REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NAIROBI CITY

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
15 JAN 2020
RECEIVED

NAIROBI CITY COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes of 123 Members of County Assembly (MCAs) out of which 85 are elected to represent members of the public from their respective wards and 38 are nominated. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	- Jacob Ngwele
2.	Principal Accountant	- CPA Philomena Nzuki

(d) Fiduciary Oversight Arrangements

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

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

(e) The Nairobi City County Assembly Headquarters

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

(f) Nairobi City County Assembly Contacts

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

(g) Nairobi City County Assembly Bankers

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

2. Co-operative Bank of Kenya Ltd
   City Hall Branch
   P.O Box 44805
   GPO 00100
   Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Put the forward note by the Clerk of the County Assembly.

Include the following:

Budget performance
Of the Kshs.1, 438,103,965 Billion budgeted for in 2018/2019, Kshs.1, 306,378,714 Billion was received and spent representing 91% budgetary absorption rate.
Operational Performance
The members of the county assembly have debated bills and passed several laws and policies were passed to ensure efficiency of operations at the County Government as well as benefit the population of the County. Some of the assembly committees include;-Public Accounts committee, Public Investment committee, Implementation committee, Legal and justice committee , Environment & Natural Resources committee, Agriculture, Livestock & Fisheries committee, Health Services Committee , Culture & Community Services Committee , Transport & Public Works Committee , Trade Tourism & Co-operatives Committee , Labour & Social Welfare Committee , Children, Early Childhood Education & Vocational Training committee, Justice & Legal Affairs Committee, Water & Sanitation Committee, Planning & Housing Committee, Energy and ICT, County Finance, Budget and Appropriations, Committee on Delegated Legislation, Ward Development Fund Committee, Powers & Privileges, Loans Management committee.
Performance of key development projects
There's a Key project to build Non-Residential assembly's offices and Refurbishment of Ward offices budgeted at a cost of Kshs.500, 000,000 and Kshs.50, 000,000 respectively but never took effect.
Comment on value-for-money achievements
The project were made to ensure effective and efficient facilitation of members at times of executing their roles i.e. Oversight, Presentation and Legislation but due to non-starter of the projects we can't objectively comment on value for money achieved.
Challenges and Recommended Way Forward
We therefore recommend that for greater autonomy, the Assembly's proportional share of Nairobi City County Revenue should be mutually predetermined and deposited directly to County Assembly's Central Bank of Kenya Account as and when the executive receives the Assembly's share of revenues in the County Revenue Fund.

Ag. Clerk of the County Assembly
Monicah Muthami

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2019. 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, 2019, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 31st DEC — 2019.

Ag. Clerk of the County Assembly

REPUBLIC OF KENYA

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

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAIROBI CITY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Assembly of Nairobi City set out on pages 1 to 26, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Nairobi City as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and comply with the Public Finance Management Act, 2012 and County Government Act, 2012.

Basis for Qualified Opinion

1.0 Inaccurate Statement of Cash Flows

The statement of cash flows reflects negative adjustments during the year of Kshs.10,985,207. This differs with the negative change in imprest and advances of Kshs.48,329,602 and negative change in accounts payables of Kshs.36,650,717 in the statement of financial assets resulting to unreconciled negative variance of Kshs.73,995,112.

Consequently, the accuracy of the statement of cash flow as presented and the cash and cash equivalents balance cannot be confirmed.

2.0 Inaccurate Fund Balance Brought Forward

The statement of financial assets and liabilities and as disclosed under Note 15 to the financial statements reflects brought forward fund balance amount of Kshs.10,985,207. This differs with the balance carried forward from the financial year 2017/2018 amount of Kshs.92,981,220 resulting to an unreconciled variance of Kshs.81,996,013.

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

3.0 Unsupported Prior Year Adjustments

The statement of financial assets and liabilities includes a balance of KShs.155,991,125 and as disclosed under Note 17 to the financial statement also reflects prior year adjustments which have been explained as adjustments on bank account balances, receivables and payables. However, the balance was not supported with documentation indicating how the change from KShs.27,401,780 in the previous year to KShs.155,991,125 in the year under review was arrived at.

Consequently, the accuracy and completeness of the prior year adjustments for the year under review could not be confirmed.

4.0 Over Drawn Bank Accounts

The statement of financial assets and liabilities reflects cash and cash equivalents amount of Kshs.9,074,491. However, review of the IFMIS bank reconciliation statements attached in the financial statements indicated that the recurrent, development and deposit bank accounts held at the Central Bank of Kenya had an overdraft of Kshs.91,669,794.70, Kshs.5,131,820.50 and Kshs.4,034,718.05 respectively. Management did not provide approvals for the overdrafts for audit verification. This is contrary to the Section 119(4) of the Public Finance Management Act, 2012 which provides that an Accounting Officer for a County Government entity shall not cause a bank account of the entity to be overdrawn beyond the limit authorized by the County Treasury or a Board of a County Government entity.

5.0 Pending Bills

Other important disclosures to the financial statements reflects pending bills amount of Kshs.13,426,583.85 made up of pending accounts payables, pending staff payables and other pending payables of Kshs.13,352,229.05, Kshs.56,400.00 and Kshs.17,954.80 under Notes 1, 2 and 3. However, the supporting Annexures 1, 2 and 3 did not contain the breakdown of the pending bills.

Consequently, the accuracy and completeness of pending payables of Kshs.13,426,583.85 could not be confirmed.

6.0 Unsupported Expenditure on Sitting Allowances

The statement of receipts and payments reflects compensation of employees' expenditure amount of Kshs.648,349,325 which includes personal allowances paid as part of salary of Kshs.238,832,977. Examination of records revealed that a total of Kshs.81,525,600 was paid as sitting allowances to Members of the County Assembly during the year under review. However, the schedule of meetings supported with attendance registers were not provided for audit review.

Consequently, the accuracy, completeness and validity of the expenditure of Kshs.81,525,600 incurred on sitting allowances could not be confirmed.

7.0 Unsupported Expenditure on Rental of Ward Offices

The statement of receipts and payments reflects use of goods and services expenditure amount of Kshs.570,288,835 which includes rentals of produced assets amount of Kshs.14,758,356. However, examination of records revealed that the payments were not supported by signed lease agreements between the County Assembly and the landlords.

In the circumstances, it was not clear whether the expenditure of Kshs.12,347,000 was a proper charge to public funds.

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 opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report.

Other matter

1.0. Under-Utilization of Budgeted Funds

During the financial year ended 30 June, 2019, the County Assembly had an approved final budget of Kshs.1,422,241,700 comprising of recurrent vote amount of Kshs.1,386,671,700 and Development Vote amount of Kshs.35,570,000. The summary statement of appropriation recurrent and development combined reflects an overall under expenditure amount of Kshs.124,867,477, equivalent to 91 % absorption rate.

The underutilization of the development budget affected the planned activities and may have impacted negatively on service delivery to the public.

2.0. 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, Management has not resolved the issues or disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board template and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June 2019.

The issues remain unresolved as the Senate and the County Assembly have not discussed them.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for conclusion

1.0 Irregular Payment of Expenditure Claims

The statement of receipts and payments reflects use of goods and services expenditure amount of Kshs.570,288,835 which includes domestic travel and subsistence allowances of Kshs.231,156,824. Examination of records revealed that the County Assembly made payments amounting to Kshs.15,633,105 to various members of staff through refunds of expenditure spent on domestic travel and subsistence allowances. This was contrary to the provisions of Regulations 91(2) and 93(4) of the Public Finance Management (County Governments) Regulations, 2015, on management of temporary imprest, which requires employees to make formal application for imprest before travel. There was no explanation why the concerned staff did not apply for the imprest before undertaking various journeys.

Consequently, Management was in breach of the regulations.

2.0 Non-Compliance with the One Third of Basic Salary Rule

During the year ended 30 June, 2019, six (6) employees earned a net salary of less than a third (1/3) of the basic salary. This was contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policy, 2016 which stipulates that Public Officers should not over-commit their salaries beyond two thirds (2/3) of their basic salaries. Management has not given explanation for failure to comply with the policy.

In the circumstances, the County contravened Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 and this may expose the staff to pecuniary embarrassment.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Outstanding Imprest

The statement of financial assets and liabilities reflect accounts receivables balance of Kshs.166,347,527 as at 30 June, 2019. However, the imprest register maintained by the County Assembly does not reflect the date the imprest was given, the purpose of the imprest, amount surrendered and balance outstanding.

Consequently, due to the weak internal controls over imprest management, recoverability of the imprests overdue and determination of interest chargeable on the outstanding imprests may be difficult.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance were maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management either intends to dissolve the County Assembly or to cease operations, or have no realistic alternative but to do so.

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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the

compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

04 May, 2021

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/19 KShs	2017/18 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	1,306,378,714	1,451,734,423
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	70,000	43,000
TOTAL RECEIPTS		**1,306,448,714**	**1,451,777,423**
PAYMENTS			
Compensation of Employees	4	648,349,325	641,042,692
Use of goods and services	5	570,288,835	572,720,876
Subsidies	6	-	-
Transfers to Other Government Entities	7	1,558,992	-
Other grants and transfers	8	-	-
Social Security Benefits	9	55,286,066	48,943,862
Acquisition of Assets	10	21,873,599	161,584,215
Finance Costs	11	17,406	83,999
Other Payments	12	-	-
TOTAL PAYMENTS		**1,297,374,223**	**1,424,375,643**
SURPLUS/DEFICIT		**9,074,491**	**27,401,780**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31st DEC – 2019 and signed by:

Ag. Clerk of the Assembly
Name: Monicah Muthami

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

		2018/19	2017/18
FINANCIAL ASSETS	**Note**	**KShs**	**KShs**
Cash and Cash Equivalents			
Bank Balances	13A	9,074,491	10,985,207
Cash Balances	13B	-	-
Total Cash and cash equivalents		**9,074,491**	**10,985,207**
Accounts receivables – Outstanding Imprests	14	166,994,286	118,664,684
TOTAL FINANCIAL ASSETS		**176,068,778**	**129,649,890**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	17,954	36,668,671
NET FINANCIAL ASSETS		**176,050,824**	**92,981,220**
REPRESENTED BY			
Fund balance b/fwd	16	10,985,207	64,561,610
Prior Year Adjustment	17	155,991,125	27,401,780
Surplus/Deficit for the year		9,074,491	1,017,830
NET FINANCIAL POSITION		**176,050,824**	**92,981,220**

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31st DEC – 2019 and signed by:

Ag. Clerk of the Assembly
Name: Monicah Muthami

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

5.3. STATEMENT OF CASH FLOWS

		2018/19	2017/18
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	1,306,378,714	1,451,734,423
Other Receipts	3	70,000	43,000
Payments for operating expenses			
Compensation of Employees	4	(648,349,325)	(641,042,692)
Use of goods and services	5	(570,288,835)	(572,720,875)
Subsidies	6	-	-
Transfers to Other Government Entities	7	(1,558,992)	-
Other grants and transfers	8	-	-
Social Security Benefits	9	(55,286,066)	(48,943,862)
Finance Costs	11	(17,406)	(83,999.85)
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		(10,985,207)	(80,978,183.20)
Net cash flows from operating activities		**19,962,883**	**108,007,811.44**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	10	(21,873,599)	(161,584,215)
Net cash flows from investing activities		(21,873,599)	(161,584,215)
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(1,910,716)**	**(53,576,404)**
Cash and cash equivalent at BEGINNING of the year	16	**10,985,207**	**64,561,610**
Cash and cash equivalent at END of the year		**9,074,491**	**10,985,207**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31st DEC – 2019 and signed by:

Ag. Clerk of the Assembly
Name: Monicah Muthami

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

5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,978,671,700	(556,430,000)	1,422,241,700	**1,306,378,714**	92%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	70,000	-
TOTAL	**1,978,671,700**	**(556,430,000)**	**1,422,241,700**	**1,306,448,714**	**92%**
PAYMENTS					
Compensation of Employees	737,970,171	54,953,709	792,923,881	648,349,325	82%
Use of goods and services	648,701,529	(66,755,316)	581,946,213	570,288,835	98%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	1,558,992	-
Social Security Benefits	61,165,658,	2,068,213	63,233,871	55,286,066	87%
Acquisition of Assets	592,000,000	(556,430,000)	35,570,000	21,873,599	61%
Finance Costs	-	-	-	17,406	-
Other Payments	-	-	-	-	-
TOTAL	1,978,671,700	(566,163,394)	1,473,673,965	1,297,374,223	**90%**
SURPLUS/ DEFICIT		(9,733,394)	-51,432,265	9,074,491	

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

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

(a) N/A

(b) N/A

(c) N/A

(d) N/A

(e) N/A

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

The entity financial statements were approved on 31st DEC – 2019 and signed by:

Ag. Clerk of the Assembly
Name: Monicah Muthami

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

5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	1,386,671,700	-	1,386,671,700	1,284,352,566	93%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	70,000	-
TOTAL	**1,386,671,700**	-	**1,386,671,700**	**1,284,422,566**	**93%**
PAYMENTS					
Compensation of Employees	737,970,171	54,953,709	792,923,881	648,349,325	89%
Use of goods and services	648,701,529	(66,755,316)	581,946,213	570,288,835	88%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	1,558,992	-
Social Security Benefits	61,165,658	2,068,213	63,233,871	55,286,066	87%
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	17,406	-
Other Payments	-	-	-	-	-
TOTAL	**1,447,837,358**	(9,733,394)	**1,438,103,965**	**1,275,500,624**	**89%**
Surplus/ Deficit	**(61,165,658)**	**(9,733,394)**	**(51,432,265)**	**8,921,942**	

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

(a) N/A
(b) N/A
(c) N/A

(d) N/A
(e) Xxxx

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

The entity financial statements were approved on 31st DEC – 2019 and signed by:

Ag. Clerk of the Assembly
Name: Monicah Muthami

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	592,000,000	(556,430,000)	35,570,000	22,026,148	-
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**592,000,000**	**(556,430,000)**	**35,570,000**	**22,026,148**	-
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	592,000,000	(556,430,000)	35,570,000	21,873,599	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**592,000,000**	**(556,430,000)**	**35,570,000**	21,873,599	-
SURPLUS/ DEFICIT	-	-	-	**152,549**	

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

(a) N/A
(b) N/A
(c) N/A
(d) N/A
(Explain *whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23*)

The entity financial statements were approved on 31ST DEC - 2019 and signed by:

Ag. Clerk of the Assembly
Name: Monicah Muthami

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

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme 1	574,275,807.00	0	574,275,807.00	446,366,751.45	127,909,055.55
Sub-programme 1	0	0	0	0	0
Sub-programme 2	18,000.00	0	18,000.00	0	18,000.00
Sub-programme 3	574,275,807.00	0	574,275,807.00	446,366,751.45	127,909,055.55
Programme 2	847,947,893	0	847,947,893	678,771,302.65	169,176,590.35
Sub-programme 1	0	0	0	0	0
Sub-programme 2	696,625,517	0	696,625,517	621,208,875	75,416,641.90
Sub-programme 3	151,322,376	0	151,322,376	57,562,427.55	93,759,948.45

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

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to KShs 852,195.15 of which KShs 834,241.35 was returned to CRF remaining with the balance of KShs 17,953.35 compared to KShs 4,802,929 in prior period as indicated on note 13A. There were no other restrictions on cash during the year.

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Pending bills

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

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 27th June 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was three number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2018/19	2017/18
	KShs	KShs
Transfers from the County Treasury for Q1	212,790,381	220,000,000
Transfers from the County Treasury for Q2	457,561,361	352,417,852
Transfers from the County Treasury for Q3	216,540,577	369,491,970
Transfers from the County Treasury for Q4	419,486,395	509,824,601
Cumulative Amount	**1 ,306,378,714**	**1,451,734,423**

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

2. PROCEEDS FROM SALE OF ASSETS

	2018/19	2017/18
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	**-**	**-**

3. OTHER RECEIPTS

	2018/19	2017/18
	KShs	KShs
Tender fees received	70,000.00	43,000.00
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	**70,000.00**	**43,000.00**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2018/19	2017/18
	KShs	KShs
Basic salaries of permanent employees	324,416,613.00	326,665,671.00
Basic wages of temporary employees	61,438,301.00	73,074,000.00
Personal allowances paid as part of salary	238,832,977	215,373,431.00
Personal allowances paid as reimbursements	7,410,000.00	7,563,721.00
Personal allowances provided in kind	-	-
Pension and other social security contributions	16,253,433.90	18,363,469.00
Compulsory national social security schemes	-	2,400.00
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**648,349,325**	**641,042,692.00**

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

5. USE OF GOODS AND SERVICES.00.

	2018/19	2017/18
	KShs	KShs
Utilities, supplies and services	2,831,503.21	1,394,718.00
Communication, supplies and services	6,972,259.61	4,911,002.00
Domestic travel and subsistence	231,156,824	211,252,091.00
Foreign travel and subsistence	72,922,376	113,319,849.00
Printing, advertising and information supplies & services	10,757,424.55	21,880,682.00
Rentals of produced assets	14,758,356.00	1,955,000.00
Training expenses	64,163,588.47	72,329,844.00
Hospitality supplies and services	26,500,569.59	24,361,277.00
Insurance costs	76,614,070.66	61,251,141.00
Specialized materials and services	1,846,630.00	-
Office and general supplies and services	1,658,185.00	3,779,000
Other operating expenses	46,114,195.99	50,825,206
Routine maintenance – vehicles and other transport equipment	4,288,959.00	3,282,416.00
Routine maintenance – other assets	9,703,893.27	2,178,650
Total	**570,288,835**	**572,720,876**

6. SUBSIDIES

Description	2018/19	2017/18
	KShs	KShs
Subsidies to County Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018/19	2017/18
	KShs	KShs
Transfers to National Government entities	1,558,992.00	-
Transfers to other County Assembly entities	-	-
(insert name of budget agency)	-	-
TOTAL	1,558,992.00	-

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

8. OTHER GRANTS AND TRANSFERS

	2018/19	2017/18
	KShs	KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

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

9. SOCIAL SECURITY BENEFITS

	2018/19	2017/18
	KShs	KShs
Government pension and retirement benefits	55,286,066.00	48,943,862.00
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**55,286,066.00**	**48,943,862.00**

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

10. ACQUISITION OF ASSETS

Non- Financial Assets	2018/19	2017/18
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	9,707,259.57	110,375,396.00
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	10,986,.000.00
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	6,511,100.00	-
Purchase of Office Furniture and Equipment	4,105,239.65	-
Purchase of ICT Equipment	1,340,000.00	40,012,819.00
Purchase of Specialized Plant, Equipment and Machinery	210,000.00	210,000,000
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 purchase of non-financial assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total purchase of financial assets	-	-
Total	**21,873,599.22**	**161,584,215.00**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2018/19	2017/18
	KShs	KShs
Bank Charges	17,405.70	83,999.00
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	**17,405.70**	**83,999.00**

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

12. OTHER PAYMENTS

	2018/19	2017/18
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Total	-	-

(Provide detailed explanations for other payments)

13. CASH AND BANK BALANCES

13 A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/19	2017/18
		KShs	KShs
Co-op Bank , Acc. No. 01141232417500& currency Kshs	Imprest Acc	4,161,147.95	6,034,098.00
C.B.K , Acc. No. 1000286587& currency: Kshs.	Development Acc	760.40	7,350.00
C.B.K, Acc. No.1000193538 : Kshs.	Recurrent Acc	4,049,885.95	92.00
C.B.K. No.1000286598 Kshs	CBK Deposits	852,195.15	4,802,959.00
Co-op Bank,Acc.No. 01692232417500 Kshs	Salary Acc	10,502.00	140,707.00
Total		**9,074,491.00**	**10,985,207.00**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13 B. CASH IN HAND

	2018/19	2017/18
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2018/19	2017/18
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

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

14. ACCOUNTS RECEIVABLE

	2018/19	2017/18
	KShs	KShs
Government Imprests	166,347,527.25	117,830,865
Clearance Accounts	-	-
Staff Advances	646,759.00	833,818
Other Advances	-	
Total	**166,994,286.00**	**118,664,684**

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

15. ACCOUNTS PAYABLE

	2018/19	2017/18
	KShs	KShs
Deposits	-	-
Retentions	17,954.00	4,802,959.00
Other Liabilities-Pending Bills Payable		31,865,711.00
Total	**17,954.00**	**36,668,671.00**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	KShs	KShs
Bank accounts	10,985,206.00	64,561,610.00
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	10,985,206.00	64,561,610.00

17. PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2018/19	2017/18
	KShs	KShs
Adjustments on bank account balances	(10,985,207.00)	1,017,829.95
Adjustments on cash in hand	-	-
Adjustments on payables	(17,954.00)	-
Adjustments on receivables	**166,994,286.00**	-
Others (*specify*)	-	-
Total	**155,991,126.00**	1,017,829.95

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

a. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	7,499,133.00	838,200.00	7,045,681.29	1,291,651.71
Supply of services	20,796,868.00	12,514,029.04	21,250,319.70	12,060,577.34
Total	28,296,001.00	13,352,229.05	28,296,000.99	13,352,229.05

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	-	-	-	-
Middle management		56,400.00		56,400.00
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	56,400.00		**56,400.00**

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	3,569,710.00	17,954.80	(3,569,710.00)	17,954.80
Total	**3,569,710.00**	**17,954.48**	**(3,569,710.00)**	**17,954.80**

4. RELATED PARTY DISCLOSURES

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

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

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2018- 2019	2017- 2018
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	451,736,288
Key Management Compensation(Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	**451,736,288**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g. ECD centres, welfare centres etc.	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	1,306,378,714	1,451,734,423
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Transfer from Co-operative imprest to CBK-Recurrent	100,353,534	18,033,332.80
Total Transfers from related parties	**1,406,732,248**	**1,469,737,755.80**

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

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

Ag. Clerk of the County Assembly

Sign.....

Date...31st DECEMBER 2019

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	A	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Cost b/f (KShs) 2017/18	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2018/19
Land	-	-	-	-	-
Buildings and structures	**506,526,295.25**	**9,707,259.57**	-	-	**516,233,554.82**
Transport equipment	**20,986,000.00**	-	-	-	**20,986,000.00**
Office equipment, furniture and fittings	**122,863,155.50**	**10,826,339.65**	-	--	**133,689,495.15**
ICT Equipment	**57,426,245.00**	**1,340,000.00**	-	-	**58,766,245.00**
Machinery and Equipment	**210,000.00**	-	-	-	**210,000.00**
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work In Progress	-	-	-	-	-
Total	**708,011,695.75**	**21,873,599.22**	-	-	**729,885,294.97**

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

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders (as per the attached supporting schedules)

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Total				-

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

NAIROBI CITY COUNTY ASSEMBLY (ANNEX 5) - ANALYSIS OF OUTSTANDING IMPREST FY 2018/19			
From Date: 01-JUL-18	To: 30-JUN-19	For: Nairobi City - County Assembly	
PF/No	Particulars	Designation	Amount
1985090103	POLICARP OKEYO ABUOR	N.A.	1,507,222.40
1986123349	PHILOMENA KAVINYA NZUKI	NCC PRINCIPAL ACCNT CA	319,400.00
19870009635	JENIFFER CHEPCHUMBA KORIO	N.A.	470,000.00
19880000411	SOLOMON ODANGA MAGEMBE	N.A.	310,900.00
19890005188	DANIEL AGANDA OLALO	N.A.	537,600.00
19890005213	KIOKO WATUKA	N.A.	95,800.00
19890014463	JULIUS LIDODO SHILAKAVA	N.A.	1,066,600.00
19900001309	JANE MUTHONI GATHIMBA	N.A.	762,300.00
19910001044	MOHAMMED JUMA RAMADHAN	N.A.	439,600.00
19910007779	PATRICIA AWOUR OGAYA	N.A.	100,000.00
19920002740	ALI ADAN GURACHA	N.A.	362,600.00
19940009932	SERAH WANJIRU MARI	N.A.	31,000.00
19960002626	ELIZABETH NJERI NJUGUNA	N.A.	386,600.00
19960004479	FREDRICK MACHARIA MWANGI	N.A.	1,171,089.00
19960007292	FRANCIS KIVILA MUTUVA	N.A.	1,105,200.00
19960007569	PATRICK KARIUKI KAMAU	N.A.	252,500.00
19970001837	CHRISTOPHER KANDIE	N.A.	67,200.00
19970005746	KIMATHI MUTHAMIA	N.A.	300,000.00
19970006645	CAROLYN KAWIRA MUTEGI	N.A.	142,000.00
1997032690	APIYO NYAGWA ABEL	MOICT Chief Public Comm II	652,495.20
19980003585	SAIDI HAMISI VUMBI	N.A.	133,800.00
19980006602	NANCY CHERONO MUTAI	N.A.	1,818,989.00
19980006719	ADDAH AWUOR ONYANGO	N.A.	1,222,689.00
19980006782	ELIZABETH WANGUI MUIRU	N.A.	79,600.00
19990000747	JARED KIYONDI OSANO	N.A.	1,176,695.20
2004023767	IBRAHIM RAMADHAN WAZIRI	N.A.	156,400.00
20070001955	PAUL GISORE ONCHWARI	N.A.	546,600.00
20070002934	MONICAH MUNG'ALI MUTHAMI	N.A.	314,000.00
2007067043	EDWIN WAFULA MAKOKHA	N.A.	204,000.00
2008108933	BEATRICE WANGUI GAKURU	N.A.	90,000.00
2008116180	FRANCIS JAJI SARIOYO	N.A.	340,182.95
2008147408	JOHN MOIYARE KITELEN	N.A.	510,600.00
2009121007	ROBERT KHAMALA SITUMA	N.A.	268,880.00
20100002042	GEDION MAINGA NDUNDA	N.A.	560,395.20
20130000690	KAGUMA JAMES KARIUKI	NCC ASS. HSC CA	1,090,689.00
20130001660	PAUL KADOS KIGUATHI	N.A.	683,505.00
20130002309	PETER WAHINYA KIMUHU	N.A.	1,204,363.20
20130002434	OSMAN ADOW IBRAHIM	N.A.	581,500.00
20130002452	HERMAN MASABU AZANGU	N.A.	372,900.00
20130003931	ELIAS OTIENO OKUMU	N.A.	1,632,192.50
20130004812	ROBERT MBATIA	N.A.	941,429.00
20130005720	PETER MURIITHI WARUTERE	N.A.	1,343,480.50
20130006209	WILSON ONGELE OCHOLLA	N.A.	450,500.00
20130006236	PIUS MWAURA MBONO	N.A.	700,400.00
20130006307	PETER WAHINYA NJAU	N.A.	556,900.00
20130006389	DAVID NJILITHIA MBERIA	N.A.	820,400.00
20130006487	MICHAEL OGADA OKUMU	N.A.	668,529.00
20130006825	PETER WANYOIKE GITAU	N.A.	582,400.00
20130007019	ANTHONY KIRAGU KARANJA	N.A.	1,249,026.70
20130008365	WILFRED OLUOCH ODALO	N.A.	1,312,599.00
20130008525	FREDRICK NJOGU NJOROGE	N.A.	736,000.00
20130008598	JAMES MWAURA CHEGE	N.A.	2,519,619.30
20130008650	CLARENCE KIPKEMBOI MUNGA	N.A.	418,900.00
20130008703	CHARLES THUO WAKARIDI	N.A.	1,245,363.80
20130009139	MILLICENT WAMBUI MUGADI	N.A.	1,231,400.00
20130009148	MAURICE GARI OTIENO	N.A.	859,096.80
20130009513	ALVIN OLANDO PALAPALA	N.A.	302,400.00
20130010561	IBRAHIM ABDI HASSAN	N.A.	1,481,792.50
20130010570	MOSES NYANGARESI OGETO	N.A.	1,487,299.00
20130010810	PETER ANYULE IMWATOK	N.A.	1,803,926.60
20130021260	JANE MUASYA	N.A.	814,400.00
20130021313	MARK NDUNG'U NG'ANG'A	N.A.	1,358,281.90
20130021484	CATHERINE APIYO OKOTH	N.A.	625,900.00
20130021617	ROSE ADHIAMBO OGONDA	N.A.	1,478,970.10
20130045868	RUTH NDUMI MAINGI	N.A.	694,596.95
20130049900	PAULINE SARAH AKUKU	N.A.	1,721,650.00
20130049919	ALICE ANYANGO KAOGA	N.A.	1,321,266.00
20130049937	VICTOR OCHIENG OKUNDI	N.A.	67,600.00
20130049946	JOSHUA KYERE MBILA	N.A.	519,700.00
20130049964	GAVIN ROMEO CASTRO	N.A.	2,678,989.00
20130049973	SAMMY KALUNDU NDANA	N.A.	550,015.20
20130049991	CAMMELYNE ANYANGO ANGUCHE	N.A.	182,100.00
20130050001	MERCY NAITORE RIUNGA	N.A.	348,000.00
20130050010	ASMAN JOHN OMWERI	N.A.	85,600.00
20130050029	ADAM KIBET KIBWANA	N.A.	274,488.00
20130050038	SHADRACK OMWEBA MAKOKHA	N.A.	1,436,239.00
20130050047	JOSEPH NJUGUNA MUTEGA	N.A.	377,550.00
20130050056	FARAH ABDIRIZAK GABOW	NCC CA FINANCE OFFICER	198,600.00
20130050074	HELLEN MWENDE MUTIE	N.A.	531,850.00

20130050083	VALERIE MWANGI	N.A.	130,200.00
20130050092	KEVIN THOMAS WASIKE	N.A.	300,200.00
20130050109	ERIC OCHIENG OTIENO	N.A.	1,220,394.60
20130050118	ERICK OMONDI AGURE	NCC CA PROC. OFFICER 3	180,200.00
20130050127	AUSTIN MATAYO INYUNDELE	N.A.	562,650.00
20130050136	WILFRED MANYI	N.A.	436,200.00
20130050145	SAMMY KIPLIMO KIPTOO	N.A.	164,600.00
20130050154	EDWIN AJWANG NJOGA	N.A.	622,943.95
20130050163	ABDIA MOHAMED OSHOW	N.A.	140,800.00
20130050172	TITUS NTHEKETHA KITETU	N.A.	405,760.00
20130050190	EVERLYN AKINYI OKUMU	N.A.	210,200.00
20130050412	KARANI PATRICK	N.A.	1,061,429.00
20130050421	LILY MOGENI KEMUMA	NCC CA PROC OFFICER 1	64,800.00
20130050430	MILLICENT ADHIAMBO OLOO	N.A.	102,000.00
20130268	BEATRICE ELACHI	N.A.	165,900.00
2014000085	DAISY AGNES WAMBUI KARIUKI	N.A.	432,813.40
2014000458	LYNNETTE CHEPTOO BUNEI	N.A.	844,822.50
20140029474	MERCY SENEWA MURERO	N.A.	305,183.00
20140029483	JACQUELINE SINET KAMWARO	N.A.	301,800.00
20140029643	ALBERT OLOISHORWA KENGA	N.A.	298,200.00
20140029885	DANIEL KANYORO MBUVI	N.A.	633,200.00
20140029901	BENSON KILESI NKUITO	N.A.	161,600.00
20140029910	DANIEL OWITI OSEWE	N.A.	346,799.20
20140029929	OSMAN GALGALO KHULA	N.A.	437,599.20
20140029947	STEPHEN KOYO OTIENO	NCC CA PROC OFFICER 1	50,000.00
20140029956	RODGERS BASIL OMONDI	N.A.	2,105,900.00
20140029965	JASSAN MUGETO MAINA	N.A.	188,700.00
20140029974	JULIANA MUENI MUTHIANI	N.A.	31,500.00
20140029983	GIDEON MUNYUA WAWERU	N.A.	49,200.00
20140029992	JOHN OTEMBA MABWA	N.A.	250,952.80
20140030002	FAITH WANJIRU WAIRIMU	N.A.	202,000.00
20140030011	BERTHA MALESI SHIVACHI	N.A.	880,800.00
20140030020	LILLIAN MASAA KYEMBENI	N.A.	141,300.00
20140030039	ROBERT MUCHIRI NJENGA	N.A.	231,900.00
20140030048	EDITH NATECHO WANYAMA	N.A.	289,446.80
20140030075	BERYL ADHIAMBO OGUTA	N.A.	19,800.00
20140030093	DAVID TAJEU TUKAI	N.A.	99,500.00
20140030100	KAITANO MISHECK TEMBA	N.A.	90,900.00
20140030217	CAROLINE KIDAMBA AGUSI	N.A.	192,100.00
20140070391	LAWRENCE OTIENO ODHIAMBO	N.A.	1,392,707.20
20140077176	KOINARI LENAYIA	N.A.	176,400.00
20140077185	THOMAS KIPYATICH CHEBOI	N.A.	421,350.00
20140077194	PAUL WAINAINA KIMANI	N.A.	623,466.00
20140077201	EUNICE ATIENO OMBOK	N.A.	138,600.00
20140077210	STEPHEN OTIENO OTIENO	N.A.	253,100.00
20140077229	JEREMIA KATHUNDA IMATHIU	N.A.	136,000.00
20140077238	GEORGE GITHUKIA NJUGUNA	N.A.	37,500.00
20140077247	ANTONY SITONIK MATIPEI	N.A.	22,600.00
20140077256	MOSES SENATOR MUSA	N.A.	1,046,094.60
20140077265	ALPHONCE OWUOR OUMA	N.A.	67,600.00
20140077274	EDWARD NYONJE ATANGA	N.A.	31,000.00
20140077283	ANTHONY ONCHONG'A NYANDIERE	N.A.	137,800.00
20140077292	ABDIRAHMAN SALAT MAALIM	N.A.	59,200.00
20140077309	ELIZABETH AKOTH TSOMBE	N.A.	1,237,900.00
20140077318	TIMOTHY KIPROP CHERUIYOT	N.A.	31,000.00
20140077336	GLADYS KANYAA MWENDWA	NCC CA PROC OFFICER 1	36,600.00
20140077345	CYRUS MUCHEMI WAMBUI	NCC CA PROC. ASSISTANT	175,200.00
20140077363	BRIAN ODHIAMBO YAMBO	N.A.	1,216,600.00
20140077372	JOSEPHINE NJERI KAMAU	N.A.	226,400.00
20140077381	GUYO SANKALA SAMA	N.A.	127,800.00
20140077390	TITUS MUIRURI NDIRANGU	N.A.	333,800.00
20140077407	JOLINDA WANGUI	N.A.	58,600.00
20140077416	TIMOTHY LEYAINE OSOI	N.A.	173,200.00
20140077425	PATRICK MOINDI MBOGO	N.A.	198,600.00
20140077434	GODFREY OJIAMBO MALOBA	N.A.	574,799.20
20140077443	WICKLIFFE OMONDI OPIYO	N.A.	442,198.40
20140085034	MOHAMMED ABDI MOHAMUD	N.A.	781,410.55
20140085070	STEPHEN MAMODI WANYAMA	N.A.	331,200.00
20140106476	IBRAHIM MOHAMED BUKURI	N.A.	638,086.00
20150000089	SHIRLEY GABRIELLA ACHIENG	N.A.	465,200.00
20150014038	ANN MUTHONI THUMBI	N.A.	979,000.00
20150041464	MICHAEL ODHIAMBO ODINA	N.A.	180,800.00
20150041482	ARAYA MARIMBA KOBIA	N.A.	2,041,481.10
20150041508	SUSAN NDANU MWINZI	N.A.	73,200.00
20150041517	JADSON NGUGI WANJIKU	N.A.	252,400.00
20150041526	CHRISTINE SAWOI TOIRAI	N.A.	102,000.00
20150041535	ALICE SELEYIAN TOMPOI	N.A.	297,799.40
20150041544	CHRISTINE ATIENO MADARAH	N.A.	289,182.95
20150041553	PHANICE AKINYI HOSEA	N.A.	297,799.40
20150041562	RASHID OSENJE OCHIENG	N.A.	104,200.00
20150041571	OLGER ATIENO ONGORE	N.A.	177,400.00
20150041599	NANCY WANJIKU MACHARIA	N.A.	390,999.20

20150041606	FRIDAH MUSENYA MULU	N.A.	270,399.20
20170079277	ROBERT OTIENO OKWENDE	N.A.	5,106,800.00
20170079286	ANYANGO JUDITH ARON	N.A.	770,600.00
20170079295	HIRBU ALI DAWE	N.A.	317,600.00
20170079302	KANANA ROSE EDNA MUTWIRI	N.A.	898,743.95
20170079311	BENJAMIN NGANGA KURIA	N.A.	104,200.00
20170079320	AHMED SIRO MAKOKHA	N.A.	1,362,595.20
20170080994	DANIEL MUTURI NGENGI	N.A.	635,900.00
20170081008	PATRICK KANYANGI LOGEDI	N.A.	285,400.00
20170081017	NAFTALY OWUOR OGOLA	N.A.	842,580.50
20170081026	EMILY WANJIRU WAITHAKA	N.A.	864,996.95
20170081035	ABRAHAM MWANGI NJIHIA	N.A.	531,767.00
20170081044	NAFTALY WAGURU MATHENGE	N.A.	764,600.00
20170081053	JOHN KAMANGU NYUMU	N.A.	1,267,598.50
20170081062	ELIJAH MPUTHIA IRURA	N.A.	663,074.70
20170081071	MARY ARIVIZA MWAMI	N.A.	240,400.00
20170081080	JAMES KARIUKI KIRIBA	N.A.	864,100.00
20170081099	MARY NJAMBI NJUGUNA	N.A.	1,125,588.45
20170081106	BEATRICE KADEVERESIA ELACHI	N.A.	134,400.00
20170081115	JOHN MUKIRI NGANGA	N.A.	474,600.00
20170081124	MARGARET WANJIRU MBOTE	N.A.	936,500.00
20170081133	ROSEMARY MASITSA SHITOTE	N.A.	575,800.00
20170081142	JEREMIAH KARANI THEMENDU	N.A.	670,580.50
20170081151	LEAH NAIKANAE SUPUKO	N.A.	1,242,049.00
20170081240	SAMORA WACIRA MWAURA	N.A.	414,900.00
20170081259	PATRICK MUSILI MBANGULA	N.A.	520,400.00
20170081268	MOHAMED HUSSEIN FAUD	N.A.	488,400.00
20170081277	PATRICIAH MUTHEU MUSYIMI	N.A.	714,600.00
20170081286	JOYCE MUTHINI KAMAU	N.A.	988,684.00
20170081295	JOSEPH OUMA NDONJI	N.A.	372,900.00
20170081302	HAFSA KHALIF MOHAMUD	N.A.	1,235,307.20
20170081311	JOSEPH MWANGI KOMU	N.A.	867,129.00
20170081320	FREDRICK OMONDI OTIENO	N.A.	412,200.00
20170081339	ANNE CATHERINE AKINYI	N.A.	381,100.00
20170081348	EMILY ONDEJE ODUOR	N.A.	936,826.95
20170081357	NIMO OMAR HAJJI	N.A.	1,092,480.50
20170081366	MILLICENT AKINYI OKATCH	N.A.	118,200.00
20170081375	JACKLINE ACHIENG APONDI	N.A.	366,400.00
20170081384	ESTHER MUNAYI NYANGWESO	N.A.	550,000.00
20170081393	MELLAB ATEMAH LUMALAH	N.A.	426,800.00
20170081400	EVANS OTISO	N.A.	1,723,749.10
20170081419	STEPHEN KANYI GIKONYO	N.A.	1,106,680.50
20170081428	CECILIA ACHIENG AYOT	N.A.	461,100.00
20170081437	JAIRUS AMUKHOYE OMAYA	N.A.	398,400.00
20170081446	ANTONY NGANGA GATUNE	N.A.	434,300.00
20170081455	ANTONY NGARUIYA MBURU	N.A.	658,400.00
20170081464	JARED OKOTH OKODE	N.A.	793,656.10
20170081473	GEOPHREY ODHIAMBO MAJIWA	N.A.	804,780.50
20170081482	GEOFFREY NGANGA MBUTHIA	N.A.	462,900.00
20170081491	FRANCIS OTIENO NGESA	N.A.	585,756.10
20170081508	SILAS MATARA ONGWAE	N.A.	1,215,707.05
20170081517	EUNICE WANJIKU MARIMBI	N.A.	691,100.00
20170081526	JULIUS MAINA NJOKA	N.A.	575,774.65
20170081535	KENNEDY ODHIAMBO OYUGI	N.A.	332,000.00
20170081544	OSMAN KHALIF ABDI	N.A.	920,600.00
20170081553	JARED ONDIEKI AKAMA	N.A.	520,400.00
20170081571	SAMUEL MUCHENE KABIRU	N.A.	340,500.00
20170081580	NICHOLAS OKUMU OUMA	N.A.	640,270.10
20170081599	ESTHER WAITHERA CHEGE	N.A.	702,200.00
20170081606	LAURA MWENDE MWOLOLO	N.A.	598,000.00
20170081615	DAVID WAMBUA MBITHI	N.A.	621,800.00
20170081624	EVE MALENYA	N.A.	447,100.00
20170081633	HASSAN ABDIKADIR MOHAMED	N.A.	276,000.00
20170081642	ASLI MUHAMUD MOHAMED	N.A.	753,100.00
20170081651	JAYENDRA VIRCHAND MALDE	N.A.	476,900.00
20170081660	JOSEPH KIRAGU WAMBUGU	N.A.	350,400.00
20170081679	PAUL SHEM SHILAHO	N.A.	451,700.00
20170081688	MAURICE ONYANGO OCHIENG	N.A.	980,888.45
20170081697	DAVID AYOI	N.A.	462,900.00
20170081704	MILLICENT ANYANGO JAGERO	N.A.	1,041,088.45
20170081713	SILVIA KIHORO MWEIYA	N.A.	1,227,499.00
20170081731	ELIZABETH NYAMBURA KURIA	N.A.	1,123,496.95
20170081740	JACINTA WANJIRU	N.A.	799,800.00
20170081759	MARY WANJIRU KARIUKI	N.A.	1,272,270.10
20170081768	BEATRICE WAITHERA GAKURU	N.A.	899,288.45
20170081777	CAROLYN ANDISI MAYUNZU	N.A.	1,304,670.10
20170081786	STANZO OMUNGALA ELIJA ANGILA	N.A.	614,900.00
20170081795	JAMES MWANGI WAMBUI	N.A.	738,900.00
20170081802	JOHN KAMAU MUTHIGA	N.A.	513,400.00
20170081811	FREDRICK ONYANGO OKEYO	N.A.	811,429.00
20170081820	KENNEDY OMONDI OBUYA	N.A.	877,344.45
20170081839	SAMUEL NGANGA MWANGI	N.A.	802,100.00

2.01701E+11	DORIS KANARIO NGOYO	N.A.	1,207,726.70
20170081857	JOHN KYALO MULYUNGI	N.A.	518,200.00
20170081866	EMAPET KEMUNTO ONSONGO	N.A.	302,200.00
20170081875	CHRISPHINE KABIRO MBUGUA	N.A.	593,574.65
20170081884	NANCY MAOLE GRACE MUTHAMI	N.A.	777,900.00
20170081893	SUSAN MAKUNGU KAVAYA	N.A.	927,770.10
20170081900	JUNE JULIET NDEGWA	N.A.	918,599.00
20170081919	MARK MUGAMBI MACHARIA	N.A.	1,384,858.55
20170081928	BENSON MWANGI MACHARIA	N.A.	970,456.10
20170081937	ANTHONY KIMEMIA GATHUMBI	N.A.	868,926.95
20170081946	PAUL NDUNGU IRUNGU	N.A.	688,510.00
20170081955	DAVID RUONGO OKELO	N.A.	780,888.45
20170081964	REDSON OTIENO ONYANGO	N.A.	1,084,363.20
20170113811	GLADYS MUTEITHIA NYAMBURA	N.A.	78,000.00
20170113836	BENEDICT OCHIENG OUMA	N.A.	524,800.00
20170114244	FLORENCE OPATI ONDECHE	N.A.	150,600.00
20180042817	KELVIN MBERIA MUCHAMUI	N.A.	17,700.00
20190026183	AHMED SAFO GUYO	N.A.	28,200.00
545726	SILVIA MUSEIYA KIHORO	N.A.	76,000.00
99003885	JACOB NGWELE MUVENGEI	N.A.	1,439,291.65
99003996	LORRAINE NJUHI MBURU	N.A.	135,400.00
99004154	JAMES MACHARIA MWANGI	N.A.	126,600.00
MCG/M/185	RUTH NDUMI MAINGI	N.A.	918,596.80
	TOTAL AMOUNT		***166,347,527.25***

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC(

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

Balance as per bank certificate	28,095,844.35
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	119,916,839.05
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	151,200.00
Bank Balance as per Cash Book	-91,669,794.70

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque		Payee	Amount
No	Date		
40010966	03-JUN-19	NAIROBI COUNTY ASSEMBLY	1,265,500.00
40010967	06-JUN-19	KEVIN THOMAS WASIKE	69,800.00
40010968	06-JUN-19	NAIVASHA COUNTRY HOTEL LIMITED	284,625.00
40010969	12-JUN-19	CEMATECH LOGISTICS	5,789,653.70
40010970	12-JUN-19	COMMISSIONER OF VAT	315,799.30
40010971	13-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	81,310.00
40010972	13-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	150,690.00
40010973	13-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	441,880.00
40010974	13-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	152,340.00
40010975	13-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	33,555.00
40010976	13-JUN-19	KITUI TEACHERS SACCO LIMITED	2,000.00
40010977	13-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	108,285.00
40010978	13-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	207,956.90
40010979	13-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	32,620.70
40010980	13-JUN-19	RAINBOW RUIRU RESORT	119,482.75
40010981	13-JUN-19	COMMISSIONER OF VAT	6,517.25
40010982	13-JUN-19	COMMISSIONER OF VAT	11,343.10
40010983	13-JUN-19	COMMISSIONER OF VAT	1,779.30
40010984	18-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	134,560.35
40010985	18-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	61,163.80
40010986	18-JUN-19	COMMISSIONER OF VAT	7,339.65
40010987	18-JUN-19	COMMISSIONER OF VAT	3,336.20
40010988	18-JUN-19	LAWRENCE OTIENO ODHIAMBO	76,000.00
40010989	18-JUN-19	COMMISSIONER OF VAT	20,490.00
40010990	18-JUN-19	FIRST FIT AUTO CARE LIMITED	375,650.00
40010991	18-JUN-19	FREDRICK MACHARIA MWANGI	45,000.00
40010992	18-JUN-19	STEPHEN OTIENO OTIENO	24,500.00
40010993	18-JUN-19	JEREMIA KATHUNDA IMATHIU	19,600.00
40010994	18-JUN-19	ELIZABETH AKOTH TSOMBE	68,000.00
40010995	18-JUN-19	EVERLYN AKINYI OKUMU	36,600.00
40010996	18-JUN-19	GAVIN ROMEO CASTRO	45,000.00
40010997	18-JUN-19	FARAH ABDIRIZAK GABOW	59,600.00
40010998	18-JUN-19	JACOB NGWELE MUVENGEI	50,400.00
40010999	18-JUN-19	ELIAS OTIENO OKUMU	52,500.00
40011000	18-JUN-19	LYNNETTE CHEPTOO BUNEI	64,000.00
40011001	18-JUN-19	DANIEL AGANDA OLALO	42,000.00
40011002	18-JUN-19	MICHAEL OGADA OKUMU	57,500.00
40011003	18-JUN-19	ROBERT MBATIA	57,500.00
40011004	18-JUN-19	CHRISTOPHER KANDIE	33,600.00
40011005	18-JUN-19	SERAH WANJIRU MARI	23,000.00
40011006	18-JUN-19	CATHERINE APIYO OKOTH	57,500.00
40011007	18-JUN-19	ADDAH AWUOR ONYANGO	45,000.00
40011008	18-JUN-19	OSMAN ADOW IBRAHIM	57,500.00
40011009	18-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011010	18-JUN-19	NAIROBI COUNTY ASSEMBLY	353,400.00
40011011	18-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011012	18-JUN-19	MARY NJAMBI NJUGUNA	28,200.00
40011013	18-JUN-19	JAMES KARIUKI KIRIBA	57,500.00
40011014	18-JUN-19	FREDRICK ONYANGO OKEYO	57,500.00
40011015	18-JUN-19	KENNEDY OMONDI OBUYA	124,244.45
40011016	18-JUN-19	DORIS KANARIO NGOYO	28,200.00
40011017	18-JUN-19	MARGARET WANJIRU MBOTE	28,200.00
40011018	18-JUN-19	NANCY MAOLE GRACE MUTHAMI	57,500.00
40011019	18-JUN-19	DANIEL MUTURI NGENGI	57,500.00
40011020	18-JUN-19	SUSAN MAKUNGU KAVAYA	57,500.00

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque No	Cheque Date	Payee	Amount
40011021	18-JUN-19	MARY WANJIRU KARIUKI	57,500.00
40011022	18-JUN-19	ROSEMARY MASITSA SHITOTE	28,200.00
40011023	18-JUN-19	EMILY ONDEJE ODUOR	57,500.00
40011024	18-JUN-19	PAUL NDUNGU IRUNGU	57,500.00
40011025	18-JUN-19	JOSEPH MWANGI KOMU	57,500.00
40011026	18-JUN-19	ANTONY NGARUIYA MBURU	57,500.00
40011027	18-JUN-19	PAUL SHEM SHILAHO	57,500.00
40011028	18-JUN-19	NIMO OMAR HAJJI	57,500.00
40011029	18-JUN-19	ANNE CATHERINE AKINYI	28,200.00
40011030	18-JUN-19	KARANI PATRICK	57,500.00
40011031	18-JUN-19	RASHID OSENJE OCHIENG	45,000.00
40011032	18-JUN-19	COMMISSIONER OF VAT	20,663.80
40011033	18-JUN-19	FAIRRATE TYRES AND AUTO MART LIMITED	378,836.20
40011034	18-JUN-19	PATRICIAH MUTHEU MUSYIMI	28,200.00
40011035	18-JUN-19	JACKLINE ACHIENG APONDI	28,200.00
40011036	18-JUN-19	JANE MUASYA	57,500.00
40011037	18-JUN-19	ESTHER MUNAYI NYANGWESO	28,200.00
40011038	18-JUN-19	MILLICENT ANYANGO JAGERO	28,200.00
40011039	19-JUN-19	FAITH WANJIRU WAIRIMU	72,500.00
40011040	19-JUN-19	MERCY NAITORE RIUNGA	33,000.00
40011041	19-JUN-19	NAIROBI COUNTY ASSEMBLY	29,690.00
40011042	19-JUN-19	NAIROBI COUNTY ASSEMBLY	29,610.00
40011043	19-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011044	19-JUN-19	CAROLYN KAWIRA MUTEGI	23,000.00
40011045	19-JUN-19	PETER ANYULE IMWATOK	52,000.00
40011046	19-JUN-19	NANCY CHERONO MUTAI	175,000.00
40011047	19-JUN-19	LEAH NAIKANAE SUPUKO	28,200.00
40011048	19-JUN-19	EUNICE WANJIKU MARIMBI	28,200.00
40011049	19-JUN-19	CAROLYN ANDISI MAYUNZU	28,200.00
40011050	19-JUN-19	JOYCE MUTHINI KAMAU	28,200.00
40011051	19-JUN-19	HAFSA KHALIF MOHAMUD	28,200.00
40011052	19-JUN-19	MELLAB ATEMAH LUMALAH	28,200.00
40011053	19-JUN-19	ANN MUTHONI THUMBI	80,200.00
40011054	19-JUN-19	EVE MALENYA	28,200.00
40011055	19-JUN-19	ELIZABETH NYAMBURA KURIA	28,200.00
40011056	19-JUN-19	SILVIA KIHORO MWEIYA	28,200.00
40011057	19-JUN-19	MILLICENT AKINYI OKATCH	28,200.00
40011058	19-JUN-19	CECILIA ACHIENG AYOT	28,200.00
40011059	19-JUN-19	BEATRICE WAITHERA GAKURU	28,200.00
40011066	20-JUN-19	MOSES SENATOR MUSA	392,894.60
40011067	20-JUN-19	PAULINE SARAH AKUKU	38,600.00
40011068	20-JUN-19	ERIC OCHIENG OTIENO	392,894.60
40011069	20-JUN-19	ROSE ADHIAMBO OGONDA	80,200.00
40011070	20-JUN-19	JAMES MWAURA CHEGE	583,737.40
40011071	20-JUN-19	MARK NDUNG'U NG'ANG'A	274,829.00
40011072	20-JUN-19	NANCY CHERONO MUTAI	21,000.00
40011073	20-JUN-19	EMILY WANJIRU WAITHAKA	28,200.00
40011074	20-JUN-19	EMAPET KEMUNTO ONSONGO	28,200.00
40011075	20-JUN-19	JACINTA WANJIRU	28,200.00
40011076	20-JUN-19	RUTH NDUMI MAINGI	28,200.00
40011077	20-JUN-19	ESTHER WAITHERA CHEGE	28,200.00
40011078	20-JUN-19	GLADYS MUTEITHIA NYAMBURA	190,989.00
40011079	20-JUN-19	MAGDALENE ACHIENO WANYAMA	173,818.00

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque		Payee	Amount
No	Date		
40011080	20-JUN-19	NAIROBI COUNTY ASSEMBLY	275,250.00
40011081	20-JUN-19	CAPITAL CITY ASSEMBLY STAFF WELFARE ASSOCIATION	1,005,300.00
40011082	20-JUN-19	SILAS MATARA ONGWAE	50,904.00
40011083	20-JUN-19	EMILY ONDEJE ODUOR	50,904.00
40011084	20-JUN-19	EVANS OTISO	50,904.00
40011085	20-JUN-19	ANTHONY KIMEMIA GATHUMBI	50,904.00
40011086	20-JUN-19	COMMISSIONER OF VAT	6,672.40
40011089	20-JUN-19	COMMISSIONER OF VAT	13,179.30
40011090	20-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	122,327.60
40011091	20-JUN-19	Prideinn Flamingo Beach Resort Limited	241,620.70
40011094	20-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	249,310.00
40011095	20-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011096	20-JUN-19	NAIROBI COUNTY ASSEMBLY	1,265,500.00
40011097	20-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	90,140.00
40011098	20-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011099	20-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011100	20-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011101	20-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011102	20-JUN-19	PAULINE SARAH AKUKU	54,800.00
40011103	20-JUN-19	LONGROCK TOURS AND TRAVEL LIMITED	42,810.00
40011104	20-JUN-19	THE STANDARD GROUP LIMITED	93,000.65
40011105	20-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	73,396.55
40011106	20-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	207,956.90
40011107	20-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	142,715.50
40011108	20-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	67,801.70
40011109	20-JUN-19	prideinn hotel AND investment limited	132,758.60
40011110	20-JUN-19	COMMISSIONER OF VAT	4,003.45
40011111	20-JUN-19	COMMISSIONER OF VAT	7,241.40
40011112	20-JUN-19	COMMISSIONER OF VAT	7,784.50
40011113	20-JUN-19	COMMISSIONER OF VAT	3,698.30
40011114	20-JUN-19	COMMISSIONER OF VAT	11,343.10
40011115	20-JUN-19	COMMISSIONER OF VAT	5,072.75
40011116	20-JUN-19	MOSES NYANGARESI OGETO	52,000.00
40011117	20-JUN-19	WILFRED OLUOCH ODALO	52,000.00
40011118	20-JUN-19	REDSON OTIENO ONYANGO	52,000.00
40011119	20-JUN-19	OSMAN KHALIF ABDI	52,000.00
40011120	20-JUN-19	SILVIA KIHORO MWEIYA	52,000.00
40011121	20-JUN-19	COMMISSIONER OF VAT	1,655.15
40011122	20-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	30,344.85
40011123	20-JUN-19	COMMISSIONER OF VAT	17,760.20
40011124	20-JUN-19	COMMISSIONER OF VAT	17,760.20
40011125	20-JUN-19	LIMAH E A LIMITED	325,603.30
40011126	20-JUN-19	LIMAH E A LIMITED	325,603.30
40011127	20-JUN-19	PETER ANYULE IMWATOK	235,026.60
40011128	20-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	146,793.10
40011129	20-JUN-19	COMMISSIONER OF VAT	8,006.90
40011130	20-JUN-19	COMMISSIONER OF VAT	3,780.00
40011131	20-JUN-19	NATION MEDIA GROUP LIMITED	69,300.00
40011132	21-JUN-19	ATTIC TOURS AND TRAVEL LIMITED	486,600.00
40011133	21-JUN-19	KENYA POWER AND LIGHTING CO.LTD.	1,357,252.00
40011134	21-JUN-19	CAPITAL CITY ASSEMBLY STAFF WELFARE ASSOCIATION	1,145,250.00
40011135	21-JUN-19	NAIROBI COUNTY ASSEMBLY	18,500.00
40011136	21-JUN-19	INCOME TAX PAYE	6,000.00

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACCO

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque No	Cheque Date	Payee	Amount
40011137	24-JUN-19	JOSHUA KYERE MBILA	31,750.00
40011138	24-JUN-19	ATTIC TOURS AND TRAVEL LIMITED	231,700.00
40011139	24-JUN-19	DANIEL AGANDA OLALO	3,100.00
40011140	24-JUN-19	JULIUS LIDODO SHILAKAVA	3,100.00
40011141	24-JUN-19	CHRISTOPHER KANDIE	3,100.00
40011142	24-JUN-19	PETER WAHINYA NJAU	86,000.00
40011143	24-JUN-19	FRANCIS JAJI SARIOYO	3,100.00
40011144	24-JUN-19	KIMATHI MUTHAMIA	13,412.70
40011145	24-JUN-19	JOHN MOIYARE KITELEN	3,100.00
40011146	24-JUN-19	INCOME TAX PAYE	25,344.30
40011147	24-JUN-19	SILVIA KIHORO MWEIYA	86,000.00
40011148	24-JUN-19	PATRICK KARIUKI KAMAU	15,183.70
40011149	24-JUN-19	BASHIR ABDILE ABDINASIR	17,976.70
40011150	24-JUN-19	KELVIN MBERIA MUCHAMUI	7,979.30
40011151	24-JUN-19	COMMISSIONER OF VAT	16,013.80
40011152	24-JUN-19	COMMISSIONER OF VAT	1,293.10
40011153	24-JUN-19	COMMISSIONER OF VAT	16,965.50
40011154	24-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	293,586.20
40011155	24-JUN-19	prideinn hotel AND investment limited	311,034.50
40011156	24-JUN-19	ROYAL CITY HOTEL LTD	23,706.90
40011157	24-JUN-19	JANE MUTHONI GATHIMBA	4,584.30
40011158	25-JUN-19	STEPHEN MAMODI WANYAMA	36,600.00
40011159	25-JUN-19	MOSES SENATOR MUSA	151,200.00
40011160	25-JUN-19	CYRUS MUCHEMI WAMBUI	36,600.00
40011161	25-JUN-19	EVERLYN AKINYI OKUMU	36,600.00
40011162	25-JUN-19	PAULINE SARAH AKUKU	54,800.00
40011163	25-JUN-19	FARAH ABDIRIZAK GABOW	65,600.00
40011164	25-JUN-19	ERICK OMONDI AGURE	46,600.00
40011165	25-JUN-19	KAGUMA JAMES KARIUKI	45,000.00
40011166	25-JUN-19	KIMATHI MUTHAMIA	10,010.00
40011167	25-JUN-19	INCOME TAX PAYE	26,930.50
40011168	25-JUN-19	OLGER ATIENO ONGORE	36,600.00
40011169	25-JUN-19	DORIS KANARIO NGOYO	86,000.00
40011170	25-JUN-19	OSMAN KHALIF ABDI	86,000.00
40011171	25-JUN-19	PATRICK KARIUKI KAMAU	14,038.50
40011172	25-JUN-19	ALJANUS SULUMETI SHITICHI	16,212.00
40011173	25-JUN-19	KELVIN MBERIA MUCHAMUI	6,053.50
40011174	25-JUN-19	CO-OPERATIVE BANK OF KENYA	976,518.50
40011175	25-JUN-19	CO-OPERATIVE BANK OF KENYA	25,000.00
40011178	25-JUN-19	CO-OPERATIVE BANK OF KENYA	1,269,315.00
40011179	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY MORTGAGE	1,064,504.00
40011180	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY MORTGAGE	1,850,931.20
40011181	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY CAR LOAN	1,018,021.10
40011182	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY CAR LOAN	2,271,197.15
40011183	25-JUN-19	LAPFUND	1,123,000.00
40011184	25-JUN-19	INCOME TAX PAYE	8,508,549.90
40011185	25-JUN-19	INCOME TAX PAYE	202,542.45
40011186	25-JUN-19	NATIONAL HOSPITAL INSURANCE FUND	207,400.00
40011187	25-JUN-19	NATIONAL HOSPITAL INSURANCE FUND	27,350.00
40011188	25-JUN-19	EQUITY BANK LIMITED	58,922.00
40011189	25-JUN-19	NACICO SACCO LIMITED	16,194.00
40011190	25-JUN-19	BRITISH AMERICAN INSURANCE	20,464.00
40011191	25-JUN-19	HIGHER EDUCATION LOANS BOARD	4,736.30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19

NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque		Payee	Amount
No	Date		
40011192	25-JUN-19	HIGHER EDUCATION LOANS BOARD	11,383.00
40011193	25-JUN-19	nssf	5,000.00
40011194	25-JUN-19	FAMILY BANK LIMITED	53,124.00
40011195	25-JUN-19	BANCY WAWIRA	19,250.00
40011196	25-JUN-19	JUBILEE PARTY	215,000.00
40011197	25-JUN-19	COOPERATIVE BANK OF KENYA	1,336,161.00
40011198	25-JUN-19	PARTY OF DEMOCRATIC UNITY (PDU)	40,000.00
40011199	25-JUN-19	ORANGE DEMOCRATIC MOVEMENT	215,000.00
40011200	25-JUN-19	WIPER DEMOCRATIC MOVEMENT-KENYA (WDM-K)	15,000.00
40011201	25-JUN-19	LAPTRUST UMBRELLA RETIREMENT FUND	138,000.00
40011202	25-JUN-19	LOCAL AUTHORITIES PENSION TRUST	315,919.50
40011203	25-JUN-19	LAPTRUST UMBRELLA RETIREMENT FUND	953,515.20
40011204	25-JUN-19	LAPTRUST UMBRELLA RETIREMENT FUND	1,191,894.00
40011205	25-JUN-19	MWITO SAVINGS AND CREDIT CO-OPERATIVE SOCIETY LIMITED	2,100.00
40011206	25-JUN-19	EQUITY BANK LIMITED	11,443.00
40011207	25-JUN-19	STIMA SACCO	45,000.00
40011208	25-JUN-19	UKULIMA SACCO	27,693.75
40011209	25-JUN-19	NACICO SACCO LIMITED	138,134.60
40011210	25-JUN-19	BRITISH AMERICAN INSURANCE	12,242.00
40011211	25-JUN-19	HIGHER EDUCATION LOANS BOARD	64,985.40
40011212	25-JUN-19	BUNGE COOPERATIVE SOCIETY	3,000.00
40011213	25-JUN-19	FAMILY BANK LIMITED	50,095.00
40011214	25-JUN-19	KENYA COMMERCIAL BANK LIMITED	10,500.00
40011215	25-JUN-19	ICEA LION LIFE ASSURANCE COMPANY LIMITED	24,143.00
40011216	25-JUN-19	COOPERATIVE BANK OF KENYA	636,607.00
40011217	25-JUN-19	KENYA POST OFFICE SAVINGS BANK	3,000.00
40011218	25-JUN-19	LOCAL AUTHORITIES PENSION TRUST	252,735.60
40011219	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY MORTGAGE	839,805.40
40011220	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY MORTGAGE	898,276.80
40011221	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY CAR LOAN	86,737.05
40011222	25-JUN-19	NAIROBI CITY COUNTY ASSEMBLY CAR LOAN	63,250.10
40011223	25-JUN-19	MADISON INSURANCE CO. KENYA LTD	4,000.00
40011224	25-JUN-19	INCOME TAX PAYE	2,508,057.05
40011225	25-JUN-19	Pioneer General Insurance Limited	2,754.00
40011226	25-JUN-19	KITUI TEACHERS SACCO LIMITED	2,000.00
40011227	25-JUN-19	NATIONAL HOSPITAL INSURANCE FUND	204,300.00
40011228	25-JUN-19	KENYA POLICE SACCO SOCIETY	2,361.00
40011229	25-JUN-19	SANLAM LIFE INSURANCE LIMITED	2,036.00
40011230	25-JUN-19	SAUTI CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED	39,305.00
40011231	25-JUN-19	CO-OPERATIVE BANK OF KENYA	50,000.00
40011232	25-JUN-19	CO-OPERATIVE BANK OF KENYA	15.00
40011233	25-JUN-19	CO-OPERATIVE BANK OF KENYA	5,779,968.75
40011234	25-JUN-19	CO-OPERATIVE BANK OF KENYA	18,383.30
40011235	25-JUN-19	CO-OPERATIVE BANK OF KENYA	154,953.00
40011236	25-JUN-19	CO-OPERATIVE BANK OF KENYA	3,700.00
40011237	25-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	89,706.90
40011238	25-JUN-19	COMMISSIONER OF VAT	51,756.45
40011239	25-JUN-19	SAFARICOM LIMITED	948,867.85
40011240	25-JUN-19	THE STANDARD GROUP LIMITED	95,691.55
40011241	25-JUN-19	MFI DOCUMENT SOLUTIONS LIMITED	85,036.90
40011242	25-JUN-19	COMMISSIONER OF VAT	5,219.55
40011243	25-JUN-19	COMMISSIONER OF VAT	4,638.35

REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque No	Cheque Date	Payee	Amount
40011244	25-JUN-19	COMMISSIONER OF VAT	4,893.10
40011245	25-JUN-19	COMMISSIONER OF VAT	4,003.45
40011246	25-JUN-19	WILFRED OLUOCH ODALO	86,000.00
40011247	25-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	73,396.55
40011248	25-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	32,710.00
40011249	26-JUN-19	NATIONAL HOSPITAL INSURANCE FUND	167,000.00
40011250	26-JUN-19	nssf	136,400.00
40011251	26-JUN-19	CO-OPERATIVE BANK OF KENYA	4,551,832.00
40011252	26-JUN-19	INCOME TAX PAYE	169,168.00
40011253	26-JUN-19	ADDAH AWUOR ONYANGO	34,500.00
40011254	26-JUN-19	MOHAMMED ABDI MOHAMUD	28,200.00
40011255	26-JUN-19	OSMAN KHALIF ABDI	200,850.00
40011256	26-JUN-19	KANANA ROSE EDNA MUTWIRI	28,200.00
40011257	26-JUN-19	PAUL GISORE ONCHWARI	28,200.00
40011258	26-JUN-19	FREDRICK MACHARIA MWANGI	45,000.00
40011259	26-JUN-19	JOSEPHINE NJERI KAMAU	28,200.00
40011260	26-JUN-19	TITUS MUIRURI NDIRANGU	28,200.00
40011261	26-JUN-19	JEREMIA KATHUNDA IMATHIU	14,700.00
40011262	26-JUN-19	MOSES SENATOR MUSA	28,200.00
40011263	26-JUN-19	AUSTIN MATAYO INYUNDELE	28,200.00
40011264	26-JUN-19	WILFRED MANYI	73,200.00
40011265	26-JUN-19	EDWIN AJWANG NJOGA	28,200.00
40011266	26-JUN-19	JOSHUA KYERE MBILA	28,200.00
40011267	26-JUN-19	KEVIN THOMAS WASIKE	28,200.00
40011268	26-JUN-19	GAVIN ROMEO CASTRO	34,500.00
40011269	26-JUN-19	MERCY NAITORE RIUNGA	28,200.00
40011270	26-JUN-19	ADAM KIBET KIBWANA	28,200.00
40011271	26-JUN-19	SHADRACK OMWEBA MAKOKHA	28,200.00
40011272	26-JUN-19	JOSEPH NJUGUNA MUTEGA	28,200.00
40011273	26-JUN-19	ERIC OCHIENG OTIENO	28,200.00
40011274	26-JUN-19	JACOB NGWELE MUVENGEI	37,800.00
40011275	26-JUN-19	GUYO SANKALA SAMA	28,200.00
40011276	26-JUN-19	CHRISTOPHER KANDIE	25,200.00
40011277	26-JUN-19	COMMISSIONER OF VAT	5,560.35
40011278	26-JUN-19	COMMISSIONER OF VAT	4,560.00
40011279	26-JUN-19	NATION MEDIA GROUP LIMITED	83,600.00
40011280	26-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	101,939.65
40011281	26-JUN-19	COMMISSIONER OF VAT	6,900.00
40011282	26-JUN-19	COMMISSIONER OF VAT	11,829.45
40011285	26-JUN-19	THE STANDARD GROUP LIMITED	126,500.00
40011286	26-JUN-19	NATION MEDIA GROUP LIMITED	216,873.05
40011287	26-JUN-19	BASHIR ABDILE ABDINASIR	16,887.50
40011288	26-JUN-19	COMMISSIONER OF VAT	318,413.80
40011289	26-JUN-19	Liko And Anam	687,500.00
40011290	26-JUN-19	MUTHOMI AND KARANJA ADVOCATES	5,837,586.20
40011291	26-JUN-19	COMMISSIONER OF VAT	37,500.00
40011292	26-JUN-19	COMMISSIONER OF VAT	5,689.65
40011293	26-JUN-19	Wadeo Ventures Ltd	104,310.35
40011294	26-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	64,270.00
40011295	26-JUN-19	MUSYOKI MOGAKA AND COMPANY ADVOCATES	1,563,003.30
40011296	26-JUN-19	THE STANDARD GROUP LIMITED	126,500.00
40011297	26-JUN-19	TRAVEL PLAZA LIMITED	160,590.00
40011298	26-JUN-19	BUSHTREK SAFARIS LIMITED	35,985.00

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19

NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque		Payee	Amount
No	Date		
40011299	26-JUN-19	COMMISSIONER OF VAT	6,900.00
40011300	26-JUN-19	COMMISSIONER OF VAT	85,254.70
40011301	27-JUN-19	EUNICE ATIENO OMBOK	37,400.00
40011302	27-JUN-19	TITUS NTHEKETHA KITETU	37,400.00
40011303	27-JUN-19	JACQUELINE SINET KAMWARO	37,400.00
40011304	27-JUN-19	TRAVEL PLAZA LIMITED	498,735.00
40011305	27-JUN-19	GODFREY OJIAMBO MALOBA	37,400.00
40011306	27-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	33,400.00
40011307	27-JUN-19	HELLEN MWENDE MUTIE	28,200.00
40011308	27-JUN-19	KAGUMA JAMES KARIUKI	45,000.00
40011309	27-JUN-19	ROSE ADHIAMBO OGONDA	28,000.00
40011310	27-JUN-19	ATTIC TOURS AND TRAVEL LIMITED	293,600.00
40011311	27-JUN-19	CHRISTINE SAWOI TOIRAI	37,400.00
40011312	27-JUN-19	PETER WANYOIKE GITAU	62,000.00
40011313	27-JUN-19	LYNNETTE CHEPTOO BUNEI	178,500.00
40011314	27-JUN-19	PETER ANYULE IMWATOK	73,000.00
40011315	27-JUN-19	NANCY WANJIKU MACHARIA	28,200.00
40011316	27-JUN-19	MARY NJAMBI NJUGUNA	28,000.00
40011317	27-JUN-19	SAMUEL NGANGA MWANGI	62,000.00
40011318	27-JUN-19	SAMUEL NGANGA MWANGI	90,000.00
40011319	27-JUN-19	MARGARET WANJIRU MBOTE	48,000.00
40011320	27-JUN-19	SUSAN MAKUNGU KAVAYA	28,000.00
40011321	27-JUN-19	JOSEPH MWANGI KOMU	62,000.00
40011322	27-JUN-19	ANN MUTHONI THUMBI	73,000.00
40011323	27-JUN-19	ELIZABETH NYAMBURA KURIA	28,000.00
40011324	27-JUN-19	ESTHER WAITHERA CHEGE	28,000.00
40011325	27-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	698,940.00
40011326	27-JUN-19	GAVIN ROMEO CASTRO	45,000.00
40011327	27-JUN-19	HELLEN MWENDE MUTIE	17,750.00
40011328	27-JUN-19	RASHID OSENJE OCHIENG	19,800.00
40011329	27-JUN-19	Total Kenya PLC	940,000.00
40011330	27-JUN-19	ALICE ANYANGO KAOGA	11,200.00
40011331	27-JUN-19	DANIEL KANYORO MBUVI	22,400.00
40011332	27-JUN-19	GAVIN ROMEO CASTRO	8,400.00
40011333	27-JUN-19	FARAH ABDIRIZAK GABOW	22,400.00
40011334	27-JUN-19	ERIC OCHIENG OTIENO	22,400.00
40011335	27-JUN-19	ERICK OMONDI AGURE	11,200.00
40011336	27-JUN-19	EDWIN WAFULA MAKOKHA	22,400.00
40011337	27-JUN-19	LYNNETTE CHEPTOO BUNEI	14,000.00
40011338	27-JUN-19	JARED KIYONDI OSANO	19,600.00
40011339	27-JUN-19	ARAYA MARIMBA KOBIA	19,600.00
40011340	27-JUN-19	COLNET LIMITED	15,400.00
40011341	27-JUN-19	FIRST FIT AUTO CARE LIMITED	426,724.15
40011342	27-JUN-19	AHMED SIRO MAKOKHA	10,500.00
40011343	27-JUN-19	ABRAHAM MWANGI NJIHIA	73,000.00
40011344	27-JUN-19	DAVIS AND SHIRTLIFF LIMITED	80,850.00
40011345	27-JUN-19	COMMISSIONER OF VAT	23,275.85
40011346	27-JUN-19	COMMISSIONER OF VAT	840.00
40011347	27-JUN-19	COMMISSIONER OF VAT	4,410.00
40011348	27-JUN-19	ABDIRAHMAN SALAT MAALIM	22,400.00
40011349	27-JUN-19	COMMISSIONER OF VAT	33,584.50
40011350	27-JUN-19	COMMISSIONER OF VAT	65,726.90
40011351	27-JUN-19	ADAM KIBET KIBWANA	69,800.00
40011352	27-JUN-19	MOSES NYANGARESI OGETO	86,000.00
40011353	27-JUN-19	PAUL NDUNGU IRUNGU	83,000.00

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC(

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque No	Cheque Date	Payee	Amount
40011354	27-JUN-19	OSMAN KHALIF ABDI	104,000.00
40011355	27-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	615,715.50
40011356	27-JUN-19	Ndesny General Supplies Limited	1,204,993.10
40011358	27-JUN-19	CHARLES THUO WAKARIDI	90,000.00
40011359	27-JUN-19	MARY WANJIRU KARIUKI	90,000.00
40011360	27-JUN-19	MARY WANJIRU KARIUKI	62,000.00
40011361	27-JUN-19	COMMISSIONER OF VAT	15,775.85
40011362	27-JUN-19	WAWICA ENTERPRISES	289,224.15
40011363	27-JUN-19	ALI ADAN GURACHA	33,600.00
40011364	27-JUN-19	BENSON MWANGI MACHARIA	86,000.00
40011365	27-JUN-19	CAPITAL CITY ASSEMBLY STAFF WELFARE ASSOCIATION	556,350.00
40011366	27-JUN-19	JADSON NGUGI WANJIKU	36,600.00
40011367	27-JUN-19	UAP INSURANCE COMPANY LTD	3,266,869.00
40011368	27-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	38,990.00
40011369	27-JUN-19	KELVIN MBERIA MUCHAMUI	18,900.00
40011370	27-JUN-19	ALICE ANYANGO KAOGA	45,000.00
40011371	27-JUN-19	GEDION MAINGA NDUNDA	45,000.00
40011372	27-JUN-19	KAGUMA JAMES KARIUKI	45,000.00
40011373	27-JUN-19	APIYO NYAGWA ABEL	45,000.00
40011374	27-JUN-19	AHMED SIRO MAKOKHA	45,000.00
40011375	27-JUN-19	PATRICIAH MUTHEU MUSYIMI	28,000.00
40011376	27-JUN-19	EMILY ONDEJE ODUOR	28,000.00
40011377	27-JUN-19	WINDSOR GOLF HOTEL AND COUNTRY CLUB	73,396.55
40011378	27-JUN-19	LIMAH E A LIMITED	325,600.00
40011379	27-JUN-19	ROBERT KHAMALA SITUMA	36,600.00
40011380	27-JUN-19	INCOME TAX PAYE	88,500.00
40011381	27-JUN-19	COMMISSIONER OF VAT	19,520.70
40011382	27-JUN-19	FREDRICK MACHARIA MWANGI	45,000.00
40011383	27-JUN-19	NANCY MUTHONI WACHIRA	37,400.00
40011384	27-JUN-19	BRIAN ODHIAMBO YAMBO	36,600.00
40011385	27-JUN-19	AUSTIN MATAYO INYUNDELE	15,250.00
40011386	27-JUN-19	ALICE ANYANGO KAOGA	47,000.00
40011387	27-JUN-19	HOTEL LA MADA	357,879.30
40011388	27-JUN-19	NAIROBI COUNTY ASSEMBLY	166,000.00
40011389	27-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	331,810.00
40011390	27-JUN-19	COMMISSIONER OF VAT	4,003.45
40011391	27-JUN-19	COMMISSIONER OF VAT	17,700.00
40011392	27-JUN-19	LYNNETTE CHEPTOO BUNEI	45,000.00
40011395	27-JUN-19	NANCY CHERONO MUTAI	221,000.00
40011396	27-JUN-19	JANE MUTHONI GATHIMBA	48,600.00
40011397	27-JUN-19	DAISY MUENI MUEMA	36,600.00
40011398	27-JUN-19	GLADYS KANYAA MWENDWA	36,600.00
40011399	27-JUN-19	KOINARI LENAYIA	38,600.00
40011400	27-JUN-19	KOINARI LENAYIA	36,600.00
40011401	27-JUN-19	CAROLINE WANJA NJOROGE	36,600.00
40011402	27-JUN-19	POLICARP OKEYO ABUOR	45,000.00
40011403	27-JUN-19	JACOB NGWELE MUVENGEI	53,400.00
40011404	27-JUN-19	JARED KIYONDI OSANO	38,600.00
40011405	27-JUN-19	ADDAH AWUOR ONYANGO	47,000.00
40011406	27-JUN-19	ADDAH AWUOR ONYANGO	45,000.00
40011407	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011408	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque		Payee	Amount
No	Date		
40011409	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011410	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011411	27-JUN-19	BRIAN ODHIAMBO YAMBO	38,600.00
40011412	27-JUN-19	GEDION MAINGA NDUNDA	47,000.00
40011413	27-JUN-19	APIYO NYAGWA ABEL	47,000.00
40011414	27-JUN-19	LYNNETTE CHEPTOO BUNEI	47,000.00
40011415	27-JUN-19	JOHN MOIYARE KITELEN	44,800.00
40011416	27-JUN-19	NAIROBI COUNTY ASSEMBLY	14,957.00
40011417	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011418	27-JUN-19	AHMED SIRO MAKOKHA	47,000.00
40011419	27-JUN-19	CHRISPHINE KABIRO MBUGUA	62,000.00
40011420	27-JUN-19	JANE MUTHONI GATHIMBA	59,800.00
40011421	27-JUN-19	FREDRICK MACHARIA MWANGI	47,000.00
40011422	27-JUN-19	KAGUMA JAMES KARIUKI	47,000.00
40011423	27-JUN-19	FRANCIS KIVILA MUTUVA	38,600.00
40011424	27-JUN-19	POLICARP OKEYO ABUOR	624,210.00
40011425	27-JUN-19	JAMES MWAURA CHEGE	432,692.00
40011426	27-JUN-19	PATRICK KARIUKI KAMAU	25,200.00
40011427	27-JUN-19	JAMES MWAURA CHEGE	67,200.00
40011428	27-JUN-19	WILFRED OLUOCH ODALO	62,000.00
40011429	27-JUN-19	NAIROBI COUNTY ASSEMBLY	25,353.00
40011430	27-JUN-19	MARY NJAMBI NJUGUNA	62,000.00
40011431	27-JUN-19	MARY NJAMBI NJUGUNA	363,434.00
40011432	27-JUN-19	FRANCIS OTIENO NGESA	62,000.00
40011433	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011434	27-JUN-19	NAIROBI COUNTY ASSEMBLY	23,580.00
40011435	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011436	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011437	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011438	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011439	27-JUN-19	NAIROBI COUNTY ASSEMBLY	14,845.00
40011440	27-JUN-19	NAIROBI COUNTY ASSEMBLY	29,675.00
40011441	27-JUN-19	NAIROBI COUNTY ASSEMBLY	22,580.00
40011442	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011443	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011444	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011445	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011446	27-JUN-19	NAIROBI COUNTY ASSEMBLY	24,745.00
40011447	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011448	27-JUN-19	NAIROBI COUNTY ASSEMBLY	25,680.00
40011449	27-JUN-19	NAIROBI COUNTY ASSEMBLY	21,100.00
40011450	27-JUN-19	NAIROBI COUNTY ASSEMBLY	28,150.00
40011451	27-JUN-19	NAIROBI COUNTY ASSEMBLY	23,590.00
40011452	27-JUN-19	PATRICIAH MUTHEU MUSYIMI	350,000.00
40011453	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011454	27-JUN-19	NAIROBI COUNTY ASSEMBLY	29,610.00
40011455	27-JUN-19	NAIROBI COUNTY ASSEMBLY	29,930.00
40011456	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011457	27-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011458	28-JUN-19	MOSES NYANGARESI OGETO	62,000.00
40011459	28-JUN-19	NAIROBI COUNTY ASSEMBLY	29,725.00
40011460	28-JUN-19	PETER MURIITHI WARUTERE	62,000.00
40011461	28-JUN-19	JUNE JULIET NDEGWA	426,984.00
40011462	28-JUN-19	ANTHONY KIRAGU KARANJA	62,000.00
40011463	28-JUN-19	CHARLES THUO WAKARIDI	62,000.00

REPUBLIC OF KENYA

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BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque No	Cheque Date	Payee	Amount
40011464	28-JUN-19	JACOB NGWELE MUVENGEI	1,178,740.00
40011465	28-JUN-19	GLADYS KANYAA MWENDWA	36,600.00
40011466	28-JUN-19	ERICK OMONDI AGURE	36,600.00
40011467	28-JUN-19	NAIROBI COUNTY ASSEMBLY	30,000.00
40011468	28-JUN-19	NANCY MAOLE GRACE MUTHAMI	62,000.00
40011469	28-JUN-19	AFRICAN TOUCH SAFARIS LIMITED	39,890.00
40011470	28-JUN-19	NAIROBI COUNTY ASSEMBLY	25,542.00
40011471	28-JUN-19	LONGROCK TOURS AND TRAVEL LIMITED	58,365.00
40011472	28-JUN-19	NAIROBI COUNTY ASSEMBLY	29,955.00
40011473	28-JUN-19	COMMISSIONER OF VAT	42,000.00
40011474	28-JUN-19	Ngetich Chiira And Associates	770,000.00
40011475	28-JUN-19	HAFSA KHALIF MOHAMUD	363,434.00
40011476	28-JUN-19	ASLI MUHAMUD MOHAMED	363,434.00
40011477	28-JUN-19	JACOB NGWELE MUVENGEI	112,000.00
40011478	28-JUN-19	JACOB NGWELE MUVENGEI	58,948.10
40011479	28-JUN-19	ELIAS OTIENO OKUMU	112,000.00
40011480	28-JUN-19	IBRAHIM ABDI HASSAN	140,000.00
40011481	28-JUN-19	LAW SOCIETY OF KENYA	21,360.00
40011482	28-JUN-19	DORIS KANARIO NGOYO	363,434.00
40011483	28-JUN-19	JOHN MOIYARE KITELEN	44,800.00
40011484	28-JUN-19	PUBLIC RELATIONS SOCIETY OF KENYA	70,000.00
40011485	28-JUN-19	COMPUTER SOCIETY OF KENYA	20,000.00
40011486	28-JUN-19	MEDIA COUNCIL OF KENYA	20,000.00
40011487	28-JUN-19	ALICE SELEYIAN TOMPOI	28,200.00
40011488	28-JUN-19	JOHN KAMANGU NYUMU	70,000.00
40011489	28-JUN-19	SILAS MATARA ONGWAE	90,000.00
40011490	28-JUN-19	Kenya Association Of Records Managers And Archivists.	2,400.00
40011491	28-JUN-19	RODGERS BASIL OMONDI	85,200.00
40011492	28-JUN-19	PAUL WAINAINA KIMANI	28,200.00
40011493	28-JUN-19	ALICE ANYANGO KAOGA	78,200.00
40011494	28-JUN-19	GAVIN ROMEO CASTRO	47,000.00
40011495	28-JUN-19	JACOB NGWELE MUVENGEI	67,200.00
40011496	28-JUN-19	MILLICENT WAMBUI MUGADI	90,000.00
40011497	28-JUN-19	ELIAS OTIENO OKUMU	363,434.00
40011498	28-JUN-19	PETER WANYOIKE GITAU	90,000.00
40011499	28-JUN-19	ANTHONY KIRAGU KARANJA	363,434.00
40011500	28-JUN-19	IBRAHIM ABDI HASSAN	363,434.00
40011501	28-JUN-19	ROBERT MBATIA	90,000.00
40011504	28-JUN-19	SUSAN NDANU MWINZI	28,200.00
40011505	28-JUN-19	OSMAN ADOW IBRAHIM	90,000.00
40011506	28-JUN-19	KIMATHI MUTHAMIA	56,000.00
40011507	28-JUN-19	DAISY MUENI MUEMA	36,600.00
40011508	28-JUN-19	ROBERT MUCHIRI NJENGA	25,200.00
40011509	28-JUN-19	GAVIN ROMEO CASTRO	7,000.00
40011510	28-JUN-19	CAROLINE WANJA NJOROGE	36,600.00
40011511	28-JUN-19	NANCY CHERONO MUTAI	74,200.00
40011512	28-JUN-19	JAMES MWAURA CHEGE	168,000.00
40011513	28-JUN-19	INCOME TAX PAYE	262,800.00
40011514	28-JUN-19	LOICE ATIENO ADHOCH	28,200.00
40011515	28-JUN-19	PHANICE AKINYI HOSEA	28,200.00
40011516	28-JUN-19	STANZO OMUNGALA ELIJA ANGILA	90,000.00
40011517	28-JUN-19	UAP INSURANCE COMPANY LTD	998,321.00

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19

NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque		Payee	Amount
No	Date		
40011518	28-JUN-19	STEPHEN OTIENO OTIENO	25,200.00
40011519	28-JUN-19	TITUS NTHEKETHA KITETU	168,000.00
40011520	28-JUN-19	TITUS NTHEKETHA KITETU	135,000.00
40011521	28-JUN-19	OSMAN GALGALO KHULA	71,000.00
40011522	28-JUN-19	KEVIN THOMAS WASIKE	91,000.00
40011523	28-JUN-19	SAMMY KALUNDU NDANA	76,400.00
40011524	28-JUN-19	CHARLES THUO WAKARIDI	90,000.00
40011525	28-JUN-19	WILFRED OLUOCH ODALO	90,000.00
40011526	28-JUN-19	JULIUS LIDODO SHILAKAVA	44,800.00
40011527	28-JUN-19	SAIDI HAMISI VUMBI	46,500.00
40011528	28-JUN-19	NAFTALY WAGURU MATHENGE	90,000.00
40011529	28-JUN-19	JAMES MWANGI WAMBUI	90,000.00
40011530	28-JUN-19	ABRAHAM MWANGI NJIHIA	90,000.00
40011531	28-JUN-19	Richard Bisera Nyangaresi	28,200.00
40011532	28-JUN-19	Eric Kiai Kipchirchir	28,200.00
40011533	28-JUN-19	Felix mbogo Nyaga	28,200.00
40011534	28-JUN-19	immaculate obare Mongina	28,200.00
40011535	28-JUN-19	Moses Njeru Gitonga	28,200.00
40011536	28-JUN-19	felix musembi makau	28,200.00
40011537	28-JUN-19	Stephen Ngugu Mwangi	28,200.00
40011538	28-JUN-19	PAUL KADOS KIGUATHI	90,000.00
40011539	28-JUN-19	ANTHONY KIRAGU KARANJA	56,000.00
40011540	28-JUN-19	GAVIN ROMEO CASTRO	45,000.00
40011541	28-JUN-19	GAVIN ROMEO CASTRO	80,000.00
40011542	28-JUN-19	JEREMIA KATHUNDA IMATHIU	25,200.00
40011543	28-JUN-19	JASSAN MUGETO MAINA	31,500.00
40011544	28-JUN-19	TITUS NTHEKETHA KITETU	165,300.00
40011545	28-JUN-19	ADAM KIBET KIBWANA	71,000.00
40011546	28-JUN-19	PETER WAHINYA KIMUHU	90,000.00
40011547	28-JUN-19	ELIAS OTIENO OKUMU	56,000.00
40011548	28-JUN-19	IBRAHIM ABDI HASSAN	56,000.00
40011549	28-JUN-19	PETER MURIITHI WARUTERE	90,000.00
40011550	28-JUN-19	DANIEL AGANDA OLALO	44,800.00
40011551	28-JUN-19	JAMES KARIUKI KIRIBA	56,000.00
40011552	28-JUN-19	JOHN KAMAU MUTHIGA	90,000.00
40011553	28-JUN-19	PATRICIAH MUTHEU MUSYIMI	90,000.00
40011554	28-JUN-19	JOSEPH MWANGI KOMU	90,000.00
40011555	28-JUN-19	JAYENDRA VIRCHAND MALDE	90,000.00
40011556	28-JUN-19	PATRICK KARIUKI KAMAU	25,200.00
40011557	28-JUN-19	COMMISSIONER OF VAT	1,515.00
40011558	28-JUN-19	KWABENY INVESTMENTS	27,775.00
40011559	28-JUN-19	MWIWANDII ENTERPRISES	80,963.80
40011560	28-JUN-19	COMMISSIONER OF INCOME TAX	63,440.30
40011562	28-JUN-19	COMMISSIONER OF VAT	4,416.20
40011564	28-JUN-19	GAVIN ROMEO CASTRO	2,800.00
40011565	28-JUN-19	APIYO NYAGWA ABEL	11,900.00
40011566	28-JUN-19	AHMED SIRO MAKOKHA	18,900.00
		Total :	119,916,839.05

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

Receipts			Amount
No	Date		
		Total :	

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUN-19 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY RECURRENT ACC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000193538

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

Cheque			Amount
No	Date		
		Total :	

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

Receipts			Amount
No	Date		
FT1915501QNJ	04-JUN-19		151,200.00
		Total :	151,200.00

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000286587

Balance as per bank certificate	
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	21,707,548.50
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	16,575,728.00
Bank Balance as per Cash Book	-5,131,820.50

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000286587

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

Cheque No	Cheque Date	Payee	Amount
70000190	03-JUN-19	COMMISSIONER OF VAT	187,282.75
70000191	03-JUN-19	MASUE AGENCIES	3,433,517.25
70000196	11-JUN-19	LENDIX AGENCIES	341,121.90
70000197	13-JUN-19	COMMISSIONER OF VAT	60,310.35
70000198	13-JUN-19	BEAUTY CHOICE GENERAL MERCHANTS	1,105,689.65
70000199	20-JUN-19	abbey construction co. ltd.	3,912,504.75
70000200	20-JUN-19	COMMISSIONER OF VAT	213,409.35
70000201	26-JUN-19	COMMISSIONER OF VAT	9,116.40
70000202	26-JUN-19	Prodigy Technologies Limited	167,133.60
70000203	26-JUN-19	MFI DOCUMENT SOLUTIONS LIMITED	497,145.00
70000204	26-JUN-19	NAIROBI COUNTY ASSEMBLY	17,953.80
70000205	26-JUN-19	COMMISSIONER OF VAT	27,117.00
70000206	27-JUN-19	TUYUN ENTERPRISES	308,189.65
70000207	28-JUN-19	Rickment Investments And Construction Co. Limited	463,278.50
70000208	28-JUN-19	COMMISSIONER OF VAT	336,775.85
70000209	28-JUN-19	COMMISSIONER OF VAT	26,095.30
70000210	28-JUN-19	PENUWA GENERAL MERCHANT	6,174,224.15
70000211	28-JUN-19	COMMISSIONER OF VAT	34,536.00
70000212	28-JUN-19	COMMISSIONER OF VAT	60,658.30
70000213	28-JUN-19	COMMISSIONER OF VAT	12,729.25
70000214	28-JUN-19	TAINO INVESTMENTS LIMITED	233,369.85
70000215	28-JUN-19	BOKOH LIMITED	633,159.65
70000216	28-JUN-19	BOKOH LIMITED	1,112,069.20
70000217	28-JUN-19	COMMISSIONER OF VAT	9,000.00
70000218	28-JUN-19	Brisk Solution Company Limited	165,000.00
70000219	28-JUN-19	COMMISSIONER OF VAT	22,831.75
70000220	28-JUN-19	KENSUN ENTERPRISES	1,724,746.90
70000221	28-JUN-19	Rickment Investments And Construction Co. Limited	418,582.35
		Total :	21,707,548.50

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

Receipts No	Receipts Date		Amount
		Total :	

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

Cheque No	Cheque Date		Amount
		Total :	

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

Receipts No	Receipts Date		Amount
FT191778NQJW	30-JUN-19		5,881,154.00
FT191937M2FV	30-JUN-19		10,694,574.00
		Total :	16,575,728.00

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REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 NAIROBI COUNTY ASSEMBLY DEPOSIT ACCOU

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000286598

Balance as per bank certificate	
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	4,034,718.05
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-4,034,718.05

Reconciled by: ..... Signature: ..... Date: .....

Reviewed by : ..... Signature: ..... Date: .....

Approved by: ..... Signature: ..... Date: .....

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

NAIROBI COUNTY ASSEMBLY DEPOSIT AC

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000286598

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

Cheque		Payee	Amour
No	Date		
80000006	20-FEB-19	COMMISSIONER OF VAT	208,692.3
80000007	20-FEB-19	abbey construction co. ltd.	3,826,025.7
		Total :	4,034,718.0

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

Receipts			Amour
No	Date		
		Total :	

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

Cheque			Amount
No	Date		
		Total :	

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

Receipts			Amount
No	Date		
		Total :	