnes Wambui, MCA	Member	Special Elect
11	Hon. Stephen Ndegwa, MCA	Member	Parklands Highridge
12	Hon. Moses Kitema, MCA	Member	Kware
13	Hon. Chris Mtumishi, MCA	Member	Komarock
14	Hon. Martin Wairobi, MCA	Member	Mowlem
15	Hon. Davidson DNG, MCA	Member	Woodley Kenyatta
16	Hon. Lydia Akoth, MCA	Member	Imara Daima
17	Hon. Beatrice Wandai, MCA	Member	Uthiru Ruthimitu
18	Hon. Grace Kaheti, MCA	Member	Kayole North
19	Hon. Mwaniki Kwenya, MCA	Member	Landimawe

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20	Hon. Cicilia Wairimu, MCA	Member	Special Elect
21	Hon. Aaron Kangara, MCA	Member	Viwandani

d) Implementation Committee

The Select Committee on Implementation was established pursuant to the Standing Order 201, the Committee's mandate amongst others, as outlined under Standing Orders 201 (1) is to:

- Scrutinize the resolutions of the County Assembly (including adopted Committee reports), petitions and the undertakings given by the County Executive Committee and examine.
- Whether or not such decisions and undertakings have been implemented, the extent to which they have been implemented, and whether implementation has taken place within the minimum time necessary.
- Whether or not legislation passed by the County Assembly has been operationalized, the extent to which such operationalization has taken place within the minimum time necessary; and,
- Propose to the County Assembly Sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons.

S/NO	Member	Designation	Ward
1.	Hon. Geoffrey Majiwa, MCA	Chairperson	Baba Dogo
2.	Hon. Nancy Mwaura , MCA	Vice-Chairman	Special Elect
3.	Hon. Peter Imwatok, MCA	Member	Makongeni
4.	Hon. Anthony Kimemiah, MCA	Member	Harambee
5.	Hon. Brian Itenya, MCA	Member	Special Elect
6.	Hon. Kennedy Swaka , MCA	Member	Gatina
7.	Hon. Abass Khalif, MCA	Member	South C
8.	Hon. Owera Peter, MCA	Member	Huruma
9.	Hon. Nicholas Juma , MCA	Member	Eastleigh South
10.	Hon. Hellen Awuor, MCA	Member	Special Elect
11.	Hon. Joel Munuve, MCA	Member	Kariobangi North
12.	Hon. Alvin Palapala , MCA	Member	Kitisuru
13.	Hon. Jane Wanjiru, MCA	Member	Special Elect
14.	Hon. Allan Maina , MCA	Member	Dandora Area I
15.	Hon. James Kariuki, MCA	Member	Ruai
16.	Hon. Paul Mathu , MCA	Member	Dandora Area III

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17.	Hon. Patrick Mwangi , MCA	Member	Maringo Hamza
18.	Hon. Joy Muthoni , MCA	Member	Special Elect
19.	Hon. Rachel Maina, MCA	Member	Special Elect
20.	Hon. Peter Wahinya , MCA	Member	Pangani
21.	Hon. Francis Kimondo, MCA	Member	Kwa Njenga

m) Children, Early Childhood Education and Vocational Training Committee

The Sectoral Committee on Children, Early Childhood Education and Vocational Training is established under Standing Order 209 of the Nairobi City County Assembly Standing Orders. The Committee is mandated to investigate, inquire into, and report on all matters relating to pre-primary education, village polytechnics, home craft centres, childcare facilities and children welfare”.

S/NO	Member	Designation	Ward
1.	Hon. Perpetua Mponjiwa, MCA	Chairperson	Nominated
2.	Hon. Kennedy Swaka, MCA	Vice-Chairperson	Gatina
3.	Hon. Lily Akoth Kidenda, MCA	Member	Nominated
4.	Hon. Abel Osumba Atito, MCA	Member	Hospital
5.	Hon. Agnes Wambui Njeri, MCA	Member	Nominated
6.	Hon. Naomi Kerubo Bosire, MCA	Member	Nominated
7.	Hon. Maurice Ochieng Onyango, MCA	Member	Mountain view
8.	Hon. Absalom Odhiambo Onyango, MCA	Member	Korogocho
9.	Hon. Hellen Awuor Okello, MCA	Member	Nominated
10.	Hon. Peter Oweru Oluoch, MCA	Member	Huruma
11.	Hon. Hannah Wanjiku Muriuki, MCA	Member	Nominated
12.	Hon. Eric Kiogora Murigu, MCA	Member	Riruta
13.	Hon. Rachel Wanjiru Maina, MCA	Member	Nominated
14.	Hon. Fredrick Njogu Njoroge, MCA	Member	Kawangware
15.	Hon. Diana Katile Mwangangi, MCA	Member	Nominated
16.	Hon. James Karanja Karis Kariuki, MCA	Member	Ruai
17.	Hon. Carrington Gichunji Heho, MCA	Member	Njiru
18.	Hon. Eutyclus Mukiri Muriuki, MCA	Member	Kahawa
19.	Hon Gerald Irungu Mukuru, MCA	Member	Ziwani
20.	Hon. Tricer Jeptoo Ayabei, MCA	Member	Nominated
21.	Hon. Waithera Chege, MCA	Member	Nairobi South
22.	Hon. Jared Akama Ondieki, MCA	Member	Mugumuini

n) Labour and Social Welfare Committee

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The Select Committee on County Assembly Business was established pursuant to Standing Order 209 and mandated to investigate, inquire into, and report on all matters relating to labour, trade union relations, manpower or human resource planning; County Public Service; youth, gender and social welfare.

In the third Assembly the Committee has held around 40 meetings to deliberate on several issues among them being Statements and investigations on the status of the Fund Projects

S/NO	Member	Designation	Ward
1.	Hon. Allan Maina, MCA	Chairperson	Dandora Area I
2.	Hon. Patrick Karani, MCA	Vice Chairperson	Utawala
3.	Hon. Joyce Kamau, MCA	Member	Special Elect
4.	Hon. Catherine Apiyo, MCA	Member	Special Elect
5.	Hon. Jane Muasya, MCA	Member	Special Elect
6.	Hon. Nancy Mwaura, MCA	Member	Special Elect
7.	Hon. Oscar Lore, MCA	Member	Mathare North
8.	Hon. Anthony Kimemia, MCA	Member	Harambee
9.	Hon. Kennedy Odhiambo, MCA	Member	Nyayo Highrise
10.	Hon. Absalom Odhiambo, MCA	Member	Korogocho
11.	Hon. Joyce Lugonzo, MCA	Member	Special Elect
12.	Hon. Abass Khalif, MCA	Member	South C
13.	Hon. Benter Obiero, MCA	Member	Special Elect
14.	Hon. Paul Mathu, MCA	Member	Dandora Area III
15.	Hon. Jane Musangi, MCA	Member	Special Elect
16.	Hon. Evans Nyangicha, MCA	Member	Imara Daima
17.	Hon. Peter Maina, MCA	Member	Uthiru Ruthimitu
18.	Hon. Paul Wachira, MCA	Member	Kayole North
19.	Hon. Simon Maina, MCA	Member	Landimawe
20.	Hon. Cicilia Njathi, MCA	Member	Special Elect
21.	Hon. Agnes Njeri, MCA	Member	Special Elect
22.	Hon. Farhiya Aden, MCA	Member	Special Elect

o) Water and Sanitation Committee

The Sectoral Committee on Water and Sanitation is established in accordance with the Third Schedule of the Standing Orders, the Sectoral Committee on Water and Sanitation is mandated to consider all matters relating to: - "Water and Sanitation Services; water distribution, regulation, marketing and sewerage services"

In the third Assembly the Committee has held around meetings 40 to deliberate on several issues among them being filed Petitions, and raised Statements and Bills.

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S/NO	Member	Designation	Ward
1.	Hon. Redson Otieno Onyango, MCA – Chairperson	Elected MCA	Ngei
2.	Hon. Asli Muhamed, MCA – Vice Chairperson	Nominated MCA	–
3.	Hon. Wilfred Oluoch Odalo, MCA	Elected MCA	Mabatini
4.	Hon. Collins Ogenga, MCA	Elected MCA	Kayole South
5.	Hon. Paul Kados, MCA	Elected MCA	Mihang’o
6.	Hon. Catherine Apiyo Okoth, MCA	Nominated MCA	–
7.	Hon. Moses Ogeto, MCA	Elected MCA	Kilimani
8.	Hon. Victor Ochola Omondi, MCA	Elected MCA	Lucky Summer
9.	Hon. Jane Muasya, MCA	Nominated MCA	–
10.	Hon. Stazo Omung’ala, MCA	Elected MCA	Upper Savanna
11.	Hon. Lawrence Odhiambo, MCA	Elected MCA	Sarang’ombe
12.	Hon. Jeckoniah Onyango, MCA	Nominated MCA	–
13.	Hon. Peter Wahinya, MCA	Elected MCA	Pangani
14.	Hon. Chege Mwaura, MCA	Elected MCA	Ngara
15.	Hon. Nancy Mwaura, MCA	Nominated MCA	–
16.	Hon. Susan Makungu, MCA	Elected MCA	Mlango Kubwa
17.	Hon. Anthony Ngaruiya, MCA	Elected MCA	Kasarani
18.	Hon Waruguru Kanyi, MCA	Nominated MCA	–
19.	Hon Paul Wachira, MCA	Elected MCA	Kayole North
20.	Hon Kame Adano, MCA	Nominated MCA	–
21.	Hon Mark Mugambi, MCA	Elected MCA	Umoja I
22.	Hon. James Koria, MCA	Elected MCA	Matopeni Spring Valley

p) Justice and Legal Affairs Committee

The Sectoral Committee on Justice and Legal Affairs was established pursuant to Standing Order 219 and mandated to investigate, inquire into and report on all matters related to Constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption and human rights; city inspectorate and enforcement.

S/NO	Member	Designation	Ward
1.	Hon. Jared Akama Ondieki, MCA	Chairperson	Mugumu-ini
2.	Hon. Suleiman Hamisi Maleya, MCA	Vice-Chairman	Kangemi
3.	Hon. Anthony Kiragu Karanja, MCA	Member	Waithaka
4.	Hon. Silas Matara Ongwae, MCA	Member	Dandora II
5.	Hon. Clarence Munga, MCA	Member	Kabiro

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6.	Hon. Samora Mwaura, MCA	Member	Clay City
7.	Hon. Francis Kimondo Kiragu, MCA	Member	Kwa Njenga
8.	Hon. Maurice Ochieng Onyango, MCA	Member	Mountain View
9.	Hon. Peter Owera Oluoch, MCA	Member	Huruma
10.	Hon. Deonysias Waithira, MCA	Member	Githurai
11.	Hon. Clement Ng'ang'a Kimaru, MCA	Member	Kahawa West
12.	Hon. Stephen Kimani Mugo, MCA	Member	Zimmerman
13.	Hon. Scolastica Muthoni Mande, MCA	Member	Kwa Reuben
14.	Hon. Mark Mugambi Macharia Kevin, MCA	Member	Umoja I
15.	Hon. Joseph Ndung'u Karanja, MCA	Member	Kiamaiko
16.	Hon. Emmy Khatemeshi Isalambo, MCA	Member	Nominated Member
17.	Hon. Ami Auma Ambala, MCA	Member	Nominated Member
18.	Hon. Perpetua Mponjiwa, MCA	Member	Nominated Member
19.	Hon. Fathiya Abdilahi Mohamed, MCA	Member	Nominated Member
20.	Hon. Agnes Wambui Njeri, MCA	Member	Nominated Member
21.	Hon. Virginia Waitherero Kang'ethe, MCA	Member	Nominated Member
22.	Hon. Diana Katile Mwangangi, MCA	Member	Nominated Member
23.	Hon. Doreen Wanja Mugambi, MCA	Member	Nominated Member

q) Energy and ICT Committee

The Sectoral Committee on Energy, Information, Communication and Technology is established under Standing Order No. 209, and its mandate amongst others, as outlined under the third schedule includes “to consider all matters relating to:- “County electricity, gas reticulation and energy regulation, communication, information, broadcasting and Information Communications Technology (ICT) management.

S/NO	Member	Designation	Ward
1	The Hon. Fredrick Njogu, MCA	Chairperson	Kawangware
2	The Hon. Robert Alai, MCA –	Vice-Chairman	Kileleshwa
3	The Hon. Stazo Omung'ala, MCA – Deputy Majority Leader.	Member	Upper Savannah
4	The Hon. Malyun Abdi, MCA –First Panel Member.	Member	Gender top up
5	The Hon. Anthony Kimemia, MCA – Second Panel Member.	Member	Harambee
6	The Hon. Diana Katile, MCA – Fourth Panel Member.	Member	Special Elect
7	The Hon. Musango Maithya, MCA	Member	Pipeline

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8	The Hon. Rose Mastista, MCA	Member	Makina
9	The Hon. Dabar Ahmed Qadar, MCA	Member	Eastleigh North
10	The Hon. Stephen Ndegwa, MCA	Member	Parklands Highridge
11	The Hon. Oscar Lore, MCA	Member	Special Elect
12	The Hon. Ami Perez, MCA	Member	Special Elect
13	The Hon. Shadrack Machanje, MCA	Member	Umoja II
14	The Hon. Hamisi Maleya, MCA	Member	Kangemi
15	The Hon. Jane Wanjiru, MCA	Member	Special Elect
16	The Hon. Grace Muigai, MCA	Member	Special Elect
17	The Hon. Brian Itenya, MCA	Member	Special Elect
18	The Hon. Eutychus Mukiri, MCA	Member	Kahawa
19	The Hon. Jeremiah Themendu, MCA	Member	Kayole Central
20	The Hon. Mark Thiga, MCA	Member	Hospital
21	The Hon. Simon Mugo, MCA	Member	Landimawe
22	The Hon. Carrington Heho, MCA	Member	Njiru
23	The Hon. Joyce Kamau, MCA	Member	Special Elect

r) Culture and Community Services Committee

The Sectoral Committee on Culture and Community Services was established pursuant to Standing Order 209 and mandated to investigate, consider and report on all matters related, Cultural activities, public entertainment and public amenities, including, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums and cultural activities and facilities and county parks, and recreation facilities; firefighting services and disaster management, control of pornography; ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

S/NO	Member	Designation	Ward
1.	Hon. Clarence Munga, MCA	Chairperson	Kabiro
2.	Hon. Samson Jera, MCA	Vice-Chairman	Lindi
3.	Hon. Hannah Wanjiru, MCA	Member	Nominated
4.	Hon. Antony Maragu, MCA	Member	Karen
5.	Hon. Alvin Palapala, MCA	Member	Kitisuru
6.	Hon. Jane Musangi, MCA	Member	Nominated

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7.	Hon. Redson Onyango, MCA	Member	Ngei
8.	Hon. Joyce Lugonzo, MCA	Member	Nominated
9.	Hon. Anthony Kimemia, MCA	Member	Harambee
10.	Hon. Jared Akama, MCA	Member	Langata
11.	Hon. Moses Kitema, MCA	Member	Kware
12.	Hon. Cyrus Mugo, MCA	Member	Ngando
13.	Hon. Mwaura Samora, MCA	Member	Clay City
14.	Hon. Virginia Kangethe, MCA	Member	Nominated
15.	Hon. Joy Muthoni, MCA	Member	Nominated
16.	Hon. Jane Waruguru, MCA	Member	Nominated
17.	Hon. Aaron Kangara, MCA	Member	Viwandani
18.	Hon. Sam Kago, MCA	Member	Mwiki
19.	Hon. Peter Wahinya, MCA	Member	Panagni
20.	Hon. Rachel Maina, MCA	Member	Nominated
21.	Hon. Davidson DNG Ngibuini, MCA	Member	Woodley
22.	Hon. Eric Kiogora, MCA	Member	Riruta

s) Environment and Natural Resources Committee

The Sectoral Committee on Environment and Natural Resources is established pursuant to the provisions of Standing Order 209 and under the Third Schedule is mandated to consider all matters related to *“Implementation of specific national government policies on natural resource and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and refuse removal, refuse dumps and solid waste disposal”*

In the third Assembly the Committee has held around 48 meetings to deliberate on several issues among them being Petitions, Statements and Bills.

S/NO	Member	Designation	Ward
1.	Hon. Silas Matara	Elected Mca	Dandora Area II
2.	Hon. Cyrus Mugo	Elected Mca	Ng'ando
3.	Hon. Peter Imwatok	Elected Mca	Makongeni
4.	Hon. Kennedy Odhiambo	Elected Mca	Nyayo Highrise
5.	Hon. Paul Kados	Elected Mca	Mihang'o
6.	Hon. Nyantika Ricardo	Elected Mca	Embakasi
7.	Hon. Dann Oria	Elected Mca	Dandora Area IV
8.	Hon. Fuad Hussein	Elected Mca	Airbase

9.	Hon. Susan Makungu	Elected Mca	Mlango Kubwa
10.	Hon. Allan Maina	Elected Mca	Dandora Area I
11.	Hon. Nasra Nanda	Nominated Mca	—
12.	Hon. Catherine Okoth	Nominated Mca	—
13.	Hon. Simon Maina	Elected Mca	Landimawe
14.	Hon. Agnes Njeri	Nominated Mca	—
15.	Hon. Agnes Wambui	Nominated Mca	—
16.	Hon. Joel Munuve	Elected Mca	Kariobangi North
17.	Hon. Joseph Karanja	Elected Mca	Kiamaiko
18.	Hon. Jeremiah Themendu	Elected Mca	Kayole Central
19.	Hon. Fatuma Abey	Nominated Mca	-
20.	Hon. Brian Itenya	Nominated Mca	-
21.	Hon. Joyce Kamau	Nominated Mca	—
22.	Hon. Farhiya Aden	Nominated Mca	-
23.	Hon. Joy Muthoni	Nominated MCA	-

t) Agriculture, Livestock and Fisheries Committee

The Sectoral Committee on Agriculture, Livestock Development & Fisheries is established pursuant to the provisions of Standing Order 209 (6) and under the Third Schedule is mandated to consider all matters related to “Agriculture, including crop and animal husbandry, livestock sale yards, county abattoir, plant and animal disease control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals”

S/NO	Member	Designation	Ward
1.	Hon. Anthony Ngaruiya Jasho, MCA	Chairperson	Kasarani
2.	Hon. Emmy Khatemeshi, MCA	Vice-Chairman	Special Elect
3.	Hon. Peter Imwatok, MCA	Member	Makongeni
4.	Hon. Anthony Kiragu, MCA	Member	Waithaka
5.	Hon. Mark Mugambi, MCA	Member	Umoja 1
6.	Hon. Chege Mwaura, MCA	Member	Ngara
7.	Hon. Hashim Kamau, MCA	Member	California
8.	Hon. Malyun Abdi, MCA	Member	Special Elect
9.	Hon. Scolastica Muthoni, MCA	Member	Kwa Reuben

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10.	Hon. Joel Munuve, MCA	Member	Kariobangi North
11.	Hon. Samson Ochieng Jera, MCA	Member	Lindi
12.	Hon. Joyce Lugonzo, MCA	Member	Special Elect
13.	Hon. Eutyclus Mukiri, MCA	Member	Kahawa
14.	Hon. Robert Alai, MCA	Member	Kileleshwa
15.	Hon. Naomi Kerubo, MCA	Member	Special Elect
16.	Hon. Emily Oduor, MCA	Member	Special Elect
17.	Hon. John Rex Omolleh, MCA	Member	Nairobi West
18.	Hon. Martin Mbugua Mwangi, MCA	Member	Mutuini
19.	Hon. Chris Mtumishi, MCA	Member	Komarock
20.	Hon. Martin Warobi, MCA	Member	Mowlem
21.	Hon. Mark Thiga, MCA	Member	Hospital
22.	Hon. Beatrice Wandai, MCA	Member	Special Elect

u) Planning and Housing Committee

The Sectoral Committee on Planning & Housing is established under Standing Order 209, and is mandated, among others, *“to investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments”*.

In the third Assembly the Committee has held around 40 meetings to deliberate on several issues among them being filed Petitions, raised Statements and forwarded Policies.

S/NO	Member	Designation	Ward
1.	Hon. Alvin Palapala	Elected Mca	Kitisuru
2.	Hon. Collins Ogenga	Elected Mca	Kayole South
3.	Hon. Peter Imwatok	Elected Mca	Makongeni
4.	Hon. Anthony Kiragu	Elected Mca	Waithaka
5.	Hon. Paul Kados	Elected Mca	Mihang’o
6.	Hon. Waithera Chege	Elected Mca	Nairobi South
7.	Hon. Geoffrey Majiwa	Elected Mca	Baba Dogo
8.	Hon. Fuad Hussein	Elected Mca	Airbase
9.	Hon. Hashim Kamau	Elected Mca	California
10.	Hon. Paul Ndung’u	Elected Mca	Pumwani
11.	Hon. Nasra Nanda	Nominated Mca	—
12.	Hon. Hannah Wanjiru Muriuki	Nominated Mca	—

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13.	Hon. Nyantika Ricardo	Elected Mca	Embakasi
14.	Hon. Lily Akoth Kidenda	Nominated Mca	—
15.	Hon. Jane Wanjiru	Nominated Mca	—
16.	Hon. Nicholas Juma	Elected Mca	Eastleigh South
17.	Hon. Peter Maina	Elected Mca	Uthiru Ruthimu
18.	Hon. Clement Kamaru	Elected Mca	Kahawa West
19.	Hon. Francis Kimondo	Elected Mca	Kwa Njenga
20.	Hon. Patrick Macharia	Elected Mca	Maringo Hamu
21.	Hon. Tricer Jeptoo	Nominated Mca	—
22.	Hon. Martin Wairobi	Elected Mca	Mowlem

v) Transport and Public Works Committee

The Select Committee on County Assembly Business was established pursuant to Standing Order 109 and mandated to investigate, consider and report on all matters related to County transport, including county roads, street lighting, traffic and parking, public road transport, county public works and services including storm water management systems in built-up areas

S/NO	Member	Designation	Ward
1.	Hon. Musango Maithya, MCA	Chairperson	Pipeline
2.	Hon. Lawrence Otieno Odhiambo, MCA	Vice-Chairman	Sarang'ombe
3.	Hon. Shadrack Machanje Namuyu, MCA	Member	Umoja II
4.	Hon. Paul Muiruri Kiguathi Kados, MCA	Member	Mihang'o
5.	Hon. Nicholas Juma Okwacho, MCA	Member	Eastleigh South
6.	Hon. David Magoba Odhiambo, MCA	Member	Lower Savannah
7.	Hon. Rosemary Masitsa Shitote, MCA	Member	Makina
8.	Hon. Maurice Ochieng Onyango, MCA	Member	Mountain View
9.	Hon. Stephen Ndegwa Gitau, MCA	Member	Parklands
10.	Hon. Absalom Odhiambo Onyango, MCA	Member	Korogocho
11.	Hon. Kennedy Swaka, MCA	Member	Gatina
12.	Hon. John Ndile Musila, MCA	Member	Laini Saba
13.	Hon. Scolastica Muthoni Mande, MCA	Member	Kwa Reuben
14.	Hon. Mark Mugambi Macharia Kevin, MCA	Member	Umoja I
15.	Hon. Sam Kanyi Kago, MCA	Member	Mwiki
16.	Hon. John Mwaniki Kwenya, MCA	Member	Nairobi Central

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17.	Hon. Paul Mathu Njambi, MCA	Member	Dandora
18.	Hon. Aaron Kangara Wangare, MCA	Member	Viwandani
19.	Hon. Farhiya Daud Aden, MCA	Member	Nominated Member
20.	Hon. Beatrice Wandai Khungwa, MCA	Member	Nominated Member
21.	Hon. Sospeter Gathahu Mumbi, MCA	Member	Roysambu
22.	Hon. Fredrick Njoroge Njogu, MCA	Member	Kawangware
23.	Hon. James Kariuki, MCA	Member	Ruai

w) Health Services Committee

The Sectoral Committee on Health Services is established pursuant to the provisions of Standing Order 209 and mandated in the Third Schedule of the Standing Orders to deal with matters related to “Health services, including, in particular County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlours and crematoria.”

S/NO	Member	Designation	Ward
1.	Hon. Maurice Ochieng, MCA	Chairperson	Mountain View
2.	Hon. Lily Akoth Kidenda, MCA	Vice-Chairman	Special Elect
3.	Hon. Evans Nyangicha, MCA	Member	Imara Daima
4.	Hon. Patrick Karani, MCA	Member	Utawala
5.	Hon. Benter Obiero, MCA	Member	Special Elect
6.	Hon. Ami Perez, MCA	Member	Special Elect
7.	Hon. Dabar Ahmedqadar, MCA	Member	Eastleigh North
8.	Hon. Emily Oduor, MCA	Member	Special Elect
9.	Hon. Cyrus Mugo, MCA	Member	Ngando
10.	Hon. Hellen Awuor, MCA	Member	Special elect
11.	Hon. Antony Maragu, MCA	Member	Karen
12.	Hon. Fatuma Abdiwahid Abey, MCA	Member	Special Elect
13.	Hon. Naomi Kerubo Bosire, MCA	Member	Special Elect
14.	Hon. Grace Kaheti, MCA	Member	Special Elect
15.	Hon. Chege Mwaura, MCA	Member	Ngara
16.	Hon. Stephen Mugo Kimani, MCA	Member	Zimmerman
17.	Hon. Chris Mtumishi, MCA	Member	Komarock
18.	Hon. Patrick Macharia, MCA	Member	Maringo Hamza
19.	Hon. Martin Mbugua, MCA	Member	Mutu-Ini
20.	Hon. Lidya Akoth, MCA	Member	Special Elect
21.	Hon. Doreen Mugambi, MCA	Member	Special Elect
22.	Hon. Davidson Ngibuini, MCA	Member	Woodley Kenyatta Golf Course

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23.	Hon. Kame Adano, MCA	Member	Special Elect
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x) Trade, Tourism and Cooperative Committee

The Sectoral Committee on Trade, Tourism and Cooperatives is established under the provisions of Standing Order 209 and under the Third Schedule is mandated to consider all matters related to Trade development and regulation, including markets, trade licences (excluding regulation of profession), fair trading practices, local tourism and cooperative societies; and Betting and casinos and other forms of gambling”

In the third Assembly the Committee has held around meetings 36 to deliberate on several issues among them being filed Petitions, and raised Statements.

S/NO	Member	Designation	Ward
1.	Hon. Paul Ndung'u, MCA	Elected MCA	Pumwani
2.	Hon. Jeckoniah Onyango, MCA	Nominated MCA	-
3.	Hon. Abel Osumba Atito, MCA	Elected MCA	Utalii
4.	Hon. David Magoba, MCA	Elected MCA	Lower Savanna 1
5.	Hon. Emmy Khatemeshi, MCA	Nominated MCA	-
6.	Hon. Patrick Karani, MCA	Elected MCA	Utawala
7.	Hon. Shadrack Machanje, MCA	Elected MCA	UmoJa II
8.	Hon. Jane Wanjiru, MCA	Nominated MCA	-
9.	Hon. Peter Owera, MCA	Elected Mca	Huruma
10.	Hon. Joel Munuve, MCA	Elected MCA	Kariobangi North
11.	Hon. Silas Matara Ongwae, MCA	Elected MCA	Dandora Area 1
12.	Hon. John Rex Omolleh, MCA	Elected MCA	Nairobi West
13.	Hon. Victor Omondi Ochola, MCA	Elected MCA	Lucky Summer
14.	Hon. Mwaniki Kwenya, MCA	Elected MCA	Nairobi Central
15.	Hon. Gerald Irungu, MCA	Elected MCA	Ziwani
16.	Hon. Moses Kitema, MCA	Elected MCA	Kware
17.	Hon. Mark Ruiyi Thiga, MCA	Elected MCA	Hospital
18.	Hon. Sospeter Mumbi, MCA	Elected MCA	Roysambu
19.	Hon. Ciciliah Wairimu Njathi, MCA	Nominated MCA	-
20.	Hon James Korja, MCA	Elected MCA	Matopeni
21.	Hon Lydia Akoth, MCA	Nominated MCA	
22.	Hon Hashim Kamau, MCA	Elected MCA	California
23.	Deonyias Waithira, MCA	Elected MCA	Githurai

y) Liaison Committee

The Assembly Committee on Liaison is established under Standing Order No. 210 to consider all matters related to the affairs of Assembly Committees including formulation of policies for better administration of mandates of Committees, examining the Committee programmes, apportionment of budget to Committees and overseeing the operations and activities of all Select Committees.

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S/NO	Member	Designation	Ward
1.	Hon. Paul Kados, MCA	Chairperson	Mihang'o
2.	Hon. Malyun Abdi, MCA	Vice-Chairman	Nominated Member
3.	Hon. Kennedy O. Ng'ondi, MCA	Member	Speaker
4.	Hon. Peter Imwatok, MCA	Member	Makongeni
5.	Hon. Moses Ogeto, MCA	Member	Kilimani
6.	Hon. Mark Mugambi, MCA	Member	Umoja I
7.	Hon. Wilfred Odalo, MCA	Member	Mabatini
8.	Hon. Chege Mwaura, MCA	Member	Ngara
9.	Hon. Hashim Kamau, MCA	Member	California
10.	Hon. Nasra Nanda, MCA	Member	Nominated Member
11.	Hon. Dabar Ahmedquadar, MCA	Member	Eastleigh
12.	Hon. Musango Maithya, MCA	Member	Pipeline
13.	Hon. Allan Maina, MCA	Member	Dandora I
14.	Hon. Perpetua Mpojiwa, MCA	Member	Nominated Member
15.	Hon. Anthony Ngaruiya, MCA	Member	Kasarani
16.	Hon. Silas Matara, MCA	Member	Dandora II
17.	Hon. Maurice Ochieng', MCA	Member	Mountain View
18.	Hon. Redson Otieno, MCA	Member	Ngei
19.	Hon. Alvin Papapala, MCA	Member	Kitisuru
20.	Hon. Clarence Munga, MCA	Member	Kabiro
21.	Hon. Jared Akama, MCA	Member	Mugumoini
22.	Hon. Fredrick Njogu, MCA	Member	Kawangware
23.	Hon. Geophrey Majiwa, MCA	Member	Baba Dogo
24.	Hon. Scolastica Mande, MCA	Member	Kwa Reuben
25.	Hon. Antony Kirangu, MCA	Member	Waithaka
26.	Hon. Paul Ndung'u	Member	Pumwani

z) Women Caucus

Women Caucuses have been created in parliaments and County Assemblies with the aim of increasing women's impact on political decisions. The mission of Women Caucus is to enhance and facilitate the attainment of gender equity and equality in decision making structures and elective leadership. The caucus is committed to mobilizing, lobbying, and advocating and sensitization of women to enable them influence politically, economically and socially.

S/NO	Member	Designation	Ward
1.	Hon. Mande Scolastica Muthoni, MCA	Chairperson	Kwa Reuben
2.	Hon. Mwangi Joy Muthoni, MCA	Vice-Chairman	Special Elect
3.	Hon. Esther Chege Waithera, MCA.	Member	Nairobi South

County Government of Nairobi

Nairobi City County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023

4.	Hon. Rosemary Masitsa Shitote, MCA	Member	Makina
5.	Hon. Susan Makungu Kavaya, MCA	Member	Mlango Kubwa
6.	Hon. Catherine Opiyo, MCA	Member	Special Elect
7.	Hon. Jane Muasya, MCA	Member	Special Elect
8.	Hon. Nancy Mwaura Nyambura, MCA	Member	Special Elect
9.	Hon. Kamau Joyce Muthoni, MCA	Member	Special Elect
10.	Hon. Mary Wanjiru Kariuki, MCA	Member	Special Elect
11.	Hon. Emily Oduor, MCA	Member	Special Elect
12.	Hon. Asli Mohammed, MCA	Member	Special Elect
13.	Hon. Agnes Wambui Njeri, MCA	Member	Special Elect
14.	Hon. Ami Peres Auma Ambala, MCA	Member	Special Elect
15.	Hon. Beatrice Wandai Khungwa, MCA	Member	Special Elect
16.	Hon. Benter Juma Obiero, MCA	Member	Special Elect
17.	Hon. Bosire Naomi Kerubo, MCA	Member	Special Elect
18.	Hon. Doreen Mugambi, MCA	Member	Special Elect
19.	Hon. Emmy Khatemeshi Isalambo, MCA	Member	Special Elect
20.	Hon. Fatuma Abdiwahid Abey, MCA	Member	Special Elect
21.	Hon. Hellen Awuor Okello, MCA	Member	Special Elect
22.	Hon. Joyce Jamosa Lugonzo, MCA	Member	Special Elect
23.	Hon. Kanyi Jane Waruguru, MCA	Member	Special Elect
24.	Hon. Lily Akoth Kidenda, MCA	Member	Special Elect
25.	Hon. Maina Rachel Wanjiru, MCA	Member	Special Elect
26.	Hon. Mungai Grace Kaheti, MCA	Member	Special Elect
27.	Hon. Mponjiwa Perpetua, MCA	Member	Special Elect
28.	Hon. Muthoni Agnes Njeri, MCA	Member	Special Elect
29.	Hon. Mwangangi Diana Katile, MCA	Member	Special Elect
30.	Hon. Njathi Ciciliah Wairimu, MCA	Member	Special Elect
31.	Hon. Otieno Lydia Akoth, MCA	Member	Special Elect
32.	Hon. Tricer Jeptoo Ayabei, MCA	Member	Special Elect
33.	Hon. Kano Adano Umuro, MCA	Member	Special Elect
34.	Hon. Fathiya Abdilahi Mohamed, MCA	Member	Special Elect
35.	Hon. Jane Musangi, MCA	Member	Special Elect
36.	Hon. Fariya Daud, MCA	Member	Special Elect
37.	Hon. Jane Wanjiru, MCA	Member	Special Elect
38.	Hon. Malyun Ali Abdi, MCA	Member	Special Elect
39.	Hon. Nasra Nanda, MCA	Member	Special Elect

*County Government of Nairobi
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40.	Hon. Hannah Wanjiru Muriuki, MCA	Member	Special Elect
41.	Hon. Virginia Waitherero, MCA	Member	Special Elect

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2nd December, 2020 comply with the PFM Act (County Government) regulations (2015) on the formation of audit committees for all Counties. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held seven (7) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

Member	Designation
Ms. Esther Muringi Ndegwa	Chairperson
Mr. Stephen Masoo Mwanzia	Member
Mr. Leonard Kipkemboi Bett	Member
Mr. Richard Nyangaresi	Member
Mr. Kobia A. Marimba	Secretary / Senior Internal Auditor

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are given an opportunity to give feedback. In this regard, the County Assembly held an all members induction meeting at Mombasa where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County Assembly's service delivery charter.

Risk Management

- **Are there effective arrangements for risk management and internal control?**

Yes. The County Assembly constituted a Risk Management Committee to co-ordinate and promote Risk Management by ensuring that risk processes, including the identification, assessment and management of Strategic, Compliance, Operational, Financial and Reputational risks are operated efficiently and effectively;

- **Are there formal processes to identify and assess risks?**

Yes. Identification of new or emerging risks is done to ensure compliance with laws and regulations. The operational risks, which threaten the achievement of the directorate/departmental objectives, are identified, assessed and included in the Risk Register, and they are reviewed regularly and included in the reports to the Risk Management Committee;

- **Are there formal processes to analyse risks as a basis for how they should be managed?**

Yes. Risks are assessed both quantitatively and qualitatively and measured in terms of impact and likelihood. The value of the risk are calculated by assigning a value to the likelihood (probability)

of the risk materialising and a value to the impact of non-achievement of objectives of the Assembly in the event of the risk materialising.

- **Are there formal processes to assess changes in the internal and external environments which could give rise to risks?**

Yes. The Risk Management Committee holds regular meetings to assess the internal and external environment within the Assembly to ascertain the level of risks, the mitigation measures applied and the strength of the internal controls.

The Internal Audit Department conducts annual risk assessment as an independent measurement of the risks with recommendations to increase the effectiveness of risk management being executed by the Assembly. The objectives were to evaluate;

- **Risks identified and analysed in the period and how they were managed?**

The risks identified were assigned specific mitigation measures or actions that reduce either the probability of the risk occurring or the impact of the risk if it occurred or both. The mitigation has shifted the risk return trade off upwards creating room for assuming more risks. (Attached - Risk Register)

Compliance

The County Assembly observes the following laws and regulations;

- I. The Constitution of Kenya 2010
- II. The County Government Act 2012
- III. The Public Finance Management Act 2012
- IV. The Public Procurement and Asset Disposal Act 2015

4. Foreword by the Clerk of the Assembly

It is my pleasure to present these Financial Statements of the Nairobi City County Assembly for the year ended 30th June, 2023 as required by the law. The County Assembly is established pursuant to Article 177 of the Constitution of Kenya (2010). Its mandate include; legislation, oversight, approving plans/programs including the budget estimates and to represent the residents. The Third County Assembly was inaugurated on 29th September 2022 following the August 2022 general elections and is composed of 125 Hon. Members. The Assembly envisions to be the most efficient and effective legislature in promoting good governance in Africa and beyond.


The County Assembly Service Board (CASB) is the statutory entity established pursuant to Section 12 of the County Governments Act, 2012 with a specific mandate of providing services and facilities to Members of the County Assembly in order to ensure the efficient and effective functioning of the County Assembly. Further, Section 4 of the County Assembly Services Act, 2017 establishes a County Assembly Service for each County Assembly. The Service offers technical and administrative support to Hon. Members is required to be an institution of exemplary administrative and technical competence.

The Financial Year under review covered a period that witnessed the August 2022 general elections and therefore most of the Assembly's activities centred on the induction of the newly elected and nominated Hon. Members. We are glad that at the closure of the Financial Year, the better part of the induction process had been completed and most Members understood their mandate and how to execute it. Indeed, being a formative year, the Assembly played an integral role in setting up of the third County Government of Nairobi City. This included passing of policies, plans and legislations necessary for the establishment of the new government. The key tasks included; vetting of nominees for appointment by H.E. the Governor as County Executive Committee Members and Chief Officers, consideration and approval of the County Integrated Development Plan for the period 2022-2027, the County Annual Development Plan and the County Fiscal Strategy Paper for the FY 2023/24 and the Appropriation Act, 2023. In addition, there are a number of Motions and Statements which are oversight tools that were presented by Members during this period which have necessitated greater performance in service delivery by the County Executive.

Further, the Assembly continued to strengthen its internal mechanisms by retaining a competent service. Similarly, the Assembly is working towards improving its physical infrastructure in order to improve the working environment for both staff and Hon. Members. We plan to acquire an administration bloc that will offer space and accommodate all amenities required by a working Parliament. However, I must also at this stage point out that we had our own share of challenges during this period. For instance, we were affected by delays in releasing of exchequer and even towards the closure of the Financial Year our requisitions were never funded leading to pending bills. The implication of this is that we were unable to fund critical programs as planned. The high inflation that hit the country also affected our operations due to increase in prices of commodities and services.

The County Assembly budget for the FY2022/23 was approved at Kshs.2.409B out of which the recurrent budget ceiling stood at Ksh.2.275B and Kshs.0.134B for Capital and development. The recurrent budget comprised budget for employee emoluments at Kshs.763M and the actual expenditure realized was Kshs. 646,213,322, use of goods and services was budgeted at Kshs.853M and the actual realized was Kshs. 636,732,521, acquisition of recurrent assets at Kshs.9.01M and Kshs.651M for transfers to County Assembly fund account. Although the County Allocation Revenue Act, 2022 informed the Nairobi City County Assembly's recurrent expenditure ceiling of Kshs.1,446,962,393, the County Assembly had pending bills of Kshs.177M rolled over from FY2021/22 that was incorporated in the set estimates to form a total of Kshs.1.624B recurrent budget. In addition, the Kshs. 651M, constituted of Kshs.274.28 M car reimbursement to Members of the Assembly and Kshs.376.712M additional seed capital to the car loan & mortgage scheme fund.

Finally, I wish to thank all our stakeholders in both the public and private sector for their continued support. Our engagement has ensured that some of the challenges we faced were addressed. We look forward to a continued cooperation. As an institution, we undertake to continue improving on our operations for greater performance of Members and the benefit of the people of Nairobi City.



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Edward O. Gichana

Clerk, Nairobi City County Assembly.

5. Statement of Performance against County Assembly Predetermined Objectives

Guidance

The County Assembly as a legislative body its core mandates revolves around legislation, oversight and representation in the County. In view of this, the Assembly strategic priorities may not by a big extent deviate from the previous period of reporting. The following are the broad strategic objectives and priorities for the County Assembly in 2022/2023 financial year.

Objective 1: Enhance the Legislative Process in County Assembly

- Development of procedures for cooperation and communication between the County Assembly and County Executive.
- Review of all draft laws with relevant committees with external input from experts and non-state actors and other stakeholders.
- Facilitate benchmarking and exposure visits for MCAs

Objective 2: Improve the Oversight function of the County Assembly

- Conducting quarterly meetings between the Assembly committees and respective County Executive operating sectors and departments.
- Facilitate participation of stakeholders in the oversight processes at Committee stage.
- Facilitate members with expert participation on scrutiny of key issues.
- Analyse annual public expenditure budgets and fiscal analysis on financial estimates and other financial reports and advise committee appropriately.

Objective 3: Enhancement of Representation Role of the Members of the County Assembly

- Construct ward offices for the members of County Assembly.
- Continuous capacity building for ward office staff.
- Provide office space and staff members to all nominated Members of the County Assembly.
- Capacity build Members on their Representative role as Members of the County Assembly.
- Promote Members' welfare in terms of Insurance, medical cover, mortgages and gratuity benefits.

Objective 4: Development and operationalization of effective management structures, systems, policies and procedures

- Review the current organizational structure in light of its functions.
- Develop, implement and monitor annual work plans and budgets.
- Improving coordination and teamwork within secretariat.
- Operationalizing departmental standard operating procedures.
- Establish and operationalize Assembly's Enterprise Resource Planning (ERP) system.

Objective 5: Capacity Building of County Assembly Service

- Implement the staff-training plan based on Training Needs Assessment report
- Capacity Building of CASB on corporate governance.
- Evaluation of qualified personnel for promotions as per the approved organizational structure.

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- Institute staff and team performance development and measurement
- Promote staff welfare; Insurance, medical cover, mortgages and retirement benefits.

Objective 6: Provision of Infrastructure and Facilities

- Provide adequate office space and equipment to Members and staff of the County Assembly.
- Establish a library Service and archives.
- Acquire operational vehicles for the County Assembly.
- Acquire an administration block for the County Assembly.
- Renovation of the existing Assembly offices.
- Equipping the Assembly through acquiring adequate security system.

Objective 7: Enhancement of Transparency and accountability in financial planning and reporting

- Ensure compliance in all financial planning and reporting measures.
- Liaison and cooperation with relevant key stakeholders and statutory bodies
- Facilitate PFM and Audit Committees operations
- Monitoring and evaluation of County Assembly Risk Register
- Strengthening Records Management
- Enhancing the County Assembly Asset Management systems

6. Strategic development objectives (Customize as per specific County Assembly)

The key mandate of the County Assembly of Nairobi City is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2022/23.

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/Over performance)
Legislation, oversight and representation	3 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2022/23 number of bills were passed 3	
	Review Standing Orders	Review Standing Orders	% Increase in efficient Assembly operation	12 Standing Orders were reviewed	
	Enhanced professional development of MCAs	Improved legislation, oversight and representation	No of all Members induction training No. of Committees'	2all members' induction training undertaken in the FY 2022/23	

County Government of Nairobi

Nairobi City County Assembly

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			induction trainings	3 induction and trainings on various topical areas of legislation, oversight and representation per Committee in the FY 2022/23	
	Motions considered and passed	Enhanced legislation and representation	No. Motions considered and adopted	83 Motions were considered and adopted in the FY 2022/23	
	Petitions submitted and considered	Enhanced oversight and representation	No. of Petitions submitted and considered	15 Petitions tabled and considered in the FY 2022/23	
	Statements requested and considered	Enhanced oversight and representation	No. of Statements requested and considered	96 Statements were requested and considered in the FY 2022/23	
	Reports tabled and considered	Enhanced legislation, oversight and representation	No. of reports tabled and considered	90 papers – reports were tabled in the FY 2022/23	

7. Corporate Social Responsibility Statement/Sustainability Reporting

Nairobi City County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on Nairobi City County Assembly strategic plan: putting the Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

a) Sustainability strategy and profile -

The Nairobi City County Assembly is established pursuant to section 176 of the Constitution of Kenya. Article 185(1) of the constitution vests the legislative authority of a County Government on its County Assembly. The main functions of any County Assembly and therefore the Nairobi City County Assembly can be summarized thus;

- a) Legislation
- b) Representation
- c) Oversight

The County Assembly Service Board's objective is to "facilitate the Members of County Assembly to efficiently and effectively fulfil their constitutional functions in a representative system of government by upholding and ensuring the autonomous status of the County Assembly in its corporate relationship with the County Executive and other stakeholders is maintained". To execute the above roles the County Assembly Service Board developed a strategic plan 2016-2020 that is currently under review for the next 7 years 2022-2029.

The strategic plan is anchored on the national economic blue print Vision 2030 and aligned with the County Integrated Development Plan 2017-2022, Annual Development Plan 2020/2021 and County Fiscal strategy Paper 2021/2022. The County Assembly Budget programmes are informed by the mentioned policy documents thus contribution to the Vision 2030 is achieved through its roles that is legislation, oversight participatory representation and appropriation of funds for expenditure.

b) Environmental performance

The County Assembly key strategic objective is to adopt and implement modern energy management system in the Assembly and implement modern waste recycling technologies that will lead to sustained environmental friendly process.

c) Employee welfare

The Nairobi City County Assembly applies the provision of the Kenyan constitution on recruitment of staff particularly Article 24 which stipulates that there shall be no discrimination against any person based on race, sex, pregnancy, age, religion, disability, conscience, social beliefs, ethnicity, culture language or both.

8. Statement of Management Responsibilities

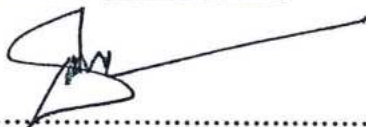
Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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, 2023. 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, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the 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 31/1 2024



.....
Name:

Clerk of the County Assembly

The Nairobi City County Assembly Service Board in the year 2020 approved the new staff establishment. This was in line with the comprehensive 5-year strategic plan 2017-2020. The NC :ASB is fully committed to promoting an environment of structured and systematic training, learning and continuing professional development of its entire staff to enable them to perform their duties effectively and efficiently.

In line with the strategic plan, the County Assembly annually prepares a training plan that ensures efficiency and effectiveness to service as it seeks to facilitate career growth among the County Assembly staff. The training plan allocates funds to the training needs as per respective departments and key priority areas while ensuring fairness in the distribution of training resources.

d) Market place practices-

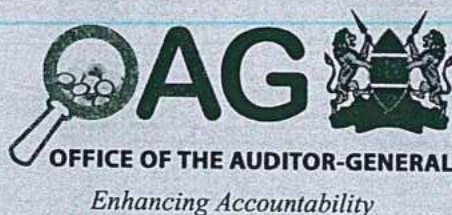
The County Assembly is committed in supporting the anti-corruption efforts of the Government by strengthening its corporate governance and inculcating good ethical business practices among its directors, employees, vendors and business partners. The County Assembly complied with all relevant laws and upheld integrity in the delivery of its mandate. It will continue to establish a culture of openness, trust and integrity in its business practices.

e) Community Engagements-

The office of the Clerk organised for all Members of County Assembly and staff wellness retreat as from 26th to 29th May 2022. The Wellness talk had varied of topics such as Personal Financial Management and Investment Planning and Planning for retirement.

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAIROBI CITY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, 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

Adverse Opinion

I have audited the accompanying financial statements of the County Assembly of Nairobi City set out on pages 1 to 68, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 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, 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, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the County Government Act, 2012 and Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Variances Between the Financial Statements and the Trial Balance

Review of trial balance provided for audit revealed the following variances as compared to the reported amounts in the financial statements;

Item	Financial Statement Amount (Kshs.)	Trial Balance Amount (Kshs.)	Variance (Kshs.)
Transfer to Counties	-	451,124,297	(451,124,297)
Transfers to car and mortgage scheme fund	501,718,392	-	501,718,392
Surplus for the year	186,253	27,451	158,802
Fund balance brought forward - accounts payables fund account	-	66,416,507	(66,416,507)
Prior year Adjustment	257,636,250	3,241,952	254,394,298

In the circumstances, the accuracy and completeness of the financial statement could not be confirmed.

2. Variances Between Financial Statements and the Ledgers

Review of the financial statements against the ledger balances revealed differences between the two sets of information as detailed in **Appendix I**.

In the circumstances, the accuracy and completeness of the financial statement could not be confirmed.

3. Inaccuracies in the Statement of Receipts and Payments

Review of the statement of receipts and payments revealed acquisition of assets and other payments amounting to Kshs.24,858,733 while the statement of comparison of

budget & actual amounts revealed acquisition of assets amount of Kshs.4,700,277 respectively resulting in unreconciled variances of Kshs.20,158,456.

In the circumstances, the accuracy and completeness of the financial statement could not be confirmed.

4. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.636,732,521 as disclosed in Note 5 to the financial statements. However, Management did not provide payment vouchers and other supporting documents which included receipt, delivery notes, procurement documents and invoices in respect of an expenditure of Kshs.184,017,712.

In the circumstances, the accuracy and completeness of the use of goods and services expenditure amounting to Kshs.184,017,712 could not be confirmed.

5. Unsupported Expenditure on Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.24,858,733 as disclosed in Note 10 to the financial statements. However, Management did not provide payment vouchers and supporting documents which include receipt, delivery notes, procurement documents, invoices and stores receipt statements in support of an expenditure amounting to Kshs.23,082,956.

In the circumstances, the accuracy and completeness of the acquisition of assets amount of Kshs.24,858,733 could not be confirmed.

6. Inaccuracies in the Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts reflects total final budget amount of Kshs.2,484,492,589. However, recasting revealed an amount of Kshs.4,637,413,789 resulting to an unreconciled variance of Kshs.2,152,921,200.

In the circumstances, the accuracy and completeness of the statement of comparison of budget and actual amounts could not be confirmed.

7. Unsupported Prior Year Adjustments

The statement of financial assets and liabilities and as disclosed in Note 17 to financial statements reflects a balance of Kshs.257,636,250 in respect of prior year adjustment whose nature, line items affected and other details have not been disclosed as required by the International Public Sector Accounting Standard number 3.

In the circumstances, the accuracy and completeness of the prior year adjustment balance of Kshs.257,636,250 could not be confirmed.

8. Inaccurate Statement of Cashflows

The statement of cash flows indicated cash and cash equivalents as at the end of the year of Kshs.186,253. However, the statement reflects other payments amounting to Kshs.12,311,252 under payments for operating expenses which differs with the amount paid and reported in the statement of receipts and payments amount of Kshs.12,080,000 resulting to unreconciled variance of Kshs.231,252. Further, the cash and cash equivalent balance at the start of the year is reported as Kshs.231,253 while the prior year audited financial statements show a balance of Kshs.26,991 resulting in unreconciled variance of Kshs.204,261.

In the circumstances, the accuracy and completeness of the statement of cash flows could not be confirmed.

9. Misclassification of Expenditure

Review of the financial statements and the ledgers revealed items charged into incorrect account codes resulting in misclassification of expenditure totalling Kshs.319,547,787.

In the circumstances, the accuracy and authenticity of the expenditure totalling Kshs.319,547,787 could not be confirmed.

10. Inaccuracies in Cash and Bank Balances

The statement of assets and liabilities reflects total cash and cash equivalents balance of Kshs.186,252 held in five (5) bank accounts as disclosed in Note 13A to the financial statements. Review of documents revealed that the development account had a closing balance of Kshs.166,380. However, review of the cashbook revealed that the County Assembly received a total of Kshs.20,213,916 while Note 10 to the financial statements acquisition of assets amount of Kshs.24,858,733 resulting in an unexplained variance of Kshs.4,644,817.

Further, the deposit account cashbook reflected a balance of Kshs.17,953 which was not disclosed in the financial statement. Similarly, the recurrent imprest account balance of Kshs.10,806 differs with the cashbook balance of Kshs.2,367,916 resulting in an unreconciled variance of Kshs.2,357,110.

The salary account had a closing balance of Kshs.6,365 which differed with the cashbook balance of Kshs.1,675,544 resulting in an unreconciled variance of Kshs.1,669,179. In addition, the car grant bank account balance of Kshs.21,216,356 was not disclosed in the financial statements.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.186,252 could not be confirmed.

11. Undisclosed Motor Vehicle Reimbursements

Review of payment details provided revealed that Kshs.279,703,949 was transferred from Car and Mortgage Scheme Fund on 15 February, 2023 to Nairobi City County Assembly vehicle reimbursement account. However, the amount has not been disclosed in the County financial statement. Further, the motor vehicle reimbursement account balance has not been disclosed under Note 13A to the financial statements.

In the circumstances, the accuracy and completeness of the amount of Kshs.279,703,949 transferred from Car and Mortgage Scheme Fund could not be confirmed.

12. Unsupported Other Operating Expenses

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.636,732,521 as disclosed in Note 5 to the financial statements which includes Kshs.39,521,628 in respect of other operating expenses. However, review of sampled payment vouchers totaling Kshs. 4,558,964 in respect of rent expenditure revealed that rent was paid to different persons with different account numbers contrary to the ones specified in the lease tenancy agreements.

In the circumstances, the accuracy and completeness of other operating expenses amounting to Kshs.4,558,964 could not be confirmed.

13. Unsupported Communication, Supplies and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.636,732,521 as disclosed in Note 5 to the financial statements which includes expenditure of Kshs.4,017,600 in respect of communication, supplies and services. However, review of payment vouchers in respect of airtime amounting to Kshs.2,817,000 revealed that were not supported by approvals and complete beneficiary lists.

In the circumstances, the accuracy and completeness of the payments under communication, supplies and services amounting to Kshs.2,817,000 could not be confirmed.

14. Unsupported Domestic Travel and Subsistence

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.636,732,521 as disclosed in Note 5 to the financial statements which includes expenditure of Kshs.200,830,325 in respect of domestic travel and subsistence. However, payment vouchers provided totaling Kshs.12,010,385 were not supported by relevant documents including, original invitations and approvals, boarding passes, attendance lists, conference venue invoices and cash receipts.

In the circumstance, the accuracy and completeness of the domestic travel and subsistence amount of Kshs.12,010,385 could not be confirmed.

15. Unsupported Foreign Travel and Subsistence

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.636,732,521 as disclosed in Note 5 to the financial statements which includes expenditure of Kshs.191,323,977 in respect of foreign travel and subsistence. However, payment vouchers totaling to Kshs.36,447,345 were not supported by relevant documents including, original invitations and approvals, boarding passes, attendance lists, conference venue invoices and cash receipts.

In the circumstance, the accuracy and completeness of the foreign travel and subsistence expenditure of Kshs.36,447,345 could not be confirmed.

16. Unsupported Accounts Payables

Note 1 under other important disclosures to the financial statement reflects pending accounts payables balance of Kshs 189,540,979. However, the account payable balance excluded amount of Kshs.60,546,051 received from Car Loan and Mortgage Account as disclosed in Note 3 to the financial statement.

In the circumstances, the accuracy and completeness of the pending accounts payable balance of Kshs.189,540,979 could not be confirmed.

17. Unsupported Salary Advances

The statement of assets and liabilities reflects outstanding imprests and advance balance of Kshs.258,051,837 as disclosed in Note 14 to the financial statements. The balance comprises of outstanding imprest balance of Kshs.255,989,837 and advances balance of Kshs.2,062,000. However, the later excluded advance to four (4) staff members amounting to Kshs.612,000. Further, Management did not explain why imprests were not surrendered within 7 days after return from field work.

In the circumstances, the accuracy of the outstanding imprests and advance balance of Kshs.258,051,837 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 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final revenue budget amount of Kshs.852,649,207 and actual amount on comparable basis of

Kshs.636,732,521 resulting to under collections of Kshs.215,916,686 or 25% of the budgeted revenue. Similarly, the statement reflects final budget expenditure amount of Kshs.2,484,492,589 against actual amount on comparable basis of Kshs.1,884,583,024 resulting to an under expenditure of Kshs.599,909,565 or 24% of the budgeted expenditure.

In the circumstances, the underperformance and under expenditure meant that the County Assembly did not meet its objectives.

My opinion is not modified in respect of this matter.

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

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 do so, as provided for in the reporting template prescribed by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with Fiscal Responsibility Principles

Note 4 to the financial statements reflects compensation of employee's expenditure of Kshs.646,213,322. The amount represents approximately 37% of the transfers from CRF of Kshs.1,748,810,398 being 2% percentage points over and above the maximum allowed ceiling contrary to Regulation 25 (1)(b) of the Public Finance Management

(County Government) Regulations 2015 which requires the expenditure set should not exceed thirty-five (35) percent of the county Government's revenue. In the circumstances, Management was in breach of the law.

2. Irregularities in Recruitment of Members of Staff

Review of documents revealed that the County Assembly recruited three (3) members of staff during the year. However, the following anomalies were observed;

- i. Confirmed minutes by the staff advisory committee on recruitment of the three staff members has not been provided for audit review
- ii. Confirmed minutes by the County Assembly of Nairobi Service Board on adopting the recommendations of the staff advisory committee and recruiting the three members of staff were not provided for audit.
- iii. Their academic certificates were not submitted to Kenya National Qualification Authority for validation and authentication.
- iv. No need analysis for existence of the above vacancies have been provided for audit
- v. Review of the personal files for the recruited staff revealed lack of vital documents including ethics and anti-corruption report on declaration of wealth and liabilities on first appointment, NHIF and NSSF registration certificates and IPPD data capture sheet.

In the circumstances, it was not possible to establish how the three officers were introduced in the payroll without these documents.

3. Non-Remittance of Statutory Deductions

Management deducted Pay as you Earn (PAYE) of Kshs. 64,007,345, National Hospital Insurance Fund (NHIF) of Kshs. 3,576,750 and National social security fund (NSSF) of Kshs. 2,400 during the year under review. However, there was no evidence that the amounts were remitted to the respective institutions. This was contrary to Section 37(1) of the income Tax Act which states that an employer paying emoluments to an employee shall be deducted therefrom and account for tax thereon, to such extent and in such manner as may be prescribed.

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

4. Irregular Payments to Service Providers Using Imprest

The County Assembly made payment to service providers amounting to Kshs.3,454,900 for provision of facilitation services to various committees during the financial year under review. The payments were in respect of facilitation fee, per diem and ground transport. However, evidence of procurement procedures used to identify the facilitators and to contract them for service provision have not been provided for audit review. Further, no

explanation has been provided by Management for use of imprest in procurement and payment to service providers which amounts to direct procurement without justification.

5. Irregularities in Legal Contracts

Review of records revealed that the County Assembly made payments amounting to Kshs.38,708,640 to various legal firms engaged directly from the prequalified list of suppliers. This however contravenes the Public Procurement and Disposal Act 2015 and Civil Procedure Act Chapter 21. Further, review of payment vouchers relating to payment of legal services revealed that there were no contracts between the advocate and the County Assembly, no itemized fee notes, no detailed service provided by the lawyers upon which the fee note is based, no current status of the legal cases.

In the circumstances, the value for money on the legal services amounting to Kshs.38,708,640 could not be confirmed.

6. Irregular Expenditure on Subscriptions

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.279,413,929 which, as disclosed in Note 3 to the financial statements, includes other operating expenses amount of Kshs.41,137,171 out of which, Kshs.4,450,000 and Kshs.750,000 were paid to the County Assembly Forum (CAF) and Society of Clerks at The Table in Kenya (SOCATT(K)) respectively as subscription fees. However, the payments lacked legal backing and supporting policy guidelines.

In the circumstances, the value for money on the subscription's expenditure of Kshs.5,200,000 could not be confirmed.

7. Non-Compliance with Ward Partisan Staffing Levels

Review of the records revealed that the County Assembly employed a total number of two hundred (200) partisan staff for the wards against the set limit of one hundred and forty-four (144) as per circular number CRA/CSO/CMG//9/VOLV/59 dated 21 October, 2020 on Advisory of Ward Offices Operation Costs from the Commission on Revenue Allocation.

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

8. Unutilized Speaker's Residence

The proposed construction of the Speaker's residence for Nairobi County Assembly was constructed at a cost of Kshs.55,811,842 and a final completion certificate issued on 26 August, 2021 in respect of the project. During the year under review an amount of Kshs.2,028,303 was paid to the contractor as final payment. Physical inspection conducted on 10 November, 2023 revealed that the project was complete but not in use.

In the circumstances, the value for money on the expenditure of Kshs.55,811,842 incurred on the construction of the Speaker's residence could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matter discussed in the Basis for Adverse Opinion section of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies and procedures may deteriorate.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 February, 2024

Report of the Auditor-General on the County Assembly of Nairobi for the year ended 30 June, 2023

Appendix I

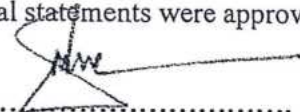
Description	Financial Statements Amount (Kshs)	Ledger Amount (Kshs.)	Variance (Kshs.)
Miscellaneous receipts	135,958,878	0	135,958,878
Compensation of employees	646,213,322	28,746,677	617,466,645
Utilities, supplies and services	2,762,546	4,262,546	1,500,000
Communication, supplies and services	4,017,600	3,848,458	169,142
Domestic travel and subsistence	200,830,325	61,327,890	139,502,435
Foreign travel and subsistence	191,323,977	73,784,271	117,539,705
Printing, Advertising and information services	7,663,406	8,438,092	774,686
Rentals of produced assets	3,820,200	No ledger	3,820,200
Training expenses	79,642,367	80,452,582	810,215
Hospitality supplies and services	5,855,436	15,963,303	10,107,867
Insurance costs	65,120,730	75,822,635	10,701,905
Office and general expenses	25,272,867	7,673,104	17,599,763
Fuel, oil and lubricants	9,921,470	4,457,911	5,463,559
Other operating expenses	39,521,628	97,142,064	57,620,436
Routine maintenance – vehicles and other transport equipment	736,198	4,524,426	3,788,228
Routine maintenance - other assets	243,770	7,541,006	7,297,236
Transfers to other Government entities	501,718,392	No ledger	501,718,392
Social security benefits	61,954,044	No ledger	61,954,044
Overhaul and refurbishment of construction and civil works	6,152,233	9,899,313	3,747,080
Purchase of office furniture and general equipment	2,397,500	3,880,490	1,482,990
Purchase of specialized plant, equipment and machinery	13,860,000	No ledger	13,860,000
Purchase of ICT equipment, software and other ICT assets	2,449,000	4,344,154	1,895,154
Finance costs	1,026,011	No ledger	60,335
Other payments	12,080,000	No ledger	12,080,000
Government imprests	255,989,837	322,772,571	66,168,634
Salary advance	2,062,000	8,807,218	6,745,218

County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

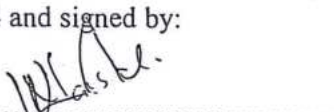
10. Statement of Receipts and Payments for the Year Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,748,810,398.00	1,303,094,100.00
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	135,958,878.00	66,418,507.30
End year Adjustments		-	100,460.00
Total receipts		1,884,769,276.00	1,369,613,067.30
Payments			
Compensation of employees	4	646,213,322	797,363,561.00
Use of goods and services	5	636,732,521	515,807,938.00
Subsidies	6	-	-
Transfers to other government entities	7	501,718,393	-
Other grants and transfers	8	-	-
Social security benefits	9	61,954,044	56,385,864.00
Acquisition of assets	10	24,858,733	-
Finance costs	11	1,026,011	28,713
Other payments	12	12,080,000	-
Total payments		1,884,583,023	1,369,586,076.00
Surplus/deficit		186,253.00	26,991.00

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31/1 2024 and signed by:



Name: Edward O. Gichana
Clerk of the Assembly



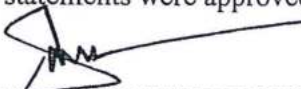
Name: Paul Kimani
Director Financial Services
ICPAK Member Number:18731

County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

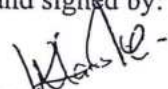
11. Statement of Financial Assets and Liabilities As At 30th June 2023

		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	186,252.50	26,991.15
Cash balances	13B	-	-
Total cash and cash equivalents		186,252.50	26,991.15
Imprests and Advances	14	258,051,837.30	261,083,487.40
Total financial assets		258,238,090.00	261,110,479.00
Financial liabilities			
Third party deposits and retention	15	17,954.00	17,954.00
Net financial assets		258,220,136.00	261,092,525.00
Represented by			
Fund balance b/fwd	16	397,633.00	127,519.00
Prior year adjustment	17	257,636,251	260,938,014.00
Surplus/(deficit) for the year		186,253	26,991.00
Net Financial Position		258,220,136.00	261,092,525.00

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31/11 2024 and signed by:


.....

Name: Edward O. Gichana
Clerk of the Assembly


.....

Name: Paul Kintani
Director Financial Services
ICPAK Member Number: 18731

County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

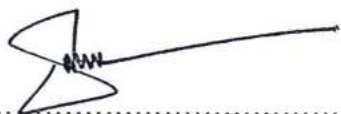
12. Statement of Cash Flows for The Period Ended 30th June 2023

		2022-2023	2021-2022	
	Note	KShs	KShs	
Cash flows from operating activities				
Receipts from operating income				
Transfers from the CRF	1	1,748,810,398.00	1,303,094,000.00	
Miscellaneous receipts	3	135,958,878.00	66,418,073.30	
Prior year adjustment		-	100,500.00	
Total receipts from operating income		1,884,769,276.00	1,369,612,073.30	
Payments for operating expenses				
Compensation of employees	4	(646,213,322)	(797,363,551.00)	
Use of goods and services	5	(636,732,521)	(515,807,538.00)	
Subsidies	6	-	-	
Transfers to other government entities	7	(501,718,393)	-	
Other grants and transfers	8	-	-	
Social security benefits	9	(61,954,044)	(56,385,840.00)	
Finance costs	11	(1,026,011)	(28,713,000)	
Other payments	12	(12,311,252)	-	
Prior Year adjustment				
Total payments for operating expenses		(1,859,955,542)	(1,369,581,076)	
Net receipts/(payments) from operating activities		24,813,732	(26,991)	
Adjusted for:				
Prior year adjustment	17	-	127,509	
Decrease/(increase) in accounts receivable:		-	-	
Increase/(decrease) in accounts payable:		-	-	
Net cash flows from operating activities		-	(100,520.00)	
Cashflow from investing activities				
Proceeds from sale of assets	2	-	-	
Acquisition of assets	10	(24,858,733)	-	


County Government of Nairobi
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Annual Report and Financial Statements For the year ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Net cash flows from investing activities		(45,000)	(100,528.00)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(45,000)	(100,528.00)
Cash & cash equivalent at Start of the year		231,253	127,519.00
Cash & cash equivalent at end of the year		186,253	26,991.00

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31/1 2024 and signed by:



.....
Name: Edward O. Gichana
Clerk of the Assembly



.....
Name: Paul Kimani
Director Financial Services
ICPAK Member Number: 18731

13. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,485,288,302.00	1,076,140,000.00	2,409,148,302.00	1,748,810,398.00	660,337,904.00	72.59
Proceeds from sale of assets					-	
Other receipts				135,958,878.00	(135,958,878.00)	
Total	3,485,288,302.00	1,076,140,000.00	2,409,148,302.00	1,884,769,276.00	524,379,026.00	78.23
Payments						
Compensation of employees	728,990,105.00	28,954,288.00	700,035,817.00	646,213,322.00	53,822,495.00	92.31
Use of goods and services	824,094,153.00	(29,196,254.00)	852,649,207.00	636,732,521.00	215,916,686.00	74.68
Subsidies					-	
Transfers to other government entities						
Other grants and transfers	651,000,000.00	62,879,476.00	713,879,476.00	501,718,393.00	212,161,083.00	70.28
Social security benefits	61,954,044.00		61,954,044.00	61,954,044.00	-	100.00
Acquisition of assets	9,250,000.00	241,966.00	9,008,034.00	4,700,277.00	4,307,757.00	52.18
Finance costs	1,026,011.00		1,026,011.00	1,026,011.00	-	100.00
Other payments (Recurrent)	12,080,000.00		12,080,000.00	12,080,000.00	-	100.00
Total	1,210,000,000.00	1,076,140,000.00	133,860,000.00	20,158,456.00	113,701,544.00	15.06
(Development)						

County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Total	3,498,394,313.00	1,139,019,476.00	2,484,492,589.00	1,884,583,024.00	599,909,565.00	75.85
Surplus/ deficit				186,252.00		

The entire financial statements were approved on 31 1 2024 and signed by: 

.....
 Name: Edward O. Gichana
 Clerk of the Assembly

.....
 Name: Paul Kimani
 Director Financial Services
 ICPAK Member Number: 18731

City Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

1.1A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30 June 2023

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	2,275,288,302.00	2,152,280,000.00	2,275,288,302.00	1,728,651,942.00	546,636,360.00	75.98
Proceeds from sale of assets					-	
Other receipts				135,958,878.00	(135,958,878.00)	
Total	2,275,288,302.00	2,152,280,000.00	2,275,288,302.00	1,864,610,820.00	410,677,482.00	81.95
Payments						
Compensation of employees	728,990,105.00	28,954,288.00	700,035,817.00	646,213,322.00	53,822,495.00	92.31
Use of goods and services	824,094,153.00	(29,196,254.00)	852,649,207.00	636,732,521.00	215,916,686.00	74.68
Subsidies					-	
Transfers to other government entities	-			-		
Other grants and transfers	651,000,000.00	62,879,476.00	713,879,476.00	501,718,393.00	212,161,083.00	70.28
Social security benefits	61,954,044.00		61,954,044.00	61,954,044.00	-	100.00
Acquisition of assets	9,250,000.00	241,966.00	9,008,034.00	4,700,277.00	4,307,757.00	52.18
Finance costs	1,026,011.00		1,026,011.00	1,026,011.00	-	100.00
Other payments	12,080,000.00		12,080,000.00	12,080,000.00	-	100.00
Total	2,288,394,313.00	62,879,476.00	2,350,632,589.00	1,864,424,568.00	486,208,021.00	79.32
Surplus/ deficit				186,252.00		

The entity financial statements were approved on 21/11/2024 and signed by:

County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023


12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,210,000,000	(1,076,140,000)	133,860,000	20,158,456.00	113,701,544.00	15
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	1,210,000,000	(1,076,140,000)	133,860,000	20,158,456.00	113,701,544.00	15
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	1,210,000,000	(1,076,140,000)	133,860,000	20,158,456.00	113,701,544.00	15
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	1,210,000,000	(1,076,140,000)	133,860,000	20,158,456.00	113,701,544.00	15
Surplus/ deficit	-	-	-	-	-	-

County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023


.....

Name: Edward O. Gichana
Clerk of the Assembly

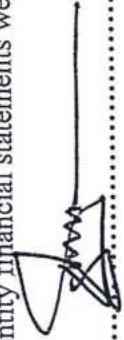

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Name: Paul Kimani
Director Financial Services

ICPAK Member Number: 18731

**County Government of Nairobi
Nairobi City County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023**

The entity financial statements were approved on 31/1/ 2024 and signed by:



.....
Name: Edward O. Gichana
Clerk of the Assembly



.....
Name: Pual Kimani
Director Financial Services
ICPAK Member Number: 18731

County Government of Nairobi
 Nairobi City County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023

14. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022/23	2022/23	2022/23	2022/23	2022/23
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme <i>County Assembly</i>	3,485,288,302	(1,076,140,000)	2,409,148,302	1,748,810,368	73%
Sub-Programme 1 <i>Legislation and Representation</i>	662,804,353	(37,017,885)	625,786,468	555,965,486	89%
Sub-Programme 2 <i>Oversight</i>	222,325,544	45,279,893	267,605,437	200,216,700	75%
Sub-Programme 3 <i>General Administration and support</i>	2,600,158,405	(1,084,402,008)	1,515,756,397	992,628,182	65%
Total	3,485,288,302	(1,076,140,000)	2,409,148,302	1,748,810,368	73%

15. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party 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 some classes of receivables and payables as outlined above.

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 Assembly has received the related cash.

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 20xx, this amounted to KShs xxx compared to KShs xxx in prior period as indicated on note xxx.

There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1st July 20xx to 30 June 20xx as required by law. There was xxx number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

16. Notes to the Financial Statements

1. Transfer From CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	126,783,100	162,175,263.00
Transfers from the county treasury for Q2	252,706,784	566,798,259.00
Transfers from the county treasury for Q3	862,980,164	157,016,920.00
Transfers from the county treasury for Q4	506,340,350	417,103,657.00
Cumulative amount	1,748,810,398.00	1,303,094,100.00

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-

Notes to the Financial Statements

3. Miscellaneous receipts

	2022-23	2021-2022	
	Kshs	Kshs	
Insurance Recoveries	12,080,000.00	-	
Tender Fees Received	6,000.00	2,000.00	
Other Receipts from Fund Account/ Car Loan and Mortgage Account	60,546,051.50	66,416,507.00	
Other receipts	63,326,826.00	-	
Total	135,958,877.50	66,418,507.00	

4. Compensation Of Employees

	2022-2023	2021-2022	
	Kshs	Kshs	
Basic salaries of permanent employees	304,114,139	392,216,111.00	
Basic wages of temporary employees	86,339,675	78,626,871.00	
Personal allowances paid as part of salary	252,391,941	266,656,541.00	
Personal allowances paid as reimbursements		-	
Personal allowances provided in kind		-	
Employer contribution to compulsory national social schemes	154,000	108,928,431.00	
Employer contribution to compulsory national health insurance schemes		1,224,000.00	
Pension and other social security contributions		-	
Social benefit schemes outside government		-	
Other personnel payments	3,213,567	6,097,461.65	
Other personnel payments (Insurance Compensation)			
Total	646,213,322	853,749,421.85	

(Explain what other personnel costs relate to.)

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	2,762,546.00	2,038,815.00
Communication, supplies and services	4,017,600.00	7,004,760.00
Domestic travel and subsistence	200,830,325.00	232,676,772.00
Foreign travel and subsistence	191,323,977.52	94,389,615.00
Printing, advertising and information supplies & services	7,663,406.00	7,702,407.00
Rentals of produced assets	3,820,200.00	10,263,800.00
Training expenses	79,642,367.01	27,439,590.00
Hospitality supplies and services	5,855,436.20	-
Insurance costs	65,120,730.19	73,687,049.00
Specialized materials and services	-	-
Office and general supplies and services	25,272,867.55	30,295,058.00
Fuel, oil and lubricants	9,921,470.00	2,100,000
Other operating expenses	39,521,628.00	23,450,139
Routine maintenance – vehicles and other transport equipment	736,198.00	4,063,895.00
Routine maintenance – other assets	243,770.00	696,039.00
Total	636,732,521.00	515,807,938.00

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2022-2023	2021-2022
	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	-	-

7. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan and Mortgage scheme fund	501,718,392.50	-
Others (insert name of budget agency)	-	-
Total	501,718,392.50	-

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	61,954,044.00	56,385,864.00
Employer Social Benefits	-	-
Total	61,954,044.00	56,385,864.00

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	-	-
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	6,152,233	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	2,397,500	-
Purchase of specialized plant, equipment and machinery	13,860,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,449,000	-
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 acquisition of non- financial assets	-	-
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	24,858,733	-
Total acquisition of assets	-	-

Notes To The Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Foreign exchange loss	999,375	-
Interest payments on guaranteed debt taken over by govt	-	-
Bank Charges (non-govt)	26,636	28,713.00
Interest on borrowings from other government units	-	-
Total	1,026,011.00	28,713.00

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

12. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments-Insurance	12,080,000	-
Total	12,080,000	-

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	2022-2023	2021-2022
			Kshs	Kshs
CBK		Development	166,380.00	-
CBK		Recurrent	2,701.50	288.3
CBK		Deposit	-	17,954.0
Co-operative Bank		Recurrent	10,806.00	7,800.0
Co-operative Account		Salary Procesing	6,365.00	949.0
Total			186,253.00	26,991.5

Note: The Kshs.17,953 (retention fee) in the CBK deposit account was a brought forward from FY 2021-22 and this amount was not refunded to CRF account.

In addition, Nairobi City County Assembly operates fund accounts with family bank, which are considered non-operational accounts therefore not refundable to CRF account.

13B. Cash In Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

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Nairobi City County Assembly
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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2022-2023	2021-2022
	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. Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	255,989,837	260,561,487.40
Salary Advance	2,062,000	522,000.00
Clearance accounts	-	-
Total	258,051,837	261,083,487.40

Breakdown Of Imprest And Salary Advance Per Department	2022-2023	2021-2022
Imprests	Kshs	Kshs
Senior Management	35,429,580.00	-
Middle Management	41,106,920.00	-
Unionisable Employees	41,400,148.00	-
Others	204,843,347.00	-
Sub-Total	-	-
Salary Advance		
Staff	1,162,000.00	-
MCA's	900,000.00	-
Sub-Total	-	-
Grand Total	2,062,000.00	-

*See Annex 5 for a detailed analysis of the outstanding imprests.

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	-		-	
Retentions	17,953.80		17,953.80	
Total	17,953.80		17,953.80	
	Current	% of	Compar	% of
Ageing analysis (third party deposits and advances)	FY	the	ative	th :
		Total	FY	Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	17,953.80	100%	17,953.80	100%
Total (tie to above total)	17,953.80		17,953.80	

16. Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts	186,253.00		127,519.00	
Cash In Hand			-	
Imprests and advances	258,051,837.00		-	
Third party deposits and retentions	17,953.80.00		-	
Total	258,256,044.00		127,519.00	

17. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	(186,252.50)	(211,380.00)	(397,632.50)
Cash In Hand	-	-	-
Imprests and advances	260,938,014.40	(4,948,177.10)	255,989,837.40
Third party deposits and retention	(17,954.00)	-	(17,954.00)
Others (<i>Advances</i>)	-	2,062,000.00	2,062,000.00
	260,733,807.90	(2,674,797.10)	257,636,250.00

18. Changes In Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2022		260,561,487
Closing Imprests and Advances As At 30 th June 2023	258,051,837.30	183,538,625.00
Change In Imprests and Advances	74,513,212.30	77,022862.40

19. Changes In Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 20xx	17,954.00	17,954.00
Closing Third Party Deposits and Retention As At 30 th June 20xx	17,954.00	17,954.00
Change In Third Party Deposits and Retention	nil	Nil

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 Nairobi City County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	90,302,721.00	19,594,467.20	(65,302,721)	44,594,467.20
Supply Of Services	116,998,084.00	140,914,511.99	(112,966,084)	144,946,511.99
Total	207,300,805	160,508,979.19	(178,268,805)	189,540,599.19

2. Pending Staff Payables (See Annex 2)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	3,925,400.00	34,406,680.00	(2,902,500.00)	35,429,580.00
Middle Management	37,810,225.00	11,822,731.00	(8,526,036.00)	41,106,920.00
Unionisable Employees	10,539,036.00	39,387,148	(8,526,036.00)	41,400,148.00
Others	-	204,843,347.35	-	204,843,347.35
Total	52,274,661.70	290,459,906.35	(19,954,572.00)	322,779,996.05

County Government of Nairobi

Nairobi City County Assembly

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	17,954	-	-	17,954
Total	-	-	-	-

4. External Assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	376,000,000	-
Total	376,000,000	-

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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 2022-2023	FY 2021-2022
Description		Kshs	Kshs
Undrawn External Assistance – Loans		-	-
Undrawn External Assistance – Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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 Annual Report and Financial Statements For the year ended 30th June 2023
 Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods and Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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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 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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.

5.1 Classification by Source

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

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

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

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Related party transactions:

	FY 2022-2023	FY 2021-2022	
	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	-	-	
<u>Transfers to related parties</u>			
Transfers to other County Government Entities such as car and mortgage schemes	501,718,393.00	-	
Transfers to other entities under the Assembly	-	-	
Total Transfers to related parties	-	-	
<u>Transfers from related parties</u>			
Transfers from the CRF	-	-	
Payments made on behalf of the County Assembly by other Government Agencies	-	-	
(Insert any other transfers received)	60,546,051.50	66,416,507.00	
Total Transfers from related parties	562,264,445	66,416,507.00	

7. Contingent Liabilities

Contingent liabilities	FY 2022-2023	FY 2021-2022	
	Kshs	Kshs	
Court case against the entity	29,564,440.00	-	
Bank guarantees in favour of subsidiary	-	-	
contingent liabilities arising from PPPs	-	-	
Total	29,564,440.00	-	

Progress On Follow On Prior Year Auditor's Recommendations

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

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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)
1.1 Inconsistencies in Statement of Comparison of Budget and Actual Amounts	<p>Review of the statement of comparison of budget and actual amounts - recurrent and development revealed the following inconsistencies:</p> <p>i) The statement reflects final expenditure budget amount of Kshs.1,461,050,991 which is at variance with the recalculated cumulative amount of Kshs.1,533,005,144 made up of Kshs.1,476,975,144 and Kshs.56,030,000 for recurrent and development respectively.</p> <p>ii) The statement reflects final receipts and expenditure budget amounts of Kshs.1,598,872,087 and Kshs.1,461,050,991 respectively, resulting in a surplus of Kshs.137,821,096. However, the statement reflects final receipts and recalculated expenditure</p>	<p>The statement of comparison of budget and actual amounts for recurrent and development for the period under review has been reviewed and revised as per the revised financial statements Annexure 1</p> <p>The County Assembly had received an erroneous credit to its imprest account amounting to Ksh 100,460 that was deduction in favour of the Loans and Mortgage fund account that was realized at the close of FY reconciliations. The County Assembly will make the interbank transfers in FY 2022/23 in</p>		

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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)	Date
	<p>budget of Kshs.1,545,872,087 and Kshs.1,461,887,934 respectively, resulting in accumulative surplus of Kshs.83,984,153.</p> <p>iii) The statement reflects final budget for acquisition of assets amount of Kshs.56,030,000 whereas recasting across reflects a credit amount of Kshs.1,452,460,000.</p> <p>iv) The statement also reflects under actual receipts adjustments during the year and other receipts amount of Kshs.100,460 and Kshs.66,418,507, respectively which were not in the budget. Management did not provide any evidence on what the adjustment related to and approval for utilization of the unbudgeted receipts. Further, the other receipts amount of Kshs.66,418,507</p>	<p>order to correct the error made.</p> <p>The County Assembly reported Ksh 66,416,507 as receipts from transfers from fund account. These were funds that County Assembly had borrowed internally to mitigate urgent payment requests, as we were experiencing cash flow delays occasioned by exchequer delay release by Controller of budget. The County Assembly has appropriated for the pending bills that resulted by the delayed exchequer release in FY 2022/23 budget estimates (Annexure 2) and we endeavor to make the</p>			

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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)
	<p>is at variance with the amount of Kshs.110,283,000 reflected in Note 19 to the Nairobi County Assembly Car and Mortgage financial statements resulting in an unreconciled and unexplained variance of Kshs.43,864,493. Although Management has indicated through an under adjustments of the car and mortgage financial statements that the borrowings were paid, no evidence of the same was provided for audit.</p> <p>v) The statement reflects final receipts and expenditure budget amounts of Kshs.53,000,000 and Kshs.56,030,000, resulting in a deficit of Kshs.3,303,000.</p> <p>vi) The statement reflects final expenditure</p>	<p>repayments upon receipt of the funds.</p>		

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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)	Date
	<p>budget and actual amounts of Kshs.1,476,975,144 and Kshs.1,369,586,076, respectively while the Integrated Financial Management System (IFMIS) records reflected sums of approved budget and cumulative expenditure amounts of Kshs.1,545,872,087 and Kshs.1,139,739,249, resulting to an unreconciled variances amounting to Kshs.68,896,943 and Kshs.229,846,827, respectively.</p> <p>Further, the recurrent and development budget and actual amounts reflects final budget and actual expenditure amounts of Kshs.1,461,050,991 and Kshs.1,369,586,076 respectively. However, the budget execution by programmes and sub programmes statement reflects final budget and actual expenditure amounts</p>				

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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)
	<p>of Kshs.1,598,872,114 and Kshs.1,156,746,988 resulting to unreconciled variances of Kshs.137,821,123 and Kshs.215,839,088 respectively.</p> <p>In the circumstances, the accuracy of the statement of comparison of budget and actual amounts could not be confirmed.</p>			
1.2 Unsupported Prior Year Adjustments	<p>The statement of financial assets and liabilities reflects prior year adjustment amounting to Kshs.260,938,014 and a brought forward balance of Kshs.34,381,518. However, no explanation was provided by Management in support of the prior year adjustments.</p> <p>In the circumstances, the accuracy of the statement of financial assets and liabilities could not be confirmed.</p>	<p>Prior Year Adjust 2021/2022</p> <p>We kindly refer to note 17 of the financial statements for the FY 2021/2022. Therein we have explained how prior year adjustment was arrived at for the year under review.</p> <p><i>Annexure 3</i></p>		

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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)
1.3.1 Variance Between the Financial Statements and the Trial Balance	Comparison of the financial statements with the trial balance revealed unexplained and unreconciled amounts on several corresponding items	<p>The exchequer release analysis for the period under review has been reviewed and revised as per the forwarded revised financial statements.</p> <p>The domestic travel and other operating expenses each have a variance of positive and negative Kshs 12,042,563 respectively. The County Assembly reported Ksh 232,676,772 for domestic travels and Kshs 35,492,701 for other operating expenses that clears the variance as reported by the Auditor.</p> <p>The County Assembly reported Government Imprest as Kshs.260,561,487</p>		

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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)
		<p>which includes an element of Salary Advance amounting to kshs.522,000 as depicted on note 17,Notes to the financial statements</p> <p>The auditor captured in the trial balance Purchase of Transport Equipment, Purchase of Specialized plant, Software and Other ICT Assets and Purchase of Office Furniture and General Equipment of Kshs. 27,797,400,Kshs. 15,500,772 and Kshs. 107,787 respectively. The County Assembly seeks to clarify that those transactions relate to FY 2020/2021 and not the current</p>		

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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)
		FY2021/2022 under review.		
1.1.1 Unsupported Expenditure	<p>In addition, review of records for payments amounting to Kshs.1,597,218,476 in the financial statements while payment voucher provided in support of the expenditure amounted to Kshs.1,576,488,788 resulting in an unsupported balance of Kshs.20,729,688.</p> <p>In the absence of reconciliation between the two sets of records, the accuracy of the financial statements could not be confirmed.</p>	<p>The variances between financial statement and payment vouchers for the period under review has been reviewed and revised as per the forwarded revised financial statements.</p>		
2. Unsupported and Unauthorized Compensation of Employees Expenditure	<p>The statement of receipts and payments reflects compensation of employee expenditure amounting to Kshs.797,363,561. However, the following anomalies were noted;</p> <p>i) Note 4 to the financial statements reflects a total of Kshs.853,749,425 resulting in an unexplained variance of Kshs.56,385,864.</p>	<p>The variances in captured in statement of receipt and payments and statement in comparison of budget and actual amount for compensation to employees for the period under review has been reviewed and revised as per the forwarded</p>		

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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)
	<p>ii) The amount of Kshs.797,363,561 differs with the amount of Kshs.771,525,782 reflected in the payroll, resulting in an unexplained variance of Kshs.25,837,779. Further, the payroll amount of Kshs. 771,525,782, differed with total amount of Kshs.774,076,621 reflected in the payment vouchers, resulting in an unexplained and unreconciled variance of Kshs.2,550,839.</p> <p>Comparison of the financial statements and the payroll analysis revealed an unexplained and unreconciled variances</p> <p>i) The payment vouchers on compensation of employees totalled Kshs.774,076,621, resulting to an unreconciled</p>	<p>revised financial statements</p> <p>Annexure I</p> <p>The County Assembly has carried out analysis of the payroll schedules Vis a Vis payment vouchers for FY 2021/22 and attached the correct analytical review indicating that the payroll schedule and payment voucher match.</p> <p>Annexure 5</p>		

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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)
	<p>variance of Kshs.23,286,940.</p> <p>ii) Note 4 to the financial statements reflects basic salaries of permanent employees totalling to Kshs.392,216,113 which is at variance with the salary bank account amount of Kshs.394,473,648, resulting in an unreconciled variance of Kshs.2,275,535. Further, the amount also varies with the IFMIS cumulative basic amount of Kshs.369,341,845 resulting to in unreconciled amount of Kshs.22,874,268.</p> <p>iii) Management overpaid staff members and Members of the County Assembly by Kshs.4,554,747. No explanation was provided for payment of salaries</p>			

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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)
	<p>over and above the required net salary.</p> <p>Further, comparison of the number of staff members in the payroll and the monthly staff list revealed inconsistencies</p> <p>iv) Management paid allowances to staff and Members of the County Assembly at a higher grade of job group P instead of job group N resulting in over payment of an amount totalling to Kshs.7,455,800.</p> <p>In the circumstances, the regularity and accuracy of the compensation of employee's expenditure amounting to Kshs.797,363,561 could not be confirmed.</p>			
3. Undisclosed Contingent Liabilities	The statements of assets and liabilities reflect contingent liabilities of Nil balance as disclosed in Note 7 of other disclosures to the financial statements. However, review of records	During the affected Financial Year, the County Assembly approved the entire budget for the		

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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)
	<p>maintained in Nairobi City County Executive Legal Department revealed a suit lodged by a citizen indicating an irregular increase of the budget. However, Management did not disclose the contingent liability in the financial statements.</p> <p>In the circumstances, the fair presentation and disclosure of the financial statements could not be confirmed.</p>	<p>County Government, which included the Budget for the County Executive, Nairobi Metropolitan Services (NMS) and the County Assembly. The approved County Assembly's budget was within the approved ceilings by the County Allocation of Revenue Act, 2020 and the increase of Kshs. 6,073,343,661 was related to the County Executive and NMS. Accordingly, the County Assembly was not affected by the said increase and the subsequent lawsuit. Therefore, the disclosure ought to have been made</p>		

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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)
		by the County Executive.		
4.1 Irregular Procurement of Conference Facilities and Air Tickets	The Management procured various conference facilities and air tickets through requests for quotations totalling to Kshs.5,345,750 and Kshs.914,880, respectively. However, only one bidder in each award responded instead of at least three as required by the law.	Reference is made to section 114 (3) (a) & (b) of the Public Procurement and Asset Disposal Act, 2015 that states that when implementing a framework agreement, a procuring entity <u>may</u> a) Procure <u>through call -offs</u> order when necessary; <u>or</u> b) Invite <u>mini-competition</u> among persons that have entered into the framework agreement in the respective category The Assembly entered into a framework agreement with firms to provide various conference facilities and air tickets through an		

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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)
		<p>open tender which is considered to be the most competitive method of procurement as per section 114 (1) of the Public Procurement and Asset Disposal Act, 2015.</p> <p>When implementing the Framework agreements, the law provides that the Procuring entity <u>may</u> choose to use <u>call-off</u> or <u>mini competition</u> as indicated above. The Assembly usually invites the firms to compete amongst themselves and in cases where only one response is received from the bidders, a call -off order is made to the bidder submitting the quotation to provide the service. The reason for inviting mini-competition amongst the bidders is because the air ticket prices and quantities fluctuates and may not be determined in</p>		

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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)
		<p>advance during the open tendering process. (Section 2 of the Act under Framework agreements)</p> <p>Further, it should be noted that response to mini-competition seeking for quotations is affected by delayed payment to suppliers occasioned by non-remittance by the Exchequer. Most suppliers under the framework agreements choose not to respond due to the delay by the Assembly to make payments to the services already rendered.</p>		
4.2 Domestic and Foreign Travel and Subsistence	The statement of receipts and payments reflects domestic and foreign travel and subsistence expenditure of Kshs.232,676,772 and Kshs.94,389,615 respectively. However, expenditure totalling to	The County Assembly has provided for imprest surrender documents for the highlighted domestic and foreign travel as		

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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)
	<p>Kshs.55,561,463 comprising of Kshs.31,024,950 and Kshs.24,536,513 in respect of foreign and domestic travel respectively, was not supported with payment vouchers, approvals and travel passes.</p> <p>Further, domestic travel and subsistence includes expenditure totalling to Kshs.10,830,848, for which no evidence was provided to confirm that the officers travelled to various destinations, request and surrender of imprest done.</p> <p>Similarly, the foreign travel and subsistence expenditure of Kshs.94,389,615 travel clearance approval was not provided for audit.</p> <p>In addition, Management paid accommodation and domestic travelling allowances totalling to Kshs.22,484,183 to Nairobi City County Assembly whose recipients were not disclosed.</p>	<p>attached in annexure 7</p>		
4.3 Routine Maintenance of Other Assets	The expenditure includes routine maintenance of other assets expenditure which further included an	The auditor reported payments in relation to Purchase of Non-		

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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)
	amount of Kshs.696,039 which was not supported with payment documents, requisition, inspection certificates.	Residential Buildings of Kshs. 696,039. The County Assembly seeks to clarify that those transactions relate to FY 2020/2021 and not the current FY2021/2022 under review.		
4.4 Inaccuracies in Legal Payments	This expenditure excludes legal, arbitration and compensation fees amount of Kshs.68,960,112 paid during the year, as reflected in expenditure records. However, payment vouchers amounting to Kshs.28,138,268 in support of the expenditure were not provided for audit. Similarly, the payments vouchers provided for audit totalling to Kshs.40,821,844 in respect of interim and final fee notes for various advocates were not supported.	The Auditor noted that the approved budget for legal fees was Kshs 54,222,778 where else the correct position was Kshs 61,222,778 as per the approved Supplementary II budget for FY2021/22. (Annexure 9) The County Assembly had incurred a total legal fees of Kshs 68,960,112 that is above the budgeted		

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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)
	<p>In addition, review of the final approved budget revealed that an amount of Kshs.61,222,778 was allocated for legal fees, arbitration and compensation. However, Management spent an amount of Kshs.68,960,112, resulting in unauthorized over expenditure of Kshs.7,737, 334.</p>	<p>amount of Kshs 61,222,778 with excess of Kshs 7,737,334. Legal fees are budget expenditures approximated during budgeting. Therefore, the Office of the Clerk upon establishing the actual legal fees, committed the additional legal fees under other related legal expenses votes, used for any unforeseen expenses incurred within the FY. Attached herewith are the payment vouchers for legal fees incurred in FY 2021/22 by the County Assembly with all the requisite attachments and approvals.</p>		

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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)
4.5 Irregular Payment of Subscriptions	The expenditure includes an amount of Kshs.1,500,000 paid as annual subscriptions to the Society of Clerks at the Clerks Table (SOCATT). However, there was no evidence that the expenditure was included in approved budget as required for by Regulations 26(4), 31(e)(ii) and 36(4) of the Public Finance Management (County Governments) Regulations, 2015 or justification for the payment since the beneficiary organization is not anchored in law.	The County Assembly budgeted for the annual subscription to the society of Clerk at Clerks Table under vote code 200-2620184 and also has provided for the payment voucher in support of the payment in favor of the Society of Clerks at the Table in Kenyan Legislature		
4.6 Rental of Produced Assets	The expenditure includes other rentals of produced assets of Kshs.10,263,800 in respect of offices to the eighty-five (85) County Assembly ward offices. However, review of the IFMIS payment details revealed an amount of Kshs.14,378,422 defined as constituency expenses, resulting in unreconciled amount of Kshs.4,114,622. In the circumstances, the regularity, accuracy and completeness of use of goods and services expenditure totalling to	The County Assembly reported Ksh 10,263,800 for rental of produced assets while IFMIS payment detail captured Ksh 14,378,422. This is as a result that some payments were still at the IFMIS level at the close of FY and only those payments paid were recognized in the financial statement under the cash basis accounting only actual payments are		

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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)
	Kshs.515,807,938 could not be confirmed	recognized as expense.		
4. Unauthorized Borrowings	<p>The financial statements reflect transfers from Nairobi City County Assembly Car and Mortgage Account amounting to Kshs.66,416,507, as disclosed in Note 6 on other disclosures. However, the amount differs with transfers of Kshs.32,888,660 and Kshs.24,514,966 both totalling to Kshs.57,403,626, which were reflected in the bank statements, resulting to an unexplained and unreconciled variance of Kshs.9,012,881. Further, the transfer of Kshs.24,514,966 indicated to fund salaries could not be traced in the corresponding salaries account.</p> <p>In addition, Management did not explain the circumstances under which the transfers from the Fund totalling to Kshs.66,416,507, which were primarily borrowings, were accounted for as receipts.</p>	<p>The County Assembly reported Ksh 66,416,507 as receipts from transfers from fund account. These were funds that County Assembly had borrowed internally to mitigate urgent payment requests as we were experiencing cash flow challenges occasioned by delay of exchequer release by Controller of budget. Attached are requests and approvals by the County Executive Committee Member of ksh 24,517,966 Ksh 18,153,079 and Ksh 23,748,462.26 that summed up totals to Ksh 66,416,507. The variance of Kshs. 9,012,881 is because at the time of borrowing Kshs. 32,888,660.20, we could only be</p>		

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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)
	In the circumstances, the regularity of the transferred amount of Kshs.66,416,507 could not be confirmed.	advanced the kshs. 23,748,462.26		
5. Unsupported Cash and Cash Equivalents	<p>The statement of financial assets and liabilities and as disclosed in Note 13A and Note 13B to the financial statements reflects bank balances totalling to Kshs.26,991. The balance includes recurrent, development and deposit cash book balances of Kshs.288, Kshs. Nil and Kshs.17,954 respectively, which were not supported with cash books, bank reconciliations, bank confirmation certificates and bank statements. Further, the board of survey report in support of the cash and cash equivalents balance was not provided for audit.</p> <p>In addition, although an amount of Kshs.1,986,892 was paid to County Assembly deposit account to cover retention, the third-party deposit account reflected a constant balance of Kshs.17,954 over the last two years.</p>	<p>The County Assembly has attached Specimen copies of reconciled Cashbooks, Bank reconciliations (Fo 30) for the bank accounts operated and owned by the Assembly. Under <i>Annexure 12</i></p> <p>The County Assembly did not process any retention money to Deposit account within the financial year except for the balance, which was carried downwards from previous year of kshs. 17,954.</p>		

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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)
	In the circumstances, the accuracy and completeness of the cash and cash equivalents of Kshs.26,991 could not be confirmed.			
6. Voided Transactions	<p>Review of expenditure analysis obtained from Integrated Financial Management Information Systems (IFMIS) revealed 560 payment transactions with a total expenditure of Kshs.120,880,494 which had been invalidated during the year under review. However, no documentary evidence was provided to support authorization and reasons for invalidation of the transactions, which had been presented to the Controller of Budget (CoB) for approval.</p> <p>In the circumstances, the regularity of the invalidated transactions could not be confirmed</p>	It is a practice and directive from Central Bank and COB, to stop all payments on internet banking at the closure of the financial year/cut-off, hence relatively on the stopped payments we go further and void/invalidate them on IFMIS to relieve the vote lines before new budget is loaded.		
7. Unsupported Payments	Analysis of payment records revealed that 12 transactions totalling to Kshs.38,033,984 were paid but the specific line items had not been budgeted for in the respective appropriation account as required by Regulations 26 (4), 31(e)(ii)	The auditor reported payments in relation to Purchase of Transport Equipment, Purchase of Police and Security		

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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)
	<p>and 36 (4) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>Further, included in IFMIS payment details was an expenditure of Kshs.11,231,950 made on 24 September, 2021. However, supporting documents were not provided for audit.</p> <p>In the circumstances, the accuracy and regularity of the expenditure amounting to Kshs.38,033,984 could not be confirmed.</p>	<p>Equipment, Software and Other ICT Assets and Purchase of Non-Residential Buildings of Kshs. 38,033,984. The County Assembly seeks to clarify that those transactions relate to FY 2020/2021 and not the current FY2021/2022 under review</p>		
<p>Other Matter</p> <p>1. Budgetary Control and Performance</p>	<p>The statement of comparison of budget and actual amounts - recurrent and development reflects final receipts budget and actual on comparable basis totalling to Kshs.1,598,872,087 and Kshs.1,369,613,067 respectively, resulting to an under-funding of Kshs.229,259,020 or 14% of the budget. Similarly, the Assembly spent Kshs.1,369,586,076 against an approved budget of Kshs.1,461,050,991 resulting to an under-expenditure of</p>	<p>During the Financial Year 2021/2022, the County Assembly processed on IFMIS various payments amounting to Kshs 200,443,224 comprising of Kshs 186,583,224, Recurrent Expenditure and Kshs 13,860,000 Development Expenditure. The payments were included in the work plan and a requisition forwarded to the</p>		

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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)
	<p>Kshs.91,464,925 or 6% of the budget.</p> <p>The under-funding and under-performance may have affected the planned activities and impacted negatively on service delivery to the public.</p>	<p>Controller of Budget (COB) (Annexure15). However, the said requisition was never released on account that the County Revenue Fund Account was depleted at that time. As a result of the unreleased exchequer we were unable to finalize the requisition of the funds and the said payments were converted into pending Bills.</p>		
2. Unsupported Pending Accounts Payable	<p>Note 1 and Note 2 of other disclosures to the financial statements reflects pending accounts payable amount of Kshs.207,300,805 and Kshs.52,274,662 in respect of supply of goods and services and staff payables respectively, both totalling to Kshs.259,575,467. However, review of Integrated Financial Management Information Systems (IFMIS) reports indicated that Nairobi City County Assembly had pending accounts payables amount of Kshs.38,363,416,</p>	<p>Pending bills for year under review is as published on our financial statements; further Section 30 of IPSAS hinders an entity from classifying commitment as pending bills. The published pending bills had fully been executed on IFMIS and could not have reflected as pending bill, the payments were expedited, and we</p>		

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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)
	<p>resulting to in unexplained variance of Kshs.221,212,051. Further, the supporting analysis of the payables was not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the pending accounts payable could not be confirmed.</p>	<p>had placed requisition on them and they turned out to be pending bill.</p>		
<p>3. Prior Year Audit Matters</p>	<p>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 Assembly financial statements do not contain a section where it indicates the status of the resolution of prior year audit issues, hence failure to adhere to the provisions of the Public Sector Accounting Standards Board prescribed reporting format and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(11) dated</p>	<p>We have populated the progress on follow up on prior year auditor's recommendations as required under note 16(Other disclosures) for the Year 2021/2022</p>		

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Annual Report and Financial Statements For the year ended 30th June 2023

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)
	1 July, 2022, which provides for the format and contents of the financial statements.			
1. Non-Compliance with the Fiscal Responsibilities Provisions Wage Bill	<p>The County Assembly had total receipts budget of Kshs.1,303,094,100 for the year under review. The payroll statement reflects expenditure on compensation of employees of Kshs.853,749,424, which is 66% of the total revenue received by the County which was above the 35% ceiling. This was contrary to Regulation 25(1)(b) of the Public Financial Management (County Governments) Regulations, 2015, which sets the allowable ratio to 35%.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Regulations 25(1)(b) of the public finance management (County Governments) Regulations, 2015 states that compensation to the employees should not exceed 35% of the total revenue. This requirement guides total expenditure of the entire County Government and not for a separate unit like Nairobi County Assembly or sectoral departments.</p>		
2. Non-remittance of Statutory Deductions	<p>Management deducted Pay as You Earn (PAYE) of Kshs.240,622,750, National Hospital Insurance Fund (NHIF) of Kshs.8,319,700 and National Social Security Fund (NSSF) of Kshs.100,200, during the year under review. However, there was no evidence that the amounts</p>	<p>The County Assembly has provided for remittance advice for statutory deduction and dues and evidence is attached under <i>annexure 17</i></p>		

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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)
	<p>were remitted to the respective institutions. This was contrary to Section 37(1) of the Income Tax Act which states that; an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.</p> <p>Further, pension contributed by the employer totalling to Kshs.29,668,934 was not remitted to the Pension Fund as required by law, while Kshs.1,541,733 in respect of various private contributions made by the staff members were deferred, contrary to Section 53A(1) of the Retirement Benefits Act, 2012. The Act states that where an employer, having, with the agreement of an employee who is a member of a scheme, made a deduction from the employee's emoluments for remittance to the scheme, fails to remit the deduction within fifteen (15) days of the deduction, the scheme may, after giving such employer not less than</p>			

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)
	<p>seven days' notice, institute proceedings for the recovery of the deduction.</p> <p>In the circumstances, Management was in breach of law.</p>			
3. Outstanding and Irregular Imprests	<p>The statement of assets and liabilities reflects outstanding imprests and advances balance of Kshs.261,083,486, as disclosed in Note 14 to the financial statements. The balance comprise of outstanding imprest of Kshs.260,561,487 and advances balance of Kshs.522,000. However, Management did not explain why the imprests were not surrendered contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires a holder of temporary imprest to account or surrender the imprest within seven (7)</p>	<p>The County Assembly strictly adheres to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires a holder of temporary imprest to account or surrender the imprest within seven (7) working days after returning to duty station. However, we faced a unique challenge as to the delays in exchequer releases whereby Members and staff could travel</p>		

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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)
	<p>working days after returning to duty station. Further, imprest register provided for audit revealed that twelve (12) staff members were issued with multiple imprests totalling to Kshs.11,049,821 before they had surrendered prior imprest. In addition, the Nairobi City County Assembly and the Nairobi City County Assembly Car Loan and Mortgage Fund maintained one combined imprest register yet they prepared separate financial statements. In the circumstances, Management was in breach of the law.</p>	<p>and the said imprest were not paid months later. Implementing the guidelines became a challenge, as one is required to surrender imprest once the imprest is paid.</p> <p>The County Assembly maintains the same imprest register for Nairobi City County Assembly and the Nairobi City County Assembly Car Loan and Mortgage Fund. This has been rectified in the current FY 2022/2023 the County Assembly is running two separate imprest registers.</p>		
1. Lack of Approved Information Technology Security	<p>Review of the Information and Communication Technology (ICT) system of the County Assembly revealed that there was no</p>	<p>The County Assembly had prepared an Information</p>		

County Government of Nairobi

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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)
Policy and Disaster Recovery Plan	<p>ICT Policy, Data Recovery Plan (DRP) and Information Technology (ICT) Security Policy. These are vital tools in the management of the County Assembly's ICT resources to ensure integrity and availability of data stored in its systems. In addition, Management had not installed antivirus programs in its systems and had not put up mechanisms to ensure that there was up-to-date security on all systems software.</p> <p>Further, the County Assembly did not have an ICT Steering Committee to provide oversight, formulate policies and to ensure that IT department functions are in place to assist in the achievement of organizational objectives in an efficient, economic and effective manner.</p> <p>Similarly, the County Assembly did not have a Disaster Recovery Plan (DRP) and had not implemented a backup and retention strategy. The Assembly also did not have backups stored in a secure offsite storage facility. Further, formal documented</p>	<p>Technology Security Policy and Disaster Recovery policy paper together with the Risk Management Policy and they are at advanced level awaiting board review and approval.</p>		

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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)
	<p>and tested emergency procedures were not provided for audit. The Management had no back up and retention strategy to ensure continuity of operations in case of system failure and did not conduct regular reviews on risk assessment of operational areas.</p> <p>In the circumstances, existence of an effective system of Internal Control on ICT, risk management and disaster recovery could not be confirmed.</p> <p>In addition, review of the Risk Management Policy provided for audit revealed that the policy was not approved.</p>			
2. Payment of Salary Outside Payroll	<p>Payment totalling to Kshs.2,027,418 relating to basic salaries were made outside the salary processing account whose recipients could not be confirmed. No explanation was provided for this anomalies. This contravened to Regulation</p>	<p>The County Assembly made salary payments of salary processing accounts totalling to Ksh 2,027,418. This was occasioned to various reason majorly due to bounced payments</p>		

County Government of Nairobi

Nairobi City County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023

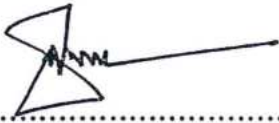
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>104 (1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that all receipts and payment vouchers of public moneys shall be supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation. In the circumstances, Management was in breach of the law.</p>	<p>after the initial payment was process normally from the salary accounts. Most of the newly employed contract and ward staff find their personal accounts being dormant as at the time salaries are paid out thus resulting to the bounced payments to be reprocessed through the salary account once the issues are rectified.</p>		
<p>3. Lack of an Updated Fixed Assets Register</p>	<p>Annex 4 to the financial statements reflects property, plant and equipment (PPE) with Nil net book value as at 30 June, 2022. Review of the PPE records and physical verification revealed that the County Assembly has various assets in its custody, whose details were not included in an updated fixed asset register,</p>	<p>The County Assembly maintains and has provided the current asset register for FY 2021/22 in line with the Public Finance Management Act, 2012 Section 149(o)</p>		

County Government of Nairobi

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Annual Report and Financial Statements For the year ended 30th June 2023

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)
	in support the balances reflected in the financial statements. In the circumstances, existence of effective internal control measures on assets could not be confirmed.			



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Clerk of the County Assembly

Date 31st January 2024

County Government of Nairobi
 Nairobi City County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			A	b	c	d=a+b-c	
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
1		MUSTRAL GENERAL TRADERS LIMITED		33,690.00			
2		FAIRRATE TYRES AND AUTO MART LIMITE		102,500.20			
		PRIMEHUB LIMITED		202,400.00			

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	Supplier of Goods or Services	Date invoice/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
4			JANLIL SUPPLIERS		937,200.00			
5			SILICON HUB LIMITED		1,588,075.00			
6			STERA IT SOLUTION		1,787,500.00			
7			JOJOHANE SUPPLIERS		387,499.98			
	Supply Of Goods							
1		2022/23	KOBA WATERS LIMITE		653,960.66			
2		2022/23	ISAKO VENTURES		897,174.23			
3		2022/23	BRISK SOLUTION COMPANY LIMITED		900,638.11			
4		2022/23	WESTRIFT HOLDINGS LIMITED		1,457,421.21			
5		2022/23	FAIRRATE TYRES AND AUTO MART LTD		14,800.00			
6		2022/23	RUCHE LIMITED		1,305,500.00			
7		2022/23	TACELLY GENERAL MERCHANTS		1,316,000.00			

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Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
8	2022/23	DANKE SOLUTIONS LIMITED		1,364,200.00			
9	2022/23	BIRDS PRINTERS OFFICE STATIONERY		1,590,105.00			
10	2022/23	BIRDS PRINTERS OFFICE STATIONERY and		265,650.00			
11	2022/23	MFI DOCUMENT SOLUTIONS LIMITED		566,693.00			
12	2022/23	LIGHTWAYS VENTURERS		1,010,460.00			
13	2022/23	KAMAMDU EA LIMITED		1,909,499.80			
14	2022/23	COLUBUS EAST AFRICA LIMITED		1,119,500.00			
Sub-Total				19,594,467.20			
Supply Of Services							
	2022/23	PIONEER GENERAL INSURANCE LIMITED			0,140,000		
1							

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
2	2022/23	MADISON GENERAL INSURANCE KENYA LIM			1,145,241.00		
3	2022/23	MADISON GENERAL INSURANCE KENYA LIM			1,780,387.00		
4	2022/23	Diro Advocates Llp			2,400,000.00		
5	2022/23	ASHIOYA AND ADVOCATES			2,500,000.00		
6	2022/23	LAPTRUST TRUST			7,042,493.00		
7	2022/23	PRIMATE TOURS			154,220.00		
8	2022/23	NAIROBI ASSEMBLY COUNTY			1,620,195.50		
9	2022/23	NAIROBI ASSEMBLY COUNTY			2,610,000.00		

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	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
10		2022/23	KENYA OF GOVERNMENT MOMBAS SCHOOL			414,120.00		
11		2022/23	NAIROBI ASSEMBLY COUNTY			267,000.00		
12		2022/23	KENYA OF GOVERNMENT MOMBAS SCHOOL			414,120.00		
13		2022/23	INSTITUTE OF CERTIFIED PUBLIC ACCOU			480,000.00		
14		2022/23	MADISON GENERAL INSURANCE KENYA LIM			869,999.00		
15		2022/23	NYARERU AND ASSOCIATES ADVOCATES			1,392,000.00		
16		2022/23	Liko And Anam			1,798,000.00		
17		2022/23	Bryan Khaemba,kamau Kamau And Co. A			2,000,000.00		
18		2022/23	NAIROBI ASSEMBLY COUNTY			0,000.00		

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
19	2022/23	MADISON GENERAL INSURANCEKENYA LIMITED			837,639.00		
20	2022/23	MADISON GENERAL INSURANCEKENYA LIMITED			869,999.00		
21	2022/23	MADISON GENERAL INSURANCEKENYA LIMITED			1,145,241.00		
22	2022/23	LAPTRUST UMBRELLA RETIREMENT FUND			405,813.00		
23	2022/23	LAPTRUST UMBRELLA RETIREMENT FUND			1,765,382.00		
24	2022/23	LAPFUND			2,064,624.00		
25	2022/23	INSTITUTE OF HUMAN RESOURCE MANAGEMENT			5,800.00		
26	2022/23	PUBLIC RELATIONS SOCIETY OF KENYA			70,000.00		
27	2022/23	Kamtix Cleaners Company Ltd			12,900.00		

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	Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
28		2022/23	Kamtix Cleaners Company Ltd			25,800.00		
29		2022/23	MAXLAND RESTAURANT LIMITED			45,000.00		
30		2022/23	MAXLAND RESTAURANT LIMITED			45,000.00		
31		2022/23	MAXLAND RESTAURANT LIMITED			45,000.00		
32		2022/23	MAXLAND RESTAURANT LIMITED			50,000.00		
33		2022/23	MAXLAND RESTAURANT LIMITED			60,000.00		
34		2022/23	MAXLAND RESTAURANT LIMITED			102,500.00		
35		2022/23	MAXLAND RESTAURANT LIMITED			70,000.00		
36		2022/23	MAXLAND RESTAURANT LIMITED			72,500.00		
37		2022/23	MAXLAND RESTAURANT LIMITED			85,000.00		
38		2022/23	MAXLAND RESTAURANT LIMITED			110,000.00		
39		2022/23	MAXLAND RESTAURANT LIMITED			110,000.00		

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
40	2022/23	MAXLAND RESTAURANT LIMITED			110,000.00		
41	2022/23	MAXLAND RESTAURANT LIMITED			112,500.00		
42	2022/23	MAXLAND RESTAURANT LIMITED			115,000.00		
43	2022/23	MAXLAND RESTAURANT LIMITED			115,000.00		
44	2022/23	MAXLAND RESTAURANT LIMITED			115,000.00		
45	2022/23	MAXLAND RESTAURANT LIMITED			117,500.00		
46	2022/23	MAXLAND RESTAURANT LIMITED			120,000.03		
47	2022/23	MAXLAND RESTAURANT LIMITED			127,500.00		
48	2022/23	MAXLAND RESTAURANT LIMITED			130,000.00		
49	2022/23	Lake Naivasha Resort Limited			130,500.00		
50	2022/23	MAXLAND RESTAURANT LIMITED			132,500.00		
51	2022/23	MAXLAND RESTAURANT LIMITED			137,500.00		

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
52	2022/23	MAXLAND RESTAURANT LIMITED			140,000.00		
53	2022/23	MOMBASA CONTINENTAL RESORT			176,000.00		
54	2022/23	Prideinn Flamingo Beach Resort Limi			198,000.00		
55	2022/23	MOMBASA CONTINENTAL RESORT			212,000.00		
56	2022/23	prideinn hotel AND investment limit			365,400.00		
57	2022/23	CIALA RESORT KENYA LIMITED			406,500.00		
58	2022/23	MOMBASA CONTINENTAL RESORT			378,000.00		
59	2022/23	Epashikino Resort And Spa Limited			282,800.00		
60	2022/23	NAIROBI COUNTY ASSEMBLY			117,000.00		
61	2022/23	STANDARD GROUP LIMITED			68,440.00		
62	2022/23	STANDARD GROUP LIMITED			68,440.00		
63	2022/23	STANDARD GROUP LIMITED			68,440.00		

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Supplier of Goods or Services	Date Invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
64	2022/23	THE STAR PUBLICATIONS LIMITED			85,503.60		
65	2022/23	THE STAR PUBLICATIONS LIMITED			85,503.60		
66	2022/23	THE STAR PUBLICATIONS LIMITED			129,901.10		
67	2022/23	STANDARD GROUP LIMITED			133,400.00		
68	2022/23	THE STAR PUBLICATIONS LIMITED			140,568.80		
69	2022/23	THE STAR PUBLICATIONS LIMITED			142,988.55		
70	2022/23	THE STAR PUBLICATIONS LIMITED			143,000.00		
71	2022/23	THE STAR PUBLICATIONS LIMITED			143,000.00		
72	2022/23	THE STAR PUBLICATIONS LIMITED			169,360.00		
73	2022/23	STANDARD GROUP LIMITED			170,730.00		
74	2022/23	STANDARD GROUP LIMITED			177,133.50		
75	2022/23	NATION MEDIA GROUP LIMITED			192,931.00		

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Annual Report and Financial Statements For the year ended 30th June 2023

	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
76		2022/23	STANDARD LIMITED GROUP			200,100.00		
77		2022/23	STANDARD LIMITED GROUP			216,108.00		
78		2022/23	NATION MEDIA LIMITED GROUP			236,992.00		
79		2022/23	STANDARD LIMITED GROUP			266,800.00		
80		2022/23	STANDARD LIMITED GROUP			324,800.00		
81		2022/23	teleworks limited			135,000.00		
82		2022/23	teleworks limited			161,000.00		
83		2022/23	Informed Systems Limited			185,600.00		
84		2022/23	FIRST FIT AUTO CARE LIMITED			225,000.00		
85		2022/23	Fairbrain Consulting Limited			275,900.00		
86		2022/23	MFI DOCUMENT SOLUTIONS LIMITED			102,805.00		
87		2022/23	MFI DOCUMENT SOLUTIONS LIMITED			358,701.00		

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
88	2022/23	Biceven East Africa Ltd			382,800.00		
89	2022/23	Biceven East Africa Ltd			382,800.00		
90	2022/23	OUTLOOK SOLUTIONS LIMITED			728,634.00		
91	2022/23	Biceven East Africa Ltd			765,600.00		
92	2022/23	NAIROBI PROJECTORS SERVICES LIMITED			967,000.00		
93	2022/23	NAIROBI PROJECTORS SERVICES LIMITED			967,000.00		
94	2022/23	NAIROBI COUNTY ASSEMBLY			280,000.00		
95	2022/23	RAYDOLL TOURS AND TRAVEL LIMITED			16,525.00		
96	2022/23	BICEVEN EAST AFRICA LIMITED			382,800.00		
97	2022/23	FIRST FIT AUTOCARE LIMITED			455,500.00		
98	2022/23	LAPTRUST PENSION TRUST			460,497.00		

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Annual Report and Financial Statements For the year ended 30th June 2023

	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
99		2022/23	FAIRBRAIN CONSULTING LIMITED			481,792.40		
100		2022/23	MFI DOCUMENTS SOLUTIONS LIMITED			493,501.28		
101		2022/23	CHELC ENTERPRICES LIMITED			523,469.39		
102		2022/23	CHELC ENTERPRICES LIMITED			581,983.62		
103		2022/23	PRIMATE TOURS			1,021,495.00		
104		2022/23	NAIROBI PROJECTORS SERVICES			1,120,344.85		
105		2022/23	KENYA POWER AND LIGHTNING CO.			1,500,000.00		
106		2022/23	PREMIER SAFARIS (K) LIMITED			1,759,500.00		
107		2022/23	LONGROCK TOURS & TRAVELS LTD			2,367,720.00		

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Annual Report and Financial Statements For the year ended 30th June 2023

	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
108		2022/23	PRIMATE TOURS			2,638,980.00		
109		2022/23	APA INSURANCE			2,683,236.50		
110		2022/23	LONGROCK TOURS & TRAVELS LTD			3,645,000.00		
111		2022/23	NAIROBI COUNTY ASSEMBLY			47,000.00		
112		2022/23	NAIROBI COUNTY ASSEMBLY			47,000.00		
113		2022/23	PRIMATE TOURS			49,560.00		
114		2022/23	WINDSOR GOLF HOTEL AND CLU			68,800.00		
115		2022/23	NAIROBI COUNTY ASSEMBLY			69,000.00		
116		2022/23	NAIROBI COUNTY ASSEMBLY			72,000.00		
117		2022/23	ZAKALE EXPEDITIONS LTD			81,500.00		
118		2022/23	PREMIER SAFARIS(K) LTD			81,645.00		

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Annual Report and Financial Statements For the year ended 30th June 2023

	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
119		2022/23	WINDSOR GOLF HOTEL AND CLU			93,800.00		
120		2022/23	VILLAGIO TRAVEL AND TOURS LIMITED			93,500.00		
121		2022/23	PRIMATE TOURS			98,790.00		
122		2022/23	MFI DOCUMENT SOLUTIONS LIMITED			102,805.00		
123		2022/23	MFI DOCUMENT SOLUTIONS LIMITED			102,805.00		
124		2022/23	NAIROBI COUNTY ASSEMBLY			102,000.00		
125		2022/23	NAIROBI COUNTY ASSEMBLY			102,000.00		
126		2022/23	NAIROBI COUNTY ASSEMBLY			102,000.00		
127		2022/23	NAIROBI COUNTY ASSEMBLY			102,000.00		
128		2022/23	NAIROBI COUNTY ASSEMBLY			102,000.00		
129		2022/23	NAIROBI COUNTY ASSEMBLY			102,000.00		
130		2022/23	NAIROBI COUNTY ASSEMBLY			102,000.00		

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the year	Outstanding Balance
131	2022/23	MAXLAND RESTAURANT HOTEL			113,017.00		
132	2022/23	NAIROBI COUNTY ASSEMBLY			117,000.00		
133	2022/23	NAIROBI COUNTY ASSEMBLY			132,000.00		
134	2022/23	NAIROBI COUNTY ASSEMBLY			135,000.00		
135	2022/23	CIALA RESORT KENYA LIMITED			138,000.00		
136	2022/23	NAIROBI COUNTY ASSEMBLY			136,000.00		
137	2022/23	NAIROBI COUNTY ASSEMBLY			157,000.00		
138	2022/23	NAIROBI COUNTY ASSEMBLY			176,000.00		
139	2022/23	NAIROBI COUNTY ASSEMBLY			185,600.00		
140	2022/23	NORTH COAST BEACH HOTEL			191,400.00		
141	2022/23	ROYAL CITY HOTEL			193,999.85		
142	2022/23	NAIROBI COUNTY ASSEMBLY			230,250.00		

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
143	2022/23	NATION MEDIA GROUP LIMITED			259,210.00		
144	2022/23	NAIROBI COUNTY ASSEMBLY			259,500.00		
145	2022/23	NAIROBI COUNTY ASSEMBLY			274,350.00		
146	2022/23	NAIROBI COUNTY ASSEMBLY			277,200.00		
147	2022/23	NAIROBI COUNTY ASSEMBLY			294,400.00		
148	2022/23	PREMIER SAFARIS(K) LTD			336,315.00		
149	2022/23	INSTITUTE OF CERTIFIED PUBLIC ACCOUNT			390,000.00		
150	2022/23	VILLAGIO TRAVEL AND TOURS LIMITED			464,240.00		
151	2022/23	SAFARICOM LIMITED			957,000.00		
152	2022/23	KENYA POWER AND LIGHTING COMPANY			1,420,722.00		
153	2022/23	LONGROCK TOURS AND TRAVEL LIMITED			42,500.00		
154	2022/23	ZAKALE EXPEDITIONS LTD			86,800.00		

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Annual Report and Financial Statements For the year ended 30th June 2023

	Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
155		2022/23	PREMIER SAFARIS (K) LIMITED			91,940.00		
156		2022/23	LONGROCK TOURS AND TRAVEL LIMITED			392,205.00		
157		2022/23	Villagio Travel AND Tours Limited			826,300.00		
158		2022/23	PREMIER SAFARIS (K) LIMITED			973,120.00		
159		2022/23	INSTITUTE OF CERTIFIED ACCOU PUBLIC			59,000.00		
160		2022/23	INSTITUTE OF CERTIFIED ACCOU PUBLIC			212,800.00		
161		2022/23	INSTITUTE OF CERTIFIED ACCOU PUBLIC			428,000.00		
162		2022/23	MAXLAND RESTAURANT LIMITED			50,000.00		
163		2022/23	MAXLAND RESTAURANT LIMITED			70,000.00		
164		2022/23	MAXLAND RESTAURANT LIMITED			72,500.00		
165		2022/23	MAXLAND RESTAURANT LIMITED			82,500.00		

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Annual Report and Financial Statements For the year ended 30th June 2023

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
166	2022/23	THE STAR PUBLICATIONS LIMITED			85,504.00		
167	2022/23	MAXLAND RESTAURANT LIMITED			94,999.80		
168	2022/23	MAXLAND RESTAURANT LIMITED			115,000.00		
169	2022/23	RAINBOW RUIRU RESORT			116,400.00		
170	2022/23	MAXLAND RESTAURANT LIMITED			117,500.00		
171	2022/23	MAXLAND RESTAURANT LIMITED			120,000.00		
172	2022/23	MAXLAND RESTAURANT LIMITED			122,500.00		
173	2022/23	MAXLAND RESTAURANT LIMITED			122,500.00		
174	2022/23	CIALA RESORT KENYA LIMITED			123,000.00		
175	2022/23	MAXLAND RESTAURANT LIMITED			130,000.00		
176	2022/23	MAXLAND RESTAURANT LIMITED			136,500.00		
177	2022/23	MAXLAND RESTAURANT LIMITED			137,500.00		

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Annual Report and Financial Statements For the year ended 30th June 2023

	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
178		2022/23	MAXLAND RESTAURANT LIMITED			372,199.30		
179		2022/23	prideinn hotel AND investment limit			139,200.00		
180		2022/23	MAXLAND RESTAURANT LIMITED			150,000.00		
181		2022/23	Epashikino Resort And Spa Limited			212,200.00		
182		2022/23	MAXLAND RESTAURANT LIMITED			222,500.00		
183		2022/23	Prideinn Flamingo Beach Resort Limi			409,500.00		
184		2022/23	prideinn hotel AND investment limit			417,200.00		
185		2022/23	MOMBASA CONTINENTAL RESORT			753,000.00		
186		2022/23	TRAVELLERS BEACH HOTEL			1,500,000.00		
187		2022/23	Lake Naivasha Resort Limited			1,915,000.00		
188		2022/23	STANDARD GROUP LIMITED			133,400.00		

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Am ou nt pai d Du rin g the yea r	Outstanding Balance
189	2022/23	STANDARD LIMITED GROUP			133,400.00		
190	2022/23	STANDARD LIMITED GROUP			133,400.00		
191	2022/23	STANDARD LIMITED GROUP			137,160.00		
192	2022/23	NATION MEDIA LIMITED GROUP			142,680.00		
193	2022/23	NATION MEDIA LIMITED GROUP			142,680.00		
194	2022/23	NATION MEDIA LIMITED GROUP			142,680.00		
195	2022/23	NATION MEDIA LIMITED GROUP			142,680.00		
196	2022/23	STANDARD LIMITED GROUP			162,500.00		
197	2022/23	STANDARD LIMITED GROUP			168,200.00		
198	2022/23	THE PUBLICATIONS LIMITED STAR			169,360.00		
199	2022/23	THE PUBLICATIONS LIMITED STAR			169,360.00		
200	2022/23	THE PUBLICATIONS LIMITED STAR			169,360.00		

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	Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
201		2022/23	THE STAR PUBLICATIONS LIMITED			169,360.00		
202		2022/23	THE STAR PUBLICATIONS LIMITED			169,360.00		
203		2022/23	STANDARD GROUP LIMITED			170,730.00		
204		2022/23	NATION MEDIA GROUP LIMITED			201,700.80		
205		2022/23	NATION MEDIA GROUP LIMITED			201,701.00		
206		2022/23	NATION MEDIA GROUP LIMITED			279,560.00		
207		2022/23	NATION MEDIA GROUP LIMITED			296,240.00		
208		2022/23	Informed Systems Limited			185,600.00		
209		2022/23	teleworks limited			270,000.00		
210		2022/23	PEWIN MOTORS LIMITED			158,500.00		
211		2022/23	FIRST FIT AUTO CARE LIMITED			246,900.00		
212		2022/23	PEWIN MOTORS LIMITED			351,164.00		

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Annual Report and Financial Statements For the year ended 30th June 2023**

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
213	2022/23	Executive Car World Limited			369,000.00		
214	2022/23	PEWIN MOTORS LIMITED			697,534.00		
215	2022/23	OUTLOOK SOLUTIONS LIMITED			284,400.00		
216	2022/23	OUTLOOK SOLUTIONS LIMITED			486,900.00		
217	2022/23	NAIROBI COUNTY ASSEMBLY			422,000.00		
218	2022/23	AFRICA CENTRE FOR CAPACITY BUILDING			904,800.00		
Sub-Total					140,914,511.99		
Grand Total					160,508,679.19		

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

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Annual Report and Financial Statements For the year ended 30th June 2023

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
			a	B	c=a-b		
Senior Management							
1. BARNABAS OIGO MISER	K	2022/23			36,500.00		
2. MARSHA MALOWA OLUOCH	K	2022/23			66,000.00		
3. ADAM KIBET KIBWANA	Q	2022/23			530,972.00		
4. JOLINDA WANGUI	M	2022/23			36,500.00		
5. MOHAMMED ABDI MOHAMUD	P	2022/23			36,500.00		
6. AUSTIN MATAYO INYUNDELE	P	2022/23			36,500.00		
7. JOSHUA KYERE MBILA	P	2022/23			76,000.00		
8. KANANA ROSE EDNA MUTWIRI	P	2022/23			36,500.00		
9. WILFRED MANYI	P	2022/23			36,500.00		
10. JOSEPHINE NJERI KAMAU	P	2022/23			36,500.00		
11. ANYANGO JUDITH ARON	P	2022/23			76,000.00		
12. CAMMELYNE ANYANGO ANGUCHE	P	2022/23			36,500.00		
13. BENEDICT OCHIENG OUMA	P	2022/23			692,800.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
14. HELLEN MWENDE MUTIE	P	2022/23			36,500.00		
15. JOSEPH NJUGUNA MUTEKA	P	2022/23			36,500.00		
16. KEVIN THOMAS WASIKE	P	2022/23			36,500.00		
17. MERCY NAITORE RIUNGA	P	2022/23			36,500.00		
18. TITUS MUIRURI NDIRANGU	P	2022/23			36,500.00		
19. ERICK AJWANG NJOGA	P	2022/23			36,500.00		
20. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
21. Victor Otieno Obell	P	2022/23			62,000.00		
22. ABEDI MUNGAI NYAMBURA	P	2022/23			36,500.00		
23. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
24. BERTHA MALESI SHIVACHI	P	2022/23			76,000.00		
25. JENIFFER CHEPCHUMBA KORIO	P	2022/23			76,000.00		
26. MAGDALENE ACHIENO WANYAMA	P	2022/23			36,500.00		
27. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
28. NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
29. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
30. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
31. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
32. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
33. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
34. NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
35. NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
36. NAIROBI COUNTY ASSEMBLY	P	2022/23			62,000.00		
37. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
38. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
39. RODGERS BASIL OMONDI	P	2022/23			36,500.00		
40. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
41. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
42. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
43. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
44. NAIROBI COUNTY ASSEMBLY	P	2022/23			62,000.00		
45. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
46. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
47. ABEL OSUMBA ATITO	P	2022/23			36,500.00		
48. BILLY RICARDO NYATIKA	P	2022/23			36,500.00		
49. CARRINGTON HEHO GICHUNJI	P	2022/23			76,000.00		
50. DAVIDSON DNG NGIBUNI	P	2022/23			76,000.00		
51. EDWIN WAFULA MAKOKHA	P	2022/23			36,500.00		
52. GRACE KAHETIMUNGAI	P	2022/23			36,500.00		
53. HANNA WANJIRU MURIUKI	P	2022/23			48,600.00		
54. JAMES KORJA KARANJA	P	2022/23			59,800.00		
55. JANE WANJIRU	P	2022/23			59,800.00		
56. KAME ADANO UMURO	P	2022/23			71,000.00		
57. KEVIN THOMAS W.A.CITIZ	P	2022/23			530,972.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
58. MARY WANJIRU KARIUKI	P	2022/23			66,000.00		
59. NICHOLAS JUMA OKWACH	P	2022/23			66,000.00		
60. OSCAR OTIENO LORE	P	2022/23			76,000.00		
61. PAUL GISORE ONCHWARI	P	2022/23			36,500.00		
62. PETER OWERA OLUOCH	P	2022/23			57,500.00		
63. PAUL MATHU NJAMBI	P	2022/23			530,972.00		
64. VINCENT KIPYATOR CHEPTOEK	P	2022/23			36,500.00		
65. NAIROBI COUNTY ASSEMBLY	P	2022/23			47,000.00		
66. NAIROBI COUNTY ASSEMBLY	P	2022/23			57,500.00		
67. NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
68. NAIROBI COUNTY ASSEMBLY	P	2022/23			94,000.00		
69. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
70. NAIROBI COUNTY ASSEMBLY	P	2022/23			56,000.00		
71. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
72. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid Date	To-	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
73. NAIROBI COUNTY ASSEMBLY	P	2022/23				66,000.00		
74. NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
75. NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
76. NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
77. NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
78. NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
79. NAIROBI COUNTY ASSEMBLY	P	2022/23				57,500.00		
80. NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
81. NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
82. NAIROBI COUNTY ASSEMBLY	P	2022/23				66,000.00		
83. NAIROBI COUNTY ASSEMBLY	P	2022/23				62,000.00		
84. NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
85. NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
86. NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
87. NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
ASSEMBLY								

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
88. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
89. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
90. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
91. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
92. NAIROBI COUNTY ASSEMBLY	P	2022/23			44,500.00		
93. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
94. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
95. NAIROBI COUNTY ASSEMBLY	P	2022/23			62,000.00		
96. NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
97. NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
98. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
99. NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
100.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
101.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
102.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid Date	To	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
103.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
104.NAIROBI COUNTY ASSEMBLY	P	2022/23				57,500.00		
105.KENNEDY OKEYO NGONDI	P	2022/23				36,500.00		
106.JAMES KORJA KARANJA	P	2022/23				36,500.00		
107.JANE WARUGURU KANYI	P	2022/23				530,972.00		
108.JOY MUTHONI MWANGI	P	2022/23				36,500.00		
109.KENNEDY ODHAMBO OYUGI	P	2022/23				66,000.00		
110.FARHIYA DAUD ADEN	P	2022/23				76,000.00		
111.JANE WANJIRU	P	2022/23				76,000.00		
112.JECKONIAH JUNGA ONYANGO	P	2022/23				76,000.00		
113.CLARENCE KIPKEMBOI MUNGA	P	2022/23				76,000.00		
114.DAVIDSON DNG NGIBUINI	P	2022/23				76,000.00		
115.ERIC KILOGORA MURIGU	P	2022/23				66,000.00		
116.JARED ONDIEKI AKAMA	P	2022/23				76,000.00		
117 EDWARD GICHANA OBWORI	P	2022/23				76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2024-2022	Comments
118.ERICK OMONDI AGURE	P	2022/23			36,500.00		
119.PAUL KADOS KIGUATHI	P	2022/23			36,500.00		
120.ERICK AJWANG NJOGA	P	2022/23			66,000.00		
121.PAULINE SARAH AKUKU	P	2022/23			76,000.00		
122.HAMISI MALEYA SULEIMAN	P	2022/23			76,000.00		
123.JARED ONDIEKI AKAMA	P	2022/23			76,000.00		
124.LAWRENCE OTIENO ODHIAMBO	P	2022/23			57,500.00		
125.PETER ANYULE IMWATOK	P	2022/23			36,500.00		
126.STANZO OMUNGALA ELIJA ANGILA	P	2022/23			28,200.00		
127.ADDAH AWUOR ONYANGO	P	2022/23			76,000.00		
128.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
129.NAIROBI COUNTY ASSEMBLY	P	2022/23			52,000.00		
130.PETER ANYULE IMWATOK	P	2022/23			56,000.00		
131.AARON KANGARA WANGARE	P	2022/23			76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
132.ABEL OSUMBA ATITO	P	2022/23			36,500.00		
133.ABSALOM ODHIAMBO ONYANGO	P	2022/23			45,000.00		
134.AGNES NJERI MUTHONI	P	2022/23			59,800.00		
135.AGNES WAMBUI NJERI	P	2022/23			76,000.00		
136.AHMEDQADAR DABAR	P	2022/23			76,000.00		
137.ALAN MAINA GATHUKU	P	2022/23			43,000.00		
138.ALVIN OLANDO PALAPALA	P	2022/23			36,500.00		
139.ANTHONY KIMEMIA GATHUMBI	P	2022/23			36,500.00		
140.ANTHONY KIRAGU KARANJA	P	2022/23			36,500.00		
141.ANTHONY KIRAGU KARANJA	P	2022/23			36,500.00		
142.ANTHONY MARAGU MUTHONI	P	2022/23			36,500.00		
143.ANTHONY MARAGU MUTHONI	P	2022/23			76,000.00		
144.ANTHONY NGARUIYA MBURU	P	2022/23			76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
145.ANTONY NGARUIYA MBURU	P	2022/23			76,000.00		
146.ASLI MUHAMUD MOHAMED	P	2022/23			131,572.00		
147.BEA TRICE WANDAI KHUNGWA	P	2022/23			76,000.00		
148.BENTER JUMA OBIERO	P	2022/23			76,000.00		
149.CATHERINE APIYO OKOTH	P	2022/23			76,000.00		
150.CHRIS WANJOHI GITHINJI MTUMISHI	P	2022/23			76,000.00		
151.CLEMENT NGANGA KAMARU	P	2022/23			66,000.00		
152.COLLINS OMONDI OGENGA	P	2022/23			36,500.00		
153.CYRUS MUGO MUBEA	P	2022/23			36,500.00		
154.DANIEL ORIA ODHIAMBO	P	2022/23			36,500.00		
155.DAVID ODHIAMBO MAGOBA	P	2022/23			36,500.00		
156.DAVIDSON DNG NGIBUINI	P	2022/23			66,000.00		
157.ERIC KIOGORA MURIGU	P	2022/23			36,500.00		
158.FARHIYA DAUD ADEN	P	2022/23			36,500.00		

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159.FATUMA ABDIWAHID ABEY	P	2022/23			530,972.00		
160.FATUMA ABDIWAHID ABEY	P	2022/23			76,000.00		
161.FATUMA ABDIWAHID ABEY	P	2022/23			49,800.00		
162.GERALD IRUNGU MUKURU	P	2022/23			76,000.00		
163.HANNAH WANJIRU MURIUKI	P	2022/23			66,000.00		
164.HASHIM KAMAU ATHMAN	P	2022/23			76,000.00		
165.JAMES KARIUKI KARANJA	P	2022/23			530,972.00		
166.JAMES KORJA KARANJA	P	2022/23			36,500.00		
167.JAMES MWAURA CHEGE	P	2022/23			36,500.00		
168.JAMES MWAURA CHEGE	P	2022/23			36,500.00		
169.JAMES MWAURA CHEGE	P	2022/23			26,000.00		
170.JANE WARUGURU KANYI	P	2022/23			66,000.00		
171.JARED ONDIEKI AKAMA	P	2022/23			66,000.00		
172.JECKONIAH JUNGA ONYANGO	P	2022/23			66,000.00		
173.JOEL MUNUVE NJUVANZI	P	2022/23			66,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
174.JOHN REX OMOLLEH	P	2022/23			76,000.00		
175.JOSEPH KARANJA NDUNGU	P	2022/23			76,000.00		
176.JOYCE JAMOSA LUGONZO	P	2022/23			76,000.00		
177.KAME ADANO UMURO	P	2022/23			36,500.00		
178.LAWRENCE OTIENO ODHIAMBO	P	2022/23			36,500.00		
179.MALYUN ALI ABDI	P	2022/23			36,500.00		
180.MARK MUGAMBI MACHARIA	P	2022/23			44,500.00		
181.MARTIN MBUGUA MWANGI	P	2022/23			57,000.00		
182.MARTIN MBUGUA MWANGI	P	2022/23			71,000.00		
183.MARTIN WAITHAKA WAIROBI	P	2022/23			76,000.00		
184.MOHAMED HUSSEIN FAUD	P	2022/23			76,000.00		
185.MOHAMED HUSSEIN FAUD	P	2022/23			56,000.00		
186.MOSES MUTINDA KITEMA	P	2022/23			76,000.00		
187.MOSES NYANGARESI OGETO	P	2022/23			76,000.00		

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188.NAOMI KERUBO BOSIRE	P	2022/23			76,000.00		
189.NASRA SHEHAN NANDA	P	2022/23			36,500.00		
190.NDAVUA BRIAN ITENYA	P	2022/23			530,972.00		
191.PATRICK MWANGI MACHARIA	P	2022/23			36,500.00		
192.PAUL KADOS KIGUATHI	P	2022/23			36,500.00		
193.PAUL MATHU NJAMBI	P	2022/23			36,500.00		
194.PAUL WACHIRA KARIUKI	P	2022/23			36,500.00		
195.PETER ANYULE IMWATOK	P	2022/23			36,500.00		
196.PETER ANYULE IMWATOK	P	2022/23			36,500.00		
197.PETER WAHINYA NJAU	P	2022/23			36,500.00		
198.RACHEL WANJIRU MAINA	P	2022/23			62,000.00		
199.SAMSON OCHIENG JERA OOKO	P	2022/23			66,000.00		
200.SAMUEL KAGO KANYI	P	2022/23			62,000.00		
201.SAMUEL KAGO KANYI	P	2022/23			530,972.00		
202.SCHOLASTICA	P	2022/23			76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To: Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
203.SCHOLASTICA MUTHONI MANDE	P	2022/23			76,000.00		
204.SILAS MATARA ONGWAE	P	2022/23			43,000.00		
205.SIMON MAINA MUGO	P	2022/23			36,500.00		
206.SOSPETER GITHAHU MUMBI	P	2022/23			36,500.00		
207.SOSPETER GITHAHU MUMBI	P	2022/23			36,500.00		
208.STEPHEN MUGO KIMANI	P	2022/23			76,000.00		
209.SUSAN MAKUNGU KAVAYA	P	2022/23			36,500.00		
210.VICTOR OMONDI OCHOLA	P	2022/23			76,000.00		
211.WILFRED OLUOCH ODALO	P	2022/23			57,500.00		
212.BERTHA MALESI SHIVACHI	P	2022/23			76,000.00		
213.PAUL KADOS KIGUATHI	P	2022/23			36,500.00		
214.MUSANGO MAITHYA	P	2022/23			62,000.00		
215.ABSALOM ODHIAMBO ONYANGO	P	2022/23			76,000.00		
216.CLARENCE KIPKEMBOI MUNGA	P	2022/23			76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
217.PETER OWERA OLUOCH	P	2022/23			43,000.00		
218.KIOKO WATUKA	P	2022/23			36,500.00		
219.FRANCIS KIVILA MUTUVA	P	2022/23			36,500.00		
220.Martin Mugendi Maathai	P	2022/23			76,000.00		
221.ROBERT KHAMALA SITUMA	P	2022/23			76,000.00		
222.FFUS MURURI NDIRANGU	P	2022/23			36,500.00		
223.BERTHA MALESI SHIVACHI	P	2022/23			36,500.00		
224.CAROLINE WANJA NJOROGI	P	2022/23			36,500.00		
225.DAISY MKAMBE NGAO	P	2022/23			76,000.00		
226.ERIC KIOGORA MURIGU	P	2022/23			38,200.00		
227.FRIDAH MUSENYA MULU	P	2022/23			6,400.00		
228.KIMATHI MUTHAMIA	P	2022/23			48,600.00		
229.LOICE ATIENO ADHOCH	P	2022/23			71,000.00		
230.Melvin Wachira Wanjohi	P	2022/23					
231 PATRICK MWINDI MBOGO	P	2022/23					

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
232. WICKLIFFE OMONDI OPIYO	P	2022/23			36,500.00		
233. YVONNE WAMUCII NJAGI	P	2022/23			61,000.00		
234. BRIAN ODHIAMBO YAMBO	P	2022/23			71,000.00		
235. CYRUS MUCHEMI WAMBUI	P	2022/23			49,800.00		
236. DANIEL KANYORO MBUVI	P	2022/23			59,800.00		
237. ERIC OCHIENG OTIENO	P	2022/23			76,000.00		
238. GUYO SANKALA SAMA	P	2022/23			44,500.00		
239. IBRAHIM RAMADHAN WAZIRI	P	2022/23			34,500.00		
240. Martin Mugendi Maathai	P	2022/23			57,000.00		
241. JACQUELINE SINET KAMWARO	P	2022/23			71,000.00		
242. LOICE ATIENO ADHOCH	P	2022/23			95,000.00		
243. ERICK AJWANG NJOGA	P	2022/23			36,500.00		
244. JOLINDA WANGUI	P	2022/23			36,500.00		
245. ADDAH AWUOR ONYANGO	P	2022/23			76,000.00		
246. BARNABAS OIGO MISER	P	2022/23			44,800.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
247.KEVIN PATRICK OTIENO	P	2022/23			48,600.00		
248.STEPHEN OTIENO OTIENO	P	2022/23			87,800.00		
249.AUSTIN MATAYO INYUNDELE	P	2022/23			57,000.00		
250.HELLEN MWENDE MUTIE	P	2022/23			85,000.00		
251.JOSEPH NJUGUNA MUTEGA	P	2022/23			44,500.00		
252.JOSHUA KYERE MBILA	P	2022/23			52,000.00		
253.TITUS MUJIRURI NDIRANGU	P	2022/23			66,000.00		
254.WILFRED MANYI	P	2022/23			71,000.00		
255.EDWIN WAFULA MAKOKHA	P	2022/23			80,000.00		
256.RODGERS BASIL OMONDI	P	2022/23			36,500.00		
257.BRIAN ODHIAMBO YAMBO	P	2022/23			66,000.00		
258.PETER ANYULE IMWATOK	P	2022/23			36,500.00		
259.FARAH ABDIRIZAK GABOW	P	2022/23			36,500.00		
260.ALPHONCE OWUOR OUMA	P	2022/23			66,000.00		
261.STEPHEN MAMODI	P	2022/23			76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
262.SHADRACK OMWEBA MAKOKHA	P	2022/23			66,000.00		
263.EDWARD GICHANA OBWORI	P	2022/23			76,000.00		
264.CATHERINE APIYO OKOTH	P	2022/23			76,000.00		
265.ROBERT KHAMALA SITUMA	P	2022/23			76,000.00		
266.NAIROBI COUNTY ASSEMBLY	P	2022/23			530,972.00		
267.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
268.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
269.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
270.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
271.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
272.NAIROBI COUNTY ASSEMBLY	P	2022/23			37,800.00		
273.NAIROBI COUNTY ASSEMBLY	P	2022/23			37,800.00		
274.NAIROBI COUNTY ASSEMBLY	P	2022/23			50,400.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
275.NAIROBI COUNTY ASSEMBLY	P	2022/23			50,400.00		
276.NAIROBI COUNTY ASSEMBLY	P	2022/23			50,400.00		
277.NAIROBI COUNTY ASSEMBLY	P	2022/23			63,000.00		
278.NAIROBI COUNTY ASSEMBLY	P	2022/23			63,000.00		
279.NAIROBI COUNTY ASSEMBLY	P	2022/23			100,800.00		
280.NAIROBI COUNTY ASSEMBLY	P	2022/23			100,800.00		
281.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
282.NAIROBI COUNTY ASSEMBLY	P	2022/23			48,000.00		
283.NAIROBI COUNTY ASSEMBLY	P	2022/23			62,000.00		
284.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
285.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
286.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
287.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
288.NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
289.NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
290.NAIROBI COUNTY ASSEMBLY	P	2022/23			62,000.00		
291.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
292.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
293.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
294.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
295.NAIROBI COUNTY ASSEMBLY	P	2022/23			49,800.00		
296.NAIROBI COUNTY ASSEMBLY	P	2022/23			59,800.00		
297.NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
298.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
299.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
300.NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
301.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
302.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
303.NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
304.NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid Date	To-	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
305.NAIROBI COUNTY ASSEMBLY	P	2022/23				62,000.00		
306.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
307.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
308.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
309.NAIROBI COUNTY ASSEMBLY	P	2022/23				66,000.00		
310.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
311.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
312.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
313.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
314.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
315.NAIROBI COUNTY ASSEMBLY	P	2022/23				530,972.00		
316.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
317.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
318.NAIROBI COUNTY ASSEMBLY	P	2022/23				26,000.00		
319.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
320.NAIROBI COUNTY ASSEMBLY	P	2022/23			42,000.00		
321.NAIROBI COUNTY ASSEMBLY	P	2022/23			56,000.00		
322.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
323.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
324.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
325.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
326.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
327.NAIROBI COUNTY ASSEMBLY	P	2022/23			76,000.00		
328.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
329.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
330.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
331.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		
332.NAIROBI COUNTY ASSEMBLY	P	2022/23			62,000.00		
333.NAIROBI COUNTY ASSEMBLY	P	2022/23			66,000.00		
334.NAIROBI COUNTY ASSEMBLY	P	2022/23			36,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid Date	To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
335.NAIROBI COUNTY ASSEMBLY	P	2022/23				52,000.00		
336.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
337.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
338.NAIROBI COUNTY ASSEMBLY	P	2022/23				66,000.00		
339.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
340.NAIROBI COUNTY ASSEMBLY	P	2022/23				48,000.00		
341.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
342.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
343.NAIROBI COUNTY ASSEMBLY	P	2022/23				76,000.00		
344.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
345.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
346.NAIROBI COUNTY ASSEMBLY	P	2022/23				62,000.00		
347.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
348.NAIROBI COUNTY ASSEMBLY	P	2022/23				36,500.00		
349.NAIROBI COUNTY ASSEMBLY	P	2022/23				520 000 00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid Date	To	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
350.NAIROBI COUNTY ASSEMBLY	P	2022/23				66,000.00		
351.JOLINDA WANGUI	P	2022/23				76,000.00		
352.HASHIM KAMAU ATHMAN	P	2022/23				530,972.00		
353.MAURICE ONYANGO OCHIENG	P	2022/23				36,500.00		
354.KANANA ROSE EDNA MUTWIRI	P	2022/23				76,000.00		
355.DAISY MUENI MUEMA	P	2022/23				62,000.00		
356.GLADYS KANYAA MWENDWA	P	2022/23				76,000.00		
357.FAITH WANJIRU WAIRIMU	P	2022/23				76,000.00		
358.CAROLINE WANJA	P	2022/23				76,000.00		
359.CHRISTOPHER RUKWARO GITATA	P	2022/23				36,500.00		
360.STEPHEN OTIENO OTIENO	P	2022/23				66,000.00		
361.KEVIN PATRICK OTIENO	P	2022/23				36,500.00		
362.ASMAN JOHN OMWERI	P	2022/23				38,000.00		
363.DAISY WAMBUI KARIUKI	P	2022/23				36,500.00		
364.JOSEPH NJUGUNA MUTEGA	P	2022/23				66,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
365. MONICAH MUNGALI MUTHAMI	P	2022/23			52,000.00		
366. PAUL WAINAINA KIMANI	P	2022/23			56,000.00		
367. SAMMY KALUNDU NDANA	P	2022/23			36,500.00		
368. STEPHEN NAMODI WANYAMA	P	2022/23			530,972.00		
369. IMMACULATE MONGINA OBARA	P	2022/23			36,500.00		
370. JOSEPH OUMA NDONJI	P	2022/23			66,000.00		
371. JOSEPH OUMA NDONJI	P	2022/23			66,000.00		
372. HASSAN ABDIKADIR MOHAMMED	P	2022/23			76,000.00		
373. HASSAN ABDIKADIR MOHAMMED	P	2022/23			62,000.00		
374. PAUL KADOS KIGUATHI	P	2022/23			76,000.00		
375. SILAS MATARA ONGWAE	P	2022/23			76,000.00		
376. HANNAH WANJIRU MURIUKI	P	2022/23			36,500.00		
377. SCOLASTICA MUTHONI MANDE	P	2022/23			36,500.00		

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Sl. No.	Name of Staff	Job Code	Date	Original Amount	Amount Paid	To	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
378.	MOSES NYANGARESI OGETO	P	2022/23				34,500.00		
379.	PETER WAHINYA NJAU	P	2022/23				66,000.00		
380.	PAUL MATHU NJABI	P	2022/23				36,500.00		
381.	JANE WARUGURU KANYI	P	2022/23				66,000.00		
382.	MOHAMMED HUSSEIN FUAD	P	2022/23				66,000.00		
383.	AHMEDQADAR DABAE	P	2022/23				76,000.00		
384.	CLEMENT NGANGA KAMARU	P	2022/23				31,500.00		
385.	NAOMI KERUBO BOSIRE	P	2022/23				36,500.00		
386.	SIMON MAINA MUGO	P	2022/23				36,500.00		
387.	ALLAN MAINA GATHUKU	P	2022/23				76,000.00		
388.	SOSPETER GITHAHU MUMBI	P	2022/23				36,500.00		
389.	GERALD IRUNGU MUKURU	P	2022/23				56,000.00		
390.	ABEL OSUMBA ATITO	P	2022/23				692,800.00		
391.	JAMES MWAURA CHEGE	P	2022/23				42,000.00		
392.	JARED AKAMA ONDIEKI	P	2022/23				76,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid Date	To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
393.SAMUEL KAGO KANYI	P	2022/23				530,972.00		
394.CHRIS WANJOHI GITHINJI	P	2022/23				76,000.00		
395.JAMES KORJA KARANJA	P	2022/23				36,500.00		
396.WILFRED OLUOCH ODALO	P	2022/23				66,000.00		
397.SAMUEL KAGO KANYI	P	2022/23				76,000.00		
398.ABSALOM ODHIAMBO ONYANGO	P	2022/23				36,500.00		
399.CYRUS MUGO MAGOBA	P	2022/23				36,500.00		
400.DAVID ODHIAMBO MAGOBA	P	2022/23				36,500.00		
401.ANTHONY KIRAGU KARANJA	P	2022/23				62,000.00		
402.ANTHONY KIRAGU KARANJA	P	2022/23				76,000.00		
403.JOYCE JAMOSA LUGONZO	P	2022/23				56,000.00		
404.MOHAMED HUSSEIN FUAD	P	2022/23				62,000.00		
405.JOEL MUNUVE KIMANZI	P	2022/23				62,000.00		
406.COLLINS OMONDI OGENGA	P	2022/23				76,000.00		
407.KARANI PATRICK	P	2022/23				36,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
408.GERALD IRUNGU MUKURU	P	2022/23			36,500.00		
409.JECKONIAH JUNGA ONYANGO	P	2022/23			76,000.00		
410.ABASS KHALIF IBRAHIM	P	2022/23			62,000.00		
411.VICTOR OMONDI OCHOLA	P	2022/23			76,000.00		
412.ASLI MOHAMUD MOHAMED	P	2022/23			36,500.00		
413.MARTIN WAITHAKA WAIROBI	P	2022/23			76,000.00		
414.CICILIAH WAIRIMU NJATHI	P	2022/23			76,000.00		
415.MOSES MUTINDA KITEMA	P	2022/23			66,000.00		
416.KARANI PATRICK	P	2022/23			76,000.00		
417.DAVIDSON DNG NGIBUINI	P	2022/23			76,000.00		
418.DAVID ODHIAMBO MAGOBA	P	2022/23			76,000.00		
419.PAUL WACHIRA KARUKI	P	2022/23			36,500.00		
420.AMI PEREZ AUMA AMBALA	P	2022/23			36,500.00		
421.STEPHEN GITAU NDEGWA	P	2022/23			36,500.00		
422.CICILIAH WAIRIMU NJATHI	P	2022/23			36,500.00		

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423.SHADRACK MACHANJE NAMUYU	P	2022/23			36,500.00		
424.MOSES MUTINDA KITEMA	P	2022/23			76,000.00		
425.JOHN MWANIKI KWENYA	P	2022/23			76,000.00		
426.AMI PEREZ AUMA AMBALA	P	2022/23			76,000.00		
427.SILAS MATARA ONGWAE	P	2022/23			36,500.00		
428.VICTOR OMONDI OCHOLA	P	2022/23			36,500.00		
429.MARK THIGA RUIYI	P	2022/23			36,500.00		
430.ABSALOM ODHIAMBO ONYANGO	P	2022/23			76,000.00		
431.BENTER JUMA OBIERO	P	2022/23			36,500.00		
432.FATHIYA ABDILLAHI MOHAMED	P	2022/23			36,500.00		
433.CLARENCE KIPKEMBOI MUNGA	P	2022/23			36,500.00		
434.LYDIA AKOTH OTIENO	P	2022/23			36,500.00		
435.SOSPETER	P	2022/23			76,000.00		

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Name of Staff	Job Grade	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
436.GRACE KAHETI MUNGAI	P	2022/23			76,000.00		
437.JOEL MUNUVE KIMANZI	P	2022/23			36,500.00		
438.JOHN REX OMOLLEH	P	2022/23			36,500.00		
439.DANIEL ODHIAMB ORIA	P	2022/23			76,000.00		
440.PETER ANYULE IMWATOK	P	2022/23			36,500.00		
441.EUTYCHUS MUKIRI MURIUKI	P	2022/23			36,500.00		
442.GRACE KAHETI MUNGAI	P	2022/23			36,500.00		
443.ALLAN MAINA GATHUKU	P	2022/23			36,500.00		
444.AARON KANGARA WANGARE	P	2022/23			62,000.00		
445.PETER WAHINYA NJAU	P	2022/23			66,000.00		
446.LYDIA AKOTH OTIENO	P	2022/23			76,000.00		
447.JOHN MWANIKI KWENYA	P	2022/23			76,000.00		
448.CHRIS WANJOHI GITHINJI	P	2022/23			36,500.00		
449.STEPHEN MUGO KIMANI	P	2022/23			76,000.00		
450.DEONYSIAS MWANGI WAITHIRA	P	2022/23			36,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
451.ALVIN OLANDO PALAPALA	P	2022/23			36,500.00		
452.EMILY ONDEJE ODUOR	P	2022/23			36,500.00		
453.MUSANGO MAITHYA	P	2022/23			57,500.00		
454.MALYUN ALI ABDI	P	2022/23			76,000.00		
455.GERALD IRUNGU MUKURU	P	2022/23			104,000.00		
456.HANNAH WANJIRU MURUKI	P	2022/23			36,500.00		
457.CARRINGTON HEHO GICHUHI	P	2022/23			36,500.00		
458.ANTHONY KIMEMIA GATHUMBI	P	2022/23			36,500.00		
459.HELLEN AWUOR OKELLO	P	2022/23			36,500.00		
460.ROBERT MBATIA	P	2022/23			66,000.00		
461.JEREMIAH THEMENDU KARANI	P	2022/23			76,000.00		
462.ESTHER WAITHERA CHEGE	P	2022/23			62,000.00		
463.ALVIN OLANDO PALAPALA	P	2022/23			76,000.00		
464.REDSON OTIENO ONYANGO	P	2022/23			48,600.00		
403.ABEL USUMBA ATITO	P	2022/23					

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
466.PETER OWERA OLUOCH	P	2022/23			71,000.00		
467.OSCAR OTIENO LORE	P	2022/23			390,000.00		
468.PERPETUA MPONJIWA OKELLO	P	2022/23			52,000.00		
469.EMILLY ODUOR ONDECHE	P	2022/23			66,000.00		
470.FELIX NYAGA MBOGO	P	2022/23			76,000.00		
471.KENNEDY OKEYO NGONDI	T	2022/23			63,000.00		
472.KANANA ROSE EDNA MUTWIRI	M	2022/23			763,360.00		
473.BARNABAS OIGO MISER	M	2022/23			37,800.00		
474.STEPHEN OTIENO OTIENO	M	2022/23			60,400.00		
475.MOKUA OGEMBO CHARLES	M	2022/23			77,200.00		
476.ALICE ANYANGO KAOGA	M	2022/23			94,000.00		
477.PAUL KIMANI WAINAINA	M	2022/23			94,000.00		
478.SAMMY KALUNDU NDANA	M	2022/23			68,000.00		
479.ALICE SELEYIAN TOMPOI	M	2022/23			40,800.00		
480.MERCY NAITORE RIUNGA	P	2022/23			77,200.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
481.AUSTIN MATAYO INYUNDELE	P	2022/23			94,000.00		
482.ADAM KIBET KIBWANA	Q	2022/23			94,000.00		
483.ERICK AJWANG NJOGA	M	2022/23			66,000.00		
484.ERICK OMONDI AGURE	Q	2022/23			72,200.00		
485.CYUS MUCHEMI WAMBUI	N	2022/23			72,200.00		
486.MOKUA OGEMBO CHARLES	K	2022/23			72,200.00		
487.STEPHEN OTIENO OTIENO	M	2022/23			77,200.00		
488.BARNABAS OIGO MISER	K	2022/23			105,800.00		
489.MOKUA OGEMBO CHARLES	K	2022/23			110,800.00		
490.ALFRED OGINGA OMITI	S	2022/23			67,200.00		
491.GIDEON MUNYA WAWERU	S	2022/23			72,200.00		
492.MOKUA OGEMBO CHARLES	S	2022/23			77,200.00		
493.BARNABAS OIGO MISER	S	2022/23			77,200.00		
494.ARAYA MARIMBA KOBIA	S	2022/23			40,800.00		
495.PAUL KIMANI WAMBUI	S	2022/23			60,400.00		

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Name of Staff	Job Group	Date Contract	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
496.NAIROBI COUNTY ASSEMBLY	S	2022/23			63,000.00		
497.NAIROBI COUNTY ASSEMBLY	S	2022/23			66,000.00		
498.MWANGI DANIEL	S	2022/23			66,000.00		
499.EVANS OMONDI ODUOR	R	2022/23			19,000.00		
500.JENIFFER CHEPCHUMBA KORIO	R	2022/23			52,000.00		
501.KENNEDY SWAKA	R	2022/23			66,000.00		
502.JULIUS LIDODO	R	2022/23			66,000.00		
503.JULIANA MUE NI MUTHIANI	R	2022/23			80,000.00		
504.PROTAS KERONGO ORANGI	R	2022/23			43,000.00		
505.MARSHA MALOWA OLUOCH	R	2022/23			45,000.00		
506.KIMATHI MUTHAMIA	R	2022/23			66,000.00		
507.MARSHA MALOWA OLUOCH	R	2022/23			71,000.00		
508.PAUL KAMAU NGANDU	R	2022/23			19,000.00		
509.EDITH NATECHO WANYAMA	R	2022/23			34,500.00		
510.HAFSWA HUSSEIN	R	2022/23			52,000.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
511.RODGES BASIL OMONDI	R	2022/23			66,000.00		
512.STEPHEN OTIENO OTIENO	R	2022/23			80,000.00		
513.LILLIAN MASAA KYEMBENI	R	2022/23			34,500.00		
514.ERICK KIAI	R	2022/23			66,000.00		
515.DAISY MUJENI MUEMA	R	2022/23			66,000.00		
516.JOSEPH MUSILA	R	2022/23			34,500.00		
517.ALICE SELEYIAN TOMPOI	R	2022/23			52,000.00		
518.MARVIN MAINA KERU	R	2022/23			66,000.00		
519.GLADYS KANYAA MWENDWA	R	2022/23			80,000.00		
520.CAROLINE WANJA NJOROGI	R	2022/23			80,000.00		
521.RODGES BASIL OMONDI	R	2022/23			80,000.00		
522.LYDIA AKOTH OTIENO	R	2022/23			86,000.00		
523.DAVID TAJEU TUKEI	R	2022/23			61,000.00		
524.JUDITH MBULA MWALIMU	R	2022/23			45,290.00		
525.OLGER ATIENO	R	2022/23			50,000.00		
526.EDITH MURUGA	K	2022/23			20,000.00		
MBOGO							

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Name of Staff	Job Group	Date Commenced	Original Amount	Amount Paid To- Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
527.LEONARD PINTO ODALO	R	2022/23			50,000.00		
528.MOSES GITONGA NJERU	R	2022/23			66,000.00		
529.STEPHEN NGUGI MWANGI	R	2022/23			76,000.00		
530.ABDIA MOHAMED OSHOW	R	2022/23			497,500.00		
531.RICHARD BISERA NYANGARESI	R	2022/23			52,000.00		
532.MARGARET WANJERI	R	2022/23			66,000.00		
533.DANIEL KUNDI NYAKUNDI	R	2022/23			66,000.00		
534.EVERLYNE AKINYI OKUMU	R	2022/23			80,000.00		
535.JENIFFER CHEPCHUMBA KORIO	R	2022/23			24,000.00		
536.JENIFFER CHEPCHUMBA KORIO	R	2022/23			55,500.00		
537.JENIFFER CHEPCHUMBA KORIO	R	2022/23			34,500.00		
538.KENNEDY OKEYO NGONDI	R	2022/23			62,000.00		
539.KENNEDY OKEYO NGONDI	R	2022/23			66,000.00		
540.KENNEDY OKEYO NGONDI	R	2022/23			80,000.00		

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541.VILLAGO TRAVELS AND TOURS LIMITED	R	2022/23			80,000.00		
542.ERICK OMONDI AGURE	R	2022/23			86,000.00		
543.CYRUS MUCHEMI	R	2022/23			61,000.00		
544.AUSTIN MATAYO INYUNDELE	R	2022/23			24,000.00		
545.SHADRACK OMWEBA MAKOKHA	R	2022/23			19,000.00		
546.ADEN FATUMA AFHEY	R	2022/23			34,500.00		
547.ROBERT SITUMA	R	2022/23			52,000.00		
548.VICTOR OKUNDI OCHIENG	R	2022/23			66,000.00		
549.NANCY CHERONO MUTAI	R	2022/23			66,000.00		
550.PETER ANYULE IMWATOK	R	2022/23			68,200.00		
551.MARVIN MAINA KERU	R	2022/23			80,000.00		
552.CARRINGTON HEHO GICHUHI	R	2022/23			66,000.00		
553.CATHERINE APIYO OKOTH	R	2022/23			500,000.00		
554.SUSAN MAKUNGU KAVAYA	R	2022/23			48,600.00		
555.LUILE ADUCH ATIENO	R	2022/23			59,800.00		

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Name of Staff	Job Group	Date Contested	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
556.BERYL ADHIAMBO OGUTA	R	2022/23			87,000.00		
557.DAISY MUENI MUJEMA	R	2022/23			101,200.00		
558.KAITANO MISHECK TEMBA	R	2022/23			52,000.00		
559.EVANS OMONDI ODUOR	Q	2022/23			66,000.00		
560.JOHN MUGERIA KIRIA	Q	2022/23			80,000.00		
561.JOSEPH ANTHONY ONDWASI	Q	2022/23			80,000.00		
562.OLGER ATIENO	Q	2022/23			66,000.00		
563.ERICK KIAI	Q	2022/23			44,500.00		
564.DAVID TAJEU TUKEI	Q	2022/23			53,000.00		
565.JOSEPH MUSILA	Q	2022/23			61,000.00		
566.FELIX NYAGA MBOGO	Q	2022/23			66,000.00		
567.LILLIAN MASAA KYEMBENI	Q	2022/23			71,000.00		
568.MARGARET WANJERI	Q	2022/23			29,000.00		
569.ABDIA MOHAMED OSHOW	Q	2022/23			33,000.00		
570.RICHARD BISERA NYANGARESI	Q	2022/23			44,500.00		
571.CHRISTOPHER RUKWARO GITATA	Q	2022/23			52,000.00		

**County Government of Nairobi
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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
572.JUDITH MBULA MWALIMU	Q	2022/23			66,000.00		
573.DANIEL KUNDI NYAKUNDI	Q	2022/23			80,000.00		
574.LYDIA AKOTH OTIENO	Q	2022/23			80,000.00		
575.STEPHEN NGUGI MWANGI	M	2022/23			34,500.00		
576.STEPHEN NAMODI WANYAMA	Q	2022/23			43,000.00		
577.CAMMELYNE ANYANGO ANGUCHE	Q	2022/23			66,000.00		
578.MONICAH MUNGALI MUTHAMI	Q	2022/23			71,000.00		
579.FRANCIS KIVILA	Q	2022/23			76,000.00		
580.SAMMY KIPTOO	Q	2022/23			19,000.00		
581.AUSTIN MATAYO INYUNDELE	Q	2022/23			34,500.00		
582.IMMACULATE MONGINA OBARA	Q	2022/23			52,000.00		
583.CYRUS MUCHEMI	Q	2022/23			66,000.00		
584.ALICE KAOGA	N	2022/23			80,000.00		
585.JOSEPH KATOLOKI	N	2022/23			90,000.00		
586.STEPHEN NAMODI WANYAMA	Q	2022/23			34,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
587.FREDRICK MACHARIA	Q	2022/23			52,000.00		
588.ERICK OMONDI AGURE	Q	2022/23			71,000.00		
589.SHADRRACK OMWEBA	Q	2022/23			71,000.00		
590.DANIEL ODHIAMB ORIA	Q	2022/23			52,000.00		
591.NAOMI KERUBO BOSIRE	Q	2022/23			34,500.00		
592.JAMES MWAURA CHEGE	Q	2022/23			57,000.00		
593.KENNEDY SWAKA	Q	2022/23			71,000.00		
594.SOSPETER GITHAHU MUMBI	Q	2022/23			71,000.00		
595.MOSES MUTINDA KITEMA	Q	2022/23			85,000.00		
596.KENNEDY OKEYO NGONDI	Q	2022/23			530,972.00		
597.EDWARD GICHANA	Q	2022/23			57,000.00		
598.KENNEDY OKEYO NGONDI	Q	2022/23			71,000.00		
599.NAIROBI CITY COUNTY ASSEMBLY	Q	2022/23			71,000.00		
600.MOSES OGETO	P	2022/23			623,209.00		
601.JENIFFER CHEPCHUMBA KORJO	Q	2022/23			55,500.00		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
602.ARAYA MARIMBA KOBIA	P	2022/23			66,000.00		
603.CHRIS WANJOHI GITHINJI	P	2022/23			76,000.00		
604.MARK MUGAMBI MACHARIA	P	2022/23			34,500.00		
605.CATHERINE APIYO OKOTH	P	2022/23			52,000.00		
606.DOREEN WANJA MUGAMBI	P	2022/23			66,000.00		
607.ABASS KHALIF IBRAHIM	P	2022/23			80,000.00		
608.APIYO NYAGWA ABEL	Q	2022/23			80,000.00		
609.JAMES MWAURA CHEGE	P	2022/23			34,500.00		
610.BRIAN ITENYA	P	2022/23			61,000.00		
611.ANTHONY KIMEMIA GATHUMBI	P	2022/23			52,000.00		
612.SAMMY KIPLIMO KIPTOO	Q	2022/23			34,500.00		
613.LA WRENCE OTIENO ODHIAMBO	P	2022/23			60,000.00		
614.MARK MUGAMBI MACHARIA	P	2022/23			66,000.00		
615.CATHERINE APIYO OKOTH	P	2022/23			48,600.00		

**County Government of Nairobi
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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
616.DOREEN WANJA MUGAMBI	Q	2022/23			71,000.00		
Sub-Total					11,822,731.00		
Unionisable Employees							
Sub-Total							
Others (specify)							
617.							
Sub-Total							
Grand Total					39,387,148		

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Name	Brief Transaction Description	Date Contracte	Original Amount	Amount Paid To Date	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost at (Kshs) FY 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) FY 2022-2023
Land	-	-	-	-	-
Buildings and structures	-	-	-	-	-
Transport equipment/Mv	53,386,385	-	-	-	53,386,385
Office equipment, furniture and fittings	95,947,410	4,046,525	-	-	99,993,935
ICT equipment	51,033,369	1,140,000	-	-	52,173,369
Machinery and equipment	125,904,383	555,991	-	-	126,460,374
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total	326,271,547	5,742,516	-	-	332,014,063

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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**Annex 5 – Analysis Of Accounts Receivables
(a) Government Imprest**

Name Of Officer Or Institution	Date Taken	Imprest	Amount Taken	Amount Surrendered	Balance
			KShs	KShs	KShs
Name Of Officer Or Institution	dd/mm/yy		xxx	xxx	xxx
Name Of Officer Or Institution	dd/mm/yy		xxx	xxx	xxx
Name Of Officer Or Institution	dd/mm/yy		xxx	xxx	xxx
Name Of Officer Or Institution	dd/mm/yy		xxx	xxx	xxx
Total					xxx

See Attached list

County Government of Nairobi
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(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced Kshs	Amount Recovered Kshs	Balance Kshs
MOSES GITONGA	26/10/2022	40,000.00	20,004.00	19,996.00
KYEMBENI LILLIAN	26/10/2022	30,000.00	15,000.00	15,000.00
HAMISI VUMBI	26/10/2022	200,000.00	150,000.00	50,000.00
HON SAMSON JERA	2/1/2023	300,000.00	300,000.00	300,000.00
MESHACK TEMBA	29/3/23	120,000.00	60,000.00	60,000.00
PATRICK KIIRU	12/5/2023	100,000.00	50,004.00	49,996.00
TIMOTHY KAMAU	3/6/2023	120,000.00	-	120,000.00
LILLY KIDENDA	16/6/2023	300,000.00	265,000.00	35,000.00
SAMSON JERA OOKO	16/6/2023	300,000.00	50,000.00	250,000.00
EDWARD WATOKA	22/6/23	150,000.00	-	150,000.00
PROTAS KERONGO ORANGI	11/5/23	150,000.00	-	150,000.00
WILLIAM OTIENO	17/5/23	132,000.00	-	132,000.00
PATRICIA AWUOR	28/5/23	120,000.00	-	120,000.00
Total		2,060,000.00	910,008.00	1,149,992.00

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Annex: 6 Reporting of Climate Relevant Expenditures

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

Note;

The Nairobi City County Assembly did not incur climate related related expenditure thus having no reporting on the annex.

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Annex 7 Reporting on Disaster Expenditure**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related expenditure (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Note;

The Nairobi City County Assembly did not incur disaster related expenditure thus having no reporting on the annex.

County Government of Nairobi

Nairobi City County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency kshs	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Legal Fees	Diro Advocates		3,507,000.00		Paid
2.	Legal Fees	Diro Advocates		1,800,000.00		Paid
3.	Legal Fees	Ashioya Mogire & Nkatha Advocates		4,100,000.00		Paid
4.	Legal Fees	Makalla Theuri & Company Advocates		2,768,000.00		Paid
5.	Legal Fees	Nyarem & Associates Advocates		1,272,520.00		Paid
6.	Legal Fees	Nyareru \$ Associates Advocates		2,088,000.00		Paid
7.	Legal Fees	Ashioya Mogire & Nkatha Advocates		2,225,000.00		Paid
8.	Legal Fees	Nyareru \$ Associates Advocates		1,983,600.00		Paid
9.	Legal Fees	Bryan Khaemba		1,800,320.00		Paid

NAIROBI CITY COUNTY ASSEMBLY-OUTSTANDING IMPREST REGISTER FY.2022-2023

From Date: 01-JUL-22	To: 30-JUN-23	For: Nairobi City County Assembly	Amount
PF/No	Particulars	Designation	
			2,519,621.50
19870009635	JENIFFER CHEPCHUMBA KORIO	N.A.	76,000.00
19880000411	SOLOMON ODANGA MAGEMBE	N.A.	331,600.00
19890005188	DANIEL AGANDA OLALO	N.A.	569,400.00
19890005213	KIOKO WATUKA	N.A.	589,600.00
19890014463	JULIUS LIDODO SHILAKAVA	N.A.	589,000.00
19910001044	MOHAMMED JUMA RAMADHAN	N.A.	227,800.00
19910007779	PATRICIA AWOUR OGAYA	N.A.	38,600.00
19920002740	ALI ADAN GURACHA	N.A.	44,800.00
19920008055	JOSEPHAT LUYUNDI KHADOHI	N.A.	172,200.00
19940009932	SERAH WANJIRU MARI	N.A.	453,800.00
19960002626	ELIZABETH NJERI NJUGUNA	N.A.	217,500.00
19960004479	FREDRICK MACHARIA MWANGI	N.A.	150,600.00
19960004668	PAUL KAMAU NGANDU	N.A.	1,348,800.00
19960006099	BARNABAS OIGO MISER	N.A.	1,215,500.00
19960007292	FRANCIS KIVILA MUTUVA	N.A.	30,200.00
19960007569	PATRICK KARIUKI KAMAU	N.A.	321,200.00
19970001837	CHRISTOPHER KANDIE	N.A.	290,800.00
19970005746	KIMATHI MUTHAMIA	N.A.	196,000.00
19970006645	CAROLYN KAWIRA MUTEGI	N.A.	1,194,210.00
1997032690	APIYO NYAGWA ABEL	MOICT Chief Public Comm II	481,200.00
19980003585	SAIDI HAMISI VUMBI	N.A.	295,500.00
19980006602	NANCY CHERONO MUTAI	N.A.	510,000.00
19980006719	ADDAH AWUOR ONYANGO	N.A.	523,200.00
19980006782	ELIZABETH WANGUI MUIRU	N.A.	152,300.00
19990000747	JARED KIYONDI OSANO	N.A.	90,000.00
19990001931	NAOMI WAMBUI WANJOHI	N.A.	1,298,800.00
2003011343	MOKUA OGEMBO CHARLES	N.A.	199,500.00
2004023767	IBRAHIM RAMADHAN WAZIRI	N.A.	56,000.00
2006019510	HAZRON KAMUNYA KUNYUA	N.A.	943,972.00
20070001955	PAUL GISORE ONCHWARI	N.A.	1,042,500.00
20070002934	MONICAH MUNG'ALI MUTHAMI	N.A.	1,124,472.00
2007067043	EDWIN WAFULA MAKOKHA	N.A.	30,200.00
2008046602	ANTHONY KARIUKI NJAGI	N.A.	76,000.00
2008108933	BEATRICE WANGUI GAKURU	N.A.	139,800.00
2008116180	FRANCIS JAJI SARIOYO	N.A.	1,615,180.00
2008147408	JOHN MOIYARE KITELEN	N.A.	3,808,454.35
20090002921	EDWARD GICHANA OBWORI	N.A.	1,253,500.00
2009121007	ROBERT KHAMALA SITUMA	N.A.	1,141,292.00
20100002042	GEDION MAINGA NDUNDA	N.A.	1,163,000.00
20130001660	PAUL KADOS KIGUATHI	N.A.	76,000.00
20130002434	OSMAN ADOW IBRAHIM	N.A.	1,407,000.00
20130004732	HASHIM KAMAU ATHMAN	N.A.	498,000.00
20130004812	ROBERT MBATIA	N.A.	1,045,972.00
20130005613	PETER OWERA OLUOCH	N.A.	2,128,249.70
20130005886	KENNEDY OKEYO NGONDI	N.A.	76,000.00
20130005720	PETER MURIITHI WARUTERE	N.A.	76,000.00
20130006209	WILSON ONGELE OCHOLLA	N.A.	76,000.00
20130006236	PIUS MWAURA MBOHO	N.A.	636,000.00
20130006307	PETER WAHINYA NJAU	N.A.	76,000.00
20130006389	DAVID NJILITHIA MBERIA	N.A.	56,000.00
20130006487	MICHAEL OGADA OKUMU	N.A.	56,000.00
20130006825	PETER WANYOIKE GITAU	N.A.	83,600.00
20130006861	MIKE OBONYO GUORO	N.A.	1,694,174.00
20130007019	ANTHONY KIRAGU KARANJA	N.A.	1,068,972.00
20130008258	OSCAR OTIENO LORE	N.A.	1,111,000.00
20130008365	WILFRED OLUOCH ODALO	N.A.	739,500.00
20130008525	FREDRICK NJOGU NJOROGE	N.A.	1,917,958.80
20130008598	JAMES MWAURA CHEGE	N.A.	744,000.00
20130008650	CLARENCE KIPKEMBOI MUNGA	N.A.	767,500.00
20130008703	CHARLES THUO WAKARIDI	N.A.	76,000.00
20130009139	MILLICENT WAMBUI MUGADI	N.A.	76,000.00
20130009148	MAURICE GARI OTIENO	N.A.	778,000.00
20130009513	ALVIN OLANDO PALAPALA	N.A.	1,269,344.65
20130009657	DANIEL ORIA ODHAMBO	N.A.	1,124,016.00
20130010338	KAMAU THUO FIUFIU	N.A.	597,378.00
20130010561	IBRAHIM ABDI HASSAN	N.A.	1,257,500.00
20130010570	MOSES NYANGARESI OGETO	N.A.	2,172,800.00
20130010810	PETER ANYULE MWATOK	N.A.	600,000.00
20130021260	JANE MUAUSA	N.A.	1,214,500.00
20130021222	NANCY NYALINDI MWAURA	N.A.	76,000.00
20130021234	CATHERINE APIYO OGATHI	N.A.	76,000.00
20130021235	MURINE ALAWA MURINI WACARI	N.A.	76,000.00

20130045858	RUTH NDUKI MAINOI	N.A.	
20130049830	PAULINE SARAH AKURU	N.A.	
20130049919	ALICE ANYANGO KAOGA	NARROI CA AIE	78,000.00
20130049928	JOSEPH VUNDI MWANZIA KATALOKI	N.A.	4,692,254.35
20130049937	VICTOR OCHIENG OKUNDI	N.A.	479,000.00
20130049946	JOSHUA KYFRE MBIA	N.A.	804,000.00
20130049955	MICHAEL WAO AWITI	N.A.	803,500.00
20130049973	SAMMY KALINDU NOANA	N.A.	750,000.00
20130049991	CAMMELYNE ANYANGO ANGUCHE	N.A.	2,619,424.65
20130050001	MERCY HAITORE RIUNGA	N.A.	1,865,344.55
20130050010	ASMAH JOHN OMWIRI	N.A.	1,689,205.00

20130050038	SHADRACK OHWEGA MAKOKHA	N.A.	528,500.00
20130050047	JOSEPH NJUGUNA MUTEKA	N.A.	1,767,269.35
20130050056	FARAH ABDIRIZAK GABOW	N.A.	3,434,995.15
20130050065	CAROLINE WANJA NJOROGE	N.A.	732,000.00
20130050074	HELLEN MWENDE MUTIE	NCC CA PROC. OFFICER 3	300,000.00
20130050093	VALERIE HWANGI	N.A.	323,600.00
20130050092	KEVIN THOMAS WASIKE	N.A.	711,500.00
20130050109	ERIC OCHIENG OTIENO	N.A.	596,352.00
20130050118	ERICK OMONDI AGURE	N.A.	1,469,222.00
20130050127	AUSTIN MATAYO INYUNDELE	NCC HSC CA	952,000.00
20130050136	WILFRED MANYI	N.A.	2,135,375.00
20130050145	SAMMY KIPLIMO KIPTOO	N.A.	2,025,375.00
20130050154	ERICK AJWANG NJOGA	N.A.	1,156,000.00
20130050163	ABDIA MOHAMED OSHOW	N.A.	1,414,844.55
20130050172	TITUS NTHEKETHA KITETU	N.A.	1,069,950.00
20130050190	EVERLYN AKINYI OKUMU	N.A.	343,600.00
20130050412	KARANI PATRICK	N.A.	161,000.00
20130050421	LILY MOGENI KEMUMA	N.A.	255,200.00
20130050430	MILLICENT ADHIAMBO OLOO	N.A.	185,500.00
2013079442	KEVIN PATRICK OTIENO	N.A.	115,200.00
2014000085	DAISY AGNES WAMBUI KARIUKI	N.A.	172,200.00
20140029474	MERCY SENEGA MURERO	N.A.	635,000.00
20140029483	JACQUELINE SINET KAMWARO	N.A.	459,001.00
20140029643	ALBERT OLOISHORWA KENGA	N.A.	492,000.00
20140029885	DANIEL KANYORO MBUI	N.A.	347,400.00
20140029901	BENSON KILESI NIKUITO	N.A.	398,000.00
20140029910	DANIEL OWITI OSEWE	N.A.	406,000.00
20140029929	OSMAN GALGALO KHULA	N.A.	348,400.00
20140029938	MAGDALENE ACHIENO WANYAMA	N.A.	354,400.00
20140029947	STEPHEN KOYO OTIENO	N.A.	201,600.00
20140029956	RODGERS BASIL OMONDI	NCC CA PROC OFFICER 1	736,200.00
20140029965	JASSAN MUGETO MAINA	N.A.	727,800.00
20140029974	JULIANA MUENI MUTHIANI	N.A.	1,531,480.00
20140029983	GIDEON MUNYUA WAWERU	N.A.	565,000.00
20140029992	JOHN OTEMBA MABWA	N.A.	223,600.00
20140030002	FAITH WANJIRU WAIRIMU	N.A.	710,600.00
20140030011	BERTHA MALESI SHIVACII	N.A.	616,200.00
20140030020	LILLIAN MASAA KYEMBENI	N.A.	368,800.00
20140030039	ROBERT MUCHIRI NJENGA	N.A.	1,154,200.00
20140030048	EDITH NATECHO WANYAMA	N.A.	197,600.00
20140030075	BERYL ADHIAMBO OGUTA	N.A.	78,400.00
20140030093	DAVID TAJEU TUKAI	N.A.	340,400.00
20140030100	KAITANO MISHECK TEMBA	N.A.	315,200.00
20140030217	CAROLINE KIDAMBA AGUSI	N.A.	279,800.00
20140070391	LAWRENCE OTIENO ODHIAMBO	N.A.	698,400.00
20140077176	KOINARI LENAYIA	N.A.	617,600.00
20140077194	PAUL KIMANI WAINAINA	N.A.	997,500.00
20140077201	EUNICE ATIENO OMBOK	NCC CA FINANCE OFFICER	307,200.00
20140077210	STEPHEN OTIENO OTIENO	N.A.	2,649,844.65
20140077223	GEREMIA KATHUNDA MATHAI	N.A.	277,600.00
20140077238	GEORGE CHUKUA NJUGUNA	N.A.	587,400.00
20140077247	ANTONY SITONIK MATIPEI	N.A.	179,200.00
20140077256	MOSES SENATOR MUSA	N.A.	128,400.00
20140077265	ALPHONCE OWUOR OUMA	N.A.	247,000.00
20140077274	EDWARD NYOHJE ATANCA	N.A.	732,000.00
20140077283	ANTHONY ONCHONGA NYANDIERE	N.A.	335,200.00
20140077309	ELIZABETH AKOTI TSOMBE	N.A.	352,800.00
20140077318	TIMOTHY KIPROP CHEMBIYOT	N.A.	112,400.00
20140077327	DAISY MURIEL MUEMA	N.A.	435,500.00
20140077336	GLADYS KANYAA MWANJIA	NCC CA PROC OFFICER 1	484,000.00
20140077345	CYNIS MUCHIMI WAMUKU	NCC CA PROC OFFICER 1	267,500.00
20140077363	ERIAN OUBHARU YAMBO	NCC CA PROC ASSISTANT	118,200.00
20140077372	JOSEPH OBI NJENGA	N.A.	154,100.00
20140077381	GUYA SARKA A. O. O.	N.A.	100,000.00
20140077390	ERIC KIPROTICH MURUGA	N.A.	100,000.00

20140977407	JOLINDA WANGUI	N.A.	916,300.00
20140077416	TIMOTHY LEYANE OSOI	N.A.	137,800.00
20140077425	PATRICK MOINDI MBOGO	N.A.	485,200.00
20140077434	GODFREY OJIAMBO MALOBA	N.A.	345,200.00
20140077443	WICKLIFFE OMONDI OPIYO	N.A.	263,000.00
20140085034	MOHAMMED ABDI MOHAMUD	N.A.	1,081,425.00
20140085070	STEPHEN MAMODI WANYAMA	N.A.	1,611,250.00
20140106476	IBRAHIM MOHAMED BUKURI	N.A.	101,200.00
201470382	ALFRED OGINGA OMITI	N.A.	324,200.00
20150014038	ANN MUTHONI THUMBI	N.A.	76,000.00
20150041464	MICHAEL ODHIAMBO ODINA	N.A.	525,200.00
20150041473	IRENE CHEPTOO KIBET	N.A.	112,400.00
20150041482	ARAYA MARIMBA KOBIA	N.A.	1,886,016.00
20150041508	SUSAN NDANU MWINZI	N.A.	591,600.00
20150041517	JADSON NGUGI WANJIKU	N.A.	93,400.00
20150041526	CHRISTINE SAWOI TOIRAI	N.A.	303,200.00
20150041535	ALICE SELEYIAN TOMPOI	NCC CA PROC. OFFICER 3	575,200.00
20150041544	CHRISTINE ATIENO MADARAH	N.A.	386,000.00
20150041553	PHANICE AKINYI HOSEA	N.A.	217,200.00
20150041562	RASHID OSENJE OCHIENG	N.A.	513,400.00
20150041571	OLGER ATIENO ONGORE	N.A.	441,000.00
20150041580	LOICE ATIENO ADHOCH	N.A.	440,400.00
20150041599	NANCY WANJIKU MACHARIA	N.A.	109,600.00
20150041606	FRIDAH MUSENYA MULU	N.A.	403,000.00
2015075799...	ABDIFATAH ISSACK	N.A.	580,800.00
20170079286	ANYANGO JUDITH ARON	N.A.	766,700.00
20170079295	HIRBO ALI DAWE	N.A.	240,600.00
20170079302	KANANA ROSE EDNA MUTWIRI	N.A.	1,150,494.00
20170079311	BENJAMIN NGANGA KURIA	N.A.	276,400.00
20170079320	AHMED SIRO MAKOKHA	N.A.	1,284,616.00
20170080994	DANIEL MUTURI NGENGI	N.A.	76,000.00
20170081008	PATRICK KANYANGI LOGEDI	N.A.	76,000.00
20170081044	NAFTALY WAGURU MATHENGE	N.A.	56,000.00
20170081053	JOHN KAMANGU NYUMU	N.A.	76,000.00
20170081062	ELIJAH MPUTHIA IRURA	N.A.	76,000.00
20170081115	JOHN MUKIRI NGANGA	N.A.	784,500.00
20170081133	ROSEMARY MASITSA SHITOTE	N.A.	244,500.00
20170081142	JEREMIAH KARANI THEMENDU	N.A.	76,000.00
20170081151	LEAH NAIKANAE SUPUKO	N.A.	994,875.00
20170081240	SAMORA WACIRA MWAURA	N.A.	76,000.00
20170081259	PATRICK MUSILI MBANGULA	N.A.	1,091,472.00
20170081268	MOHAMED HUSSEIN FAUD	N.A.	76,000.00
20170081277	PATRICIAH MUTHEU MUSYIMI	N.A.	670,500.00
20170081286	JOYCE MUTHINI KAMAU	N.A.	76,000.00
20170081295	JOSEPH OUMA NDONJI	N.A.	76,000.00
20170081302	HAFSA KHALIF MOHAMUD	N.A.	76,000.00
20170081339	ANNE CATHERINE AKINYI	N.A.	827,000.00
20170081348	EMILY ONDEJE ODUOR	N.A.	76,000.00
20170081384	ESTHER MUNAYI NYANGWESO	N.A.	76,000.00
20170081400	EVANS OTISO	N.A.	76,000.00
20170081419	STEPHEN KANYI GIKONYO	N.A.	76,000.00
20170081428	CECILIA ACHIENG AYOT	N.A.	76,000.00
20170081446	ANTONY NGANGA GATUNE	N.A.	654,000.00
20170081455	ANTONY NGARUIYA MBURU	N.A.	76,000.00
20170081464	JARED OKOTH OKODE	N.A.	925,500.00
20170081473	GEOPHREY ODHIAMBO MAJIWA	N.A.	76,000.00
20170081491	FRANCIS OTIENO NGESA	N.A.	1,596,016.00
20170081508	SILAS MATARA ONGWAE	N.A.	76,000.00
20170081526	JULIUS MAINA NJOKA	N.A.	1,163,875.00
20170081535	KENNEDY ODHIAMBO OYUGI	N.A.	907,000.00
20170081553	JARED ONDIEKI AKAMA	N.A.	76,000.00
20170081571	SAMUEL MUCHENE KABIRU	N.A.	76,000.00
20170081580	NICHOLAS OKUMU OUMA	N.A.	1,967,825.95
20170081599	ESTHER WAITHERA CHEGE	N.A.	76,000.00
20170081606	LAURA MWENDE MWOLOLO	N.A.	76,000.00
20170081615	DAVID WAMBUA MBITHI	N.A.	76,000.00
20170081624	EVE MALENYA	N.A.	136,000.00
20170081633	HASSAN ABDIKADIR MOHAMED	N.A.	1,411,544.00
20170081642	ASLI MUHAMUD MOHAMED	N.A.	76,000.00
20170081651	JAYENDRA VIRCHAND MALDE	N.A.	76,000.00
20170081679	PAUL SIEM SHILAH	N.A.	1,425,375.00
20170081688	MALJUICE ONYANGO OCHIENG	N.A.	76,000.00
20170081704	MILLICENT ANYANGO JAGERO	N.A.	76,000.00
20170081740	JACINTA WANJIKU	N.A.	1,443,172.00
20170081759	MARY WANJIKU KAPRI	N.A.	1,071,000.00
20170081788	STANZO ODHINGA ELIDA ANKILA	N.A.	76,000.00
20170081807	FRANCIS ODHINGA	N.A.	76,000.00

20170031885	EMAPEI KEMUNTO OHSONGO	N.A.	
20170031875	CI HUSPHERE KABIRO MBIGUA	N.A.	
20170031893	SUSAN MAKINGU KAVAYA	N.A.	78,000.00
20170031900	JUME JULIET NDEGWA	N.A.	70,000.00
20170031919	MARK MUGAMBI MACHARIA	N.A.	2,953,305.15
20170031937	ANTHONY KIMEMIA GATHUMBI	N.A.	78,000.00
20170031949	PAUL NDUNGU IRUNGU	N.A.	2,217,515.00
20170031964	REOSON OTIENO ONYANGO	N.A.	1,254,210.00
20170113836	BENEDICT OCHIENG OUMA	N.A.	1,005,500.00
20170136093	AMI PEREZ AUMA AMBALA	N.A.	1,127,153.05
20180364519	DEATRICE WANDAI KHIRICWA	N.A.	1,059,600.00
20190033115	MOSES GITONGA NJERU	N.A.	987,375.00
20190033124	RICHARD DISERA NYANGARESI	N.A.	361,600.00
20190033133	JUDITH MBULA MWALIMU	Accountant II	509,000.00
20190033142	ERIC KIPCHIRCHIR KIM	N.A.	326,700.00
20190033151	FELIX NYAGA MBOGO	N.A.	397,600.00
20190033179	STEPHEN NGUGI MWANGI	N.A.	180,600.00
20190033188	IMMACULATE MONGINA OBARA	N.A.	86,400.00
20190043013	HAFSWA HUSSEIN	N.A.	283,600.00
20190409960	Martin Mugendi Mlaathai	N.A.	504,000.00
20190409978	TIMOTHY GATHORONJO KAMAU	N.A.	568,500.00
20190409986	DAISY MIKAMBE NGAO	N.A.	1,010,230.00
20190409994	Victor Otieno Obell	N.A.	1,127,800.00
20190410000	YVONNE WAMUCII NJAGI	N.A.	309,600.00
20190410018	Melvin Wachira Wanjohi	N.A.	191,800.00
20200029470	AGNES MUTINDI MBANGULA	N.A.	514,600.00
20200029438	Aden Fatuma Affey	N.A.	108,200.00
20200030019	PROTAS KERONGO ORANGI	N.A.	144,800.00
20200030065	Willis Okello Ouoch	N.A.	59,800.00
20200113295	BENSON HON MUTURA KANGARA	N.A.	1,749,924.65
20200113334	LYDIA ATIENO OYUGI	N.A.	480,600.00
20200113342	MARGARET WANJERI IRUNGU	N.A.	1,694,424.65
20200113376	MARVIN MAINA KERU	N.A.	922,690.00
20200113362	FLORA SAVAI NDOLO	N.A.	88,000.00
20200113407	KLINSMAN MUNASE MUKHOMBWA	N.A.	610,200.00
20200113415	MARSHA MALOWA OLUOCH	N.A.	478,400.00
20200113431	MWANGI KIRU PATRICK	N.A.	261,000.00
20200113445	MWANGI DANIEL	N.A.	304,400.00
20200113753	HUSSEIN FREDRICK	N.A.	299,500.00
20200202024	VICTOR MUSYOKA MUTUA	N.A.	71,000.00
20200304024	PATRICK OKOTH MADARA	N.A.	290,400.00
20220191954	PETER MAINA MWANGI	N.A.	179,600.00
20220191952	DAVID ODHIAMBO MAGOBA	N.A.	327,000.00
20220191988	EVANS OKARU NYANGICHA	N.A.	220,600.00
20220191996	PAUL MATHU NJAMBI	N.A.	1,143,375.00
20220192007	CLEMENT NGANGA KAMARU	N.A.	1,021,750.00
20220192015	NICHOLAS JUMA OKWACHO	N.A.	918,875.00
20220192023	MUSANGO MAITHYA	N.A.	1,028,972.00
20220192031	MARTIN MBUGUA MWANGI	N.A.	396,500.00
20220192049	ROBERT ALAI ONYANGO	N.A.	1,509,255.00
20220192057	SHADRACK MACHANJE NAMUNYU	N.A.	1,052,750.00
20220192065	JOEL MUNUVE KIMANZI	N.A.	806,250.00
20220192073	JAMES KARIUKI KARANJA	N.A.	478,500.00
20220192081	VICTOR OMONDI OCHOLA	N.A.	1,185,016.00
20220192099	PAUL WACHIRA KARIUKI	N.A.	559,500.00
20220192104	JOHN MWANIKI KWENYA	N.A.	399,500.00
20220192112	STEPHEN GITAU NDEGWA	N.A.	929,210.00
20220192120	COLLINS OMONDI OGENGA	N.A.	635,500.00
20220192138	DAVIDSON DRIG NGIBUNI	N.A.	509,000.00
20220192140	CHRIS WANJOHI GITINDI MATHIASHI	N.A.	1,107,375.00
20220192154	MURUN KANUANA WANGARE	N.A.	499,500.00
20220192162	SIMON MAINA MUGO	N.A.	1,065,472.00
20220192170	STEPHEN MUGO KIMANI	N.A.	513,500.00
20220192188	MARTIN WATHAKA WAIROBI	N.A.	1,078,250.00
20220192196	KENNEDY SWAKA	N.A.	1,078,516.00
20220192201	MARK THIGA RUIYE	N.A.	547,000.00
20220192219	ANTHONY HARAGU MUTHOMI	N.A.	952,375.00
20220192227	CYRUS MUGO MUBEA	N.A.	924,875.00
20220192235	JANE WANJIRU	N.A.	1,242,375.00
20220192243	LYDIA AKOCHI OTIENO	N.A.	481,600.00
20220192251	PERPETUA KIPKORUWA OKELLO	N.A.	419,000.00
20220192259	MAGRI KERUBO GOSINE	N.A.	1,381,955.00
20220192267	HELEN AMBICH OKELLO	N.A.	274,100.00
20220192275	MARIA SHIBANI NABIA	N.A.	1,000,000.00
20220192283	RITA NIAI RWA NIAI	N.A.	200,000.00

20220192316	TRICER JEP TOO AYABEI	N.A.	1,151,875.00
20220192324	DIANA KATILE MWANGANGI	N.A.	744,500.00
20220192332	FATUMA ABDIWAHID ABEY	N.A.	1,306,544.00
20220192340	NOAVUA BRIAN ITHENYA	N.A.	766,000.00
20220192358	JANE MUSANGI MUTHEMBWA	N.A.	1,110,210.00
20220192366	LILY AKOTH KIDENDA	N.A.	1,372,044.00
20220192374	CICILIAH WAIRIMU NJATHI	N.A.	1,171,900.95
20220192382	JOYCE JAMOSI LUGONZO	N.A.	752,000.00
20220192390	EMMY KHATEMESHI ISALAMBO	N.A.	1,258,750.00
20220195322	SAMSON OCHIENG JERA OOKO	N.A.	1,030,250.00
20220195330	ABSALOM ODHIAMBO ONYANGO	N.A.	932,875.00
20220195348	PATRICK MWANGI MACHARIA	N.A.	1,295,016.00
20220195356	SCHOLASTICA MUTHONI MANDE	N.A.	915,500.00
20220195364	GERALD IRUNGU MUKURU	N.A.	974,210.00
20220195372	ABEL OSUMBA ATITO	N.A.	952,972.00
20220195380	SAMUEL KAGO KANYI	N.A.	461,500.00
20220195398	HANNAH WANJIRU MURIUKI	N.A.	1,132,472.00
20220195403	AGNES WAMBUI NJERI	N.A.	1,930,919.00
20220195411	MALYUN ALI ABDI	N.A.	1,561,544.00
20220195429	KAME ADAMO UMURO	N.A.	1,445,972.00
20220197324	RACHEL WANJIRU MAINA	N.A.	997,710.00
20220197332	FARHIYA DAUD ADEN	N.A.	639,500.00
20220197340	AGNES NJERI MUTHONI	N.A.	341,000.00
20220197358	DOREEN WANJA MUGAMBI	N.A.	747,500.00
20220197366	FATHIYA ABDILLAH MOHAMED	N.A.	1,074,044.00
20220197374	JANE WARUGURU KANYI	N.A.	1,113,044.00
20220202983	JAMES KORJA KARANJA	N.A.	973,972.00
20220202991	ALAN MAINA GATHUKU	N.A.	678,000.00
20220203002	JOSEPH KARANJA NDUNGU	N.A.	545,500.00
20220203010	BILLY RICARDO NYATIKA	N.A.	956,972.00
20220203028	MOSES MUTINDA KITEMA	N.A.	1,111,375.00
20220203036	DEONYSIAS MWANGI WAITHIRA	N.A.	664,000.00
20220203044	JOHN REX OMOLLEH	N.A.	1,383,560.90
20220203052	SOSPETER GITHAHU MUMBI	N.A.	448,500.00
20220203060	EUTYCHUS MUKIRI MURIUKI	N.A.	1,111,000.00
20220203078	FRANCIS KIMONDO KIRAGU	N.A.	897,875.00
20220203086	AHMEDQADAR DABAR	N.A.	1,429,800.00
20220203094	CARRINGTON HEHO GICHUNJI	N.A.	1,143,972.00
20220203109	ABASS KHALIF IBRAHIM	N.A.	860,472.00
20220203117	GRACE KAHETI MUNGAI	N.A.	1,102,472.00
20220203125	VIRGINIA WAITHERERO KANGETHE	N.A.	1,464,250.00
20220203133	ERIC KIOGORA MURIGU	N.A.	547,700.00
20220206725	HAMISI MALEYA SULEIMAN	N.A.	816,500.00
20220296330	LEONARD PINTO ODALO	N.A.	80,000.00
20220296348	AN MICHELLE AKINYI ODUOR	N.A.	162,400.00
20220296356	KEVIN KOKEBE ODHIAMBO	N.A.	1,233,875.00
20220310299	WILLIAM OTIENO OKOTH	N.A.	58,400.00
20220310304	MARGARET WANJIKU KIRUKI	N.A.	116,800.00
20220310312	GERALD ODHIAMBO AKUMU	N.A.	162,700.00
20220310320	ANTHONY ODUOR OMONDI	N.A.	262,800.00
20220310338	GEORGE ODHIAMBO ODUO	N.A.	58,400.00
20220310346	ERICK KERAUMA NYAMANYARA	N.A.	58,400.00
20220310354	BRIAN SHEM OWINO	N.A.	37,400.00
20220310362	JESSE KANGETHE KARUHIU	N.A.	147,800.00
20220310401	EVANS OMONDI ODUOR	N.A.	342,600.00
20220310427	DANIEL KUNDI NYAKUNDI	N.A.	78,000.00
20220310435	JOSEPH MUSILA	N.A.	80,000.00
20220310443	BONFACE ASIGO YANGUZA	N.A.	208,400.00
20220310469	PETER OTIENO OPUCH	N.A.	58,400.00
20220310477	MAUREEN ARUA ALAGO	N.A.	88,000.00
20220310485	JOB OKEMWA ASIAGO	N.A.	103,200.00
20220310558	ADISON NDIRANGU WAITHIRA	N.A.	58,400.00
20220310574	John Mugeria Kirai	H.A.	254,000.00
20220310582	ABEDI MUNGAI NYAMBURA	N.A.	348,600.00
20220310605	EDWARD PAUL WATOKA	N.A.	194,500.00
20220310752	CYNTHIA ATIENO AMUNGA	H.A.	30,200.00
20220310760	SIMEON OMBATI	N.A.	28,200.00
20220310794	JOSEPH ANTHONY ONDWASI OTSYULA	N.A.	254,000.00
20220311520	ROSE MUTHONI KIRURI	N.A.	58,400.00
20220313069	JUNE ROSE WAMINJA	N.A.	28,200.00
20220313077	VINCENT KIPYATOR CHEPTOLEK	N.A.	766,472.00
20220311907	ERIC ONYANGO OTIENO	H.A.	58,400.00
99002983	LORNAINE NJUHI MEURU	N.A.	540,000.00
99004154	JAMES MACHARIA MWANGI	H.A.	375,500.00
TOTAL			255,989,837.00

REPUBLIC OF KENYA
 BANK RECONCILIATION
 CBK RECURRENT ACCOUNT
 AS AT 30th June 2023; STATION: NAIROBI CITY COUNTY ASSEMBLY

FO 30

Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
				35,517,610.75	
				47,140,609.60	
				11,625,700	
				2,701.55	

Bank Certificate as at 30th June 2023

Items in Cash Book not yet recorded
 Bank Statement (unpresented cheques) as at 30th June 2023

Items in Bank Statement
 not yet recorded in
 Cash Book (deposits) as at 30th June 2023

Items in Bank Statement not yet
 recorded in Cash Book (Bank Charges) as at 30th June 2023

Items in Cash Book not yet recorded in
 Bank Statement as at 30th June 2023. (Undercast Adjustments)

The balance as per cash book as at 30th June 2023

The balance as per bank statement as at 30th June 2023

The difference between reconciliation is correct.

Prepared By: Ngũgũ G. M. Njoroge II
 Name/Designation

04/7/23
 Date

Supervisor: Ngũgũ G. M. Njoroge II
 Name/Designation

04/30/23
 Date

BANK RECONCILIATION
 COOPERATIVE BANK SALARY ACCOUNT
 AS AT 15th August 2023 : STATION: NAIROBI CITY COUNTY ASSEMBLY

	Shs.	Cts.	Shs.	Cts.	Sht.	Cst
Bank certificate as at 15th August 2023					6,365.00	
Cash Book not yet recorded						
Document (unpresented cheques) as at 15th August 2023						
Bank Statement during cut-off						
Bank Statement not in CRF						
Bank Statement not in bank statement as at 15th August 2023						
Bank Statement not yet recorded in Cash Book (Bank Charges) as at 15th August 2023						
Cash Book not yet recorded in Cash Book as at 15th June 2023						
Cash book as at 15th June 2023						

Adjusted the Bank Balance in the Cash Book with the Bank Statement and reconciliation is correct.

Moses A. Longo
 Name/Designation

12/8/23
 Date

Mike W. Kimani
 Name/Designation

12/8/23
 Date

BANK RECONCILIATION
 COOPERATIVE BANK SALARY ACCOUNT
 AS AT 30th June 2023 :STATION: NAIROBI CITY COUNTY ASSEMBLY

	Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
Balance per Bank Certificate as at 30th June 2023					1,675,424.00	
Deposits in Cash Book not yet recorded in Bank Statement (unpresented cheques) as at 30th June 2023						
Deposits in Bank Statement not in Cash Book						
Interest on cashbook but not in bank statement as at 30th June 2023					1,931.465	
Deposits in Bank Statement not yet recorded in Cash Book (Bank Charges) as at 30th June 2023						
Deposits in Cash Book not yet recorded in Bank Statement as at 30th June 2023					262,423	
Balance per cash book as at 30th June 2023					5,365	

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

Approved By: *Walter G. O. Ochieng II*
 Name/Designation: *Walter G. O. Ochieng II*

Date: *4/7/23*

Supervisor: *Moses G. Mwangi*
 Name/Designation: *Moses G. Mwangi*

Date: *4/7/23*

NAIROBI CITY COUNTY ASSEMBLY
 CBK DEPOSIT ACCOUNT
 BANK ACCOUNT RECONCILIATION AS AT 30th June 2023

Balance as per Bank Certificate as at 30th June 2023

Less:

Payments in Cash Book not yet recorded
 Bank Statement (unpresented cheques) as at 30th June 2023

Receipts in Bank Statement

not recorded in Bank Statement not yet recorded in
 Cash Book (deposits) as at 30th June 2023

Payments in Bank Statement not yet

recorded in Cash Book (Bank Charges) as at 30th June 2023

Receipts in Cash Book not yet recorded in

Bank Statement as at 30th June 2023. (Undercast Adjustments)

Balance as per cash book as at 30th June 2023

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

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

Prepared By:

Wales George - Acc II

Signature

Name/Designation

27/6/23
Date

Supervisor:

Wales George

Signature

Name/Designation

27/6/23
Date

BANK RECONCILIATION
COOPERATIVE BANK IMPREST ACCOUNT

AS AT 15th August 2023: STATION: NAIROBI CITY COUNTY ASSEMBLY

Balance as per Bank Certificate as at 15th August 2023

Payments in Cash Book not yet recorded

Bank Statement (unpresented cheques) as at 15th August 2023

Amount to CRF

Amount of unspent balance to CRF

Bank charges posted during cut off date-15th August 2023

Deposits in Bank Statement

Deposits recorded in the cash Book (deposits) as at 15th August 2023

Payments in Bank Statement not yet

recorded in Cash Book (Bank Charges) as at 15th August 2023

Receipts in Cash Book not yet recorded in

Bank Statement as at 15th August 2023. (Undercast Adjustments)

Bank Balance as per cash book as at 15th August 2023

I hereby 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

Supervisor:

Signature

Moses Muboge Ato II

Name/Designation

12/8/23

Date

Nidaine femmm

Name/Designation

[Signature]

12/8/23

Date

Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
				55,806.23	
				10,806.00	
				45,000	

REPUBLIC OF KENYA

PO 30
BANK RECONCILIATION
COOPERATIVE BANK IMPREST ACCOUNT
AS AT 30th June 2023: STATION: NAIROBI CITY COUNTY ASSEMBLY

Sl. No.	Particulars	Debit	Credit	Balance
	Balance b/fwd			37,224,827.40
	Bank Statement not yet recorded			
	Imprest (cheques) as at 30th June 2023			2,306,396.36
	Bank Statement			
	CRF			
	Adjustment during cut off date-30th June 2023			
	Bank Statement not yet recorded in			
	the Cash Book (deposits) as at 30th June 2023			
	Bank Statement not yet			
	recorded in the Cash Book (Charges) as at 30th June 2023			16,328.00
	Bank Statement not yet			
	recorded in the Cash Book (Undercast Adjustments)			24,087,716.55
	Bank Statement not yet recorded in			
	the Cash Book as at 30th June 2023			55,805.5
	Bank Statement not yet recorded in			
	the Cash Book as at 30th June 2023			

I have verified the Bank Balance in the Cash Book with the Bank Statement

and the reconciliation is correct.

Signed By:

Moses G. L. ... II
Name/Designation

4/7/23
Date

Noble ...
Name/Designation

4/9/23
Date

per Bank Certificate as at 30th June 2023

per Cash Book not yet recorded in Statement (unpresented cheques) as at 30th June 2023

per Bank Statement not yet recorded in cash Book (deposits) as at 30th June 2023

per Bank Statement not yet recorded in Cash Book (Bank Charges) as at 30th June 2023

per Cash Book not yet recorded in Statement as at 30th June 2023. (Undercast Adjustments)

per Balance as per cash book as at 30th June 2023.

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

Shs.	Cts.	Shs.	Cts.	Shs.	Cts.
				384,522	
				218,142	
				166,380	

Prepared By: *[Signature]*

Name/Designation: *Ndoro Clifftace II*

Date: *4/2/23*

Supervisor: *[Signature]*

Name/Designation: *Adena Dorman*

Date: *4/2/23*

