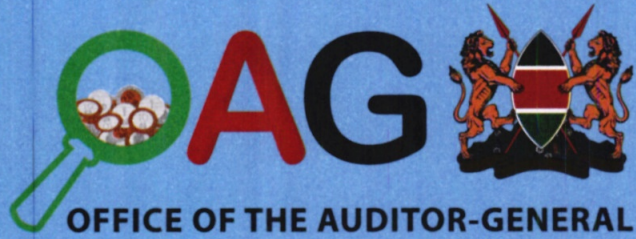


REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
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**REPORT**

PAPERS LAID	
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COMMITTEE	
CLERK AT THE TABLE	Angela

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF NAKURU**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



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**NAKURU COUNTY ASSEMBLY**

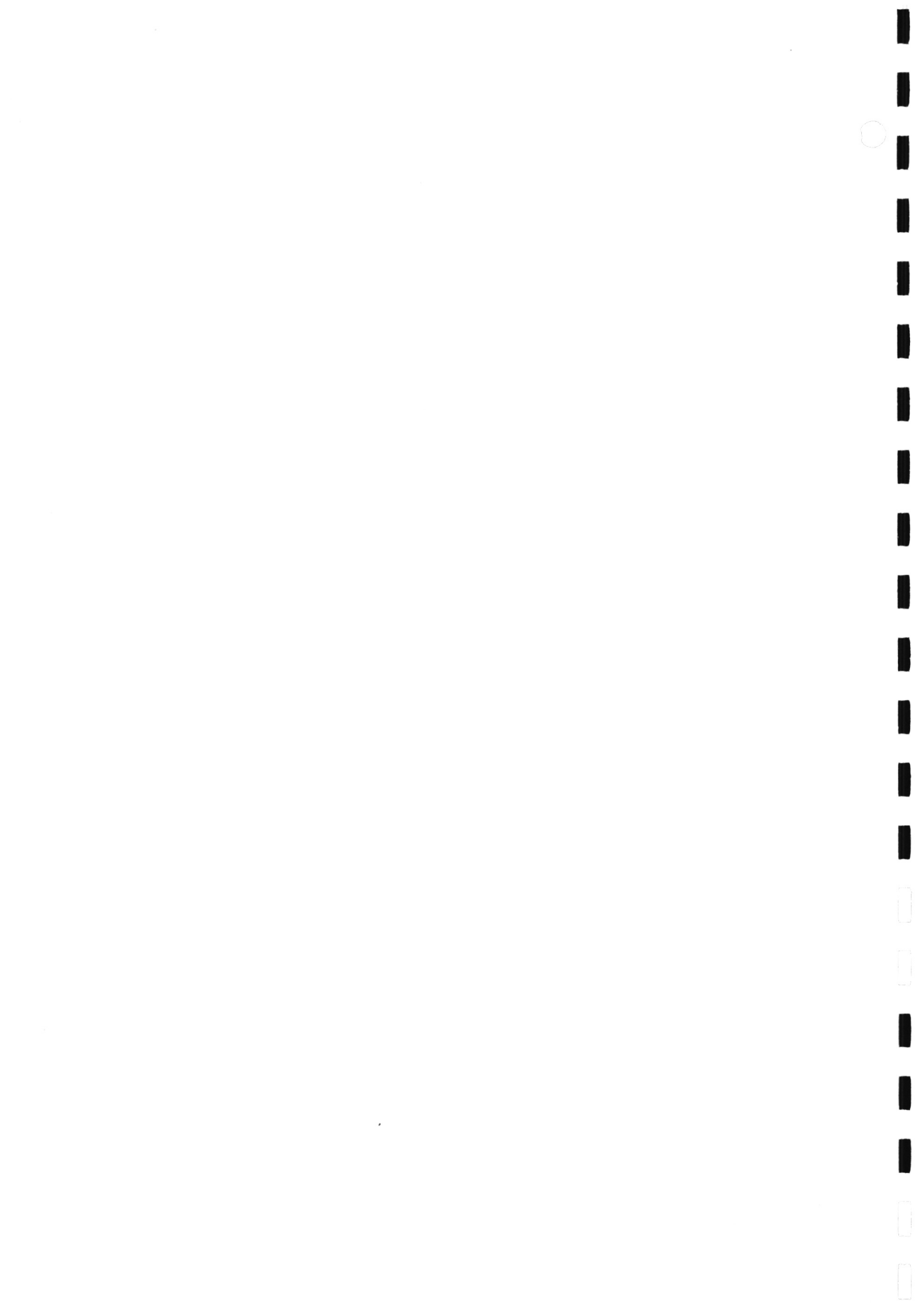
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2024**

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



**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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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.
Fiduciary Management	Means officers directly involved in management of Nakuru County Assembly 's finances and resources

## 2. Key Assembly Information and Management

### (a) Background information

The Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 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 Njoki 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 Kipchirchir Kwambai
6.	Ag. Director of Human Resources and Administration	Irene Wairimu 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 Jabungei Cherutich
11.	Ag. Deputy Director of Procurement	John Waweru Mwangi

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**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer- Ag. Clerk	CPA Jane Njoki Waweru
2.	Deputy Clerk	Stephen Gatimu Maina
3.	Director Legislative Services	Leonard Opiyo Otieno
4.	Ag. Director Financial Services	John Kipchirchir Kwambai
5.	Ag. Director HRM	Irene Wairimu Wamaru
6.	Director Hansard and ICT	Joseph Chege Kingori
7.	Director Committee Services	Rachael Jabungei Cherutich
8.	Ag. Deputy Director of Procurement	John Waweru Mwangi
9.	Director of Budget	Emmanuel Njuguna Mbugua

**Key Nakuru County 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 county Assembly has audit committee which undertook its mandate during the year under review which included; 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.

The Finance Committee of the County Assembly Service Board over sighted 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 30<sup>th</sup> June,2024.

The Nakuru County Assembly's Budget and appropriation committee together with Finance Committee 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 was 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 was to Examines the accounts, showing the appropriations of sum voted by the house to meet public expenditure, reports and accounts for all county public investments.

**COUNTY GOVERNMENT OF NAKURU**

**NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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**(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](mailto:clerkassembly@nakurucounty.go.ke)

Website: [www.nakurucounty.org.ke](http://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  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**COUNTY GOVERNMENT OF NAKURU  
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**(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**

**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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### **3. Governance Statement**

#### **The County Assembly**

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

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

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

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

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

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

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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- 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 held 21 meetings in FY 2023/24. The committee members during FY 2023/24 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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) Audit Committee**

The audit committee was constituted in August 2022. Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held 4 meetings in FY 2023/24. The committee members during FY 2023/24 were:

**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
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<b>Member</b>	<b>Designation</b>
Peter Kitur	Chairperson
Ann Ng'ang'a	Member
Dennis Kaluku	Member

**c) 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:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**d) Budget and Appropriations Committee**

The budget and appropriations committee provide 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:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

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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
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

**e) Committee on Agriculture**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

Hon. Rose Chepkoech	Member	Kiptangich
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. Wilson Mwangi	Member	Menengai East
Hon. Wesley Langat	Member	NYOTA

**f) Committee on Trade, Tourism, Cooperatives & Planning**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**g) Committee on Roads, Transport & Public Works**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

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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 Wamaita	Member	Hellsgate
Hon. Wilson Mwangi	Member	Menengai East
Hon. Wesley Langat	Member	Nyota

**h) Committee on Culture, Sports & Community Services**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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 Gathere	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

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

Hon. Rose Njoroge	Member	Gilgil
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**i) Committee on Health Services**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Mwaura Njuguna	Chairperson	Elburgon
Hon. Samuel Ngarama	V/Chairperson	Lanet/Umoja
Hon. Benard K. Langat	V/Chairperson	Marioshoni
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

**j) Committee on Disaster Management & Emergency Services**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**COUNTY GOVERNMENT OF NAKURU  
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Hon. Michael Njenga	Member	Nominated
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Zipporah Wambui	Member	Nominated

**k) 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

**l) 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

**COUNTY GOVERNMENT OF NAKURU  
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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

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

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Hezy Kungu	Chairperson	Njoro
Hon. Ann Wanjiru Njaguara	V/Chairperson	Nominated
Hon. Ben Kirui	Member	Barut
Hon. Benard Langat	Member	Mariosioni
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

**n) Committee on Finance**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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 Gatherer	Member	Nominated
Hon. Evalyne Chepkirui	Member	Nominated
Hon. George Tallam	Member	Kabazi
Hon. Hellen Chepkorir	Member	Nominated

**COUNTY GOVERNMENT OF NAKURU****NAKURU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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

**o) 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 Gite	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

**p) 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

**COUNTY GOVERNMENT OF NAKURU****NAKURU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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	Maucho
Hon. Neto Sakwa	Member	Kivumbini
Hon. Nixon Morogo	Member	Solai
Hon. Paul Warege	Member	Kiamaina
Hon. Peter Palanga	Member	Olkaria

**q) Committee on Members' Welfare, Catering & Library**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Doreen Korir	Chairperson	Nominated
Hon. Cynthia Mukami	V/Chairperson	Nominated
Hon. Mercy Kilel	V/Chairperson	Nominated
Hon. Dorcas Gatherer	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

r) 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
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

s) 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

**COUNTY GOVERNMENT OF NAKURU****NAKURU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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

**t) Committee on Justice and Legal Affairs**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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 Gatherere	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

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

Hon. Paul Langat	Member	Tinet
Hon. Paul Warege	Member	Kiamaina
Hon. Zipporah Wambui	Member	Nominated

**u) Committee on Governance & Security**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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	Mariosioni
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
Hon. Rose Njoroge	Member	Gilgil
Hon. William Mutai	Member	Keringet

**v) House Business Committee**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**COUNTY GOVERNMENT OF NAKURU****NAKURU COUNTY ASSEMBLY****Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

Hon. Benard Langat	Member	Marioshoni
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

**w) Liaison Committee**

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
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

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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.

#### **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 3 bills through public participation in the period under consideration. They include; The Nakuru County Alcoholic Drinks Control (Amendment) Bill No. 1 of 2024 sponsored by Hon. Stanley Karanja, The Nakuru County Supplementary Appropriation Bill No. 2 of 2024 sponsored by Hon. Alex Mbugua and The Nakuru County Appropriations Bill No. 2 of 2024 sponsored by Hon. Alex Mbugua.

#### **Risk management**

County Assembly of Nakuru has in place a robust Risk Management Policy that was approved by the Board and its being 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.

The management also has put in place mechanism for annual risk assessments in all functional areas of the organization. The risk assessment identifies any changes in the internal and external environments which give rise to any risk exposure.

The risks identified during the risk assessments are analysed and mitigation measures are put in place. For instance, introduction of a Housing Levy, which required both employers and employees to contribute 1.5% each to the National Housing Development Fund of the gross income. The increase in VAT on petroleum products (excluding LPG gas) from 8% to 16%. The NSSF contribution rate rose to 12% of pensionable earnings which is split in half, with 6% coming

**COUNTY GOVERNMENT OF NAKURU  
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**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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from the employee and 6% coming from the employer. To manage the above, the Assembly had to sought for approval of a supplementary budget which affected other budgetary vote heads.

**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.

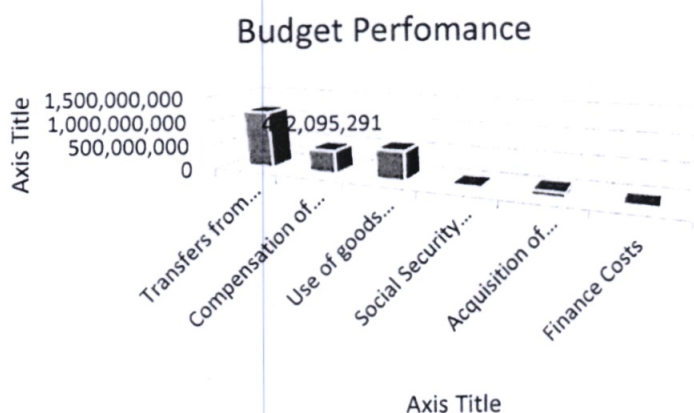
The Assembly has a properly constituted County Assembly Service Board in accordance with County Government Act and a fully-fledged Audit Committee. The Assembly during the period under review complied with the Public Procurement and Disposal Act as evidenced by a clean bill of health report by Public 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, 2024 on comparable basis to the previous period that ended in June, 2023. Budget utilization stood at 94% for both Recurrent and Development vote heads. During the year, the Assembly also spent 59% of its development allocation since they were multiyear projects.

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 3 bills in the financial year ended 30th June, 2024. The bills are; The Nakuru County Alcoholic Drinks Control (Amendment) Bill No. 1 of 2024, The Nakuru County Supplementary Appropriation Bill No. 2 of 2024 and The Nakuru County Appropriations Bill No. 2 of 2024. The Assembly also sought 18 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

**COUNTY GOVERNMENT OF NAKURU  
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**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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

The committees were able to consider and approve 3 bills which includes; The Nakuru County Alcoholic Drinks Control (Amendment) Bill No. 1 of 2024, The Nakuru County Supplementary Appropriation Bill No. 2 of 2024 and The Nakuru County Appropriations Bill No. 2 of 2024. They were also able to sought for 18 statements amongst them; status of the recruitment of the recently advertised jobs by the County Public Service Board in various Departments, Imarisha Barabara Program, construction of affordable houses at selected the County Estates. Twenty reports were also tabled and adopted originating from the various committees and 6 petitions which have been forwarded to the various committees.

The budget for the County Assembly was passed on 29th June 2023. During the year, two supplementary budgets were passed where the first one was passed on 1st November 2023 while the second was passed on 30<sup>th</sup> April 2024. This made realization of planned activities a reality.

**(iii) Performance of key development projects**

- a) Administration Block phase 3 – The Assembly advertised for the construction of basement parking and members office block consultancy services. The project will have green building certification with energy star appliances to save utility bills amongst others.
- b) Ward offices – The Assembly advertised for the construction of five ward offices at the ward level and awarded the contracts. Handing over was done and construction commenced. By the end of the quarter ending 30<sup>th</sup> June 2024, the Assembly had paid a sum of ksh 18 million based on the certificates issued on work done. Upon completion of these offices, the electorates will have a permanent office for MCA. The Assembly will also have control and save on the monthly rent it has been making.
- c) The conversion of former cafeteria into Offices was completed in the year under consideration. The offices have since been occupied by the Deputy Speaker and External Board Members.
- d) The Assembly used the laid down procurement methods in all its procured tenders which were competitive. In addition, all contracts were honoured and payments were made as and when the certificates of work done were issued.

**(iv) Comment on value-for-money achievements**

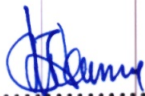
Nakuru County Assembly believes in Accountability, Transparency and Prudence in utilization of public funds. In the Financial Year 2023-2024, value for money was achieved

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**

Introduction of a Housing Levy, which required both employers and employees to contribute 1.5% each to the National Housing Development Fund of the gross income, the increase in VAT on petroleum products (excluding LPG gas) from 8% to 16% and the NSSF contribution rate rose to 12% of pensionable earnings which is split in half, with 6% coming from the employee and 6% coming from the employer were the major challenges during the year. They came at a time when there was no budgetary provision to meet the new changes. This necessitated supplementary budget to cater for the benefit and as a result reducing funding for other programs.

On the way forward, we pledge to the relevant authorities and oversight bodies to make policy pronouncements and changes early enough so that they are captured in the proposed budgets estimates for subsequent periods.



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

**COUNTY GOVERNMENT OF NAKURU**  
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**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**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 objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
<b>Legislation, oversight and representation</b>	Bills passed into Acts by the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2023/2024 three number of bills were passed.	
	Enhanced professional development of MCAs.	Increased capacity and ability of MCA in the legislation process	Increased efficiency in Assembly operation	Passed 3 bills, considered 18 statements, tabled 20 reports and 6 petitions were received and forwarded to respective committees	
<b>Administrative Programme</b>	Enhance Professional Development of Staff-Facilitate requisite training for Members of Staff enlisted in the Professional bodies	Enhanced performance and output by Members of Staff	Number of Staff trained in the year	All cadres of Staff were trained for at least 5days in the FY 2023/2024: The training incorporated Team building exercise. >Staff with professional	

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NAKURU COUNTY ASSEMBLY

Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024

						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.

**d) Market place practices-**

The organisation should outline its efforts to:

**a) Responsible Supply chain and supplier relations-**

The Assembly maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices. All contracts and tenders issued during the year were done competitively, all contracts were honoured and payments done on time.

**b) Responsible ethical practices-**

The Assembly applied ethical values and behaviours to the organisational. It applied all aspects of organisational conduct, including corporate governance, employment practices, stakeholder relations, accounting practices and corporate responsibility.

**c) Stewardship of goods and services**

The Assembly made proper use of available resources prudently and was able to account for every cent disbursed to her by National Treasury. The Assembly was able to exert a positive influence in the work place by providing a conducive and friendly working environment. Additionally, it also provided a wellness programs, promoted a culture of health to encourage positive behaviour change and health risk improvements through shared responsibility with employees.

**e) Community Engagements**

The County Assembly engaged in charity event spearheaded by the County Assembly Service Board to the families displaced by floods in Kaptembwa Ward. The communities were supported with food and non-food items an effort that demonstrated the Assembly's dedication in supporting flood affected communities, fostering recovery and giving back to the society.

## **7. 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 Nakuru County 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, 2024. This responsibility includes:

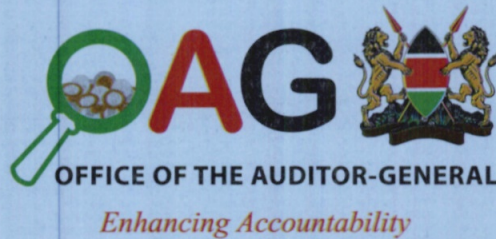
- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly;
- (iii) designing, 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, 2024, 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.

# REPUBLIC OF KENYA

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Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2024

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### 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nakuru set out on pages 1 to 47, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows

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*Report of the Auditor General on County Assembly of Nakuru for the year ended 30 June, 2024*

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Nakuru as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Inaccurate Pending Bills**

Annex 1 – Analysis of pending accounts payable to the financial statements reflects pending bills balance of Kshs.88,968,678. However, the vote book as at 30 June, 2024 reflects an outstanding commitment balance of Kshs.23,043,996 (Development Kshs.5,965,259 and Recurrent Kshs.17,078,737) resulting to an unexplained variance of Kshs.65,924,682.

In the circumstances, the accuracy and completeness of the pending bills balance of Kshs.88,968,678 as at 30 June, 2024 could not be confirmed.

### **2.0 Unsupported Compensation of Employees**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.461,583,391. However, review of the monthly payroll processes revealed that the Nakuru County Assembly maintains the Integrated Payroll and Personnel Database (IPPD) system and an off-shelf payroll systems for payment of monthly salaries and allowances. The County Assembly has four hundred and three (403) total staff out of which three hundred and ninety-two (392) are maintained in Integrated Payroll and Personnel Database Payroll and eleven (11) in off the shelf Payroll System in breach of The Treasury Circular No.13/2019 dated 28 August, 2019 which requires that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Database (IPPD) and each Ministry, Department and Agency (MDA) will be required to provide this information to support personnel requirements.

Further, the Compensation of Employees' costs includes salary payments of Kshs.12,017,020 in respect of officers on secondment to Nakuru County Executive who ought to have been paid by the organization in which they are seconded. In addition, no evidence was provided to confirm that the County Assembly received refunds for the paid salaries.

In the circumstances, the accuracy and completeness of the compensation of employees' amount of Kshs.461,583,391 could not be confirmed.

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.1,233,482,750 and actual on comparable basis of Kshs.1,166,095,235 resulting in a revenue shortfall of Kshs.67,387,515.

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

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. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

#### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Lawfulness which have remained unresolved as at 30 June, 2024. Management did not provide explanation for delay in resolving the issues.

#### **Other Information**

The Management is responsible for the other information set out on page iii to xxii which comprise of Key Assembly Information, Governance Statement, Key Management Team, forward by the Clerk, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

# 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 effect of 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**

### **1.0 Unsupported Expenditure on Subscriptions to Professional Bodies**

The statement of receipts and payments reflects use of goods and services amounting to Kshs.584,386,256. This amount Includes subscriptions to Professional and Trade Bodies expenditure of Kshs.3,699,161 as disclosed in Note 4 to the financial statements. The expenditure of Kshs.3,699,161 includes payments of Kshs.750,000 to Society of Clerks-At-The Table in Kenya Legislatures (SOCATT) and Kshs.2,500,000 to County Assemblies Forum (CAF) as annual subscription fees. Although the expenditure was budgeted for, audit examination observed that there is no existing law or policy in place authorizing the said payments of subscription fees. In addition, no verifiable document was presented for audit to support the two organizations' constitutional mandates.

In the circumstances, the lawfulness of Kshs.3,699,161 paid as subscription fees could not be confirmed.

### **2.0 Unsupported Payments of Acting Allowances**

Review of the Human Resource records revealed that five (5) County Assembly staff were offered an acting appointment for various positions by the County Assembly Service Board (CASB) on 20 February, 2023 for a period of one year.

It was, however, noted that the staff have since been acting for the positions since February, 2023 and the six (6) months ended in September, 2023 hence the allowances paid to them amounting to Kshs.1,266,399 for the preceding nine (9) months were irregularly paid. This was contrary to Section 34(3) of the Public Service Commission Act, 2007 which states that an officer may be appointed in an acting capacity for a period of at least thirty (30) days but not exceeding a period of six (6) months.

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

### **3.0 Non-Compliance with Affirmative Action on Gender, Ethnicity and Regional Balance**

Audit of the human resource records revealed that the County Assembly of Nakuru had one hundred and twenty-six (126) staff, out of whom sixty-seven (67) or 53% are from one ethnic group. Further, the Key Management has eleven (11) members out of whom nine (9) or 81% are from one ethnic community.

In addition, during the year under review, Nakuru County Assembly recruited six (6) employees for the position of waiters, clerical officers, supply chain management and chef out of the six (6) total number of staff recruited, five (5) or 83% are from the dominant community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which requires that all public establishments shall seek to represent the diversity of the people of Kenya in employment of staff and that no public establishment shall have more than one third of its establishment from the same ethnic community.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **Inadequate Staffing of the Internal Audit Department**

Review of the staff establishment of the County Assembly of Nakuru revealed that the Internal Audit is understaffed having only two (2) staff namely: The Director Internal Audit and Internal Auditor I. The department should have six (6) staff according to the staff establishment. The gap includes, Assistant Director, Principal Internal Auditor and Chief Internal Auditor.

In the circumstances, the optimum efficiency and effectiveness of the staff in the department may not be achieved.

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

### **Responsibilities of the Management and those Charged with Governance**

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

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**27 December, 2024**

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**9. Statement of Receipts and Payments for the year ended 30<sup>th</sup> June 2024**

		FY 2023/2024	FY 2022/2023
	Note	KShs	KShs
<b>Receipts</b>			
Transfers from the CRF	1	1,164,163,735	1,770,069,191
Proceeds from sale of assets	2	1,931,500	72,064
Miscellaneous receipts			
<b>Total receipts</b>		<b>1,166,095,235</b>	<b>1,770,141,255</b>
<b>Payments</b>			
Compensation of employees	3	461,583,391	383,114,160
Use of goods and services	4	584,386,256	760,730,430
Subsidies		-	
Transfers to other government entities	5	1,931,500	408,180,833
Other grants and transfers			
Social security benefits	6	29,929,680	24,057,641
Acquisition of assets	7	88,071,178	193,992,614
Finance costs	8	3,228	240
Other payments			
<b>Total payments</b>		<b>1,165,905,233</b>	<b>1,770,075,918</b>
<b>Surplus/deficit</b>		<b>190,002</b>	<b>65,338</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 02/11/2024 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

**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

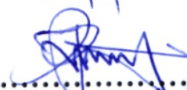
**10. Statement of Financial Assets and Liabilities as at 30th June 2024**

		<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
<b>Financial assets</b>	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cash and cash equivalents</b>			
Bank balances	9	3,388,062	6,083,487
Cash balances			
<b>Total cash and cash equivalents</b>		<b>3,388,062</b>	<b>6,083,487</b>
Imprests and Advances	10	360,000	230,000
<b>Total financial assets</b>		<b>3,748,062</b>	<b>6,313,487</b>
<b>Financial liabilities</b>			
Third party deposits and retention	11	3,328,059	5,763,149
<b>Net financial assets</b>		<b>420,003</b>	<b>550,338</b>
<b>Represented by</b>			
Fund balance b/fwd	12	550,338	21,018,758
Prior year adjustment	13	(320,338)	(20,533,756)
Surplus/(deficit) for the year		190,002	65,338
<b>Net Financial Position</b>		<b>420,002</b>	<b>550,339</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/11/2024 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**

**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**11. Statement of Cash Flows for the Period ended 30<sup>th</sup> June 2024**

		<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	1,164,163,735	1,770,069,191
Miscellaneous receipts			
<b>Total receipts from operating income</b>		<b>1,164,163,735</b>	<b>1,770,069,191</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	(461,583,391)	(383,114,160)
Use of goods and services	4	(584,386,256)	(760,730,430)
Subsidies			
Transfers to other government entities	5	(1,931,500)	(408,180,833)
Other grants and transfers			
Social security benefits	6	(29,929,680)	(24,057,641)
Finance costs	8	(3,228)	(240)
Other payments			
<b>Total payments for operating expenses</b>		<b>(1,077,834,055)</b>	<b>(1,576,083,304)</b>
<b>Net receipts/(payments) from operating activities</b>		<b>86,329,680</b>	<b>193,985,887</b>
<b>Adjusted for:</b>			
Decrease/(increase) in accounts receivable:	14	(130,000)	255,000
Increase/(decrease) in accounts payable:	15	(2,435,090)	(6,426,421)
<b>Net cash flows from operating activities</b>		<b>83,764,590</b>	<b>187,814,466</b>
<b>Cashflow from investing activities</b>			
Proceeds from sale of assets	2	1,931,500	72,064
Acquisition of assets	7	(88,071,178)	(193,992,614)

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

		<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Net cash flows from investing activities</b>		<b>(86,139,678)</b>	<b>(193,920,550)</b>
<b>Cash flow From Financing Activities</b>			
Proceeds from borrowing			
Repayment of principal on domestic and foreign borrowing			
<b>Net cash flow from financing activities</b>			
<b>Net increase in cash and cash equivalents</b>		<b>(2,375,087)</b>	<b>(6,106,084)</b>
<b>Cash &amp; cash equivalent at Start of the year</b>	9	<b>6,083,487</b>	<b>32,723,327</b>
Prior year adjustments	13	<b>(320,338)</b>	<b>(20,533,756)</b>
<b>Cash &amp; cash equivalent at end of the year</b>	9	<b>3,388,062</b>	<b>6,083,488</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 08/11 2024 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. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30<sup>th</sup> June 2024

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	
<b>Receipts</b>						
Transfers from the CRF	1,301,544,240	(68,061,490)	1,233,482,750	1,164,163,735	69,319,015	94%
Proceeds from sale of assets				1,931,500	-	
Other receipts						
<b>Total</b>	<b>1,301,544,240</b>	<b>-68,061,490</b>	<b>1,233,482,750</b>	<b>1,166,095,235</b>	<b>67,387,515</b>	<b>95%</b>
<b>Payments</b>						
Compensation of employees	514,304,407	(47,357,290)	466,947,117	461,583,391	5,363,726	99%
Use of goods and services	609,350,000	(20,381,843)	588,968,157	584,386,256	4,581,901	99%
Subsidies						
Transfers to other government entities				1,931,500	(1,931,500)	
Other grants and transfers						
Social security benefits	26,259,025	5,620,553	31,879,578	29,929,680	1,949,898	94%
Acquisition of assets	151,630,808	(5,952,910)	145,677,898	88,071,178	57,606,721	60%
Finance costs		10,000	10,000	3,228	6,773	32%
Other payments						
<b>Total</b>	<b>1,301,544,240</b>	<b>(68,061,490)</b>	<b>1,233,482,750</b>	<b>1,165,905,233</b>	<b>67,577,518</b>	<b>95%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,002</b>	<b>1,741,498</b>	

**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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The Assembly was only able to absorb 60% on acquisition of assets. This was as a result of multi-year projects involved. The payments were done for the certificates issued on work done. The Assembly budget was revised downward following an advisory by Commission on Revenue Allocation on car reimbursement vote head.

The Nakuru County Assembly financial statements were approved on 08/11 2024 and signed by:



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



.....  
**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 30<sup>th</sup> June 2024

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	
<b>Receipts</b>						
Transfers from the CRF	1,160,413,432	(66,390,000)	1,094,023,432	1,082,250,737	11,772,695	99%
Proceeds from sale of assets	-			1,931,500		
Other receipts						
<b>Total</b>	<b>1,160,413,432</b>	<b>(66,390,000)</b>	<b>1,094,023,432</b>	<b>1,084,182,237</b>	<b>11,772,695</b>	<b>99%</b>
<b>Payments</b>						
Compensation of employees	514,304,407	(47,357,290)	466,947,117	461,583,391	5,363,726	99%
Use of goods and services	609,350,000	(20,381,843)	588,968,157	584,386,256	4,581,901	99%
Subsidies						
Transfers to other government entities				1,931,500	(1,931,500)	
Other grants and transfers						
Social security benefits	26,259,025	5,620,553	31,879,578	29,929,680	1,949,898	94%
Acquisition of assets	10,500,000	(4,281,420)	6,218,580	6,218,180	400	100%
Finance costs	-	10,000	10,000	3,228	6,773	32%
Other payments						
<b>Total</b>	<b>1,160,413,432</b>	<b>(66,390,000)</b>	<b>1,094,023,432</b>	<b>1,084,052,235</b>	<b>9,971,197</b>	<b>99%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,002</b>	<b>1,801,498</b>	

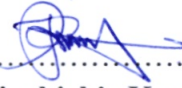
**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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The Nakuru County Assembly financial statements were approved on 08/11 2024 and signed by:



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



.....  
**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 30<sup>th</sup> June 2024

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	
<b>Receipts</b>						
Transfers from the CRF	141,130,808	(1,671,490)	139,459,318	81,912,998	57,546,320	59%
Proceeds from sale of assets						
Other receipts						
<b>Total</b>	<b>141,130,808</b>	<b>(1,671,490)</b>	<b>139,459,318</b>	<b>81,912,998</b>	<b>57,546,320</b>	<b>59%</b>
<b>Payments</b>						
Compensation of employees						
Use of goods and services						
Subsidies						
Transfers to other government entities						
Other grants and transfers						
Social security benefits						
Acquisition of assets	141,130,808	(1,671,490)	139,459,318	81,852,998	57,606,320	59%
Finance costs						
Other payments						
<b>Total</b>	<b>141,130,808</b>	<b>(1,671,490)</b>	<b>139,459,318</b>	<b>81,852,998</b>	<b>57,606,320</b>	<b>59%</b>
<b>Surplus/ deficit</b>	-	-	-	60,000	(60,000)	

**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

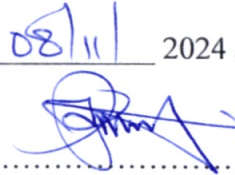
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The Assembly was only able to absorb 59% on acquisition of assets. This was as a result of multi-year projects involved. The payments were done for the certificates issued on work done. The Assembly budget was revised downward following an advisory by Commission on Revenue Allocation.

The Nakuru County Assembly financial statements were approved on 08/11 2024 and signed by:



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



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

## 13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	FY 2023/24	FY 2023/24	FY 2023/24	FY 2023/24	FY 2023/24
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Programme 1 Administrative</b>					
Compensation of Employees	172,616,421	(7,941,986)	164,674,435	157,558,534	96%
Use of Goods and services	299,739,838	(57,112,413)	242,627,425	242,622,992	100%
Transfer to Other Government entities				1,931,500	
Acquisition of Assets	147,130,808	(4,638,510)	142,492,298	84,885,578	60%
<b>Sub – Total</b>	<b>619,487,067</b>	<b>-69,692,909</b>	<b>549,794,158</b>	<b>486,998,604</b>	<b>90%</b>
<b>Programme 2 Legislative Services</b>					
Compensation of Employees	281,098,148	21,174,534	302,272,682	302,279,559	100%
Use of Goods and services	396,459,025	(18,228,715)	378,230,310	373,441,470	99%
Acquisition of Assets	4,500,000	(1,314,400)	3,185,600	3,185,600	100%
<b>Sub – Total</b>	<b>682,057,173</b>	<b>1,631,419</b>	<b>683,688,592</b>	<b>678,906,629</b>	<b>99%</b>
<b>Total</b>	<b>1,301,544,240</b>	<b>(68,061,490)</b>	<b>1,233,482,750</b>	<b>1,165,905,233</b>	<b>95%</b>

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**14. 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 Nakuru County 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 entity**

The financial statements are for the Nakuru County Assembly. The financial statements encompass the reporting by Nakuru County 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 the Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**ii) Other Receipts**

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

**b) Recognition of payments**

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received 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 entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the Nakuru County 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 Nakuru County 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 30<sup>th</sup> June 2024, this amounted to Kshs 3,328,059 compared to Kshs 5,763,149 in prior period as indicated on note 9A. 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 County 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 Nakuru County Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**Significant Accounting Policies (Continued)**

**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 County 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 Nakuru County 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 County 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 Nakuru County 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 13 explaining the nature and amounts.

**18. Related Party Transactions**

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

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

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

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**15. Notes to the Financial Statements**

**1. Transfer From CRF**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from the county treasury for Q1	182,219,517	87,188,262
Transfers from the county treasury for Q2	335,556,862	717,471,972
Transfers from the county treasury for Q3	233,074,902	369,689,439
Transfers from the county treasury for Q4	413,312,454	595,719,518
<b>Cumulative amount</b>	<b>1,164,163,735</b>	<b>1,770,069,191</b>

**2. Proceeds From Sale of Assets**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Proceeds from disposal of Assets	1,931,500	72,064
<b>Total</b>	<b>1,931,500</b>	<b>72,064</b>

**COUNTY GOVERNMENT OF NAKURU  
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**3. Compensation Of Employees**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	94,898,894	90,644,193
Basic wages of temporary employees	53,638,523	41,205,656
House allowance	66,152,540	50,994,184
Responsibility Allowance	21,110,000	17,133,231
Commuter Allowance	56,498,461	48,526,890
Pension and other Social Security Contributions	1,916,206	264,800
Provident Fund Contributions	14,747,793	15,367,902
Gross Pay {Members of County Assembly)	104,609,205	89,697,767
Other personnel payments	9,092,675	5,797,901
Honoraria	450,000	-
Committee Meeting Expenses (Sitting Allowances)	38,469,094	23,481,636
	<b>461,583,391</b>	<b>383,114,160</b>

**COUNTY GOVERNMENT OF NAKURU**  
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**Notes to The Financial Statements (Continued)**

**4. Use Of Goods And Services**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	6,600,000	4,499,994
Communication, supplies and services	2,744,592	10,427,468
Domestic travel and subsistence	113,301,595	144,034,473
Foreign travel and subsistence	49,468,385	39,380,218
Printing, advertising and information supplies & services	28,359,454	30,345,385
Rentals of produced assets	5,650,959	3,864,350
Training expenses	33,328,130	43,687,014
Hospitality supplies and services	144,096,768	130,542,758
Insurance costs	45,036,100	49,613,714
Specialized materials and services	8,962,036	16,300,786
Office and general supplies and services	26,970,782	26,687,146
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,699,161	5,747,320
Legal Dues/fees, Arbitration and Compensation Payments	15,500,000	33,254,907
Other operating expenses	59,458,299	66,398,500
Routine maintenance – vehicles and other transport equipment	999,997	2,594,992
Routine maintenance – other assets	12,942,001	15,483,709
Car Reimbursements	21,968,000	132,925,200
Fuel Oil and Lubricants	5,299,997	4,942,497
<b>Total</b>	<b>584,386,256</b>	<b>760,730,430</b>

**Note:** Pending bills paid are reported as here under

a) Domestic travel and subsistence	-	2,875,300
b) Printing, advertising and information supplies & services	-	281,880
c) Hospitality supplies and services	-	9,831,076
d) Office and general supplies and services	-	781,000
e) Legal Dues/fees, Arbitration and Compensation Payments	-	3,500,000
f) Routine maintenance – other assets	-	722,000

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**Notes to The Financial Statements (Continued)**

**5. Transfers To Other Government Entities**

<b>Description</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to County Revenue Fund	1,931,500	35,000,000
Transfer to County Assembly Car Loan Fund Account		154,100,000
Transfer to County Assembly Mortgage Scheme Fund Account		219,080,833
<b>TOTAL</b>	<b>1,931,500</b>	<b>408,180,833</b>

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**Notes to the Financial Statements (Continued)**

**6. Social Security Benefits**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Pension and Retirement Benefits	29,929,680	24,057,641
Social Security Benefits		
Employer Social Benefits		
<b>Total</b>	<b>29,929,680</b>	<b>24,057,641</b>

**Notes to The Financial Statements (Continued)**

**7. Acquisition Of Assets**

<u>Non- financial assets</u>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Ward Office	18,004,753	
Design and Consultancy for the construction of Basement Parking and Members Offices	34,868,130	
Refurbishment of buildings (Conversion of cafeteria into members offices)	5,965,269	15,642,591
Construction of Buildings		45,216,103
Design and construction of Acceleration Lane		4,626,702
Completion of Speakers Residence (landscaping, civil works and electricals)		6,551,675
Completion of the Office Block II (chambers) - project variation		29,811,117
Hansard Improvement Phase II		31,214,672
Purchase of Installation of water treatment plant		1,165,617
Construction of Perimeter wall / Security gate at the Rear		13,245,589
Solarization of the Assembly lighting system		4,100,000
Design and construction of Ward Offices		1,875,000
Security Installation works at Executive Residence	2,320,100	
Proposed construction of the gate and associated civil works (Executive residence)	8,662,214	
Refurbishment of existing buildings, provision of disability access - ramps, lifts, and other related facilities	12,032,531	
Purchase of Motor Vehicles		11,230,000
Purchase of Office Furniture and General Equipment	532,979	2,989,390
Purchase of Computers, Printers and other IT Equipment	3,132,600	13,848,531
Purchase of Software	2,552,601	4,979,000
Purchase of ICT Equipment, Software and Other ICT Assets		6,499,560

COUNTY GOVERNMENT OF NAKURU  
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Purchase of Household and Institutional Appliances		997,067
<b>Total acquisition of non- financial assets</b>	<b>88,071,178</b>	<b>193,992,614</b>
<b><u>Financial assets</u></b>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
<b>Total acquisition of financial assets</b>		
<b>Total acquisition of assets</b>	<b>88,071,178</b>	<b>193,992,614</b>

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

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**Notes to The Financial Statements (Continued)**

**8. Finance Costs**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Charges	3,228	240
<b>Total</b>	<b>3,228</b>	<b>240</b>

**9. Cash and Bank Balances**

**9A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
			<b>Kshs</b>	<b>Kshs</b>
Central Bank Recurrent Account	1000239778	Recurrent	1	8,199
Family Bank - Imprest Account	018000071948	Recurrent	1	-
Central Bank Development Account	1000285281	Development	60,000	312,139
Central Bank Deposit Account	1000285273	Deposit	3,328,059	5,763,149
<b>Total</b>			<b>3,388,062</b>	<b>6,083,487</b>

COUNTY GOVERNMENT OF NAKURU  
 NAKURU COUNTY ASSEMBLY  
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Notes to The Financial Statements (Continued)

10. Imprests and Advances

<i>Description</i>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	360,000	230,000
Salary Advance		
Clearance accounts		
<b>Total</b>	<b>360,000</b>	<b>230,000</b>

<b>Breakdown of Imprest And Salary Advance Per Department</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Imprests</b>		
Speaker's Office	60,000	120,000
Clerk's office	50,000	50,000
Deputy Speakers and Majority Offices	40,000	40,000
Administration Department	60,000	20,000
Committee Services	150,000	
<b>Sub-Total</b>	<b>360,000</b>	<b>230,000</b>
<b>Salary Advance</b>		
Department	-	-
Department	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>360,000</b>	<b>230,000</b>

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**Notes to The Financial Statements (Continued)**

**11. Third Party Deposits and Advances**

Description	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Deposits	3,328,059		5,763,149	
Retentions				
<b>Total</b>	<b>3,328,059</b>		<b>5,763,149</b>	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	3,328,059	100%	5,763,149	100%
1-2 years				
2-3 years				
Over 3 years				
<b>Total (tie to above total)</b>	<b>3,328,059</b>	<b>100%</b>	<b>5,763,149</b>	<b>100%</b>

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

**12. Fund Balance Brought Forward**

Description	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Bank Accounts	6,083,487		32,723,327	
Cash in Hand				
Imprests and advances	230,000		485,000	
Third party deposits and retentions	(5,763,149)		(12,189,569)	
<b>Total</b>	<b>550,338</b>		<b>21,018,758</b>	

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

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**13. Prior Year Adjustments**

	Balance b/f from Comparative FY 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2023/2024
Description of The Error	Kshs	Kshs	Kshs
Bank Account Balances	320,338	(320,338)	-
Cash in Hand			
Imprests and advances	230,000		230,000
Third party deposits and retention	5,763,149		5,763,149
Others ( <i>Specify</i> )			
	<b>6,313,487</b>	<b>(320,338)</b>	<b>5,993,149</b>

The prior year adjustments relate to funds transferred to County Revenue Fund after the closure of Financial year 2022/2023

**14. Changes in Imprests and Advances**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Opening Imprests and Advances as at 1 <sup>st</sup> July 2023	230,000	485,000.00
Closing Imprests and Advances as at 30 <sup>th</sup> June 2024	(360,000)	(230,000)
Change in Imprests and Advances	<b>130,000</b>	<b>255,000</b>

**15. Changes in Third-Party Deposits and Retentions**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Opening Third Party Deposits and Retention as at 1 <sup>st</sup> July 2023	5,763,149	12,189,570
Closing Third Party Deposits and Retention as at 30 <sup>th</sup> June 2024	3,328,059	5,763,149
Change in Third Party Deposits and Retention	<b>(2,435,090)</b>	<b>(6,426,421)</b>

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Notes to The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings				
Construction of Civil Works				
Supply of Goods				
Supply of Services	59,200,501	61,015,108	31,246,931	88,968,678
<b>Total</b>	<b>59,200,501</b>	<b>61,015,108</b>	<b>31,246,931</b>	<b>88,968,678</b>

**COUNTY GOVERNMENT OF NAKURU**  
**NAKURU COUNTY ASSEMBLY**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

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**Notes to The Financial Statements (Continued)**

**2. 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.

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**Related party transactions:**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	289,779,480	213,227,937
Key Management Compensation (Clerk and Heads of departments)	27,740,640	14,520,268
<b>Total Compensation to Key Management</b>	<b>317,520,120</b>	<b>227,748,205</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	-	369,080,833
Transfers to County Revenue Fund	1,931,500	35,000,000
<b>Total Transfers to related parties</b>	<b>1,931,500</b>	<b>404,080,833</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	1,164,163,735	1,770,069,191
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>	<b>1,164,163,735</b>	<b>1,770,069,191</b>

**3. Contingent Liabilities**

<b>Contingent liabilities</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case against the Nakuru County Assembly	10,049,470	
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
<b>Total</b>	<b>10,049,470</b>	

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2024**

**4. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.	Non-Adherence to cut off	This is caused by external factors such as late disbursement of funds by National Treasury	Unresolved	Ongoing
2.	Unsupported Compensation of employees	a) Reconciliation was done conclusively. b) Salaries of officers on Secondment	a) Resolved b) Unresolved	Ongoing
3.	Imprest and Advances	A detailed imprest register prepared as required.	Resolved	
4	Inaccuracy in Acquisition of Assets	a) The land where the Assembly sits was valued. b) Differences on transport equipment was reconciled.	Resolved	
5.	Pending Bills	The pending bills of kshs 59,200,501 were not captured in IFMIS at the end of the financial year. As a result, it could not be reconciled with IFMIS votebook. Outstanding commitments in votebook were cleared.	Unresolved	Ongoing

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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)
	Budgetary Control and Performance	Part of the underfunded budget relates to development projects which were rolled over to the following financial year.	Resolved	
1.	Irregular Payments	SOCCAT and CAF are registered bodies with necessary approvals to receive public funds.	Not resolved	Ongoing
2.	Unauthorized Expenditure	The Assembly uses IFMIS system of payment. Its only approved budget that are fed on the system for use. The said expenditure was paid through IFMIS.	Resolved	
3.	Discriminative Procurement Process	Compliance on all sections of public procurement and disposal act 2015 adhered to.	Resolved	
4.	Unapproved refurbishment of Buildings	The County Government approved the plans before commencements of the work.	Resolved	



CPA Jane Njoki Waweru

Ag. Clerk of the County Assembly

Date ..... 08/11/2024 .....

Count Government of Nakuru  
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16. Annexes

Annex 1 – Analysis of Pending Accounts Payable

	Supplier / Contractor Name	LPO / LSO Contract No.	Date of the LPO/LSO contract No.	Details of Work Performed	Opening Balance as at 1st July 2023 (Kshs)	Addition During the period	Amount paid During the period	Outstanding Pending Bill as of 30th June 2024 (Kshs)	Comments
				a	b	c	d=a+b-c		
	Construction of buildings								
	Sub-Total								
	Construction of civil works								
	Sub-Total								
	Supply of goods								
1	Weston Hotel	984	5/4/23	Full day Conference Facility 29th-3rd April 2023	2,100,000	-	2,100,000	-	
2	Weston Hotel	1140	25/05/23	Full House 29th-2nd June	1,662,500	-	1,662,500	-	

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3	Alps Hotel	990	2/5/23	Full House3rd-7thmay	1,786,000	-	1,786,000	-	
4	The Panari Hotel	1109	14/06/23	Fell House15th-19thmay	1,900,000	-	1,900,000	-	
5	Lullaby Joints	CAN/FRA/001/2022-2024	19/04/23	Budget Comm20th-22nd April) May	225,000	-	225,000	-	
6	Lullaby Joints	CAN/FRA/001/2022-2024	26/4/23	Budget Comm27th-29th April2023	360,000	-	360,000	-	
7	Lullaby Joints	CAN/FRA/001/2022-2024	30/3/23	Budget Comm March28th-29th March	225,800	-	225,800	-	
8	Lullaby Joints	CAN/FRA/001/2022-2024	22/5/23	Full House 23rd-24th 2023 May	540,000	-	540,000	-	
9	Head of Departments		2-7/4/23	Supplementary Budget Estimates	1,021,200	-	1,021,200	-	
10	Head of Departments		18-28/6/23	Attending County Governance & Performance Program	1,768,000	-	1,768,000	-	
11	Pride Inn Paradise	999	24/5/23	Management and Board Meeting	100,000	-	100,000	-	
12	The Panari Hotel	997	24/5/23	Staff Training	660,000	-	660,000	-	
13	Pride Inn Paradise	994	17/5/23	Management and Board Meeting	225,000	-	225,000	-	
14	Pride Inn Paradise	996	17/5/23	Management and Board Meeting	500,000	-	500,000	-	
15	Pride Inn Paradise	998	21/2/23	Management and Board Meeting	75,000	-	75,000	-	
16	Lullaby Joints	1108	9/6/23	Budget Comm 12th-14th June 2023	315,000	-	315,000	-	
17	Weston Hotel	987	12/4/23	Liason Comm 13-16th April	490,000	-	490,000	-	
18	Ole-Ken hotel	CAN/FRA/001/2022-2024	2/3/23	Finance Central Bank Lunch	15,000	-	15,000	-	
19	Lake Naivasha	973	9/3/23	Budget Comm10th March	105,000	-	105,000	-	

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	Crescent Camp								
20	Waterbuk Hotel	1102	13/1/23	Evaluation Comm	100,000	-	100,000	-	
21	Ole-Ken Hotel	970	21/2/23	Budget Comm 22nd February	75,000	-	75,000	-	
22	Klacciqa International	CAN /FRA/002/2022-2024	13/6/23	Insurance & Visa Appliances	131,400	-	-	131,400	
23	Mediamax Network	5989	11/5/23	Classified Advert For Budget Estimates (Kameme & Emoo Fm)	139,200	-	139,200	-	
24	National Media Group	5962	6/2/23	Advert for Job Vacancy for Board Members	73,080	-	73,080	-	
25	Standard Group Ltd	1006	15/3/23	Calendar for The Year	69,600	-	69,600	-	
26	Wayan Enterprises		3/2/23	Public Participation	3,325,000	-	-	3,325,000	
27	Wayan Enterprises		14/6/23	Public Participation	3,510,000	-	-	3,510,000	
28	Danblaq Company Ltd		12/9/22	Consultancy Services	2,964,000	-	2,964,000	-	
29	Fasuz Consultancy		14/11/22	Consultancy Services	3,106,551	-	3,106,551	-	
30	Aben Ltd	Training	17/1/23	Consultancy Services - Full house -Performance Budgeting and Activity Based Budgeting	2,730,000	-	-	2,730,000	
31	Danblaq Company Ltd	TRAINING	10/11/22	Consultancy Services - Full House - Fundamentals of Development Planning and Oversight	2,964,000	-	-	2,964,000	
32	Flokam Ltd	Training	17/1/23	Consultancy Services - Full House Leadership and policy Implementation	2,902,500	-	-	2,902,500	

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		Training		Consultancy Services - Full house - Accountability and Oversight for Legislators					
33	Josyu Investment		11/2/23		2,941,200	-	-	2,941,200	
	Mutuku Mbithi & Company Adv	CAN /FRA/003/2022-2024	20/9/21	Naivasha Const Petition E 004/2021 H. Young & Co (Ea) Ltd Vs Can & Another	1,784,000	600,000	2,384,000	-	
34									
35	Mirugi Kariuki & Co. Adv	CAN /FRA/003/2022-2024	18/4/23	Nakuru Elrc Petition No E017 of 2022 Kenneth Odongo Vs Can & Others	833,270	-	-	833,270	
36	Mirugi Kariuki & Co. Adv	CAN /FRA/003/2022-2024	14/12/22	Nakuru Elrc Petition No. E016 of 2022 Stephen Micheal Odour Vs The Governor Nakuru County Government & Others	960,750	-	-	960,750	
37	Mirugi Kariuki & Co. Adv	CAN /FRA/003/2022-2024	4/5/23	Nakuru Elrc Petition No. E005 of 2023 Charity Njambi Githinji Vs The County Assembly Of Nakuru & Others	1,554,000	-	946,000	608,000	
38	Mirugi Kariuki & Co. Adv	CAN /FRA/003/2022-2024	24/4/23	Nakuru Elrc Petition No. E004 of 2023 Joseph Gathirimu Vs The County Assembly Of Nakuru & Others	2,500,000	-	1,816,000	684,000	
39	Mirugi Kariuki & Co. Adv	CAN /FRA/003/2022-2024	17/4/23	Nakuru Coa Civil Appeal E137 of 2022 The Clerk Nakuru County Assembly Vs Stephen Micheal Odour Ogotu Can & Others	6,081,725	-	3,500,000	2,581,725	

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40	Mirugi Kariuki & Co. Adv	CAN /FRA/003/2022-2024	17/4/23	Nakuru Coa Civil Appeal E136 of 2022 The Clerk Nakuru County Assembly Vs Kenneth Odongo	2,581,725	-	-	2,581,725
41	Mwangangi Nzisa & Associates	CAN /FRA/003/2022-2024	25/5/23	Drafting of Sustainable Utilization Management and Development of Fisheries, Aquaculture and Other Aquatic Resources	3,800,000	-	2,000,000	1,800,000
42	Gray Oak Global Consulting		31/5/24	Consultancy and training MCAs and staff		1,936,000		1,936,000
43	Kemeja Enterprises Ltd	CAN/T/14/2021-2022-2022/2023	31/3/24	Provision of Fumigation Services for Third Quarter Ending 31st March 2024		232,437		232,437
45	Nation Media Group	1314	1/3/24	1/8-page advert		88,160		88,160
46	Epicenter Africa Limited	6099	3/6/24	Maintenance of water treatment plant		70,296		70,296
47	Brikam Global Traders	6095	28/6/24	supply of mineral water		120,000		120,000
48	Standard Group Ltd	2008	30/4/24	1/8-page advert		69,600		69,600
49	Standard Group Ltd	875	15/4/24	1/8-page advert		69,600		69,600
50	Standard Group Ltd	885	21/5/24	33x3 size page advert		324,800		324,800
52	Kenya National Archive	Direct Payment	29-9/2/24	Provision of Archival Services for the Assembly		511,000		511,000

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	Alps Hotel Karen - Nairobi	CAN/FRA/001/2 022-2024		Provision of Full Day Conference for Budget Committee for Four (4) days from 14th to 19th January 2024		436,160		436,160	
53			18/1/24						
	Alps Hotel Karen - Nairobi	CAN/FRA/001/2 022-2024		Provision of Full Day Conference for Budget Committee for Four (4) days from 17th to 22nd December 2023		436,160		436,160	
54			21/12/23						
	Siguda Ventures	CAN/T/12/2021- 2022-2022/2023		Supply and Delivery of Computer Software		2,216,775		2,216,775	
55			10/4/24						
	Lifeways Investment	CAN/T/16/2021- 2022-2022/2023		Supply and Delivery of ICT Equipment		2,550,000		2,550,000	
56			8/4/24						
	The Johnson Ensemble Ltd	CAN/T/05/2023- 2024		Supply and Delivery of Photocopier Machines		5,707,200		5,707,200	
57			24/4/24						
	C-Man Ltd	CAN/DEDICAT ED FIBRE INTERNET/2022 /2023		Provision of Dedicated Internet Services		1,995,092		1,995,092	
58			23/5/24						
	Tunnel Endlight	CAN/T/11/2021/ 2022-2022/2023		Supply and Delivery of Photocopier Spares Parts		1,621,728		1,621,728	
59			3/5/24						
	Keim Ltd	CAN/IFMIS NETWORK/202 2/2023		Supply, Installation, Testing and Commissioning of Structured Networking for IFMIS System in Ugatuzi Plaza		1,999,840		1,999,840	
60			27/3/24						
	Amacalla Enterprises	CAN/T/20/2021- 2022-2022/2023		Provision of Public Outreach Services		3,601,085		3,601,085	
61			30/5/24						

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62	Pertronic Automation Communication Ltd	CAN/FRC/001/2022-2024	18/6/24	Provision of Maintenance for Generators		792,000		792,000
63	Sakumu Ltd	Sak/06/2024	18/6/24	Training- Public Policy Analysis, Formulation and Management RE: Budget Estimates 2024/2025		1,656,000		1,656,000
64	Engels Ltd	ENG/006/24	12/6/24	Training for Committee of the whole - Ethics Leadership/MTEF Budget Estimates		1,012,000		1,012,000
65	Josyou Ltd	Josyou/04/2024	21/5/24	Training - Transformation of Public Service Delivery – An Evidence Based Approach / Debt Management		1,168,400		1,168,400
66	Clintech Ltd	NO. 04/24	15/4/24	Training - Enhancement of Own Source Revenue and County e- Revenue Collection System		702,000		702,000
67	Sakumu Ltd	Sak/06/2024	6/5/24	Training - Principles of public participation and citizen engagement in the budget process		756,000		756,000
68	Flokam Ltd	TRAINING/NC A/003/2024	9/4/24	Training - Result Based Management and Oversight in The Public Sector/ Quarterly Budget Implementation reports		1,192,500		1,192,500

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69	Engels Ltd	ENG/001/24	22/1/24	Training - Equitable resource sharing in the County - The challenges of the formula	820,700	820,700
70	Clintech Ltd	NO. 12/23	8/1/24	Training - The Role of Legislatures in Audit Committees/ Annual Budget Implementation Review Report	783,000	783,000
71	Alps Hotel Karen - Nairobi	CAN/FRA/001/2 022-2024	6/11/24	Provision of Full Day Conference for Budget Committee for Four (4) days from 5th to 11 June 2024	736,000	736,000
72	Alps Hotel Karen - Nairobi	CAN/FRA/001/2 022-2024	19/5/24	Provision of Full Day Conference for Budget Committee for Four (4) days from 13th May to 19th May 2024	736,000	736,000
73	Alps Hotel Karen - Nairobi	CAN/FRA/001/2 022-2024	5/12/24	Provision of Full Day Conference for Budget Committee for Four (4) days from 3rd May,2024 to 9th May 2024	464,000	464,000
74	Alps Hotel Karen - Nairobi	CAN/FRA/001/2 022-2024	5/5/24	Provision of Full Day Conference for Budget Committee for Four (4) days from 28th April to 3rd May 2024	464,000	464,000

**COUNTY GOVERNMENT OF NAKURU  
NAKURU COUNTY ASSEMBLY**

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75	Alps Hotel Karen - Nairobi	CAN/FRA/001/2 022-2024	6/8/24	Provision of Full Day Conference for Budget Committee for Four (4) days from 2nd June to 6th June 2024	768,000	768,000
76	Maxsafe EHS Consulting Ltd	CAN/RFP/03/20 22-2023	12/13/23	Dissemination of Risk Management Policy to Staff Members for 9 Days (Oct & November, 2023)	2,635,520	2,635,520
77	Planet Events & Caters	CAN/Q/EVENT S MANAGEMEN TS/2023/2024	9/7/24	Provision of Events Management Service (Outside Catering)	1,182,600	1,182,600
78	CJ Homes Limited	CAN/RFP/01/20 21-2022	10/18/23	Post Opt Training to the Members of the County Assembly on Comprehensive Guide for Witnesses Appearing before Select committee to the Newly Elected Members of the County Assembly (26th July to 1st August, 2023) or (20th to 24th Sept, 2023), (6th to 11th Dec 2023)	2,204,000	2,204,000
79	KISTECH COMPUTER S	CAN/Q/ Sitting Allowance Management System/2022/202 3	8/1/23	Upgrading of County Assembly Sitting Allowance Management System.	986,000	986,000
80	Nest Boutique Hotel	2027	18/6/24	35pax half day conference for budget committee	105,000	105,000

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81	Weston Hotel	CAN/FRA/001/2022-2024	14/2/24	Full day Conference - Liason Committee		420,000		420,000	
82	Weston Hotel	CAN/FRA/001/2022-2024	14/2/24	Full day Conference - Leadership Committee		840,000		840,000	
83	Executive Vacation House	1415	18/5/24	16 pax return ticket Nairobi to Ukunda		708,000		708,000	
84	Kone Kenya Ltd	CAN /FRC/002/2022-2024	10/4/24	Provision of Maintenance of Lifts		200,939		200,939	
85	Kenya Revenue Authority		6/5/24			15,096,516		15,096,516	
						<b>59,200,501</b>	<b>61,015,108</b>	<b>31,246,931</b>	<b>88,968,678</b>

Count Government of Nakuru  
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Annex 3 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) FY 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) FY 2023/2024
Land	38,609,572				38,609,572
Buildings and structures	1,106,633,769	81,852,998			1,188,486,767
Transport equipment	76,768,692		10,468,511		66,300,181
Office equipment, furniture and fittings	43,607,574	532,979			44,140,553
ICT equipment	64,671,687	5,685,201			70,356,888
Machinery and equipment	1,181,612				1,181,612
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
<b>Total</b>	<b>1,331,472,905</b>	<b>88,071,178</b>	<b>10,468,511</b>	<b>-</b>	<b>1,409,075,572</b>

**COUNTY GOVERNMENT OF NAKURU  
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**Annex 4 – Analysis of Accounts Receivables**

**(a) Government Imprest**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 30 <sup>th</sup> June 2024
		KES	KES	KES
Janeth Cherotich	19/06/2024	50,000		50,000
Winnie Ngige	16/06/2024	60,000		60,000
Martha Alwanga	10/06/2024	60,000		60,000
Lilian Otieno	4/6/2024	20,000		20,000
Jacob Kesendany	6/06/2024	150,000		150,000
Yvonne Ndunga	6/06/2024	20,000		20,000
<b>Total</b>		<b>360,000</b>		<b>360,000</b>

**Annex 7: Contingent Liabilities Register**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Court Cases	Mirugi Kariuki & Co. Adv	Kshs	833,270		Ongoing
2	Court Cases	Mirugi Kariuki & Co. Adv	Kshs	960,750		Ongoing
3	Court Cases	Mirugi Kariuki & Co. Adv	Kshs	608,000		Ongoing
4	Court Cases	Mirugi Kariuki & Co. Adv	Kshs	684,000		Ongoing
5	Court Cases	Mirugi Kariuki & Co. Adv	Kshs	2,581,725		Ongoing
6	Court Cases	Mirugi Kariuki & Co. Adv	Kshs	2,581,725		Ongoing
7	Court Cases	Mwangangi Nzisa & Associates	Kshs	1,800,000		Ongoing
			<b>Total</b>	<b>10,049,470</b>		

**COUNTY GOVERNMENT OF NAKURU  
 NAKURU COUNTY ASSEMBLY  
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**Annex 8 - Bank Reconciliations /FO 30 Report**

**COUNTY GOVERNMENT OF NAKURU  
 BANK RECONCILIATION STATEMENT AS AT 16TH JULY 2024**

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

	Sh.	cts.	Sh.	cts.
<b>BALANCE AS PER BANK STATEMENT AS AT 16TH JULY 2024</b>			3,328,059	45
Less:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheq				0
Add:- Receipts in Bank Statement Not yet recorded in Cashbook				0
			<b>3,328,059</b>	<b>45</b>

**BALANCE AS PER CASH BOOK AS AT 16TH JULY 2024**

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 KWAMBAI  16/07/24  
 Ag. Director Financial Services Signature Date

**COUNTY GOVERNMENT OF NAKURU  
 BANK RECONCILIATION STATEMENT AS AT 16TH JULY 2024**

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

	Sh.	cts.	Sh.	cts.
<b>BALANCE AS PER BANK STATEMENT AS AT 16TH JULY 2024</b>			60,000	45
LESS:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheq				0
Add:- Receipts in Bank Statement Not yet recorded in Cashbook				0
			<b>60,000</b>	<b>45</b>

**BALANCE AS PER CASH BOOK AS AT 16TH JULY 2024**

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 KWAMBAI  16/07/24  
 Ag. Director Financial Services Signature Date

**COUNTY GOVERNMENT OF NAKURU  
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**BANK RECONCILIATION STATEMENT AS AT 16TH JULY 2024**

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

	Sh.	cts.	Sh.	cts.
<b>BALANCE AS PER BANK STATEMENT AS AT 16TH JULY 2024</b>				1 35
LESS:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheq				0
Add:- Receipts in Bank Statement Not yet recorded in Cashbook				0
				<b>1 35</b>

**BALANCE AS PER CASH BOOK AS AT 16TH JULY 2024**

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 KWAMBAI**    
 Ag. Director Financial Services. Signature Date


**COUNTY GOVERNMENT OF NAKURU  
 BANK RECONCILIATION STATEMENT AS AT 16TH JULY 2024**

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

	Sh.	cts.	Sh.	cts.
<b>BALANCE AS PER BANK STATEMENT AS AT 16TH JULY 2024</b>				0 90
LESS:- Payments in cash book not yet recorded in Bank Statement (Unpresented Cheq				0
Add:- Receipts in Bank Statement Not yet recorded in Cashbook				0
				<b>0 90</b>

**BALANCE AS PER CASH BOOK AS AT 16TH JULY 2024**

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 KWAMBAI**    
 Ag. Director Financial Services. Signature Date

