

REPUBLIC OF KENYA



Enhancing Accountability

DATE 22/6/2023
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COMMITTEE
CLERK AT THE TABLE

REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

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

COUNTY GOVERNMENT OF THARAKA-NITHI



REPUBLIC OF KENYA



COUNTY GOVERNMENT OF THARAKA NITHI

COUNTY REVENUE FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE, 2023

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

County Government of Tharaka Nithi
County Revenue Fund
Annual Report and Financial Statements
For the Financial Year ended June 30, 2023

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1. Acronyms and Glossary of Terms

ASDSP	Agriculture Sector Support Programme
B/F	Brought Forward
CA	County Assembly
CARA	County Revenue Allocation Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
COB	Controller of Budget
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Child Development Education
FS	Financial Statement
FLLoCA	Financing Locally Led Climate Action
FY	Financial Year
IFMIS	Integrated Financial Management Information System
IPSAS	International public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
KSH	Kenya Shilling
PFMA	Public Finance Management Act, 2012
PSAB	Public Sector Accounting Standards Board
THSUCP	Transforming Health System for Universal Care Project
UDG	Urban Development Grant
UIG	Urban Institutional Grant

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Tharaka-Nithi County (County Number 013) is one of the 47 counties constituted as per the Constitution of Kenya, 2010 located in Kenya's former Eastern Province. The County has six (6) Sub Counties namely Chuka, Igambang'ombe, Maara, Muthambi, Tharaka South and Tharaka North. The County covers approximately 2,609 Km² with human population of 393,177 as per 2019 census.

County Government of Tharaka Nithi is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction as per Fourth Schedule of Constitution of Kenya 2010.

County Government of Tharaka Nithi

Our Core Values

Our core values define our culture that dictates everything we do and shared understanding of what we stand for, how we treat each other and those we serve;

- ❖ Integrity
- ❖ Team Work
- ❖ Citizen Focus
- ❖ Innovation and Creativity
- ❖ Accountability and transparency

Our Mission

To enhance sustained social – economic growth through utilization of resources to improve the quality of life for the county residents

Our Vision

A prosperous and citizen focused County

Theme: Haven of Value Addition

The county is headed by the County Governor **H.E Onesimus Muthomi Njuki** who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution.

b) Key Management

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

- The Office of the Governor
- Finance, Economic Planning, Trade and Industry
- Medical Services and Public Health
- Roads, Infrastructure and Public Works
- Land, Environment, Physical Planning Natural Resources and Urban Development
- Agriculture, Livestock, Veterinary, Fisheries and Co-operative Development
- Water and Irrigation
- Education, Vocational Training, Youth, Sports, Culture and Tourism
- Public Service, Administration and Devolution Affairs

Table 1: The County Executive Committee Members

	Name	Designation	Date of Holding Office
1	H.E Onesimus Muthomi Njuki	County Governor	23 rd August 2017
2	H.E Wilson Nyagah Derebia	Deputy Governor and CECM Trade, Cooperative Development, Industry, Energy and ICT	25 th August 2022
3	Alexander Micheni Muratha	Ag. County Secretary, Head of Administration and Public Service	14 th November 2022
4	Dr Gichuiya M'Riara Nthuranku	CECM Health and Medical Services	18 th October 2022
5	Mr. Lawrence K. Ileri Rweria	CECM Finance & Economic Planning and Trade	
6	Eng. Julius Giti	CECM-Land, Physical Planning Roads, Infrastructure, Public Works, Urban Development, Housing and Revenue Mobilization	
7	Mrs. Dorothy I.K. Naivasha	CECM-Education, Vocational Training and Social Services	
8	Mr. Njue Njagi Kaithungu	CECM- Agriculture, Livestock, Veterinary Services, Fisheries Development Industry and Co-operative Development.	
9	Dr. Beatrice Kathomi	CECM- Water, Irrigation, Environment and Natural Resources	
10	Hon. Samuel Muthini	CECM-Public Administration, Intergovernmental Coordination and Devolution Affairs	
11	Ms. Moreen Nyambura	CECM – Youth, Sports, Culture and Tourism	

c) Fiduciary Management

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

Table 2: Fiduciary Responsibility

	Name	Designation
1	Lawrence Ileri Rweria	CECM – Finance and Economic Planning
2	Wycliffe Kinyua Kabinga	Chief Officer – Finance and Economic Planning
3	Aggrey Karani	Chief Officer – Medical and ICT
4	Rose Gakii Micheni	Chief Officer – Public Health and Sanitation
5	Faith Kalunda Kyuga	Chief Officer – Roads, Infrastructure, Public Works and Urban Development
6	Peter Kimathi Njeru	Chief Officer – Agriculture, Livestock and Fisheries
7	Ignatius Mugambi Kigwari	Chief Officer – Revenue and Resource Mobilization
8	Jonathan Mwiti Nyaga	Chief Officer – Education and Vocational Training
9	Kelly Karimi Rwigi	Chief Officer – Gender, Children and Social Services
10	James Mbae Karuku	Chief Officer – Land, Physical Planning and Housing
11	Loise Wanja Mutua	Chief Officer – Water and Irrigation
12	Peterson Mwirigi Kathanya	Chief Officer – Environment and Natural Resources
13	Gibson Gikundi Nkonge	Chief Officer – Public Admin, Intergovernmental Coordination and Devolution Affairs
14	Wilberforce Muriungi Ntwiga	Chief Officer- Youth and Sports
15	Anthony G. Kirunja	Chief Officer- Fisheries
16	Irene Nkirote Muriungi	Chief Officer- Culture and Tourism
17	Benson Kimathi Njeru	Chief Officer- Energy and Industry

d) Fiduciary Oversight Arrangements

➤ **County Executive Audit Committee**

The county executive in accordance to PFM Act, 2012 Section 155 (5) and PFM Regulations, 2015 Section 167 appointed members to Internal Audit Committee for a period of three years with effect from 05th May 2023 vide Gazette Notice 8495 published on 30th June 2023.

Table 3: Audit Committee Members

No	Name	Position
1	Washington Muthomi Kithinji	Chairman
2	Julius Mutinda Mulinge	Member
3	Naftali Muthomi Njeru	Member
4	Saturnina Ithiru Mutegi	Member
5	Lawrence Mutugi Micheni	Member Representing County Treasury

➤ **County Budget and Economic Forum (CBEF)**

The County Executive in accordance to PFM Act, 2012 Section 137 appointed members to County Budget and Economic Forum until such time a new Forum is appointed by incoming Governor with effect from with effect from 01st July 2023 vide Gazette Notice 8496 published on 30th June 2023.

Table 4: CBEF Members

No	Name	Position
1	H.E Onesmas Muthomi Njuki	Governor / Chairman
2	All CEC Members	Members
3	Charles Muruthi Kithinji	Member
4	Faith Njeri	Member
5	Justus Mwiti Kanga	Member
6	Kallen Karimi Karingi	Member
7	Dr. Purity Muthoni Nkoroi	Member
8	Albano Kiamia	Member
9	Bish. Samuel Njagi	Member
10	Dorcasmus Nyaga	Member
11	Dr. Stanely Gitonga Mbaka	Member

Other Fiduciary Oversight Bodies include:

- County Assembly of Tharaka Nithi
- Senate of Kenya - Public Accounts and Investment Committee

e) Entity Headquarters

County Headquarters Building
 Kathwana Town
 P.O. Box 10-60406
KATHWANA

f) County Executive Contacts

Telephone: **0800720370**
 Email: info@tharakanithi.go.ke
 Website: www.tharakanithicounty.go.ke

g) Entity Bankers

Central Bank of Kenya
 Haile Selassie Avenue
 P.O. Box 60000 - 00200
 City Square
NAIROBI

h) Independent Auditors

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

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) Office of County Attorney

The County Attorney
County Government of Tharaka Nithi
P.O. Box 10 - 60400
KATHWANA

3. FOREWARD STATEMENT BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Tharaka Nithi – County Revenue Fund, Report and Financial Statements for the financial year ended **30th June 2023**.

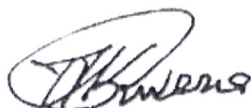
During the year under review, the Fund total revenue amounted to **Ksh. 5,237,689,660** (Five Billion Two Hundred Thirty Seven Million Six Hundred Eighty Nine Thousand, Six Hundred Sixty) comprising of exchequer releases, own sources of revenue swipe to CRF and unspent balances returned to CRF including balance brought forward.

The payments from the Fund amounted to **Ksh. 5,007,901,760** (Five Billion Seven Million, Nine Hundred and One Thousand, Seven Hundred Sixty) comprising transfers to County Executive and County Assembly.

The County Revenue Fund revenue recorded revenue realization at 92% performance level due to shortfall from own sources of revenue which recorded 69% level of performance, while some of conditional grants expected transfers from other Government Agencies were not released in full. Detailed analysis of the Fund performance is contained under Management Discussion and Analysis

Finally, I take this opportunity to thank His Excellency Governor Hon. Muthomi Njuki, Members of County Assembly, County Government of Tharaka Nithi employees and all stakeholders including tax payers for supporting the government in its execution of its mandate.

Thank you very much and God bless Tharaka Nithi County



Sign.....12th July 2023

Lawrence K. Ireri Rweria

CECM – Finance, Economic Planning and Revenue Mobilization

4. MANAGEMENT DISCUSSION AND ANALYSIS

(i) Financing of the County Governments

The major source of budget financing is equitable share of revenue. Article 202 of the Constitution of Kenya 2010, provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County receives funding from conditional grants disbursed through the National Government from international development partners such World Bank and DANIDA. Such grants include THSUCP, ASDSP, KCSAP and KUSP

The County also finances its operations through own generated revenues. These are revenues collected within the County as approved under County Finance Act. The key own source revenue for Tharaka Nithi County included business permits, land rates, business plan approval, advertising fees, cess and various other administrative charges. The County continues to explore new and more innovative ways of increasing its own source of revenue collections.

Amount of unspent fund balances relate to money that was not utilized during the previous financial year. Such balances are carried forward and re-appropriated during the subsequent financial year.

The table below analyses the revenue realization for the financial year ended **30th June 2023**

County Government of Tharaka Nithi
County Revenue Fund

Annual Report and Financial Statements
For the Financial Ended June 30, 2023

Table: 5 Summary of Revenue Realization

	Source of Revenue	Original Budget (Ksh)	Budget Supplementary Adjustment FY 2022/23 (Ksh)	Revised Approved Budget FY 2022/23 (Ksh)	Actual Cumulative Receipts (Ksh)	Level of Realization (%)
1	Equitable Share of Revenue	4,214,198,393	337,135,889	4,551,334,282	4,551,334,482	100%
2	Danida Grant	5,695,500	6,929,250	12,624,750	12,624,750	100%
3	Other Conditional Grants	258,830,637	(258,830,637)	-	-	0%
4	ASDSP Grant	16,230,461	4,585,771	20,816,232	16,071,032	77%
5	Kenya Climate Smart Agriculture (KCSAP)	350,000,000	(105,156,641)	244,843,359	98,599,181	40%
6	Transforming Health Systems (THSUCP)	-	32,039,102	32,039,102	-	0%
7	KDSP Level II	-	5,773,787	5,773,787	-	0%
8	KUSP – UDG	-	2,339,915	2,339,915	2,339,915	100%
9	Aquaculture Business Dev Programme	-	15,630,100	15,630,100	-	0%
10	Leasing of Medical Equipment	153,297,872	(42,659,574)	110,638,298	-	0%
11	Emergency Locust Response Project	45,730,460	33,611,427	79,341,887	67,160,821	85%
12	Kenya Informal Settlement Project	20,000,000	-	20,000,000	20,000,000	100%
13	Supplement of Construction of HQ	76,000,000	(76,000,000)	-	-	0%
14	Financing Local Led Climate Action	-	22,000,000	22,000,000	22,000,000	100%
15	Own Sources of Revenue	350,000,000	30,000,000	380,000,000	263,519,894	69%
16	Return to CRF	-	-	-	57,890	100%
17	Unspent Balance Brought Forward	-	183,981,694	183,981,694	183,981,694	100%
	Total Budget	5,489,983,323	191,380,083	5,681,363,406	5,237,689,659	92%

County Government of Tharaka Nithi
County Revenue Fund
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The Fund realized cumulative total revenue for the year amounting to Ksh. 5,237,689,659 against budgeted revenue of Ksh. 5,681,363,406 representing 92% overall level of revenue realization for the financial year ended 30th June 2023.

Own Sources of Revenue

The own sources of revenue realised during the financial year ended 30th June 2023 amount to Ksh. 263,519,894 against the approved budget of Ksh. 380,000,000 translating to 69% level of performance.

Return to CRF

Return to CRF constitute unspent amounts refunded to CRF from Government entity from previous year appropriations.

Table: 6 Return to CRF


	2022/2023	2021/2022
	Ksh.	Ksh.
Recurrent Account (<i>County Executive</i>)	3,395	398,473
Development Account (<i>County Executive</i>)	25,342	104,394
Recurrent Account (<i>County Assembly</i>)	29,123	10,405
Development Account (<i>County Assembly</i>)	30	-
Total	57,890	513,272

Conclusion

The County has put more measures to ensure the own sources of revenue improves in following financial year by enhancing revenue collection enforcement to seal any leakages.

The County further appeals the National exchequer to ensure timely release of exchequer funds to enable the county meet its budget and ensure service delivery to the citizen are adequately funded.

Thank you very much and God bless Tharaka Nithi County

Signature:  Date: 12th July 2023
Wycliffe Kinyua Kabinga
Chief Officer – Finance and Economic Planning

5. OVERVIEW OF TH COUNTY REVENUE FUND OPERATIONS

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipt includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended **30th June 2023**.

Signature: _____



Wycliffe Kinyua Kabinga

Chief Officer – Finance and Economic Planning

Date: 12th July 2023

6. STATEMENT OF MANAGEMENT RESPONSIBILITY

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation shall prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget

The County Chief Officer – in charge of Finance of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial ended on **30th June, 2023**. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Chief Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended **30th June, 2023**, and of its financial position as at that date.

The Chief Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Chief Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (*where applicable*). Further, Chief Officer confirms that the County Revenue Fund'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 Revenue Fund's financial statements were approved and signed on **12th July 2023**

Signature _____

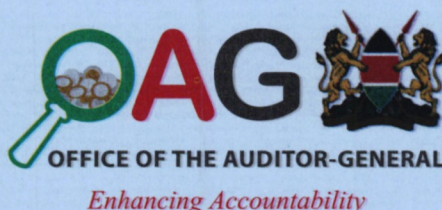


Wycliffe Kinyua Kabinga

Chief Officer – Finance and Economic Planning

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Website: www.oagkenya.go.ke



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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 – COUNTY GOVERNMENT OF THARAKA-NITHI

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Tharaka-Nithi set out on pages 1 to 11, which comprise the statement of receipts and payments and statement of comparison of budget and actual amounts for the year ended 30 June, 2023 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, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of Tharaka Nithi as at 30 June, 2023 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund – County Government of Tharaka-Nithi Management in accordance with ISSAI 130 on the 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on comparable basis of Kshs.5,681,363,406 and Kshs.5,237,689,660 respectively, resulting to an underfunding of Kshs.443,673,746 or 8% of the budget.

Similarly, the Fund expended Kshs.5,007,901,760 against a budgeted amount of Kshs.5,681,363,406 resulting to under-expenditure of Kshs.673,461,646 or 12% of the budget.

The underfunding and under-expenditure affected implementation of the planned activities and programs and may have impacted negatively on service delivery to the public.

Other Information

The Management is responsible for the other information which comprise of Key Entity Information and Management, the Statement by the CEC Member Finance and Economic Planning, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delayed Remittances of Revenue to the County Revenue Fund Account

The statement of receipts and payments and Note 3 to the financial statements reflects own source revenue amount of Kshs.263,519,894. Note 8 to the financial statements, on disclosure of balances in the revenue collection accounts however, revealed a balance of Kshs.34,273,158. Review of the county revenue collection bank accounts also revealed that the amount remained held in the accounts as at 30 June, 2023. The amount should have been promptly deposited into the County Revenue Fund Account, as required by Regulation 81(1) & (2) of the Public Finance Management (County Governments) Regulations, 2015. The Regulation states that Receivers of Revenue shall deposit into the County Exchequer Account all receipts due to the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, 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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund'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 governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 policies and procedures may deteriorate.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 February, 2024

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8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE, 2023

		2022/2023	2021/2022
	Notes	Ksh.	Ksh.
Receipts			
Equitable Share	1	4,551,334,482	3,877,062,704
Transfers from other Government Agencies	2	238,795,699	274,855,098
Own Source Revenue	3	263,519,894	239,381,562
Return to CRF issues	4	57,891	513,272
Total Receipts		5,053,707,966	4,391,812,636
Payments			
Transfers to County Executive	5	4,472,918,005	4,152,925,123
Transfers to County Assembly	6	534,983,755	400,032,732
Total Payments		5,007,901,760	4,552,957,855
Net increase (decrease) in cash for the year		45,806,206	(161,145,219)
Add Opening fund Balance	7	183,981,694	345,126,913
Closing Fund Balance for the Year		229,787,900	183,981,694

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Tharaka Nithi County Revenue Fund Financial Statements were approved on 12th July 2023 and signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning



CPA. E.K Nduati
 Director Accounting Services
 ICPAK Reg.No.6720

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9. STATEMENT OF COMPARISON OF BUDGET ACTUAL AMOUNTS FOR THE YEAR ENDED 30th JUNE 2023

Receipt/Payments	Original Budget A	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Realization Difference e=c-d	% of Realization f=d/c %
Receipts	Ksh.	Ksh.	Ksh.	Ksh.	Ksh/	
Exchequer releases	4,214,198,393	337,135,889	4,551,334,282	4,551,334,482	200	100%
Transfers from other Gov. Agencies	925,784,930	(359,737,500)	566,047,430	238,795,699	(327,251,731)	42%
Own Source Revenue	350,000,000	30,000,000	380,000,000	263,519,894	(116,480,106)	69%
Return to CRF issues	-	-	-	57,891	57,891	100%
Unspent Balances Brought Forward	-	183,981,694	183,981,694,00	183,981,694	-	100%
Total Receipts	5,489,983,323	191,380,083	5,681,363,406	5,237,689,660	(443,673,746)	92%
Payments						
Transfers to County Executive Recurrent	3,187,581,364	630,122,289	3,817,703,653	3,560,610,099	(257,093,554)	93%
Transfers to County Executive Development	1,787,401,959	(500,635,861)	1,286,766,098	912,307,906	(374,458,192)	71%
Transfers to County Assembly Recurrent	485,000,000	61,893,655	546,893,655	515,913,643	(30,980,012)	94%
Transfers to County Assembly Development	30,000,000	-	30,000,000	19,070,112	(10,929,888)	64%
Total Payments	5,489,983,323	191,380,083	5,681,363,406	5,007,901,760	(673,461,646)	88%
Surplus / (Deficit)	-	-	-	229,787,900	229,787,900	

10. SIGNIFICANT ACCOUNTING POLICIES

a) 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 Section 167 of the PFM Act 2012.

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

b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer are 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.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

f) 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. There were no other restrictions on cash during the year.

II. NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE REVENUE

	2022/2023	2021/2022
	Ksh	Ksh.
Exchequer Release Quarter 1	1,032,478,656	695,342,767
Exchequer Release Quarter 2	695,342,768	1,053,549,648
Exchequer Release Quarter 3	695,342,768	1,053,549,648
Exchequer Release Quarter 4	2,128,170,290	1,074,620,641
Total	4,551,334,482	3,877,062,704

2. TRANSFERS FROM OTHER GOVERNMENT AGENCIES

	2022/2023	2021/2022
	Ksh.	Ksh.
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	32,039,102
World Bank Kenya Climate Smart Agriculture (KCSAP) - State Department of Crop Development	98,599,181	222,650,265
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	12,624,750	4,347,750
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	16,071,032	5,500,000
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	67,160,821	10,317,981
Financing Locally Led Climate Action (FLLoCA)	22,000,000	-
Kenya Informal Settlement Improvement Project (KISIP)	20,000,000	-
Kenya Urban Support Programme (KUSP)	2,339,915	-
Total	238,795,699	274,855,098

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OWN SOURCE REVENUE

	2022/2023	2021/2022
	Ksh	Ksh.
RECEIPTS		
Transfer Revenue Quarter 1	38,583,231	56,385,279
Transfer Revenue Quarter 2	42,581,386	51,263,842
Transfer Revenue Quarter 3	78,823,456	61,004,462
Transfer Revenue Quarter 4	103,531,821	70,727,979
Total	263,519,894	239,381,562

4. RETURN TO CRF ISSUES

	2022/2023	2021/2022
	Ksh	Ksh.
Recurrent Account (<i>County Executive</i>)	3,395	398,473
Development Account (<i>County Executive</i>)	25,342	104,394
Recurrent Account (<i>County Assembly</i>)	29,123	10,405
Development Account (<i>County Assembly</i>)	30	-
Total	57,890	513,272

5. TRANSFERS TO COUNTY EXECUTIVE

	2022/2023	2021/2022
	Ksh	Ksh.
Recurrent Account	3,555,681,099	2,962,281,316
Development Account	703,136,957	778,546,459
Health Special Purpose Account	0	32,039,102
Kenya Climate Smart Agriculture Project	98,599,181	222,650,265
Kenya Devolution Support Programme	0	137,242,250
Agriculture Sector Support Programme	16,071,032	5,500,000
Emergency Locust Response Project	67,160,821	10,317,981
Primary Health Care (Danida)	4,929,000	4,347,750
Financing Locally Led Climate Action (FLLoCA)	25,000,000	-
Kathwana Municipality Urban Development Grant	2,339,915	-
Total	4,472,918,005	4,152,925,123

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFERS TO COUNTY ASSEMBLY

	2022/2023	2021/2022
	Ksh	Ksh.
Recurrent Account	515,913,643	396,949,147
Development Account	19,070,112	3,083,585
Total	534,983,755	400,032,732

7. FUND BANK ACCOUNT BALANCE

	2022/2023	2021/2022
	Ksh	Ksh.
County Exchequer Account - (CBK A/c No. 1000171707)	229,787,900	183,981,694
Total	229,787,900	183,981,694

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting year as below.

Name of Account & Bank	30-Jun-23	30-Jun-22
Tharaka Nithi Revenue Acct. - Equity Bank	15,688,212	4,362,125
Tharaka Nithi Revenue Account - Trans Nation Sacco	777,309	133,431
Magutuni Hospital Account - KCB	669	403,676
Chuka District Hospital Account - KCB	98	1,147,589
Tharaka South District Hospital Management Board - Co-op Bank (Marimanti Hospital)	-	4,296,160
Kibung'a Sub District Hospital - Co-op Bank	-	1,289
Cash in Hand - Board of Survey	141,610	141,610
Mpesa Paybill Numbers Balances	335,297	335,297
Magutuni Hospital Account - Family Bank	1,344,617	-
Chuka District Hospital Account - Family Bank	13,843,617	-
Tharaka South District Hospital - Family Bank (Marimanti Hospital)	2,135,767	-
Kibung'a Sub District Hospital - Family Bank	5,963	-
	34,273,158	10,821,177

12. APPENDICES

I. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATION

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. Audit Report FY 2021/2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Opening Balance and Comparative Amounts	The Statement of Receipts and Payment for the year under review contains comparative year totals receipts, total payment and bank balances at year end totalling to K.sh. 5,301,434,827, K.sh. 5,092,366 and K.sh. 345,126,913 respectively. However, the Management did not submit the Financial Statement for the FY 2020/2021 audit contrary to the requirements of Section 167 of the Public Finance and Management Act, 2012 which requires the Administrator of the County Public Fund established by the Constitution, and Act of Parliament or County Legislation prepare financial statement for the Fund for each financial year in form prescribed by the Accounting Standards Board.	The Management states that, during the FY 2020/2021 the Public Sector Accounting Standards Board had not prescribed the form for financial reporting of the County Revenue Fund and the guidelines were issued in June 2022 with the current set been the first to be prepared under new guidelines.	Resolved	30 th June 2023
		However, the comparative figures were derived from		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and completeness of the comparative amounts and opening balances for FY 2020/2021 could not be confirmed	Audited financial statements of County Executive for the FY 2020/2021		
OTHER MATTERS				
Budgetary Control Performance	The statement of Comparison of Budget and Actual reflects final receipts budget and actual on comparable basis of Ksh. 5,911,260,701 and Ksh. 4,736,939,549 resulting to an under-funding of Kshs.1,174,321,152 or 20% of the budget. Similarly, the Fund expended Ksh. 4,552,957,855 against an approved budget of Ksh. 5,911,260,701 resulting to net under-expenditure of Ksh. 1,358,302,846 or 23% of the budget	The Management acknowledges under performance on revenue realization and under absorption of budget during the year ended 30 th June 2022. The under-performance was as result oof under disbursement of equitable share of revenue with an amount of Ksh. 337,135,689 yet to be released by National Treasury as at 30 th June 2022. Further, conditional Grants funds budgeted for during the year amounting to Ksh.	Resolved	30 th June 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
Delayed Remittances of Revenue to County Revenue Fund Account	The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects own source revenue receipts of Kshs.239,381,562. However, review of the revenue collection bank accounts of the County Executive revealed that a total balance of Kshs.10,344,270 remained held in the accounts as at 30 June, 2022 whereas it was supposed to be promptly deposited into the County Revenue Fund account contrary to Regulation 81(1)(2) of Public Finance Management (County Government) Regulations, 2015 which states that Receivers of Revenue shall promptly deposit into the County Exchequer account all receipts due to the CRF. The Receivers of Revenue should promptly pay to revenue received into CRF, as soon as possible and in any case not later than 5 working days after receipt thereof.	The Management acknowledges holding cash and balances amounting to Ksh. 10,821,177 as at 30 th June 2022 which was transmitted in full in the next working day. Further, receipts from NHIF deposited to our revenue account amounting K.sh. 2 Million on 30 th June 2022	Resolved	05 th July 2023

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) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National/ County Treasury.



Wycliff Kinyua Kabinga
Chief Officer – Finance and Economic Planning

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II. ANALYSIS OF RECEIPTS FROM THE NATIONAL TREASURY EXCHEQUER RELEASES

Revenue	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	Ksh.	Ksh.	Ksh.	Ksh.	Amount Ksh.
Equitable Share	1,032,478,656	695,342,768	695,342,768	2,128,170,290	4,551,334,482
World Bank Kenya Climate Smart Agriculture (KCSAP)			98,599,181		98,599,181
DANIDA Grant -Primary Health Care in Devolved Units				12,624,750	12,624,750
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development			16,071,032		16,071,032
World Bank-Emergency Locust Response Project (ELRP)			27,036,707	40,124,114	67,160,821
Financing Locally Led Climate Action (FLLoCA)			11,000,000	11,000,000	22,000,000
Kenya Informal Settlement Improvement Project (KISIP)				20,000,000	20,000,000
Kenya Urban Support Programme (KUSP)				2,339,915	2,339,915
Total	1,032,478,656	695,342,768	848,049,688	2,214,259,069	4,790,130,181

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III. ANALYSIS OF RECEIPTS FROM OWN SOURCE REVENUE PER QUARTER

Receipt/Payments	Q1	Q2	Q3	Q4	Total Ksh
Parking Fees	980,710	1,868,580	3,463,090	2,373,460	8,685,840
Plot Rents and Stand Premium	530,053	387,657	608,151	1,264,022	2,789,883
Single Business Permit and Advertisement	2,043,872	3,125,760	12,807,618	42,477,810	60,455,060
Barter Market / Entrance Fee / Slaughter Fees	1,350,640	1,848,130	3,086,030	3,407,916	9,692,716
Rent / Lease County Houses and Stalls	416,300	629,175	855,010	991,856	2,892,341
Hire of Lorry	340,700	202,219	-	30,000	572,919
Livestock and Agriculture Produce Cess	172,500	292,970	551,990	702,770	1,720,230
Natural Resources Excavation Cess	5,280,210	5,977,900	14,141,291	12,033,000	37,432,401
Hospital Fees	23,492,457	21,908,592	37,990,841	28,088,980	111,480,870
Property Fees	218,000	489,900	434,975	1,023,233	2,166,108
Technical Services (Plan Approval)	635,100	737,100	1,773,940	825,040	3,971,180
Administration Fees and Charges	840,142	2,541,479	83,550	146,466	3,611,637
Liquor License	756,000	1,191,000	1,717,200	7,957,800	11,622,000
Veterinary Services	1,478,250	1,253,750	1,306,570	1,924,868	5,963,438
Miscellaneous	48,297	127,174	3,200	284,600	463,271
Total	38,583,231	42,581,386	78,823,456	103,531,821	263,519,894

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IV. ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND

Revenue	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Amount
	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
County Executive Recurrent Account	765,721,462	720,576,785	574,649,855	1,494,732,997	3,555,681,099
County Executive Development Account		209,804,959	102,967,057	390,364,941	703,136,957
Kenya Climate Smart Agriculture Project (KCSAP)			98,599,181		98,599,181
Agriculture Sector Support Programme (ASDSP)			16,071,032		16,071,032
Emergency Locust Response Project			27,036,707	40,124,114	67,160,821
Primary Health Care (Danida)				4,929,000	4,929,000
Financing Locally Led Climate Action (FLLoCA)				25,000,000	25,000,000
Kathwana Municipality UDG				2,339,915	2,339,915
County Assembly - Recurrent	69,396,293	118,177,106	92,128,020	236,212,224	515,913,643
County Assembly - Development			4,585,643	14,484,469	19,070,112
Total	835,117,755	1,048,558,850	916,037,495	2,208,187,660	5,007,901,760

