

REPUBLIC OF KENYA



Enhancing Accountability

PAPERS LA		REPORT
DATE	6/3/2024	
TABLED BY	May Leader	
COMMITTEE	—	OF
CLERK AT THE TABLE	Angela	

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

COUNTY ASSEMBLY OF NAKURU

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



NAKURU COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
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2. Key Assembly Information and Management

(a) Background information

The Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly who is responsible for the general policy and strategic direction of the Assembly. The County Assembly of Nakuru has fifty-five Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and twenty nominated Members to cater for special interest groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Joel Karuri Maina
2.	Ag. Clerk of the County Assembly	CPA Jane Waweru
3.	Deputy Clerk	Stephen Gatimu Maina
4.	Director Legislative, Library and Research Services	Leonard Opiyo Otieno
5.	Ag. Director Financial and Accounting Services	John Kwambai
6.	Ag. Director of Human Resources and Administration	Irene Wamaru
7.	Director Hansard and ICT	Joseph Chege kingori
8.	Director Audit	Samuel Munyeki Maina
9.	Director of Budget	Emmanuel Njuguna Mbugua
10.	Director Committee Services	Rachael Cherutich

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Ag. Clerk	CPA Jane Waweru
2.	Deputy Clerk	Stephen Gatimu
3.	Director Legislative Services	Leonard Opiyo

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No.	Designation	Name
4.	Ag. Director Financial Services	John Kwambai
5.	Ag. Director HRM	Irene Wamaru
6.	Director Hansard and ICT	Joseph Chege
7.	Director Committee Services	Rachael Cherutich
8.	Ag. Deputy Director of Procurement	John Waweru
9.	Director of Budget	Emmanuel Njuguna

Key Assembly Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

The County Assembly Service Board prepared annual estimates of expenditure of the County Assembly service and submitted them to the County Assembly for approval, and exercised budgetary control over the service.

The Finance Committee of the County Assembly Service Board oversaw the financial activities of the Assembly and gave approvals for crucial programs that were undertaken by the Assembly. The Committee's undertakings were presented to the Board for guidance and ratification in the period ended 30th June, 2023.

The Nakuru County Assembly's Budget and Finance Committees steered the Budget making process and Finance acts respectively. The two Committees were instrumental in ensuring the County achieved its targets in terms of budgetary allocations and local revenue generation. Its mandate is to investigate, inquire and report on all matters related to coordination, control and monitoring of the county budget.

The County Assembly Public Accounts and Investment Committee followed up on all Audit issues that were raised by the Office of the Auditor General as far as all the County Entities were concerned. Its mandate is to examine the accounts, showing the appropriations of sum voted by the house to meet public expenditure, reports and accounts for all county public investments.

The county Assembly also has an audit committee whose mandates are among others; Providing strong and effective oversight of the County Assembly Internal Audit, Monitoring the effectiveness of the County Assembly's performance management and performance information, Promoting effective and efficient audit process by providing an independent review of the internal audit work plans and reports, Evaluating internal and external audit reports and making appropriate recommendations, undertaking independent reviews of the County Assembly's financial statements and Reviewing the level of compliance with relevant legislative and regulatory requirements by promoting a culture committed to lawful and ethical behaviour.

(e) Assembly Headquarters

P.O. Box 907 -20100
Ugatuza Plaza
Nakuru – Eldoret Highway
Nakuru, Kenya.

(f) Assembly Contacts

Telephone: (254) 051-2216472
E-mail: clerkassembly@nakurucounty.go.ke
Website: www.nakurucounty.org.ke

(g) Assembly Bankers

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

2. Family Bank Ltd
Family Bank Towers,
Muindi Mbingu Street
Account No. 018000071948
P.O. Box 7414-00200
City Square
Nairobi, Kenya

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

(j) County Attorney

The Nakuru County Attorney
P.O. Box 2870 - 20100
County Government of Nakuru Headquarters
Nakuru, Kenya

3. Governance Statement

The County Assembly

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

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

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

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

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

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Public Accounts/Investment Committee
- c) Budget and Appropriations Committee
- d) Agriculture Committee
- e) Health Services Committee
- f) Culture, Sports and Community services Committee
- g) Roads, Transport and Public Works Committee
- h) Trade, Tourism, Cooperative and Planning Committee

- i) Early Childhood Education and Vocational Training Committee
- j) Labour, Gender, Youth and Social welfare Committee
- k) Justice and Legal affairs Committee
- l) Information Communication Technology and e-government Committee
- m) Land, Housing and physical planning Committee
- n) Governance and Security Committee
- o) Energy, Environment and Natural resources Committee
- p) House business committee
- q) Committee on Appointments
- r) Committee on Selection
- s) Finance Committee
- t) Rules and Delegated Legislation Committee,
- u) Committee on Implementation
- v) Liaison Committee
- w) Members' Welfare, Catering and Library Committee.

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2022/2023 were:

Member	Designation	Ward
Hon. Joel Karuri Maina	Chairperson	Speaker
Hon. Wilson Mwangi	V/Chairperson	Menengai East
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Ann Njaguara	Member	Nominated
Hon. Moses Koros	Member	Mauche
Hon. Hezy Kungu	Member	Njoro
Hon. Hellen Megek	Member	Visoi
Hon. Leah Serem	Member	Nominated

b) Public Accounts/Investment Committee

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

Member	Designation	Ward
Hon. Simon Kamau Karanja	Chairperson	Kihingo
Hon. Michael Njenga	V/Chairperson	Nominated
Hon. Ann Njaguara	Member	Nominated
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Ben Kirui	Member	Barut
Hon. Irene Cheboi	Member	Nominated
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Keziah Okumu	Member	Nominated
Hon. Robert Langat	Member	Amalo
Hon. Neto Sakwa	Member	Kivumbini
Hon. Robert Rutto	Member	Kapkures
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. James Gathuita Mwangi	Member	Dundori

c) Budget and Appropriations Committee

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

Member	Designation	Ward
Hon. Alex Mbugua	Chairperson	Lakeview
Hon. Degaulle Naburuki	V/Chairperson	Soin
Hon. Joseph Ngware	Member	Molo
Hon. Alex Langat	Member	Mosop
Hon. Ali Hassan	Member	Nominated
Hon. Doreen Korir	Member	Nominated
Hon. Fadhili Msuri	Member	Biashara Nakuru
Hon. Grace Mwathi	Member	Bahati
Hon. Isabella Makori	Member	Subukia
Hon. John Mwangi Macharia	Member	Turi
Hon. Leah Wambui Nganga	Member	Kabatini
Hon. Mary Wanjiku	Member	Nominated
Hon. Njuguna Mwaura	Member	Elburgon
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Peter Njoroge Maina	Member	Murindat
Hon. Peter Palanga	Member	Olkaria
Hon. Philip Wanjohi	Member	Lare
Hon. Rose Chepkoech	Member	Kiptangich

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Hon. Samuel Tonui	Member	Nessuit
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamitha Gicanga	Member	Hellsgate
Hon. Wesley Langat	Member	Nyota
Hon. Wilson Mwangi	Member	Menengai East

d) Committee on Agriculture

Member	Designation	Ward
Hon. Isabella Makori	Chairperson	Subukia
Hon. Elijah Mwaura Macharia	V/Chairperson	Biashara Naivasha
Hon. Robert Langat	V/Chairperson	Amalo
Hon. Doreen Korir	Member	Nominated
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Grace Mwathi	Member	Bahati
Hon. James Gathuita Mwangi	Member	Dundori
Hon. John Maritim	Member	Kamara
Hon. John Mwangi Macharia	Member	Turi
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Leah Serem	Member	Nominated
Hon. Leah Nganga	Member	Kabatini
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Mwaura Njuguna	Member	Elburgon
Hon. Nixon Morogo	Member	Solai
Hon. Paul Warege	Member	Kiamaina
Hon. Philip Wanjohi	Member	Lare
Hon. Rose Chepkoech	Member	Kiptangich
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. Wilson Mwangi	Member	Menengai East
Hon. Wesley Langat	Member	NYOTA

e) Committee on Trade, Tourism, Cooperatives & Planning

Member	Designation	Ward
Hon. Stanley Karanja	Chairperson	Naivasha East
Hon. Cyrus Ndegwa Dida	V/Chairperson	Mau Narok
Hon. Robert Rutto	V/Chairperson	Kapkures
Hon. Alex Bor	Member	Kiptororo
Hon. Alex Langat	Member	Mosop
Hon. Ann Wamaitha	Member	Nominated
Hon. Alex Mbugua	Member	Lakeview

Hon. Anthony Kamau	Member	Nakuru East
Hon. Catherine Mwangi	Member	Nominated
Hon. David Kihumba Muraya	Member	Flamingo
Hon. George Nene	Member	Elementaita
Hon. George Tallam	Member	Kabazi
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru
Hon. Hezy Kungu	Member	Njoro
Hon. Irene Cheboi	Member	Nominated
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Leah Serem	Member	Nominated
Hon. Njuguna Mwaura	Member	Elburgon
Hon. Robert Langat	Member	Amalo
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. William Mutai	Member	Keringet
Hon. Samuel Tonui	Member	Nessuit

f) Committee on Roads, Transport & Public Works

Member	Designation	Ward
Hon. Francis Kuria	Chairperson	Malewa West
Hon. Ben Kirui	V/Chairperson	Barut
Hon. Paul Warege	V/Chairperson	Kiamaina
Hon. Alex Bor	Member	Kiptororo
Hon. Anthony Kamau	Member	Nakuru East
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Hellen Megek	Member	Visoi
Hon. Hezy Kungu	Member	Njoro
Hon. Isaac Rottok	Member	Menengai West
Hon. Mary Wanjiku Njoroge	Member	Nominated
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Neto Sakwa	Member	Kivumbini
Hon. Paul Langat	Member	Tinet
Hon. Robert Langat	Member	Amalo
Hon. Rose Njoroge	Member	Gilgil
Hon. Simon Kamau Karanja	Member	Kihingo
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. Wilson Mwangi	Member	Menengai East
Hon. Wesley Langat	Member	Nyota

g) Committee on Culture, Sports & Community Services

Member	Designation	Ward
Hon. Alex Bor	Chairperson	Kiptororo
Hon. David Macharia Wathiai	V/Chairperson	Shabab
Hon. Alex Langat	Member	Mosop
Hon. Ann Gite	Member	Nominated
Hon. Cynthia Mukami	Member	Nominated
Hon. David Kihumba Muraya	Member	Flamingo
Hon. Dorcas Gatherer	Member	Nominated
Hon. Doreen Korir	Member	Nominated
Hon. George Tallam	Member	Kabazi
Hon. George Kanure	Member	Nominated
Hon. Hellen Megek	Member	Visoi
Hon. Hellen Chepkorir	Member	Nominated
Hon. Irene Cheboi	Member	Nominated
Hon. Isaac Rottok	Member	Menengai West
Hon. Mary Wanjiku Njoroge	Member	Nominated
Hon. Mercy Kilel	Member	Nominated
Hon. Michael Njenga	Member	Nominated
Hon. Paul Langat	Member	Tinet
Hon. Robert Rutto	Member	Kapkures
Hon. Rose Njoroge	Member	Gilgil

h) Committee on Health Services

Member	Designation	Ward
Mwaura Njuguna	Chairperson	Elburgon
Hon. Samuel Ngarama	V/Chairperson	Lanet/Umoja
Hon. Benard K. Langat	V/Chairperson	Mariosioni
Hon. Alex Langat	Member	Mosop
Hon. Alex Mbugua	Member	Lakeview
Hon. Ali Hassan	Member	Nominated
Hon. Doreen Korir	Member	Nominated
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Francis Kuria	Member	Malewa West
Hon. Grace Mwathi	Member	Bahati
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru

Hon. Isabella Makori	Member	Subukia
Hon. John Mwangi Macharia	Member	Turi
Hon. Joseph Ngware	Member	Molo
Hon. Nixon Morogo	Member	Solai
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Peter Njoroge	Member	Murindat
Hon. Rose Chepkoech	Member	Kiptangich
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. Wilson Mwangi	Member	Menengai East

i) Committee on Disaster Management & Emergency Services

Member	Designation	Ward
Hon. Moses Koros	Chairperson	Mauche
Hon. Jane Gituku	V/Chairperson	Maiella
Hon. Degaulle Naburuki	Member	Soin
Hon. George Nene	Member	Elementaita
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Joseph Ngware	Member	Molo
Hon. Keziah Okumu	Member	Nominated
Hon. Loise Kagecha	Member	Nominated
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Michael Njenga	Member	Nominated
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Zipporah Wambui	Member	Nominated

j) COMMITTEE ON LAND, HOUSING & PHYSICAL PLANNING

Member	Designation	Ward
Hon. Peter Palanga	Chairperson	Olkaria
Hon. Eliud Kamau Chege	V/Chairperson	Mai Mahiu
Hon. Wesley Langat	V/Chairperson	Nyota
Hon. Alex Mbugua	Member	Lakeview
Hon. Ali Hassan	Member	Nominated
Hon. Ann Wamaitha	Member	Nominated
Hon. Benard Gatuso	Member	London
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Catherine Mwangi	Member	Nominated
Hon. David Kihumba Muraya	Member	Flamingo
Hon. Degaulle Naburuki	Member	Soin

Hon. George Kanure	Member	Nominated
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru
Hon. John Mwangi Macharia	Member	Turi
Hon. Joseph Ngware	Member	Molo
Hon. Mary Wanjiku Njoroge	Member	Nominated
Hon. Neto Sakwa	Member	Kivumbini
Hon. Paul Langat	Member	Tinet
Hon. Peter Njoroge	Member	Murindat
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. Samuel Tonui	Member	Nessuit

k) Committee on Labour, Gender, Youth & Social Services

Member	Designation	Ward
Hon. Grace Mwathi	Chairperson	Bahati
Hon. Ann Wamaitha	V/Chairperson	Nominated
Hon. Ali Hassan	Member	Nominated
Hon. Ann Wanjiru Njaguara	Member	Nominated
Hon. Anthony Kamau	Member	Nakuru East
Hon. Cyrus Dida	Member	Mau Narok
Hon. Cynthia Mukami	Member	Nominated
Hon. Degaulle Naburuki	Member	Soin
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Elija Mwaura Macharia	Member	Biashara Naivasha
Hon. Evalyne Chepkirui	Member	Nominated
Hon. Irene Cheboi	Member	Nominated
Hon. Isabella Makori	Member	Subukia
Hon. James Gathuita Mwangi	Member	Dundori
Hon. Jane Gituku	Member	Maiella
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Michael Njenga	Member	Nominated
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Peter Palanga	Member	Olkaria
Hon. Philip Nderitu	Member	Lare

**l) Committee on Information Communication Technology (ICT)
& E-government**

Member	Designation	Ward
Hon. Hezy Kungu	Chairperson	Njoro

Hon. Ann Wanjiru Njaguara	V/Chairperson	Nominated
Hon. Ben Kirui	Member	Barut
Hon. Benard Langat	Member	Marioshoni
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. George Kanure	Member	Nominated
Hon. John Maritim	Member	Kamara
Hon. Samuel Tonui	Member	Nessuit
Hon. Zipporah Wambui	Member	Nominated

m) Committee on Finance

Member	Designation	Ward
Hon. John Maritim	Chairperson	Kamara
Hon. Joseph Mwangi Muraya	V/Chairperson	Viwandani
Hon. Ann Gitee	Member	Nominated
Hon. Ben Kirui	Member	Barut
Hon. David Macharia Wathiai	Member	Shabab
Hon. Dorcas Gathere	Member	Nominated
Hon. Evalyne Chepkirui	Member	Nominated
Hon. George Tallam	Member	Kabazi
Hon. Hellen Chepkorir	Member	Nominated
Hon. Jane Gituku	Member	Maiella
Hon. Leah Serem	Member	Nominated
Hon. Loise Kagecha	Member	Nominated
Hon. Mercy Kilel	Member	Nominated
Hon. Robert Rutto	Member	Kapkures
Hon. Rose Njoroge	Member	Gilgil
Hon. Simon Karanja	Member	Kihingo
Hon. William Mutai	Member	Keringet
Hon. Zipporah Wambui	Member	Nominated

n) Committee on Early Childhood & Vocational Training

Member	Designation	Ward
Hon. Peter Njoroge	Chairperson	Murindat
Hon. Hellen Megek	V/Chairperson	Visoi
Hon. George Nene	V/Chairperson	Elementaita
Hon. Ann Gitee	Member	Nominated
Hon. Ann Wanjiru Njaguara	Member	Nominated
Hon. Benard Gatuso	Member	London

Hon. Cyrus Dida	Member	Mau Narok
Hon. Dorcas Gatherer	Member	Nominated
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Evalyne Chepkirui	Member	Nominated
Hon. Hellen Chepkorir	Member	Nominated
Hon. Keziah Okumu	Member	Nominated
Hon. Leah Nganga	Member	Kabatini
Hon. Loise Kagecha	Member	Nominated
Hon. Moses Koros	Member	Mauche
Hon. Philip Nderitu	Member	Lare
Hon. Simon Kamau Karanja	Member	Kihingo
Hon. William Mutai	Member	Keringet

o) Committee on Energy, Environment & Natural Resources

Member	Designation	Ward
Hon. Rose Chepkoech	Chairperson	Kiptangich
Hon. James Gathuita Mwangi	V/Chairperson	Dundori
Hon. Isaac Rottok	V/Chairperson	Menengai West
Hon. Benard Langat	Member	Mariosioni
Hon. Benard Gatuso	Member	London
Hon. Catherine Mwangi	Member	Nominated
Hon. Cynthia Mukami	Member	Nominated
Hon. David Macharia Wathiai	Member	Shabab
Hon. Elija Mwaura Macharia	Member	Biashara Naivasha
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Francis Kuria	Member	Malewa West
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Keziah Okumu	Member	Nominated
Hon. Leah Nganga	Member	Kabatini
Hon. Mercy Kilel	Member	Nominated
Hon. Moses Koros	Member	Mauche
Hon. Neto Sakwa	Member	Kivumbini
Hon. Nixon Morogo	Member	Solai
Hon. Paul Warege	Member	Kiamaina
Hon. Peter Palanga	Member	Olkaria

p) Committee on Members' Welfare, Catering & Library

Member	Designation	Ward
Hon. Doreen Korir	Chairperson	Nominated

Hon. Cynthia Mukami	V/Chairperson	Nominated
Hon. Mercy Kilel	V/Chairperson	Nominated
Hon. Dorcas Gathere	V/Chairperson	Nominated
Hon. Ann Gite	Member	Nominated
Hon. Ann Wamaitha	Member	Nominated
Hon. Ben Kirui	Member	Barut
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Catherine Mwangi	Member	Nominated
Hon. Cyrus Dida	Member	Mau Narok
Hon. David Macharia Wathiai	Member	Shabab
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Evalyne Chepkirui	Member	Nominated
Hon. Hellen Chepkorir	Member	Nominated
Hon. Isabella Makori	Member	Subukia
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Rose Chepkoech	Member	Kiptangich
Hon. Ziporah Wambui	Member	Nominated

q) Committee on Implementation

Member	Designation	Ward
Hon. John Mwangi Macharia	Chairperson	Turi
Hon. George Tallam	V/Chairperson	Kabazi
Hon. Paul Langat	V/Chairperson	Tinet
Hon. Irene Cheboi	V/Chairperson	Nominated
Hon. Alex Langat	Member	Mosop
Hon. Elijah Mwaura Macharia	Member	Biashara Naivasha
Hon. Grace Mwathi	Member	Bahati
Hon. Hezy Kungu	Member	Njoro
Hon. Isaac Rottok	Member	Menengai West
Hon. Isabella Makori	Member	Subukia
Hon. James Gathuita Mwangi	Member	Dundori
Hon. John Maritim	Member	Kamara
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Joseph Ngware	Member	Molo
Hon. Keziah Okumu	Member	Nominated
Hon. Mercy Kilel	Member	Nominated
Hon. Mwaura Njuguna	Member	Elburgon
Hon. Nixon Morogo	Member	Solai
Hon. Peter Njoroge	Member	Murindat

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Hon. Peter Palanga	Member	Olkaria
Hon. Philip Nderitu	Member	Lare
Hon. Rose Njoroge	Member	Gilgil
Hon. Simon Karanja	Member	Kihingo
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. William Mutai	Member	Keringet

r) Committee on Rules & Delegated Legislation

Member	Designation	Ward
Hon. Nixon Morogo	Chairperson	Solai
Hon. David Kihumba Muraya	V/Chairperson	Flamingo
Hon. Loise Kagecha	V/Chairperson	Nominated
Hon. Ann Gite	V/Chairperson	Nominated
Hon. Alex Bor	Member	Kiptororo
Hon. Benard Gatuso	Member	London
Hon. Cynthia Mukami	Member	Nominated
Hon. Degaulle Naburuki	Member	Soin
Hon. Emmanuel Langat	Member	Sirikwa
Hon. George Tallam	Member	Kabazi
Hon. George Nene	Member	Elementaita
Hon. Hellen Megek	Member	Visoi
Hon. Jane Gituku	Member	Maiella
Hon. John Maritim	Member	Kamara
Hon. John Mwangi Macharia	Member	Turi
Hon. Michael Gathanwa	Member	Dundori
Hon. Moses Koros	Member	Mauche
Hon. Neto Sakwa	Member	Kivumbini
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Robert Rutto	Member	Kapkures
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. Wesley Langat	Member	Nyota

s) Committee on Justice and Legal Affairs

Member	Designation	Ward
Hon. Anthony Kamau	Chairperson	Nakuru East
Hon. Leah Nganga	V/Chairperson	Kabatini
Hon. George Kanure	V/Chairperson	Nominated
Hon. Evalyne Chepkirui	V/Chairperson	Nominated
Hon. Alex Bor	Member	Kiptororo

Hon. Ann Wamaitha	Member	Nominated
Hon. Benard Langat	Member	Marioshoni
Hon. Bernard Gatuso	Member	London
Hon. Catherine Mwangi	Member	Nominated
Hon. David Kihumba Muraya	Member	Flamingo
Hon. David Macharia Wathiai	Member	Shabab
Hon. Dorcas Gathere	Member	Nominated
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Elija Mwaura Macharia	Member	Biashara Naivasha
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. George Nene	Member	Elementaita
Hon. Francis Kuria	Member	Malewa West
Hon. Loise Kagecha	Member	Nominated
Hon. Michael Njenga	Member	Nominated
Hon. Paul Langat	Member	Tinet
Hon. Paul Warege	Member	Kiamaina
Hon. Zipporah Wambui	Member	Nominated

t) Committee on Governance & Security

Member	Designation	Ward
Hon. Ali Hassan	Chairperson	Nominated
Hon. Samuel Tonui	V/Chairperson	Nessuit
Hon. Mary Wanjiku Njoroge	V/Chairperson	Nominated
Hon. Hellen Chepkorir	V/Chairperson	Nominated
Hon. Alex Mbugua	Member	Lakeview
Hon. Anthony Kamau	Member	Nakuru East
Hon. Benard Langat	Member	Marioshoni
Hon. Cyrus Dida	Member	Mau Narok
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. Francis Kuria	Member	Malewa West
Hon. George Kanure	Member	Nominated
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru
Hon. Leah Serem	Member	Nominated
Hon. Isaac Rottok	Member	Menengai West
Hon. Jane Gituku	Member	Maiella
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Paul Warege	Member	Kiamaina
Hon. Robert Langat	Member	Amalo

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

Hon. Rose Njoroge	Member	Gilgil
Hon. William Mutai	Member	Keringet

u) House Business Committee

Member	Designation	Ward
Hon. Joel Karuri Maina	Chairperson	Speaker
Hon. Neto Sakwa Aluktsa	V/Chairperson	Kivumbini
Hon. Alex Langat	Member	Mosop
Hon. Alex Mbugua	Member	Lakeview
Hon. Anthony Kamau	Member	Nakuru East
Hon. Bethsheba Kerubo	Member	Nakuru East
Hon. Benard Langat	Member	Mariosioni
Hon. Fadhili Msuri Hamisi	Member	Biashara Nakuru
Hon. Virginia Wamaitha Gicanga	Member	Hellsgate
Hon. Robert Langat	Member	Amalo
Hon. Peter Njoroge Maina	Member	Murindat
Hon. Francis Kuria	Member	Malewa West
Hon. Grace Mwathi	Member	Bahati
Hon. George Tallam	Member	Kabazi
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Joseph Ngware	Member	Molo
Hon. John Maritim	Member	Kamara
Hon. John Mwangi Macharia	Member	Rhoda
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Moses Ng'eny Koros	Member	Mauche
Hon. Nixon Morogo	Member	Solai
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Peter Njuguna Mwaura	Member	Elburgon
Hon. Philip Wanjohi Nderitu	Member	Lare
Hon. Wilson Wachira Mwangi	Member	Menengai East
Hon. Mercy Chekirui Kilel	Member	Nominated
Hon. Rose Njoroge	Member	Gilgil
Hon. Kezziah Okumu	Member	Nominated
Hon. Leah Serem	Member	Nominated

v) Liaison Committee

Member	Designation	Ward
Hon. Joseph Ngware	Chairperson	Molo
Hon. Joel Karuri Maina	Member	Speaker

Hon. Isabela Makori	Member	Subukia
Hon. Stanley Karanja	Member	Naivasha East
Hon. Francis Kuria	Member	Malewa West
Hon. Alex Bor	Member	Kiptororo
Hon. Njuguna Mwaura	Member	Elburgon
Hon. Moses Koros	Member	Mauche
Hon. Peter Palang'a	Member	Olkaria
Hon. Peter Njoroge Maina	Member	Murindat
Hon. Hezy Kung'u	Member	Njoro
Hon. Roses Chepkoech	Member	Kiptangich
Hon. Grace Mwathi	Member	Bahati
Hon. John Maritim	Member	Kamara
Hon. Doreen Korir	Member	Nominated
Hon. John Mwangi Macharia	Member	Turi
Hon. Antony Kamau	Member	Nakuru East
Hon. Simon Kamau Karanja	Member	Kihingo
Hon. Ali Hassan Abdi	Member	Nominated
Hon. Alex Ndung'u Mbugua	Member	Lakeview
Hon. Wilson Mwangi	Member	Menengai East
Hon. Nixon Morogo	Member	Solai
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Alex Langat	Member	Mosop
Hon. Philip Nderitu	Member	Lare

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in August, 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Its mandate is to advise the County Government on institutional risk management and compliance. The committee held 4 meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

Member	Designation
Peter Kitur	Chairperson
Ann Ng'ang'a	Member
Dennis Kaluku	Member

Communication with all Stakeholders

County Assembly of Nakuru is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard the County Assembly subjected three bills through public participation in the period under consideration.

Risk management

County Assembly of Nakuru have in place a robust Risk Management Policy that was approved by the Board and is implemented in all the Directorates. The Internal Audit Directorate under the stewardship of County Assembly Audit Committee monitors and evaluates the implementation and reports on the level of compliance on quarterly basis.

Compliance

County Assembly of Nakuru complies with relevant regulatory frameworks as set out in the Constitution of Kenya ,2010 and subsequent regulations as well as legislation touching on devolved units of the Government.

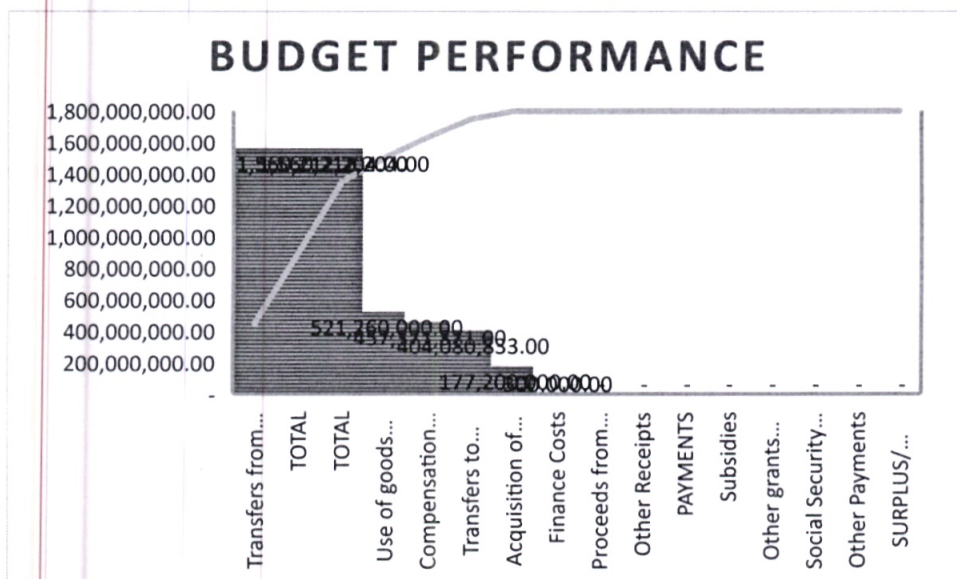
The Assembly has a properly constituted County Assembly Service Board in accordance with County Government Act and a fully-fledged Audit Committee. The Assembly during the period under review complied with the Public Procurement and Disposal Act as evidenced by a clean bill of health report by Public Procurement and Regulatory Authority. The Assembly also filed and remitted all the statutory deductions in the period under review.

4. Foreword by the Clerk of The Assembly

(i) Budget performance

The Nakuru County Assembly saw an increased performance as evidenced by a commendable rate of funds absorption for the financial year ended 30th June, 2023 on comparable basis to the previous period that ended in June, 2022. Budget utilization stood at 96% for both Recurrent and Development vote heads, an incremental rate of 11% from the previous year.

The Assembly's budgetary performance is summarised and presented in the chart below:



(ii) Operational Performance

In undertaking its mandate, Nakuru County Assembly was able to pass three bills in the financial year ended 30th June, 2023. The bills are; The Nakuru County Supplementary Appropriation Bill No. 1 of 2022 and The Nakuru County Supplementary Appropriation Bill No. 2 of 2022. The Assembly also sought ten statements on status of various projects from the County Executive in the period under consideration.

The Assembly has got both select and sectoral committees. The Sectoral Committees are Agriculture, Health Services, Culture, Sports and Community services, Roads, Transport and Public Works, Trade, Tourism, Cooperative and Planning, Early Childhood Education and Vocational Training, Labour, Gender, Youth and Social welfare, Justice and Legal affairs, Information Communication Technology and e-government, Land, Housing and physical planning, Governance and Security and Energy, Environment and Natural resources.

On the other hand, select committees includes; House business committee, Committee on Appointments, Committee on Selection, Public Accounts and Investments committee, Finance, Budget and Appropriation committee, Rules and Delegated Legislation committee,

Committee on Powers and Privileges, Committee on Implementation, Liaison committee and Members' Welfare, Catering and Library committee.

The budget for the County Assembly was passed on 8th June 2022. During the year, two supplementary budgets were passed where the first one was passed on 1st December 2022 while the second was passed on 2nd May 2023. This made realization of planned activities a reality. Towards the end of the financial year, the Assembly passed reallocation of votes on 30th June 2023.

(iii) Performance of key development projects

- a) The Assembly managed to do the landscaping in Speaker's residence in the period under consideration and the Speaker has since moved to the Official residence.
- b) The conversion of former cafeteria into Offices was commenced in the year under consideration and by the close of period; it was over ninety percent complete. Once completed it will be used as an office space for the Deputy Speaker.
- c) The solarization of security lighting within the Assembly was completed in the period under review. This will go a long way in reducing the power bills and by tapping into the renewable solar energy that is cheap and sustainable.

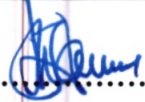
(iv) Comment on value-for-money achievements

Nakuru County Assembly believes in Accountability, Transparency and Prudence in utilization of public funds. In the Financial Year 2022-2023, value for money was achieved through observing existing laws and regulations by ensuring that goods and services rendered met the required standards and quality. The Assembly engaged the relevant authorities on all key developments undertaken during the year before, during and after completion of the projects to ensure compliance. Some of the external oversight organs engaged was department of Public Works, Public Procurement and Regulatory Authority, Office of the Auditor general among others.

(v) Challenges and Recommended Way Forward

The main challenge that the Assembly faced was on implementing the gazette notice No. 145 of 27th July, 2022 by Salaries and Remuneration Committee that among other benefits gave a car reimbursement amount of KES 2,212,100/= to Members of County Assembly. The budgetary implication was a deficit of over KES 60 million so as to cater for all the Members of County Assembly. This necessitated supplementary budget to cater for the benefit and as a result reducing funding for other programs.

We pledge to the independent commissions and oversight bodies to make policy pronouncements and changes early enough so that they are captured in the proposed budgets estimates for subsequent periods.



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Name: CPA Jane Njoki Waweru

Ag. Clerk of the Assembly

ICPAK Member Number:7941

5. Statement of Performance Against County Assembly Predetermined Objectives

Strategic Development Objectives

The key mandate of the County Assembly of Nakuru is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objectives, key performance indicators, and output. Below is the performance of the Assembly in financial year 2022-2023.

					<i>Remarks (Explain the reasons underperform mance/ Overperform mance</i>
Program 1	Objective	Outcome	Indicator	Performance	
Legislation, oversight and representation	Enhance professional development of MCAs by providing ongoing professional development of MCAs	Increased capacity and ability of MCA in the legislation process	No of bills passed in the County Assembly	In FY 2022/2023 Members of County Assembly were trained on: >Legislative Procedures >Legislative Drafting >Committee Effectiveness > Three bills were passed	
	Effective Oversight Role	Enhanced service delivery by the Executive arm of the County	>Petitions prosecuted and reports tabled in the Assembly >Statements requested and tabled in the Assembly	>The Assembly >There was a total of ten statements requested by members from several departments of the County executive	
Program 2	Objective	Outcome	Indicator	Performance	
Administrative Programme	Enhance Professional Development	Enhanced performance and output	> Number of Staff	>All cadres of Staff were trained for at least 5days in the FY	

	of Staff- Facilitate requisite training for Members of Staff enlisted in the Professional bodies	by Members of Staff	trained in the year	2022/2023: The training incorporated Team building exercise. >Staff with professional courses attended the mandatory Continuous Professional Development trainings	
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6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

As a follow-up to the passed Nakuru County Assembly (Members' Offices) Bill No. 7 of 2021 the Assembly in consultation with the County Executive department of Lands identified County lands where MCAs Offices could be constructed so as to reduce on the cost of purchasing land to construct the said Ward offices. The construction of Ward offices will reduce the annual rental cost incurred by the Assembly for Members office space in the long run and thus make the running of Ward offices more sustainable.

b) Environmental performance

In the period under consideration the Assembly continued to use electronic transmission of house business and is in the process of implementing an electronic voting system that will completely make the Assembly chambers paperless. This will almost eliminate use of papers at the Chambers and thus saving thousands of trees from being cut to produce papers in future. The Assembly also changed most of its lighting units and replaced them with energy saving bulbs.

The Assembly also in a bid to cut power costs installed solar lighting within the compound, this source of power is green and renewable and more environmentally friendly.

c) Employee welfare

The County Assembly Service Board through the Human Resource Development department has developed Human Resource manual that covers all Staff matters. There is in place a medical cover for all Members of Staff that also covers their dependants. The Board also uses appraisals tools to monitor performance by Members of Staff and as a measure of promotion. The Assembly has put adequate measures to ensure safety of Staff Members; this includes but limited to-proper signage of fire exits, provision of firefighting equipment, conducive working environment and fire assembly point outside the Assembly.

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 Assembly to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the County Assembly;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

County Assembly of Nakuru

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 09/11/2023.



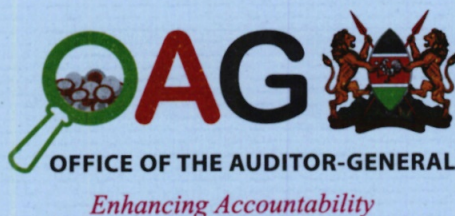
.....
Name: CPA Jane Njoki Waweru

Ag. Clerk of the Assembly

ICPAK Member Number:7941

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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

Qualified Opinion

I have audited the accompanying financial statements County Assembly of Nakuru set out on pages 1 to 34 which comprise the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position County Assembly of Nakuru as at 30 June, 2023 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 Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1. Non-Adherence to Cut-Off

The statement of receipts and payments reflects transfers from County Revenue Fund (CRF) as disclosed under Note 1 to the financial statements of Kshs.1,770,069,191. However, the amount includes exchequer releases of Kshs.189,635,574 received after 30 June, 2023. In addition, the statement reflects total payments of Kshs.1,770,075,918 out of which Kshs.136,808,853 were expenditures made after the year end.

In the circumstances, the accuracy and completeness of transfers from CRF of Kshs.189,635,574 and payments of Kshs.136,808,853 could not be confirmed.

2. Unsupported Compensation of Employees

The statement of receipts and payments reflects compensation to employees amount of Kshs.383,114,160 as disclosed in Note 4 to the financial statements. However, supporting documents and schedules reflects Kshs.355,824,196 resulting to an unexplained variance of Kshs.27,289,964. In addition, compensation of employees amount includes salary payments of Kshs.6,576,560 for officers on secondment which ought to be paid / reimbursed by the host organization.

In the circumstances, the accuracy and validity of the compensation of employees cost of Kshs.383,114,160 could not be confirmed.

3. Imprests and Advances

The statement of financial assets and liabilities reflects imprests and advance balance of Kshs.230,000 as disclosed in Note 12 to the financial statements. However, detailed schedules indicating the opening balances, imprests issued, surrenders and closing balances were not provided for audit.

In the circumstance, the accuracy and completeness of imprests and advance balance of Kshs.230,000 could not be ascertained.

4. Inaccuracy in Acquisition of Assets

As previously reported, annex 4 on summary of non-current asset register reflects comparative historical asset cost of Kshs.1,148,484,472. However, the balance excludes the value of land on which the County Assembly offices are situated. Further, the balance included transport equipment valued at Kshs.76,542,873 which differs with the supporting schedule amount of Kshs.79,242,873 resulting to an unexplained and unreconciled variance of Kshs.2,700,000.

In the circumstances, the accuracy and completeness of assets balance of Kshs.1,148,484,472 could not be confirmed.

5. Pending Bills

Annex 1 – Analysis of pending accounts payable to the financial statements reflects pending bills balance of Kshs.59,200,501. However, the vote book as at 30 June, 2023 reflects an outstanding commitment balance of Kshs.229,920,119 resulting to an unexplained variance of Kshs.170,710,616.

In the circumstance, the accuracy and completeness of the pending bills balance of Kshs.59,200,501 could not be ascertained.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development combined reflects final receipts budget of Kshs.1,843,363,029 and actual on comparable basis of Kshs.1,770,141,255 resulting in a revenue shortfall of Kshs.73,221,774.

The shortfall may have affected the planned activities and may have impacted negatively on service delivery to the residents of Nakuru.

My opinion is not modified in respect of this matter.

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.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which have remained unresolved as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Payments

The statement of receipts and payments reflects use of goods and services amount of Kshs.760,730,430 as disclosed in Note 5 to the financial statements. The amount includes an expenditure of Kshs.5,747,320 incurred on membership fees, dues and subscriptions to professional and trade bodies out of which Kshs.5,450,000 was paid to Society of Clerks at the Table (SOCATT) and the County Assemblies Forum as annual subscription fees. However, review of records revealed that these entities are not intergovernmental relation in legal capacity and the payments were not budgeted.

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

2. Unauthorized Expenditure

The statement of receipts and payments reflects acquisition of assets amount of Kshs.193,992,614 as disclosed in Note 8 to the financial statements. The amount includes Kshs.45,216,103 on construction of buildings out of which Kshs.31,946,383 was expenditures on non-residential buildings (offices, schools, hospital) and Kshs.4,100,000 on other infrastructure and civil works which were not budgeted for. This was contrary to Regulation 53 (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that except as provided for in the Act and these Regulations, an Accounting Officer of an entity may not authorize payment to be made out of funds earmarked for a specific activities for purposes other than those activities.

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

3. Discriminative Procurement Process

The statement of receipts and payments reflects acquisition of assets amount of Kshs.193,992,614 as disclosed in Note 8 to the financial statements. The amount includes Kshs.4,100,000 spent on Solarization of the Assembly lighting system. The system was procured through an open tender advertised for provision of bulk printing services and proposed renovation of offices and installation of solar security light within Assembly premises. However, one of the mandatory requirements in the tender documents was " a valid business permit issued by Nakuru County Assembly," yet an open tender is supposed to give equal opportunity to all tenderers. The condition was discriminative to other tenderers from other towns in Kenya. This was contrary to Section 157(1) of the Public Procurement and Asset Disposal Act, 2015 which states that candidates shall participate in procurement proceedings without discrimination except where participation is limited in accordance with this Act and the regulations.

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

4. Unapproved Refurbishment of the Buildings

The statement of receipts and payments reflects acquisition of assets amount of Kshs.193,992,614 as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.15,642,591 relating to refurbishment of the building out of which

Kshs.4,619,120 was incurred on improvement of the leeway road to executive residence that was not supported by the approval letter from the County Government.

In the circumstances, without approval of County Government value for money on the refurbishment of buildings amount of Kshs.4,619,120 could not be confirmed.

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

REPORT ON 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 Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the appropriate 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 Assembly's ability 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 Assembly to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 February, 2024

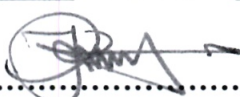
8. Statement of Receipts and Payments for The Year Ended 30th June 2023

		FY 2022/2023	FY 2021/2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,770,069,191	1,530,183,125
Proceeds from sale of assets	2	72,064	1,580,000
Other receipts	3		1,042,850
Total receipts		1,770,141,255	1,532,805,975
Payments			
Compensation of employees	4	383,114,160	418,654,509
Use of goods and services	5	760,730,430	703,490,776
Social security benefits	6	24,057,641	
Transfers to other government entities	7	408,180,833	103,572,850
Other grants and transfers			
Subsidies			
Acquisition of assets	8	193,992,614	286,482,136
Finance costs	9	240	9,926
Other payments			
Total payments		1,770,075,918	1,512,210,197
Surplus/deficit		65,337	20,595,778

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 09/11/2023 and signed by:


.....

Name: CPA Jane Njoki Waweru
Ag. Clerk of the Assembly
ICPAK Member Number:7941


.....

Name: John Kipchichir Kwambai
Ag. Director of Financial Services
ICPAK Member Number:9579

9. Statement of Financial Assets and Liabilities as at 30th June 2023

		FY 2022/2023	FY 2021/2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	11A	6,083,487	32,723,327
Cash balances	11B	-	-
Total cash and cash equivalents		6,083,487	32,723,327
Imprests and Advances	12	230,000	485,000
Total financial assets		6,313,487	33,208,327
Financial liabilities			
Third party deposits and retention	13	5,763,149	12,189,569
Net financial assets		550,338	21,018,758
Represented by			
Fund balance b/fwd	14	21,018,758	2,177,226
Prior year adjustment	15	(20,533,756)	(1,754,246)
Surplus/(deficit) for the year		65,337	20,595,778
Net Financial Position		550,339	21,018,758

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 09/11/2023 and signed by:



Name: CPA Jane Njoki Waweru
Ag. Clerk of the Assembly
ICPAK Member Number:7941



Name: John Kipchichir Kwambai
Ag. Director of Financial Services
ICPAK Member Number:9579

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

		FY 2022/2023	FY 2021/2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,770,069,191	1,530,183,125
Other receipts	3	-	1,042,850
Payments for operating expenses			
Compensation of employees	4	(383,114,160)	(418,654,509)
Use of goods and services	5	(760,730,430)	(703,490,776)
Social security benefits	6	(24,057,641)	-
Transfers to other government entities	7	(408,180,833)	(103,572,850)
Other grants and transfers		-	-
Subsidies			
Finance costs	9	(240)	(9,926)
Other payments		-	-
Net receipts/(payments) from operating activities			
Adjusted for:			
Prior year adjustment		-	-
Decrease/(increase) in accounts receivable:	16	255,000	(62,020)
Increase/(decrease) in accounts payable:	17	(6,426,421)	5,613,504
Net cash flows from operating activities		187,814,467	311,049,398
Cashflow from investing activities			
Proceeds from sale of assets	2	72,064	1,580,000
Acquisition of assets	8	(193,992,614)	(286,482,136)
Net cash flows from investing activities		(193,920,550)	(284,902,136)

		FY 2022/2023	FY 2021/2022
	Note	KShs	KShs
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(6,106,084)	26,147,262
Cash & cash equivalent at Start of the year		32,723,327	8,330,310
Prior year adjustment	15	(20,533,756)	(1,754,246)
Cash & cash equivalent at end of the year		6,083,488	32,723,327

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 09/11/2023 and signed by:



Name: CPA Jane Njoki Waweru
Ag. Clerk of the Assembly
ICPAK Member Number:7941

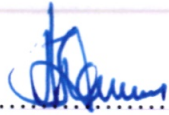


Name: John Kipchichir Kwambai
Ag. Director of Financial Services
ICPAK Member Number:9579

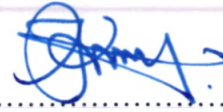
11. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,560,212,204	283,150,825	1,843,363,029	1,770,069,191	73,293,838	96%
Proceeds from sale of assets	-	-	-	72,064	(72,064)	-
Other receipts	-	-	-	-	-	-
Total	1,560,212,204	283,150,825	1,843,363,029	1,770,141,255	73,221,774	96%
Payments						
Compensation of employees	437,773,966	(47,124,317)	390,649,649	383,114,160	7,535,490	98%
Use of goods and services	511,310,000	263,885,317	779,295,317	760,730,430	14,464,887	98%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	408,180,833	-	408,180,833	408,180,833	-	100%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	25,447,405.00	(400,000)	25,047,405	24,057,641	989,764	96%
Acquisition of assets	177,200,000	77,080,824.95	254,280,825	193,992,614	60,288,211	76%
Finance costs	300,000.00	(291,000)	9,000	240	8,760	3%
Other payments	-	-	-	-	-	-
Total	1,560,212,204	283,150,825	1,843,363,029	1,770,075,918	83,287,111	96%
Surplus/ deficit	-	-	-	65,337	(65,337)	-

The Assembly financial statements were approved on 09/11/ 2023 and signed by:



.....
Name: CPA Jane Njoki Waweru
Ag. Clerk of the Assembly
ICPAK Member Number:7941

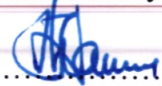


.....
Name: John Kipchichir Kwambai
Ag. Director of Financial Services
ICPAK Member Number:9579

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF		225,000,000	1,635,212,204	1,601,065,545	34,146,659	98%
Proceeds from sale of assets	-	-		72,064	(72,064)	
Other receipts	-	-	-	-	-	
Total	1,410,212,204	225,000,000	1,635,212,204	1,603,688,395	31,523,809	98%
Payments						
Compensation of employees	437,773,966	(47,124,317)	390,649,649	383,114,160	7,535,450	98%
Use of goods and services	515,410,000	258,885,317	774,295,317	745,487,989	24,707,327	97%
Subsidies	-	-	-	-	-	
Transfers to other government entities	408,180,833	-	408,180,833	408,180,833	-	100%
Other grants and transfers	-	-	-	-	-	
Social security benefits	25,447,405	(400,000)	25,047,405	24,057,641	989,764	96%
Acquisition of assets	27,200,000	13,930,000	41,130,000	40,543,548	586,452	99%
Finance costs	300,000	(291,000)	9,000	240	8,760	3%
Other payments	-	-	-	-	-	
Total	1,410,212,204	225,000,000	1,635,212,204	1,601,384,411	33,827,793	98%
Surplus/ deficit	-	-	-	(246,802)	246,802	

The Assembly financial statements were approved on 09/11/ 2023 and signed by:



.....
Name: CPA Jane Njoki Waweru
Ag. Clerk of the Assembly
ICPAK Member Number:7941

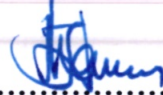


.....
Name: John Kipchichir Kwambai
Ag. Director of Financial Services
ICPAK Member Number:9579

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	150,000,000	58,150,825	208,150,825	169,003,646	39,147,179	81%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	150,000,000	58,150,825	208,150,825	169,003,646	39,147,179	81%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	15,000,000	853,014	15,853,014	15,242,441	610,573	96%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	135,000,000	57,297,811	192,297,811	153,449,066	38,848,745	80%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	150,000,000	58,150,825	208,150,825	168,691,507	39,459,318	81%
Surplus/ deficit	-	-	-	312,139	(312,139)	-

The Assembly financial statements were approved on 09/11/2023 and signed by:



.....
Name: CPA Jane Njoki Waweru

Ag. Clerk of the Assembly

ICPAK Member Number:7941



.....
Name: John Kipchichir Kwambai

Ag. Director of Financial Services

ICPAK Member Number:9579

12. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1 Administrative					
Compensation Of Employees	164,362,036	-16,030,430	146,139,786	146,139,786	100%
Social security Benefits	25,447,405.00	-400,000.00	25,047,405	24,057,641	96%
Use of Goods And Services	195,567,821	186,817,600	360,778,649	360,778,649	100%
Finance cost	300,000	-291,000.00	9,000	240	3%
Acquisition of assets	150,000,000	63,067,282	181,565,083	181,565,083	100%
Sub Total	535,677,262	233,163,452	713,539,923	712,541,399	94%
Programme 2 legislation service					
Compensation of Employees	290,509,335	-53,428,108	236,974,374	236,974,374	100%
Use of Goods And Services	344,692,179	93,071,953	404,051,781	399,951,781	99%
Acquisition of assets	11,000,000	3,927,531	12,427,531	12,427,531	100%
Transfer to other Government entities	408,180,833	408,180,833	408,180,833	408,180,833	100%
Sub Total	1,054,382,347	451,752,209	1,061,634,519	1,057,534,519	97%
Total	1,590,059,609	684,915,661	1,775,174,442	1,770,075,918	96%

13. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Assembly 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 Assembly

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the Assembly 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 Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 5,763,149 compared to KShs 12,189,569 in prior period as indicated on note 10A. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 7th June, 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were two number of supplementary budgets passed in the year. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

18. Related Party Transactions

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

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

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

14. Notes to the Financial Statements

1. Transfer From CRF

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers from the county treasury for Q1	87,188,262	89,083,681
Transfers from the county treasury for Q2	717,471,972	522,326,937
Transfers from the county treasury for Q3	369,689,439	374,855,468
Transfers from the county treasury for Q4	595,719,518	543,917,039
Cumulative amount	1,770,069,191	1,530,183,125

2. Proceeds from Sale of Assets

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Receipts from Motor Vehicle Insurance Claim		1,580,000
Proceeds from disposal of Assets (MCAs laptop)	72,064	
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Total	72,064	1,580,000

3. Other Receipts

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Insurance Rebate	-	1,042,850
Total	-	1,042,850

Notes to the Financial Statements

4. Compensation of Employees

	FY 2022/2023	2021- 2022
	Kshs	Kshs
Basic salaries of permanent employees	90,644,193	66,473,850
Basic wages of temporary employees	41,205,656	41,255,737
Superannuation Fund/Gratuity		31,863,916
House allowance	50,994,184	18,602,783
Responsibility Allowance	17,133,231	23,179,000
Commuter Allowance	48,526,890	43,107,398
Pension and other Social Security Contributions	264,800	706,500
Provident Fund Contributions	15,367,902	12,265,985
Gross Pay {Members of County Assembly)	89,697,767	168,359,739
Other personnel payments	5,797,901	7,611,802
Honoraria		5,227,800
Committee Meeting Expenses	23,481,636	
Total	383,114,160	418,654,509

Notes to The Financial Statements (Continued)

5. Use of Goods and Services

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Utilities, supplies and services	4,499,994	6,167,028
Communication, supplies and services	10,427,468	2,925,041
Domestic travel and subsistence	144,034,473	111,519,870
Foreign travel and subsistence	39,380,218	74,068,223
Printing, advertising and information supplies & services	30,345,385	9,992,662
Rentals of produced assets	3,864,350	4,879,706
Training expenses	43,687,014	28,447,162
Hospitality supplies and services	130,542,758	130,890,198
Insurance costs	49,613,714	33,997,331
Specialized materials and services	16,300,786	6,614,098
Office and general supplies and services	26,687,146	22,096,137
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	5,747,320	7,665,610
Legal Dues/fees, Arbitration and Compensation Payments	33,254,907	18,694,458
Committee Meeting Expenses (Sitting Allowances)	-	73,526,775
Other operating expenses	66,398,500	113,105,514
Routine maintenance – vehicles and other transport equipment	2,594,992	3,235,394
Routine maintenance – other assets	15,483,709	8,035,477
Car Reimbursements	132,925,200	
Fuel Oil and Lubricants	4,942,497	3,106,406
KRA tax arrears		29,523,687
Debt Management		15,000,000
Total	760,730,430	703,490,776

Notes to The Financial Statements (Continued)

6. SOCIAL SECURITY BENEFITS

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government pension and retirement benefits	24,057,641	-
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	24,057,641	-

7. Transfers to Other Government Entities

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers to national government entities		
Transfers to other county assembly entities		
Car loan scheme fund	154,100,000	
Mortgage scheme/fund	219,080,833	100,000,000
Transfer to County Revenue Fund	35,000,000	3,572,850
Total	408,180,833	103,572,850

Notes to The Financial Statements (Continued)

8. Acquisition of Assets

Non- Financial assets	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Refurbishment of Buildings	15,642,591	9,823,892
Construction of Buildings	45,216,103	191,073,130
Design and construction of Acceleration Lane	4,626,702	
Development of Strategic Plan		2,904,520
Completion of Speakers Residence (landscaping, civil works and electricals)	6,551,675	5,656,333
Completion of the Office Block II (chambers) - project variation	29,811,117	
Hansard Improvement Phase II	31,214,672	43,077,636
Purchase of Installation of water treatment plant	1,165,617	2,980,814
Driveway / Cabro paving		1,792,000
Construction of Perimeter wall / Security gate at the Rear	13,245,589	7,409,150
Solarization of the Assembly lighting system	4,100,000	
Design and construction of Ward Offices	1,875,000	
Purchase of Motor Vehicles	11,230,000	8,344,600
Purchase of Household Furniture and Institutional Equipment	997,067	450,000
Purchase of Office Furniture and General Equipment	2,989,390	997,536
Purchase of ICT Equipment, Software and Other ICT Assets	6,499,560	5,015,317
Purchase of Software	4,979,000	6,957,208
Purchase of Computers, Printers and other IT Equipment	13,848,531	
Acquisition of Land		
Total acquisition of non- financial assets	193,992,614	286,482,136
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total acquisition of financial assets	-	-
Total	193,992,614	286,482,136

Notes to The Financial Statements (Continued)

9. Finance Costs

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Charges	240	9,926
	240	9,926

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

10. Other Payments

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	-

Notes to The Financial Statements (Continued)

11. Cash and Bank Balances

11A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2022/2023	FY 2021/2022
			Kshs	Kshs
Central Bank of Kenya, KES	Acc No. 1000239778	Recurrent	8,199	15,007
Central Bank of Kenya, KES	Acc No. 1000285281	Development	312,139	20,518,749
Central Bank of Kenya, KES	Acc No. 1000285273	Deposit	5,763,149	12,189,569
Family Bank of Kenya Ltd, KES	Acc. No. 01800071948	Imprest	-	2
Total			6,083,487	32,723,327

11B. Cash in Hand

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

Notes to The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

12. Imprests and Advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Imprests	230,000	485,000
Total	230,000	485,000

Breakdown Of Imprest And Salary Advance Per Department	FY 2022/2023	FY 2021/2022
Imprests	Kshs	Kshs
Martha Alwanga	-	25,000
Lily Chelangat	-	100,000
Winnie Ngige	120,000	120,000
Jane Imbali	-	40,000
Jane Wakanyi	-	200,000
Janeth Cherotich	50,000	-
Angelica Wamaitha	20,000	-
Ann Muchemi	40,000	-
Sub-Total	230,000	485,000
Salary Advance		
Department Xx	-	-
Sub-Total	-	-
Grand Total	230,000	485,000

Notes to The Financial Statements (Continued)

13. Third Party Deposits and Retentions

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Deposits				
Retentions	5,763,149		12,189,569	
Total	5,763,149		12,189,569	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	5,763,149	100 %	12,189,569	100%
1-2 years	-	-		%
2-3 years	-	-		%
Over 3 years	-	-		%
Total (tie to above total)	5,763,149	100 %	12,189,569	100%

14. Fund Balance Brought Forward

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Bank Accounts	32,723,327	8,330,311
Cash in Hand	-	-
Imprests and advances	485,000	422,980
Third party deposits and retentions	(12,189,569)	(6,576,065)
Total	21,018,758	2,177,226

15. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2022/2023
Description of The Error	Kshs	Kshs	Kshs
Bank Account Balances	20,533,758	(20,533,758)	-
Cash in Hand	-	-	-
Imprests and advances	485,000	-	485,000
Third party deposits and retention	12,189,569	-	12,189,569
Others (<i>Specify</i>)	-	-	-
Total	33,208,327	(20,533,758)	12,674,569

16. Changes in Imprests and Advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Opening Imprests and Advances as at 1 st July 2022	485,000	422,980
Closing Imprests and Advances as at 30 th June 2023	(230,000)	(485,000)
Change in Imprests and Advances	255,000	(62,020)

17. Changes in Third Party Deposits and Retentions

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2022	12,189,570	6,576,065
Closing Accounts Payables as at 30 th June 2023	(5,763,149)	12,189,569
Change in Third Party Deposits and Retention	(6,426,421)	5,613,504

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Notes to The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f Insert 2021/2022	Additions for the year	Paid during the year	Balance c/f (FY 2022/2023)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	0.00			
Construction of Civil Works	0.00			
Supply of Goods	270,448			
Supply of Services	39,044,879	67,162,503	47,006,879	59,200,503
Total	39,315,327	67,162,503	47,006,879	59,200,503

2. Pending Staff Payables (See Annex 2)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (FY 2022/2023)
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Notes to The Financial Statements (Continued)

3. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	FY 2022/2023	Comparative FY 2021/2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	213,227,937	287,306,791
Key Management Compensation (Clerk and Heads of departments)	14,520,268	14,520,268
Total Compensation to Key Management	227,748,205	301,827,059
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	369,080,833	103,572,850
Transfers to County Revenue Fund	35,000,000	-
Total Transfers to related parties	404,080,833	103,572,850
<u>Transfers from related parties</u>		
Transfers from the CRF	1,770,069,191	1,530,183,125
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	1,770,069,191	1,530,183,125

4. Contingent Liabilities

Contingent liabilities	FY 2022/2023	Insert Comparative FY
	Kshs	Kshs
Court case xxx against the Assembly	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

15. Progress on Follow on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Variance between Financial Statement and IFMIS	System clean-up was done and reconciliation done	Resolved	
2.	Transaction after cut-off date	This is always money in transit. Extension is always given by National Treasury	Not Resolved.	Ongoing
3.	Unapproved purchase of goods and services	All payments were done with the approval of County Assembly Service Board.	Resolved.	
4.	Inaccuracy in acquisition of Asset	Valuation of land is yet to be done.	Not resolved	June 2024
		Variance in transport of equipment relates to compensation of m/vehicle which had an accident and was written off. The different is the cost of the motor vehicle that was	Resolved	

County Assembly of Nakuru

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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)
		disposed in the fixed asset register.		
5.	Inaccuracy in bank balance	The balance included cash in transit at the time the financial year ended.	Not Resolved	Ongoing
6.	Pending bills misstatement	Corrected by amending Financial statements	Resolved	
1.	Unlawful Subscriptions to professional bodies	SOCCAT and CAF are registered bodies with necessary approvals to receive public funds	Not Resolved	Ongoing
2.	Excess Transfer to the County Assembly	Capping does not include development budget, car and Mortgage budgets	Resolved	
3.	Delay in finalization and assenting to County Assembly Bills	Capacity building done to members of County Assembly	Not Resolved	Ongoing
1.	Lack of a Risk Management Policy and Disaster Recovery plan	Risk management policy is in place.	Resolved.	
2.	Understaffing of Internal Audit Department	An additional staff was employed.	Resolved.	



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Clerk of the County Assembly

Date 09/11/2023.....

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16. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction Of Buildings							
Sub-Total							
Construction Of Civil Works							
Sub-Total							
Supply Of Goods							
Iora Enterprises	2/8/2021		90,300	90,300		90,300	-
Rofra Trading Ltd	21/2/2022		180,148	180,148		180,148	-
Sub-Total			270,448	270,448	-	270,448	-
Supply of Services							
Budget Committee	13-18/4/22		2,169,200	2,169,200		2,169,200	-
Budget Committee	18-23/5/22		2,209,500	2,209,500		2,209,500	-
Budget Committee	15-20/6/22		2,156,600	2,156,600		2,156,600	-
Scenic Traders Ltd	26/5/22		4,400,000	4,400,000		4,400,000	-
Metkei traders Ltd	14/6/22		230,260	40,260		40,260	-

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unisafety and health Consultancy Ltd	24/6/22		1,450,000	1450000		1,450,000	-
Amacalla Enterprises	26/5/22		3,601,085	1801085		1,801,085	-
The Standard Group	22/6/22		74,240	74,240		74,240	-
Sparts Auto Company	13/6/22		13920	6960		6,960	-
Alps Hotel	20/4/22		466,240	466,240		466,240	-
Hotel Waterbuck	6/2/2022		42,500	42,500		42,500	-
prideinn Flamingo Beach Resort Ltd	31/5/22		307,800	307,800		307,800	-
Nation Media Group Ltd	5/12/2022		88,160	88,160		88,160	-
Standard Group Ltd	22/6/2022		74,240	74,240		74,240	-
Eka Hotel	14/10/2021		228,000	228,000		228,000	-
Weston Hotel		Fullday Conference Facility 29th-3rd April2023	2,100,000		2,100,000		2,100,000
Weston Hotel	25/05/2023	Full House29th-2nd June	1,662,500		1,662,500		1,662,500
Alps Hotel	2/5/2023	Full House3rd-7thmay	1,786,000		1,786,000		1,786,000
The Panari Hotel	14/06/2023	Fell House15th-19thmay	1,900,000		1,900,000		1,900,000
Lullaby Joints	19/04/2023	Budget Comm20th-22nd April) May	225,000		225,000		225,000
Lullaby Joints	26/04/2023	Budget Comm27th-29th April2023	360,000		360,000		360,000
Lullaby Joints		Budget Comm March28th-29th March	540,000		540,000		225,800
Lullaby Joints	22/05/2023	Full House 23rd-24th 2023 May	540,000		540,000		540,000
Head of Departments	2-7/4/2023	Supplimentary Budget Estimates	1,021,200		1,021,200		1,021,200
Head of Departments	18-28/6/2023	Attending County Governance & Perfomance Program	1,768,000		1,768,000		1,768,000

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Pride Inn Paradise	24/05/2023	Management and Board Meeting	100,000		100,000		100,000
The Panari Hotel	24/05/2023	Staff Training	660,000		660,000		660,000
Pride Inn Paradise	17/05/2023	Management and Board Meeting	225,000		225,000		225,000
Pride Inn Paradise	17/05/2023	Management and Board Meeting	500,000		500,000		500,000
Pride Inn Paradise	21/02/2023	Management and Board Meeting	75,000		75,000		75,000
Lullaby Joints	9/6/2023	Budget Comm 12th-14th June 2023	315,000		315,000		315,000
Weston Hotel	12/4/2023	Liason Comm 13-16th April	490,000		490,000		490,000
Ole-Ken Jhotel	2/3/2023	Finance Centran Bank Lunch	15,000		15,000		15,000
Lake Naivasha Crescent Camp	9/3/2023	Budget Comm 10th March	105,000		105,000		105,000
Waterbuk Hotel	13/01/2023	Evaluation Comm	100,000		100,000		100,000
Ole-Ken Jhotel	21/02/2023	Budget Comm 22nd February	75,000		75,000		75,000
Klacciqal International	13/06/2023	Insurance & Visa Appliances	131,400		131,400		131,400
Mediamax Network	11/5/2023	Claffied Advert For Budget Estimates (Kameme & Emoo Fm)	139,200		139,200		139,200
National Media Group	6/2/2023	Advert for Job Vacancy for Board Members	73,080		73,080		73,080
Standard Group Ltd	15/03/2023	Calendar for The Year	69,600		69,600		69,600
Wayan Enterprises	3/2/2023	Public Participation	3,325,000		3,325,000		3,325,000
Wayan Enterprises	14/6/2023	Public Participation	3,510,000		3,510,000		3,510,000
Danblaq	12/9/2022	Consultancy Services	2,964,000		2,964,000		2,964,000
Fasuz Consultancy	14/11/2022	Consultancy Services	3,106,551		3,106,551		3,106,551
Aben Ltd	17/1/2023	Consultancy Services	2,730,000		2,730,000		2,730,000

Danblaq Company Ltd	10/11/2022	Consultancy Services	2,964,000		2,964,000		2,964,000
Flokam Ltd	17/1/2023	Consultancy Services	2,902,500		2,902,500		2,902,500
Josyu Investment	11/2/2023	Consultancy Services	2,941,200		2,941,200		2,941,200
Gordon Ogolla & Kipkoech Advocates		Nkr Hc No. 420/2017 Hon. Samuel Arama Vs Cpsb And Others	5,890,356	4,940,356		4,940,356	-
Gordon Ogolla & Kipkoech Advocates		Nkr Cmcc No.4/2017 Rose Wangui Kaburu Vs Can & Others	5,899,000	5,449,000		5,449,000	-
Gordon Ogolla & Kipkoech Advocates		Kericho E.Lr.C Petition No. 5 Of 2019 Eng. Lucy Wanjiku Vs Can	4,509,938	4,509,938		4,509,938	-
Githogori Harrison & Associates		Nakuru Hcc Petition E4 of 2021 Catherine Kamau & Others Vs Can	870,000	470,000		470,000	-
Githogori Harrison & Associates		Nakuru County Urban Food and Agriculture Bill 2021	382,800	382,800		382,800	-
Mutuku Mbithi & Company Advocates		Naivasha Const Petition E 004/2021 H. Young & Co (Ea) Ltd Vs Can & Another	2,884,000	2,484,000		700,000.00	1,784,000
Mutuku Mbithi & Company Advocates		Pre-Publication Scrutiny Of;	1,044,000	1,044,000		1,044,000	-
Mutuku Mbithi & Company Advocates		Nakuru County Gender Equality Bill, 2021.	1,150,000	1,150,000		1,150,000	-
Mutuku Mbithi & Company Advocates		Nakuru County Youth Board Bill, 2021.	1,150,000	1,150,000		1,150,000	-
Mutuku Mbithi & Company Advocates		Nakuru County Prevention of Sexual and Gender Based Violence Bill, 2021.	1,150,000	1,150,000		1,150,000	-
Mirugi Kariuki Advocates		Nakuru Elrc Petition 4/2022 Peter Mbae Vs Speaker Can and Others	4,000,000	800,000		800,000	-

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MIRUGI KARIUKI		Nakuru Elrc Petition No E017 of 2022 Kenneth Odongo Vs Can &Others	3,633,270		3,633,270	2,800,000	833,270
MIRUGI KARIUKI		Nakuru Elrc Petition No. E016 of 2022 Stephen Micheal Odour Vs The Governor Nakuru County Government &Others	3,460,750		3,460,750	2,500,000	960,750
MIRUGI KARIUKI		Nakuru Elrc Petition No. E005 of 2023 Charity Njambi Githinji Vs The County Assembly Of Nakuru &Others	2,500,000		2,500,000	946,000	1,554,000
MIRUGI KARIUKI		Nakuru Elrc Petition No. E004 of 2023 Joseph Gathirimu Vs The County Assembly Of Nakuru &Others	2,500,000		2,500,000	-	2,500,000
MIRUGI KARIUKI		Nakuru Coa Civil Appeal E137 of 2022 The Clerk Nakuru County Assembly Vs Stephen Micheal Odour Ogutu Can & Others	6,081,725		6,081,725	-	6,081,725
MIRUGI KARIUKI		Nakuru Coa Civil Appeal E136 of 2022 The Clerk Nakuru County Assembly Vs Kenneth Odongo	6,081,725		6,081,725	3,500,000	2,581,725
MWANGANGI NZISA & ASSOCIATES		Drafting of Sustainable Utilization Management And Development Of Fisheries, Aquaculture And Other Aquatic Resources	3,800,000		3,800,000	-	3,800,000
Sub-Total			113,918,540	39,044,879	67,476,701	47,006,879	59,200,501
Grand Total			114,188,988	39,315,327	67,476,701	47,277,327	59,200,501

Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (<i>specify</i>)							
4.							
Sub-Total							
Grand Total							

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Annex 3 – Analysis of Other Pending Payables

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

Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land, Buildings and structures	992,959,892	152,283,449			1,145,243,341
Transport equipment	76,542,873	11,230,000		11,004,181	76,768,692
Office equipment, furniture and fittings	39,621,117	3,986,457			43,607,574
ICT Equipment, soft-wares and other ICT assets	39,344,596	25,327,091			64,671,687
Other Machinery and Equipment	15,995	1,165,617			1,181,612
Work in progress					
Total	1,148,484,472	193,992,614		11,004,181	1,331,472,905

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Annex 5 – Analysis of Accounts Receivables
(a) Government Imprest

Name of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Janeth Cherotich	16-Jun-23	50,000	-	50,000
Winnie Ngige	30-Jun-23	120,000	-	120,000
Angelica Wamaitha	30-Jun-23	20,000	-	20,000
Ann Muchemi	29-Jun-23	40,000	-	40,000
Total				230,000

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

County Assembly of Nakuru

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

COUNTY GOVERNMENT OF NAKURU
BANK RECONCILIATION STATEMENT AS AT 24TH JULY 2023

NAKURU COUNTY ASSEMBLY RECURRENT -Account number : '1000239878 CENTRAL BANK OF KENYA

	Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2023			8,198.90	
QWW	-			
LESS:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)			0.00	
Add:- Receipts in Bank Statement Not yet recorded in Cashbook			0.00	
			8,198.90	

BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2023

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

JOHN K. KWAMBAI
Ag. Director Finance


Signature

09/11/2023
Date

COUNTY GOVERNMENT OF NAKURU
BANK RECONCILIATION STATEMENT AS AT 24TH JULY 2023

NAKURU COUNTY ASSEMBLY RECURRENT -Account number : '018000071948 FAMILY BANK

	Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2023			0.00	
LESS:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)			0.00	
Add:- Receipts in Bank Statement Not yet recorded in Cashbook			0.00	
			0.00	

BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2023

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

JOHN K. KWAMBAI
Ag. Director Finance


Signature

09/11/2023
Date

COUNTY GOVERNMENT OF NAKURU
BANK RECONCILIATION STATEMENT AS AT 24TH JULY 2023

NAKURU COUNTY ASSEMBLY DEVELOPMENT -Account number : '1000285281 CENTRAL BANK OF KENYA

	Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2023			312,139.25	
LESS:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)			0.00	
Add:- Receipts in Bank Statement Not yet recorded in Cashbook			0.00	
			312,139.25	

BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2023

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

JOHN K. KWAMBAI

Ag. Director Finance

Signature

Date

09/11/2023

COUNTY GOVERNMENT OF NAKURU
BANK RECONCILIATION STATEMENT AS AT 24TH JULY 2023

NAKURU COUNTY ASSEMBLY DEPOSIT -Account number : '1000285273 CENTRAL BANK OF KENYA

	Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2023			5,763,148.75	
Less:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheques)			0.00	
Add:- Receipts in Bank Statement Not yet recorded in Cashbook			0.00	
			5,763,148.75	

BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2023

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

JOHN K. KWAMBAI

Ag. Director Finance

Signature

Date

09/11/2023