

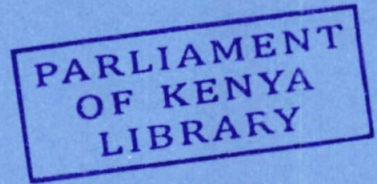
REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

OF



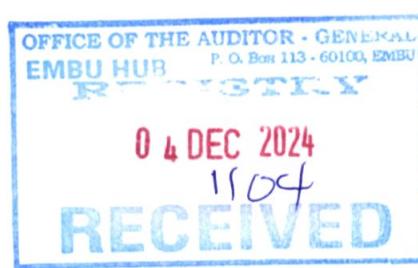
**THE AUDITOR-GENERAL**

ON

**COUNTY ASSEMBLY OF  
THARAKA-NITHI**

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

PAPERS LAID	
DATE	27/2/2025
TABLED BY	Majority Whit
COMMITTEE	
CLERK AT THE TABLE	Angela



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**THARAKA NITHI 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)



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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 entity's finances and resources

*(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)*

## **2. Key Entity Information and Management**

### **(a) Background information**

The County 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 fifteen Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### **(b) Key Management Team**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Speaker of the County Assembly	<b>Hon John Mbabu</b>
2.	Clerk of the County Assembly	<b>Amos Kiangwe Sikweya</b>
3.	Deputy Clerk-Legislation	<b>Paul Thirika</b>
4.	Deputy Clerk -Administration	<b>Eric Nthumbi</b>
5.	HOD Finance	<b>Polly Kagendo Mbae</b>
6.	HOD Budget	<b>Pius Nyaga Micheni</b>
7.	HOD Human Resource Management	<b>Catherine Njeri Kathuni</b>
8.	HOD Audit Department	<b>Davidson Kiriiro Murungi</b>
9.	HOD Hansard &ICT	<b>Dennis Kimathi Ndiga</b>
10.	HOD Security Services	<b>Kenneth Nyaga Cheri</b>
11.	HOD Procurement	<b>Festus Kinoti Kubai</b>
12.	HOD Project Planning	<b>Purity Kawira Njeru</b>
13.	HOD Administration	<b>Peter Mburu Muniu</b>
14.	HOD Legal Services	<b>Murithi Kanampiu</b>

### **(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:

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No.	Designation	Name
1.	Accounting Officer- Clerk	Amos Kiangwe Sikweya
2.	Chief Finance Officer	Polly Kagendo Mbae
3.	Procurement Officer	Festus Kinoti Kubai

**Key Entity Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

**Committee on Public Accounts and Investments**

The Committee on Public Accounts and Investments is established pursuant to Standing Order 220 of the Tharaka Nithi County Assembly Standing Orders whose mandate is;

In respect of the accounts of the County Government;

The examination of the annual reports of the Auditor General on the accounts relating to the appropriations of the sum voted by the Assembly to meet the public expenditure for the County Government, including the Assembly; and,

The examination of any other reports of the Auditor General on public funds relating to the County, including specialized reports and special reports submitted by the Auditor General on his own motion or following a request of the Assembly in accordance with the law relating to Public Audit.

In respect of County Government Entities;

The examination of the annual reports of the Auditor General on the accounts of county government entities, including county corporations;

The examining of any recommendation from the Auditor General relating to withholding of funds to a county government entity or a county corporation;

The examination of proposals from the county executive to declare a county corporation to be a county government entity; and, where a report is not available, the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

The Committee may, in respect of a County Government-Linked Entity, inquire into the commercial affairs of the entity with a view to examining the prudence and commercial effectiveness of the continued investment of the County in the entity.

The Public Investments and Accounts Committee may examine the commercial effectiveness of the County Government's investment in a county government entity or a county corporation, including proposals for divestiture.

**Committee on Finance, Budget and Appropriations**

The committee is mandated to:

- a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget;
- b) Discuss and review the estimates and make recommendations to the Assembly;
- c) Examine the County Fiscal Strategy Paper presented to the Assembly;
- d) Examine Bills related to the County budget, including Appropriation Bills and the Finance Bill;
- e) Examine and consider all matters related to public finance, monetary policies and public debt;
- f) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays;
- g) Consider the reports of the Controller of Budget on the implementation of the annual county budget; and,
- h) In accordance with the Public Finance Management Act, examine the levels of county public debt and proposals for limitation of expenditure on the wages of public officers serving in the county.

**(e) Entity Headquarters**

P.O. Box 694  
Chuka Meru Highway  
**Chuka, Kenya**

**(f) Entity Contacts**

Telephone: 202399828  
E-mail: [tharakanithicountyassembly@gmail.com](mailto:tharakanithicountyassembly@gmail.com)  
Website: [Http://.tharakanithica.go.ke](http://.tharakanithica.go.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Other Commercial Banks

*Count Government of Tharaka Nithi*  
*Tharaka County Assembly*  
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**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

**(j) Principal Legal Adviser**

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

### **3. Governance Statement**

#### **The County Assembly**

The County Assembly is constituted by twenty-three MCAs with fifteen being elected Members and eight nominated Members of County Assembly. 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.

***Count Government of Tharaka Nithi***

***Tharaka County Assembly***

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The County Assembly has the following Select and Sectoral committees:

- a) Committee on Trade Tourism And Cooperatives
- b) Committee on Public Service And Administration
- c) Committee on Education, Science And Technology
- d) Committee on Health Services
- e) Committee on Youth Sports And Culture
- f) Committee on Agriculture Livestock And Fisheries
- g) Committee on Water Environment And Natural Resources
- h) Committee on Transport Roads And Public Works
- i) Committee on Lands Housing And Physical Planning
- j) Assembly Business Committee
- k) Committee on Selection
- l) Committee on Appointments
- m) Committee on Powers And Privileges
- n) Committee on Public Accounts And Investments
- o) Committee on Finance, Budget And Appropriations
- p) Committee on Assembly Rules And Procedures
- q) Committee on Implementation
- r) Committee on Delegated Legislation
- s) Committee on Liaison

**a) Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the County Assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2023-2024 were:

Member	Designation	Ward
Hon. John Mbabu	Chairperson	
Hon. Gitonga Leonard J. Kithuka	Vice – Chairperson	Nkondi
Hon. Marengo Luke Nyaga	Member	Mukothima
Hon. Mbae Lysbeth Gatiria	Member	Ganga
Hon. Kiriko Jacob Murimi Ndeke	Member	Mugwe
Hon. Njagi Joseph Kinyua	Member	Chakariga
Hon. Gitonga Morris Mangu	Member	Muthambi

**b) Audit Committee**

The audit committee was constituted in accordance to section 167 (2) of the PMF Act regulations 2015. Its mandate is to advise the County Assembly on institutional risk management and compliance.

**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. The committee members during FY 2023-2024 were:

Member	Designation	Ward
Hon. Mbae Lysbeth Gatiria	Chairperson	<b>Ganga</b>
Hon. Njagi Zacharia Mwaniki	Vice Chairperson	Nominated
Hon. Mbae Anita Karimi	Member	Mariani
Hon. Kamunyu Kennedy	Member	Marimanti
Hon. Mwaura Joel Mwangi	Member	Nominated

**d) Budget and Appropriations Committee**

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

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Muchiri Godfrey Murithi	Chairperson	Karingani
Hon. Riungu Nancy Muthoni	Vice Chairperson	Nominated
Hon. Kabii Jones Kinegeni	Member	Mwimbi
Hon. Kiriko Jacob Murimi Ndeke	Member	Mugwe
Hon. Marengo Luke Nyagah Njeru	Member	Mukothima

**e) Committee on Assembly Rules and Procedure**

The Assembly Procedure and Rules Committee, chaired by the Speaker, is responsible for reviewing, amending, and ensuring adherence to the Assembly's Standing Orders, proposing rules for committees conduct, and creating operational guidelines for special procedures. The committee members during FY 2023-2024 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Mbabu John	Chairperson	<b>Speaker</b>
Hon. Gitonga Leonard J. Kithuka	Vice Chairperson	Nkondi
Hon. Purity Wanja M'Rithaa	Member	Nominated
Hon. Muchiri Godfrey Murithi	Member	Karingani
Hon. Mugao Salvestas Kanyaru	Member	Gatunga

**Committee on Implementation**

The Committee on Implementation is a select committee tasked with overseeing the execution of the County Assembly's resolutions, including adopted reports, petitions, and commitments made by the County Executive Committee. The committee members during FY 2023-2024 were:

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<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Nevert Ntwiga	Chairperson	Mitheru
Hon. Njagi Joseph Kinyua	Vice Chairperson	Chiakariga
Hon. Kathuni Risper Gakii	Member	Nominated
Hon. Murungi Rael Fatuma	Member	Nominated
Hon. Mwaura Joel Mwangi	Member	Nominated
Hon. John Joseph Njeru	Member	Igambang'ombe
Hon. Nyaga Frankline Mawira	Member	Chogoria

**Committee on Delegated Legislation**

The Committee on Delegated County Legislation is a select committee responsible for reviewing statutory instruments submitted to the County Assembly. The committee members during FY 2023-2024 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Kabii Jones Kinegeni	Chairperson	Ganga
Hon. S. Nderi Justin Kithinji	Vice Chairperson	Magumoni
Hon. Gitonga Morris Mangu	Member	Muthambi
Hon. Lucy Muthoni Ndiga	Member	Nominated
Hon. Mugao Salvestas Ka	Member	Gatunga
Hon. Riungu Nancy Muthoni	Member	Nominated
Hon. Wanja Karuku	Member	Nominated

**Committee on Liaison**

The Liaison Committee's primary responsibilities include guiding and coordinating the operations, policies, and mandates of all committees, allocating the annual operating budget among them, and reviewing their programs. Additionally, the committee ensures that all required reports are submitted, determines which committee(s) should deliberate on specific matters, and provides advice on the work and mandates of committees. The committee members during FY 2023-2024 were:

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<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Gitonga Leonard J. Kithuka	Chairperson	Nkondi
Hon. Kabii Jones Kinegeni	Member	Mwimbi
Hon. Riungu Nancy Muthoni	Member	Nominated
Hon. Gitonga Morris Maugu	Member	Muthambi
Hon. Mugao Salvestas Kanyaru	Member	Gatunga
Hon. Mbae Lysbeth Gatiiria	Member	Ganga
Hon. Nevert Ntwiga	Member	Mitheru
Hon. Muchiri Godfrey Murithi	Member	Karingani
Hon. Purity Wanja M'Rithaa	Member	Nominated
Hon. Njagi Joseph Kinyua	Member	Chiakariga
Hon. Zacharia Mwaniki	Member	Nominated
Hon. Nyaga Frankline Mawira	Member	Chogoria
Hon. Marengo Luke Nyagah Njeru	Member	Mukothima
Hon. Kamunyu Kennedy	Member	Marimanti
Hon. Kiriko Jacob Murimi Ndeke	Member	Mugwe

**Committee on Appointments**

The Committee on Appointments is a key Assembly committee responsible for considering and approving appointments under Article 179(2) of the Constitution, which pertains to Members of County Executive Committees. The committee members during FY 2023-2024 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. John Mbabu	Chairperson	Speaker
Hon. Marengo Luke Nyaga	Member	Mukothima
Hon. John Joseph Njeru	Member	Igambang'ombe
Hon. Kamunyu Kennedy	Member	Marimanti
Hon. Nyaga Frankline Mawira	Member	Chogoria
Hon. Kiriko Jacob Murimi Ndeke	Member	Mugwe

### **Committee on Selection**

The Committee on Selection is a designated Assembly committee responsible for nominating members to serve on various committees, with the exception of the Assembly Business Committee and the Committee on Appointments. The committee members during FY 2023-2024 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Marengo Luke Nyagah Njeru	Chairperson	Mukothima
Hon. Kabii Jones Kinegeni	Member	Mwimbi
Hon. Nevert Ntwiga	Member	Mitheru
Hon. Muchiri Godfrey Murithi	Member	Karingani
Hon. Njagi Joseph Kinyua	Member	Chiakariga
Hon. Karuku Wanja	Member	Nominated

### **Assembly Business Committee**

The Assembly Business Committee manages the Assembly's schedule, oversees business implementation, and organizes the debate order for committee reports. It also adjusts the Assembly Calendar, issues directives on prioritizing or postponing business, and addresses arising matters. The committee members during FY 2023-2024 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. John Mbabu	Chairperson	Speaker
Hon. Gitonga Leonard J. Kithuka	Vice Chairperson	Nkondi
Hon. Marengo Luke Nyaga	Member	Mukothima
Hon. Kabii Jones Kinegeni	Member	Ganga
Hon. Njagi Joseph Kinyua	Member	Chiakariga
Hon. Karuku Wanja	Member	Nominated
Hon. Purity Wanja M'Rithaa	Member	Nominated
Hon. Nyaga Frankline Mawira	Member	Chogoria
Hon. Gitonga Morris Mangu	Member	Mitheru

### **Committee on Agriculture, Livestock and Fisheries**

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The Committee is mandated to consider all matters related to agriculture, including irrigation, crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries; veterinary services (excluding regulation of the profession), blue economy and animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals. The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Kiriko Jacob Murimi Ndeke	Chairperson	<b>Mugwe</b>
Hon. Purity Wanja M'Rithaa	Vice Chairperson	<b>Nominated</b>
Hon. Lucy Muthoni Ndiga	Member	<b>Nominated</b>
Hon. Hon. Gitonga Leonard J. Kithuka	Member	<b>Nkondi</b>
Hon. John Joseph Njeru	Member	<b>Igambang'ombe</b>
Hon. Njagi Zacharia Mwaniki	Member	<b>Nominated</b>
Hon. Karuku Wanja	Member	<b>Nominated</b>

**Committee on Public Service and Administration**

The committee considers all matters relating to justice and legal affairs; county public service including labor, manpower or human resource planning; delivery of county public services; decentralized units; civic education and citizen participation; and the county enforcement units.

The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Purity Wanja M'Rithaa	Chairperson	<b>Nominated</b>
Hon. Nyaga Frankline Mawira	Vice Chairperson	<b>Chogoria</b>
Hon. Mbae Lysbeth Gatiria	Member	<b>Ganga</b>
Hon. Kamunyu Kennedy	Member	<b>Marimanti</b>
Hon. Mbae Anita Karimi	Member	<b>Mariani</b>

**Committee on Education, Science and Technology**

The Committee is mandated to consider all matters related to pre-primary education, village polytechnics, home craft centers, childcare facilities, libraries and research.

The members who served in the committee during the period were:

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*Tharaka County Assembly*

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<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Kamunyu Kennedy	Chairperson	Marimanti
Hon. Mbae Anita Karimi	Vice Chairperson	Mariani
Hon. Mbae Lysbeth Gatiria	Member	Ganga
Hon. Purity Wanja M'Rithaa	Member	Nominated
Hon. John Joseph Njeru	Member	Igambango'ombe

**Committee on Health Services**

The committee is mandated to consider all matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlors and crematoria.

The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Gitonga Morris Maugu	Chairperson	<b>Muthambi</b>
Hon. Karuku Wanja	Vice Chairperson	<b>Nominated</b>
Hon. S. Nderi Justin Kithinji	Member	<b>Magumoni</b>
Hon. Kathuni Risper Gakii	Member	<b>Nominated</b>
Hon. Mugao Salvestas Kanyaru	Member	<b>Gatunga</b>
Hon. Nevert Ntwiga	Member	<b>Mitheru</b>
Hon. Godfrey Muchiri	Member	<b>Karingani</b>

**Committee on Land, Housing and Physical Planning**

The Committee is mandated to consider all matters related to county planning and development including statistics, land survey and mapping, boundaries and fencing, housing; matters related to county land use including zoning, spatial plans, sectoral plans, cities and urban areas plans.

The members who served in the committee during the period were:

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<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Mugao Salvestas Kanyaru	Chairperson	<b>Gatunga</b>
Hon. Mwaura Joel Mwangi	Vice Chairperson	<b>Nominated</b>
Hon. Nyaga Frankline Mawira	Member	<b>Chogoria</b>
Hon. Nevert Ntwiga	Member	<b>Mitheru</b>
Hon. Murungi Rael Fatuma	Member	<b>Nominated</b>

**Committee on Trade, Tourism and Cooperatives**

The committee is mandated to consider all matters related to county trade development and regulation, including markets, trade licenses (excluding regulation of professions), fair trading practices, county investments, local tourism and cooperative societies. The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Riungu Nancy Muthoni	Chairperson	<b>Nominated</b>
Hon. Muchiri Godfrey Murithi	Vice Chairperson	<b>Karingani</b>
Hon. Kabii Jones Kinogeni	Member	<b>Mwimbi</b>
Hon. S. Nderi Justin Kithinji	Member	<b>Magumoni</b>
Hon. Marengo Luke Nyagah Njeru	Member	<b>Mukothima</b>

**Committee on Transport, Public Works and Infrastructure**

The committee is mandated to consider all matters related to county transport, including county roads, street lighting, traffic and parking, public road transport; county public works and services including storm water management systems in built-up areas; electricity and gas reticulation and energy regulation. The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Njagi Joseph Kinyua	Chairperson	<b>Chiakariga</b>
Hon. Murungi Rael Fatuma	Vice Chairperson	<b>Nominated</b>
Hon. Marengo Luke Nyagah Njeru	Member	<b>Mukothima</b>

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Hon. Nevert Ntwiga	Member	<b>Mitheru</b>
Hon. Mwaura Joel Mwangi	Member	<b>Nominated</b>

**Water, Environment and Natural Resources**

The committee is mandated to consider all matters related to implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, sound pollution, other public nuisances and outdoor advertising and refuse removal, refuse dumps and solid waste disposal and water and sanitation services.

The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Njagi Zacharia Mwaniki	Chairperson	<b>Nominated</b>
Hon. Lucy Muthoni Ndiga	Vice Chairperson	<b>Nominated</b>
Hon. Kiriko Jacob Murimi Ndeke	Member	<b>Mugwe</b>
Hon. Riungu Nancy Muthoni	Member	<b>Nominated</b>
Hon. Njagi Joseph Kinyua	Member	<b>Chiakariga</b>
Hon. John Joseph Njeru	Member	<b>Igambango'mbe</b>
Hon. Kabii Jones Kinegeni	Member	<b>Mwimbi</b>

**Committee on Youth, Sports and Social Services**

The Committee is mandated to consider all matters relating to gender, youth and sports; cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows, museums, county parks, and other recreation facilities; firefighting services and disaster management, control of drugs and substance abuse and pornography; and matters related to preservation of county cultural heritage.

The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Nyaga Frankline Mawira	Chairperson	Chogoria
Hon. Kathuni Risper Gakii	Vice Chairperson	Nominated
Hon. Anita Karimi	Member	Mariani

**Count Government of Tharaka Nithi**  
**Tharaka County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Hon. Gitonga Leonard J. Kithuka	Member	Nkondi
Hon. Gitonga Morris Mangu	Member	Muthambi

### **Communication with all Stakeholders**

The County Assembly is dedicated to ensuring that stakeholders receive comprehensive and timely information regarding its programs and performance. Additionally, stakeholders are provided with opportunities to offer feedback. To facilitate this, the County Assembly organized consultative meetings across the County, inviting various stakeholders to share information, particularly concerning the budget-making process and the bills presented to the Assembly.

Furthermore, the County Assembly facilitated public participation for six bills, which included:

- Tharaka Nithi County Finance Bill 2023
- Agricultural Sector Coordination Bill 2023
- The Itugururu Training Centre Bill 2023
- Tharaka Nithi County Appropriation Bill 2024

### **Risk management**

Effective risk management is essential to the success and sustainability of the County Assembly's operations. The Assembly has established comprehensive arrangements for risk management and internal control, ensuring that potential risks are systematically identified, assessed, and managed to minimize their impact on the Assembly's functions and objectives.

#### **1. Risk Identification and Assessment:**

The County Assembly has formal processes in place to identify and assess risks that may affect its operations. These processes involve regular reviews of internal and external factors that could pose potential threats. Key risks are identified through various channels, including regular audits, stakeholder consultations, and continuous monitoring of the Assembly's activities.

#### **2. Risk Analysis and Management**

Once identified, risks are thoroughly analyzed to determine their potential impact and likelihood. This analysis serves as the basis for deciding the appropriate measures to manage these risks. The Assembly employs a range of strategies to mitigate risks, including implementing control measures, revising operational procedures, and enhancing staff training. These actions are designed to reduce the likelihood of risks materializing and to minimize their impact should they occur.

## **Compliance**

The County Assembly adheres to several key provisions of the Public Finance Management (PFM) Act, 2012, which governs its financial management practices. Below are details of the Assembly's compliance with specific sections of the PFM Act:

### **1. Compliance with Section 164 of the PFM Act, 2012**

The County Assembly has complied with Section 164 of the Public Finance Management Act, 2012, which mandates the preparation of financial statements for each financial year. For the period under review, the Assembly has successfully prepared and submitted its financial statements, ensuring that they reflect a true and fair view of the Assembly's financial position and performance. These statements were prepared in accordance with the prescribed accounting standards and have been made available for audit and review as required by law.

### **2. Preparation of Quarterly Reports in Compliance with Section 166 of the PFM Act, 2012**

The County Assembly also complies with Section 166 of the PFM Act, 2012, which requires the preparation of quarterly financial reports. These reports provide detailed accounts of the Assembly's financial activities for each quarter, including revenue collection, expenditure, and budget performance. The quarterly reports are prepared in a timely manner and are discussed at relevant levels within the Assembly. Furthermore, these reports are submitted to the National Treasury and other relevant government offices to ensure transparency and accountability in the management of public funds.

**4. Foreword by the Clerk of the Assembly**

It is my pleasure to present the County Assembly of Tharaka Nithi, Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2024. The Financial Statements present the financial performance of the County Assembly.

**(i) Budget performance**

During the period under review the approved County Assembly budget amount to **Kshs. 564,516,596**. The Controller of Budget Authorised Exchequer issues of **Kshs. 517,106,065** from the County Revenue Fund to defray expenditure as requested by the Assembly. This amounts comprises of **Kshs. 505,828,737** and **Kshs. 11,277,328** for recurrent and development respectively.

**Exchequer issues**

<b>Budget Category</b>	<b>Approved Estimates</b>	<b>Receipts Received</b>
Recurrent	544,516,596	505,828,737
Development	20,000,000	11,277,328

**Summary of Funds Utilization**

<b>Budget Category</b>	<b>Revised Approved Budget Estimates</b>	<b>Cumulative Expenditure</b>	<b>Level of Funds Absorption (%)</b>
Recurrent	544,516,596	505,827,343	93%
Development	20,000,000	11,277,328	56%
<b>Total</b>	<b>564,516,596</b>	<b>517,104,671</b>	92%

The County Assembly reported overall absorption level at 92% for the period under review with 93% and 56% absorption rates for Recurrent and Development expenditure respectively. The low level of absorption was as result of delayed disbursement of exchequer revenue.

**(ii) Operational Performance**

This report offers an overview of the legislative actions taken by the County Assembly during the Second Session of the Third Assembly. It highlights the processed motions, introduced bills, and approved bills, demonstrating the Assembly's dedication to tackling key issues and enhancing county governance.

**Motions Processed**

During this session, the County Assembly processed 24 motions, addressing various critical county development and welfare issues. Key motions included:

**1. Public Health Improvement Motion:**

- **Goal:** To enhance healthcare services within the county.
- **Details:** This motion proposed increasing the budget for health facilities, acquiring medical equipment, and hiring more healthcare staff. The discussion emphasized the necessity of better healthcare infrastructure to meet the population's demands.

**2. Infrastructure Enhancement Motion:**

- **Goal:** To develop and maintain the county's infrastructure.
- **Details:** The motion aimed to allocate funds for constructing and maintaining roads, bridges, and public facilities, highlighting infrastructure development's role in promoting economic growth and improving residents' quality of life.

**3. Education Enhancement Motion:**

- **Goal:** To improve the quality of education in the county.
- **Details:** The motion proposed increased funding for schools, scholarships for needy students, and improved educational facilities, recognizing education's critical role in fostering long-term development.

**4. Environmental Sustainability Motion:**

- **Goal:** To promote environmental sustainability.
- **Details:** This motion called for policies to protect natural resources, manage waste, and promote renewable energy, emphasizing sustainable development practices to safeguard the environment for future generations.

These and other motions were thoroughly debated and approved, reflecting the Assembly's proactive approach to addressing pressing county issues.

**Bills Introduced**

The County Assembly introduced 12 bills during the session, targeting various aspects of county governance and public service delivery. Key bills included:

**1. County Revenue Allocation Bill:**

- **Goal:** To revise the revenue allocation formula.
- **Details:** This bill aimed to ensure a fairer distribution of resources across the county, proposing changes to better reflect different regions' needs.

**2. Public Health and Sanitation Bill:**

- **Goal:** To establish standards for public health and sanitation.

- **Details:** This bill focused on improving public health through sanitation, waste management, and healthcare services standards, including measures to prevent disease spread and promote public health.

**3. Education Policy Bill:**

- **Goal:** To improve the county's education system.
- **Details:** The bill aimed to enhance educational quality by setting guidelines for curriculum development, teacher training, and school management, including provisions for special needs education support.

**4. Environmental Protection Bill:**

- **Goal:** To safeguard the county's natural resources.
- **Details:** This bill sought to protect forests, water bodies, and wildlife, proposing stringent measures to prevent environmental degradation and promote conservation.

**Bills Approved**

Of the 12 bills introduced, 8 were approved by the Assembly, marking significant progress in county development and governance. Notable approved bills included:

**1. County Revenue Allocation bill:**

- **Goal:** To ensure equitable and transparent resource allocation.
- **Details:** This act became crucial for resource allocation, promoting equity and efficiency in distributing county funds.

**2. Public Health and Sanitation Act:**

- **Goal:** To enhance public health infrastructure.
- **Details:** This act established standards and regulations for public health services, including provisions for disease prevention and sanitation, ensuring a healthier community.

**3. Education Policy Act:**

- **Goal:** To improve the education system.
- **Details:** This act provided a framework for enhancing educational standards, teacher development, and inclusive education, aiming to ensure quality education for all children in the county.

**4. Environmental Protection Act:**

- **Goal:** To protect and conserve the environment.

- **Details:** This act introduced measures to combat environmental degradation and promote sustainability, including provisions for natural resource protection and renewable energy use.

**5. Tharaka Nithi County Supplementary Appropriation (2) Bill, 2024:**

- **Passed on:** 21st May 2024.
- **Details:** This bill authorized fund issuance from the consolidated fund for services for the year ending 30th June 2024, and the supplementary budget (II) for the financial year 2023/2024 was also passed on this date.

**6. Tharaka Nithi County Appropriation Bill, 2024:**

- **Passed on:** 25th June 2024.
- **Details:** This bill authorized fund issuance from the consolidated fund for services for the year ending 30th June 2025, and the budget estimates for the financial year 2024/2025 were passed on this date.

**Successes of the Committees over the said period.**

**1. Committee on Agriculture, Livestock, and Fisheries**

The Committee on Agriculture, Livestock, and Fisheries, responsible for matters related to agriculture, livestock, fisheries, and veterinary services, held oversight meetings during the period under review. Key activities included the consideration of departmental budget estimates for FY 2024/2025, and follow-up on budget implementation for FY 2023/2024. The committee also hosted a benchmarking visit focused on community group benefits through value chains and matters relating to coffee and tea farming.

**2. Committee on Public Service and Administration**

The Committee on Public Service and Administration, dealing with matters related to justice, legal affairs, public service, and citizen participation, held oversight meetings. These meetings included the review of departmental budget estimates for FY 2024/2025 and discussions on the management of the county wage bill to ensure compliance with statutory requirements.

**3. Committee on Education, Science, and Technology**

The Committee on Education, Science, and Technology, which oversees pre-primary education, village polytechnics, and childcare facilities, held oversight meetings. The committee considered budget estimates for FY 2024/25 and hosted a successful benchmarking visit by the Kiambu County Assembly's counterpart committee on Education. Additionally, the committee addressed issues related to bursaries and the Tharaka Nithi Child Policy.

**4. Committee on Health Services**

The Committee on Health Services, responsible for matters related to county health services and public health, reviewed the Departmental County Budget Estimates for FY 2024/25. The

committee engaged with the Department of Health on priority programs and projects for FY 2024/25, and discussed the status of health facilities and public health concerns.

#### **5. Committee on Land, Housing, and Physical Planning**

The Committee on Land, Housing, and Physical Planning reviewed the Annual Budget Estimates for FY 2024/2025, advocating for additional funding for departmental priorities. The committee also participated in a workshop facilitated by the Food and Agriculture Organization (FAO) to develop a land policy for the county. The committee reviewed the Muslim Village Local Physical and Land Use Development Plan, a ten-year GIS-based plan, and deliberated on its implementation.

#### **6. Committee on Trade, Tourism, and Cooperatives**

The Committee on Trade, Tourism, and Cooperatives, which oversees trade regulation, tourism, and cooperatives, held oversight meetings during the review period. The committee engaged stakeholders from various departments to deliberate on budget estimates and the implementation of budgets for FY 2023/2024.

#### **7. Committee on Transport, Public Works, and Infrastructure**

The Committee on Transport, Public Works, and Infrastructure held oversight meetings during the period. Key activities included the scrutiny of departmental budget estimates for FY 2024/2025 and engagement with the County Executive Committee member and other stakeholders on departmental matters.

#### **8. Committee on Water, Environment, and Natural Resources**

The Committee on Water, Environment, and Natural Resources held fourteen oversight meetings during the review period. The committee addressed issues such as meter connections by Nithi Water and Sanitation Company and reviewed budget estimates for FY 2024/2025.

#### **9. Committee on Youth, Sports, and Social Services**

The Committee on Youth, Sports, and Social Services held oversight meetings, focusing on budget estimates for FY 2024/2025, the implementation of the Youth Empowerment Fund Act, and the review of the Urugate Cultural Festival report.

#### **10. Committee on Finance, Budget, and Appropriations**

The Committee on Finance, Budget, and Appropriations oversaw the county's financial management, including the review of the Supplementary Budget (II) for FY 2023/2024 and the Tharaka Nithi County Supplementary Appropriation (2) Bill, 2024. The committee also considered the County Budget Review Outlook Paper 2023, County Fiscal Strategy Paper 2024-25, and Annual Development Plan 2024-25. Public participation was conducted on the annual budget estimates, and reports were compiled and tabled with recommendations.

## **11. Committee on Public Accounts and Investments**

The Committee on Public Accounts and Investments conducted hearings on the Auditor General's report for the year ended 30th June 2022, and prepared briefs for the Auditor General's report on the Tharaka Nithi County Youth Empowerment for the same period. The committee also adopted final reports on the Tharaka Nithi County Bursary Development Fund, Emergency Fund, and Kathwana Municipality for FY 2019/20 and 2020/21.

## **12. Liaison Committee**

The Liaison Committee, responsible for coordinating the operations of all committees, held meetings to discuss committee programs, including the consideration of budget estimates for FY 2024/2025. The committee also reviewed end-of-year reports for the session 2023 and ensured that committees submitted their reports as required.

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

The primary development project undertaken by the County Assembly during the period was the construction of the Speaker's residence, which reached 56% completion. The slow progress was due to several factors, including poor road access, the absence of electricity and water connections at the project site, and delays in funding disbursements from the exchequer, all of which contributed to the project's construction delays.

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

The County Assembly adheres to the Public Finance Management Act, 2012, and the Public Procurement and Disposal Act, 2015, to ensure that all necessary goods and services are procured to fulfill its constitutional mandate, thereby promoting value for money.

### **(v) Challenges and Recommended Way Forward**

During the budget implementation, the Assembly encountered several challenges:

- Delays in exchequer releases, which negatively impacted service delivery.
- Incomplete release of budgeted funds during the financial year, leading to significant pending bills.
- High inflation, which increased the cost of acquiring goods and services.

#### **Way Forward**

To enhance autonomy, it is recommended that the Assembly's proportional share of County Revenue be mutually agreed upon and deposited directly into the County Assembly's Central Bank Account as soon as the County Executive receives the equitable share of revenue in the County Revenue Fund.



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**Name: Amos Kiangwe Sikweya**  
**Clerk of the County Assembly**

**5. Statement of Performance against County Assembly Predetermined Objectives**

**Guidance**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

**Strategic development objectives**

The key mandate of the County Assembly of Tharaka Nithi is legislation, oversight, and representation. To achieves 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>	<b>Remarks</b>
Legislation, oversight and representation	Enhancement of Legislative process	Improved quality and effectiveness of legislation	Number of bills passed, quality of debates	Achieved significant progress in legislative quality	Continuous training for Members to maintain standards
	Improvement the Oversight function of the County Assembly	Strengthened accountability and transparency in county governance	Number of oversight reports produced	Effective oversight with actionable recommendations	More resources needed to enhance oversight capabilities
	Enhancement the presentation role of the Members of the County Assembly.	Increased engagement and representation of constituents in county decisions	Frequency of public participation events held	Enhanced public participation and representation	Encourage further community outreach initiatives
<b>General Administration, Planning and Support Services</b>	Enhancement of management structures, systems, policies, and procedures.	Streamlined operations and improved service delivery	Number of policies and procedures developed Number of training	Significant improvement in management efficiency Positive feedback on staff	Regular reviews of systems and procedures are recommended

**County Government of Tharaka Nithi**

**Tharaka County Assembly**

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

	Human Resource Development Infrastructure and facilities	Improved skills and capacity of staff Enhanced physical working environment and infrastructure to support the Assembly's operations	sessions conducted, staff satisfaction surveys Completion rate of infrastructure projects	development programs Construction of Speaker's residence stands at 56% completion rate	Continue investment in staff capacity building Focus on completing ongoing projects within timelines
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**6. Corporate Social Responsibility Statement/Sustainability Reporting**

**a) Sustainability strategy and profile –**

Article 185 of the Constitution provides that the Legislative Authority of a County is vested in, and exercised by, its County Assembly's the Legislative arm of the County, and the Assembly responsibility extends far beyond law making. Oversight and Representation-the Assembly encompasses the well-being and prosperity of its constituents. In line with this commitment, our sustainability strategy has become a cornerstone of our efforts. Sustainability, in our context, signifies our steadfast determination to uphold and enhance the service we provide to our citizens over the long-term. Our strategy is a comprehensive framework that not only acknowledges environmental concerns but also encompasses social equity and economic vitality, recognizing their interdependence in securing the lasting progress of our County.

**b) Environmental performance**

The County Assembly of Tharaka Nithi recognizes the urgency of environmental preservation for our County's future. Through initiatives promoting clean energy adoption, waste reduction, and sustainable land use, we aim to mitigate environmental impact while fostering a healthier and more resilient community.

**c) Employee welfare**

Recognizing that our workforce is the backbone of our operations, the County Assembly of Tharaka Nithi places a paramount emphasis on ensuring the well-being and welfare of our dedicated staff members. We understand that a motivated and content workforce is not only more productive but also contributes significantly to the overall success of our mission. Our commitment to staff welfare is not only an ethical responsibility but also a strategic imperative that directly impacts the quality of service we provide to our constituents.

**d) Market place practices-**

The County Assembly places significant importance on its marketplace practices, driven by a commitment to responsible business conduct and ethical behaviour. Assembly diligently work to ensure responsible supply chain management, uphold ethical practices, and safeguard the rights and interests of our citizens through proper stewardship of goods and services.

**e) Community Engagements**

The County Assembly of Tharaka Nithi has been actively involved in community engagement through various initiatives that foster public participation, especially in the legislative process. One of the most significant ways the Assembly engaged the community was by involving them in the public participation process when reviewing and passing bills. This process ensures that the voices of the citizens are heard and considered in the formulation of laws that affect their daily lives.

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

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

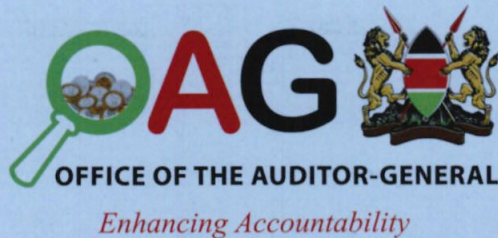
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended 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.

### **Approval of the financial statements**

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 27<sup>th</sup> August, 2024.

  
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**Name: Amos Kiangwe Sikweya**  
**Clerk of the County Assembly**

# REPUBLIC OF KENYA



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## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF THARAKA-NITHI 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 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 the 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 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 Tharaka-Nithi set out on pages 1 to 30, which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Tharaka-Nithi 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Unsupported and Unaccounted for Imprest Issued to Officers

The statement of receipts and payments reflects use of goods and services amount of Kshs.252,065,540 which as disclosed in Note 3 to the financial statement includes an amount of Kshs.158,988,832 in respect to domestic travel and subsistence. Included in the latter amount is an expenditure of Kshs.6,611,700 advanced to various staff as prepayments to undertake various activities. However, audit review revealed that evidence of accountability in form of requisitions, proof of travel, signed attendance list and back to office reports as justification of activities undertaken were not provided for audit review.

In the circumstances, the accuracy and completeness of domestic travel and subsistence balance of Kshs.158,988,832 could not be confirmed.

#### 2. Unreconciled Summary of Fixed Assets

Annex 4 to the financial statements reflects the summary of fixed assets balance of Kshs.82,145,804 while the fixed assets register presented for audit review reflects a balance of Kshs.13,777,390 resulting to an unreconciled variance of Kshs.68,368,414.

Further, all buildings inherited from the defunct local authority had not been revalued and the fixed assets register does not disclose the date of purchase for some of the assets, their respective costs and status. In addition, some of the assets were not tagged for ease of tracking and verification. This was contrary to Paragraph 27 of IPSAS 17 on property, plant and equipment which requires assets acquired through non-exchange transactions to be measured at fair value as at the date of acquisition.

In the circumstances the accuracy, valuation and completeness of the fixed assets balance of Kshs.82,145,804 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Tharaka-Nithi Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment are of most significance in the audit of the financial statements. 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 Audit Issues**

In the report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Control, Risk Management and Governance. However, Management has not provided evidence of how the issues were resolved.

### **Other Information**

The Management is responsible for the other information set out on page i to xxix which comprise of Project Information and Overall Performance, Statement of Performance against the County's Predetermined Objectives, Environmental and Sustainability reporting and Statement of County's Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the County Assembly of Tharaka-Nithi 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 and I am required to report that fact. I have nothing to report in this regard.

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

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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. Late Exchequer Releases**

The statement of receipts and payments reflects Exchequer releases amount of Kshs.517,106,065 as disclosed in Note 1 to the financial statements. Included in this amount are receipts of Kshs.160,366,366 relating to Exchequer amount released by the County Treasury to the County Assembly for Quarter 4, which further includes an amount of Kshs.4,810,000, released and received on 4 July, 2024. In addition, the Exchequer received on 4 July, 2024 was backdated in the records of the County Assembly as received on 30 June, 2024. This was contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which require that the accounts of the County Executive entities shall record transactions which take place during a financial year running from the 1 July to 30 June.

In the circumstances, the late Exchequer releases affected the County Assembly's ability to implement its planned programmes and led to underutilization of the budget, resulting in a negative impact on service delivery to the citizen. In addition, Management was in breach of the law.

### **2. Late Remittances of Statutory Dues and Deductions**

Review of the payment vouchers revealed that deductions in respect to Pay As You Earn (PAYE), National Social Security Fund (NSSF), National Hospital Insurance Fund (NHIF), pensions deductions and housing levy fund totalling Kshs.7,217,768 and Kshs.7,317,885 for deduction made for the months of May and June were paid on 30 July, 2024 and 15 August, 2024 respectively. This was contrary to Section 19(4) of the Employment Act, 2007 which provides that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) should pay the amount so deducted in accordance with the time period and other requirements specified in the law remittance / deductions.

In the circumstances, the delay in remission of statutory deductions and dues may attract penalties and interest from the receiving institutions and deny the staff of County Assembly respective services and benefits.

### **3. Failure to Comply with Fiscal Responsibility Principles on Wages and Benefits**

The statement of receipts and payments reflects compensation of employees' amount of Kshs.203,497,717 as disclosed in Note 2 to the financial statements. However, the total revenue received in the year under review amounted to Kshs.517,106,065. The wage bill was at 39% which is 4% above the 35% allowed limit contrary to Regulation 25(1)(b) of the Public Finance Management Act (County Governments) Regulations, 2015 which states that in addition to fiscal responsibility principles set out in Section 107 of the Act, shall not exceed thirty five percent (35%) of the county government total revenue.

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

### **4. Employees Earning Below a Third of Their Basic Salary**

Review of the County Assembly's monthly payrolls revealed that ten (10) officers had their net salaries falling below a third of their basic pay. This was contrary to Section 19(3) of the Employment Act, 2007, which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

### **5. Non-Compliance with the Law on Staff Ethnic Composition**

Review of payroll revealed that twenty-three (23) or 79% out of the twenty-nine (29) of the County Assembly staff on Management level (Job groups N – T) were from the dominant ethnic group in the County. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

### **6. Irregularities in Procurement of Legal Services**

Annex I to the financial statement reflects pending accounts payables balance of Kshs.97,637,853 which includes legal fees totalling Kshs.27,883,244. However, review of documents revealed that the County Assembly engaged private legal consultants instead County's internal legal counsel whose key function is to represent the County Government in civil disputes and matters of public interest. In addition, no evidence of approval to engage the services of private legal consultants was provided for audit review.

In the circumstances, value for money and effectiveness in use of public funds could not be confirmed.

## **7. Delayed Construction of Speaker's Official Residence**

The County Assembly awarded contract for construction of the Speaker's official residence to a contractor at a contract sum of Kshs.33,709,617 with commencement date of 20 May, 2021 for contract period of two (2) years with the completion date earmarked to be on 20 May, 2023. However, as previously reported, the Project stalled at (56.7%) completion with no ongoing works and contractor out of site. In addition, contract has been extended twice with first extension to 20 May, 2024 and second extension for one (1) to 20 May, 2025 with no valid reasons. This was contrary to the Salaries and Remuneration Commission circular dated 24 October, 2016 which provided guidelines on prioritization of funds for construction of Speaker's official residence in the year 2018/2019 budget cycle and in any case not later than 30 June, 2022.

In the circumstances, the intended benefit and value for money of the Project may not be realized as further delay may increase the project cost due to escalating prices of materials and services.

## **8. Failure to Prioritize Payment of Pending Accounts Payables**

Annex I to the financial statements reflects pending accounts payables balance of Kshs.97,637,853 out of which bills totalling Kshs.83,863,433 relates to financial year 2022/2023 and earlier years hence have been outstanding for a long period. This was contrary to Regulations 41(2) of the Public Finance Management (County Government) Regulations, 2015 which requires that debt service payments to be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the 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**

### **Ineffective Internal Audit and Audit Committee**

Review of records in respect to Internal Audit Department revealed that the Internal Audit Committee was not in place and Management has not made any effort to establish the same as part of governance and oversight activities. In addition, although the Internal Audit Department was in existence, there were no approved Internal Audit Charter, Audit Plan and Audit Reports on areas reviewed by the internal audit during the year. Further, Management did not provide for audit any quarterly or annual internal audit reports and no follow-up on the implementation of the recommendations of internal and external auditors.

In the circumstances, the assurance on effectiveness and efficiency of the internal controls at the County Assembly could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 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**

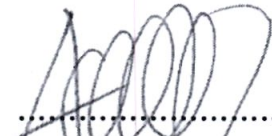
**Nairobi**

**20 December, 2024**

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

		FY203-2024	2022-2023
	Note	KShs	KShs
<b>Receipts</b>			
Transfers from the CRF	1	517,106,065	534,983,755
<b>Total receipts</b>		<b>517,106,065</b>	<b>534,983,755</b>
<b>Payments</b>			
Compensation of employees	2	203,078,900	180,094,294
Use of goods and services	3	252,065,540	266,751,313
Transfers to other government entities	4	1,394	30,002,169
Other grants and transfers	5	30,968,000	19,896,000
Social security benefits	6	18,591,553	12,560,348
Acquisition of assets <sup>1</sup>	7	12,400,678	25,679,631
<b>Total payments</b>		<b>517,106,065</b>	<b>534,983,755</b>
<b>Surplus/deficit</b>		<b>-</b>	<b>-</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> August, 2024 and signed by:



Name: Amos Kiangwe Sikweya  
Clerk of the Assembly




Name: Polly Kagendo Mbae  
Chief Finance Officer – County Assembly  
ICPAK Member Number: 18586

*\*Comparative FY means the financial year preceding the current financial year.*

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

		<b>FY2023-2024</b>	<b>2022-2023</b>
<b>Financial assets</b>	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cash and cash equivalents</b>			
Bank balances	8A	-	-
Cash balances	8B	-	-
<b>Total cash and cash equivalents</b>		-	-
Imprests and Advances	9	-	-
<b>Total financial assets</b>		-	-
<b>Financial liabilities</b>			
<b>Net financial assets</b>		-	-
<b>Represented by</b>			
Fund balance b/fwd	10	-	-
Surplus/(deficit) for the year		-	-
<b>Net Financial Position</b>		-	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> August, 2024 and signed by:



.....  
Name: Amos Kiangwe Sikweya  
Clerk of the Assembly



.....  
Name: Polly Kagendo Mbae  
Chief Finance Officer – County Assembly  
ICPAK Member Number: 18586

*Count Government of Tharaka Nithi*  
*Tharaka 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**

		FY2023-2024	2022-2023
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	517,106,065	534,983,755
Total receipts from operating income		<b>517,106,065</b>	<b>534,983,755</b>
<b>Payments for operating expenses</b>			
Compensation of employees	2	203,078,900	180,094,294
Use of goods and services	3	252,065,540	266,751,313
Transfers to other government entities	4	1,394	30,002,169
Other grants and transfers	5	30,968,000	19,896,000
Social security benefits	6	18,591,553	12,560,348
<b>Total payments for operating expenses</b>		<b>504,705,387</b>	<b>509,304,124</b>
<b>Net receipts/(payments) from operating activities</b>		<b>12,400,678</b>	<b>25,679,631</b>
<b>Adjusted for:</b>			
<b>Net cash flows from operating activities</b>		<b>12,400,678</b>	<b>25,679,631</b>
<b>Cashflow from investing activities</b>			
Acquisition of assets	7	(12,400,678)	(25,679,631)
<b>Net cash flows from investing activities</b>		<b>-</b>	<b>-</b>
<b>Cash flow From Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>-</b>	<b>-</b>
<b>Cash &amp; cash equivalent at Start of the year</b>		<b>-</b>	<b>-</b>
<b>Cash &amp; cash equivalent at end of the year</b>		<b>-</b>	<b>-</b>

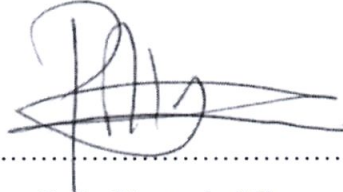
**Count Government of Tharaka Nithi**  
**Tharaka County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> August, 2024 and signed by:



.....  
**Name: Amos Kiangwe Sikweya**  
**Clerk of the Assembly**





.....  
**Name: Polly Kagendo Mbae**  
**Chief Finance Officer – County Assembly**  
**ICPAK Member Number 18586**

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	604,516,596	(40,000,000)	564,516,596	517,106,065	47,410,531	92%
<b>Total</b>	<b>604,516,596</b>	<b>(40,000,000)</b>	<b>564,516,596</b>	<b>517,106,065</b>	<b>47,410,531</b>	<b>92%</b>
<b>Payments</b>						
Compensation of employees	249,811,337	(10,391,270)	239,420,067	203,078,900	36,341,167	85%
Use of goods and services	235,899,412	16,675,371	252,574,783	252,065,540	509,243	100%
Transfers to other government entities			-	1,394	(1,394)	
Other grants and transfers	30,968,000		30,968,000	30,968,000	-	100%
Social security benefits	18,816,396		18,816,396	18,591,553	224,843	99%
Acquisition of assets	69,021,451	(46,284,101)	22,737,350	12,400,678	10,036,672	55%
<b>Total</b>	<b>604,516,596</b>	<b>(40,000,000)</b>	<b>564,516,596</b>	<b>517,106,065</b>	<b>47,110,531</b>	<b>92%</b>
<b>Surplus/ deficit</b>	-	-	-	-	-	-

The entity financial statements were approved on 27<sup>th</sup> August, 2024 and signed by:

  
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 Clerk of the Assembly

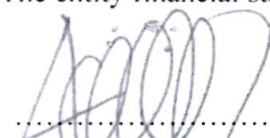
  
 Name: Polly Kagendo Mbae  
 Chief Finance Officer – County Assembly  
 ICPAK Member Number: 18586

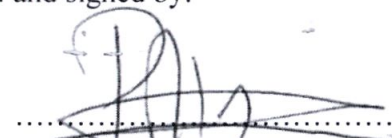
12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2024

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	544,516,596	-	544,516,596	505,828,737	38,687,859	93%
<b>Total</b>	<b>544,516,596</b>	<b>-</b>	<b>544,516,596</b>	<b>505,828,737</b>	<b>38,687,859</b>	<b>93%</b>
<b>Payments</b>						
Compensation of employees	249,811,337	(10,391,270)	239,420,067	203,078,900	36,341,167	85%
Use of goods and services	235,899,412	16,675,371	252,574,783	252,065,540	509,243	100%
Transfers to other government entities			-	1,394	(1,394)	
Other grants and transfers	30,968,000		30,968,000	30,968,000	-	100%
Social security benefits	18,816,396		18,816,396	18,591,553	224,843	99%
Acquisition of assets	9,021,451	(6,284,101)	2,737,350	1,123,350	1,614,000	41%
<b>Total</b>	<b>544,516,596</b>	<b>-</b>	<b>544,516,596</b>	<b>505,828,737</b>	<b>38,687,859</b>	<b>93%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The changes between the original and final budget was as a result reallocations within the budget

The entity financial statements were approved on 27<sup>th</sup> August, 2024 and signed by:

  
 Name: Amos Kiangwe Sikweya  
 Clerk of the Assembly

  
 Name: Polly Kagendo Mbae  
 Chief Finance Office – County Assembly  
 ICPAK Member Number: 18586

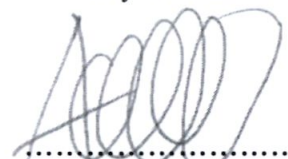
Count Government of Tharaka Nithi  
 Tharaka County Assembly  
 Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024

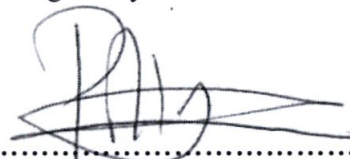
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	60,000,000	(40,000,000 )	20,000,000	11,277,328	8,722,672	56%
Other receipts			-	-	-	
<b>Total</b>	<b>60,000,000</b>	<b>(40,000,000)</b>	<b>20,000,000</b>	<b>11,277,328</b>	<b>8,722,672</b>	<b>56%</b>
<b>Payments</b>						
Acquisition of assets	60,000,000	(40,000,000)	20,000,000	11,277,328	8,722,672	56%
<b>Total</b>	<b>60,000,000</b>	<b>(40,000,000)</b>	<b>20,000,000</b>	<b>11,277,328</b>	<b>8,722,672</b>	<b>56%</b>
<b>Surplus/ deficit</b>	-	-	-	-	-	-

The variation between the original and final budget occurred due to delays in procuring the construction of the County Assembly Chambers. Consequently, the County Assembly's development budget was reduced from Kshs. 60 million to Kshs. 20 million. Additionally, delays in exchequer releases for financing the construction of the Speaker's residence during the period resulted in budget utilization falling below 90%.

The entity financial statements were approved on 27<sup>th</sup> August, 2024 and signed by:



Name: Amos Kiangwe Sikweya  
 Clerk of the Assembly



Name: Polly Kagendo Mbae  
 Chief Finance Office – County Assembly  
 ICPAK Member Number: 18586

*Count Government of Tharaka Nithi*  
*Tharaka Nithi County Assembly*  
*Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024*

**13. Budget Execution By Programmes And Sub-Programmes**

Programme/Sub-Programme	Original Budget		Final Budget	Actual on comparable basis	% Budget utilization
	2023-2024	Adjustments		2023-2024	2023-2024
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>General Administration, Planning and Support Services</b>	<b>314,626,105</b>	<b>(34,986,026 )</b>	<b>239,640,079</b>	<b>211,147,399</b>	<b>88%</b>
Office of the Clerk	314,626,105	(74,986,026)	239,640,079	211,147,399	88%
<b>County Legislation Services</b>	<b>289,890,491</b>	<b>34,986,026</b>	<b>324,876,517</b>	<b>305,957,272</b>	<b>94%</b>
County Assembly Services	216,489,075	17,441,891	233,930,966	215,011,721	92%
Coordination Services (Office of the Speaker)	4,500,000	1,800,000	6,300,000	6,300,000	100%
Procedure and Oversight Services (Committees)	68,901,416	15,744,135	84,645,551	84,645,551.00	100%
<b>Total</b>	<b>604,516,596</b>	<b>-</b>	<b>564,516,596</b>	<b>517,104,671</b>	<b>92%</b>

#### **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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

##### **2. Reporting entity**

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

##### **3. Recognition of receipts and payments**

###### **a) Recognition of receipts**

The County Assembly recognises all receipts from the various sources when the event occurs, and the 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 entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

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

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**7. Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024, this amounted to Kshs 0 compared to Kshs 0 in prior period as indicated on note. *There were no other restrictions on cash during the year.*

**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

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

**9. Third party deposits and retention**

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

**10. Non-current assets**

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

**11. Pending bills**

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

**Significant Accounting Policies (Continued)**

**12. Contingent Liabilities**

A contingent liability is:

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

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

**13. Contingent Assets**

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

## **Significant Accounting Policies (Continued)**

### **14. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 27<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There was two supplementary budgets passed in the year. A high-level assessment of the County Assemblies' 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, no errors that have been corrected.

### **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	119,678,918	69,396,293
Transfers from the county treasury for Q2	148,298,032	118,177,106
Transfers from the county treasury for Q3	88,762,749	96,713,663
Transfers from the county treasury for Q4	160,366,366	250,696,693
<b>Cumulative amount</b>	<b>517,106,065</b>	<b>534,983,755</b>

Notes to the Financial Statements

2. Compensation Of Employees

	FY2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	134,267,049	122,434,793
Basic wages of temporary employees	57,844,509	52,659,169
Employer contribution to compulsory national social schemes	1,679,050	175,800
Employer contribution to compulsory national health insurance schemes		-
Pension and other social security contributions	9,288,292	4,824,532
<b>Total</b>	<b>203,078,900</b>	<b>180,094,294</b>

Notes to the Financial Statements (Continued)

3. Use Of Goods And Services

	FY2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	827,000	310,140
Communication, supplies and services	54,744	-
Domestic travel and subsistence	158,988,832	145,828,967
Foreign travel and subsistence	8,375,278	7,506,727
Printing, advertising and information supplies & services	1,491,420	1,861,640
Training expenses	2,752,200	35,432,356
Hospitality supplies and services	21,514,099	23,415,060
Insurance costs	17,700,000	20,123,000
Specialized materials and services	-	150,800
Office and general supplies and services	2,269,267	2,367,320
Fuel, oil and lubricants	4,479,660	2,954,740
Other operating expenses	32,813,240	25,929,463
Routine maintenance – vehicles and other transport equipment	361,700	145,000
Routine maintenance – other assets	438,100	726,100
<b>Total</b>	<b>252,065,540</b>	<b>266,751,313</b>

Notes to the Financial Statements (Continued)

4. Transfers To Other Government Entities

Description	FY2023-2024	2022-2023
	Kshs	Kshs
Transfers to national government entities	1,394	2,169
Transfers to other county assembly entities		
Car loan scheme fund		30,000,000
Mortgage scheme/fund		-
<b>Total</b>	<b>1,394</b>	<b>30,002,169</b>

The transfer of Kshs 1,394 was transferred to the CRF accounts at the end of financial year.

Notes to the Financial Statements (Continued)

5. Other Grants And Transfers

	FY2023-2024	FY 2022-2023
	Kshs	Kshs
Car grant	30,968,000	19,896,000
<b>Total</b>	<b>30,968,000</b>	<b>19,896,000</b>

The grant of Kshs 30,968,000 relates to car reimbursements for Hon Members of County Assembly of Tharaka Nithi as per the Kenya Gazette Vol.CXXV-No.177 dated 9<sup>th</sup> August 2023.

6. Social Security Benefits

	FY2023-2024	FY2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	18,591,553	12,560,348
<b>Total</b>	<b>18,591,553</b>	<b>12,560,348</b>

Notes to the Financial Statements (Continued)

7. Acquisition Of Assets

<b>Non- financial assets</b>	<b>FY2023-2024</b>	<b>FY2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	3,658,608	14,889,523
Refurbishment of buildings		2,159,955
Construction and civil works		-
Overhaul and refurbishment of construction and civil works	7,618,720	2,018,465
Purchase of vehicles and other transport equipment	296,350	5,000,000
Overhaul of vehicles and other transport equipment		-
Purchase of household furniture and institutional equipment		-
Purchase of office furniture and general equipment	827,000	1,611,688
Purchase of specialized plant, equipment and machinery		-
<b>Total acquisition of non- financial assets</b>	<b>12,400,678</b>	<b>25,679,631</b>
<b>Financial assets</b>		
<b>Total acquisition of financial assets</b>		
<b>Total acquisition of assets</b>	<b>12,400,678</b>	<b>25,679,631</b>

Notes to the Financial Statements (Continued)

8. Cash and Bank Balances

8A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023-2024	FY 2022-2024
			Kshs	Kshs
Central Bank of Kenya Acc no: 1000199407	1000199407	Development	-	-
Central Bank of Kenya Acc no: 1000199393	1000199393	Recurrent	-	-
<b>Total</b>			-	-

8B. Cash In Hand

	FY2023-2024	FY2022-2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
<b>Total</b>	-	-

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

Cash in hand should be analysed as follows:

<b>Description</b>	<b>FY2023-2024</b>	<b>FY2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**9. Imprests and Advances**

<i>Description</i>	<b>FY2023-2024</b>	<b>FY2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	1,382,727
Salary Advance	-	-
Clearance accounts	-	(1,382,727)
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

10. Fund Balance Brought Forward

Description	FY2023-2024	FY2022-2023
	Kshs	Kshs
Bank Accounts	-	1,382,727
Cash In Hand	-	-
Imprests and advances	-	(1,382,727)
<b>Total</b>	<b>-</b>	<b>-</b>

11. Changes in Imprests and Advances

Description	FY2023-2024	FY2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 <sup>st</sup> July 2024	-	1,382,727
Closing Imprests and Advances As At 30 <sup>th</sup> June 2024	-	(1,382,727)
Change In Imprests and Advances	-	-

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

**Other Disclosures**

**1. Pending Accounts Payable (See Annex 1)**

	Balance b/f Insert Comparative FY 2022/23	Adjustment	Additions for the year	Paid during the year	Balance c/f FY 2023/24
Description	Kshs		Kshs	Kshs	Kshs
Construction Of Buildings	-		-	-	-
Construction Of Civil Works	11,537,268			7,618,220	3,919,048
Supply Of Goods	13,932,052		3,378,100	700,000	16,610,152
Supply Of Services	92,014,970	(23,892,000)	14,441,883	5,456,200	77,108,653
<b>Total</b>	<b>117,484,290</b>	<b>(23,892,000)</b>	<b>17,819,983</b>	<b>13,774,420</b>	<b>97,637,853</b>

**2. Pending Staff Payables (See Annex 2)**

	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	Insert Comparative FY			FY 2024-2025
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	8,384,711.25	15,081,098	8,384,711.25	15,081,098
Middle Management	4,882,387.60	2,787,695	4,882,387.60	2,787,695
<b>Total</b>	<b>13,267,098.85</b>	<b>17,868,793</b>	<b>13,267,098.85</b>	<b>17,868,793</b>

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

**3. Related Party Disclosures**

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

The following comprise of related parties to the County Assembly:

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

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**Related party transactions:**

	<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	105,125,797.74	84,690,540.85
Key Management Compensation (Clerk and Heads of departments)	29,205,164.00	26,938,340.00
<b>Total Compensation to Key Management</b>	<b>134,330,961.74</b>	<b>111,628,880.85</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	1,394.00	2168.00
Transfers to other entities under the Assembly		30,000,000.00
<b>Total Transfers to related parties</b>	<b>1,394.00</b>	<b>30,002,168.00</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	517,106,065.00	534,983,755.00
<b>Total Transfers from related parties</b>	<b>517,106,065.00</b>	<b>534,983,755.00</b>

**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:</b>	<b>Timeframe:</b>
<b>Unsupported</b>	<b>expenditure</b>			
1.1	Unsupported procurement of Legal Services	The management noted the issue and it has been addressed and responded to appropriately.	Resolved	
1.2.	Unsupported Medical insurance Cover	The management noted the issue and it has been addressed and responded to appropriately.	Resolved	
1.3	Unsupported General Insurance	The management noted the issue and it has been addressed and responded to appropriately.	Resolved	
1.4	Irregularities in Engagement of Casual Employees	The management noted the issues and in process of addressing	Not yet resolved	3 Months
2.0	Summary of Fixed Assets	The management noted the issue and it has been addressed	Resolved	
<b>Report on Lawfulness and</b>				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
<b>Unsupported effectiveness in use of public resources</b>	<b>expenditure</b>			
1.	Failure to Publish and Publicize Awarded Tenders	The management noted the issue and it has been addressed and responded to appropriately.	Resolved	
2.	Authenticity of Pending Bills	The management noted the issue and have been appropriately addressed.	Resolved	
3.	Construction of Speaker's Residence	The management noted the issue of delay of completion of Speakers residence which may result to cost escalation and requested the contractor to fast track the completion and issue the certificate for payments cause we had no pending payment	Resolved	
4.	Delayed delivery of the Speakers Vehicle	The management noted and follow up was done and the vehicle was delivered	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
5.	Employees Earning Below a Third of their Basic Salary	The management noted the issue and it was agree that all bank loan processing forms must be signed by human resource department as a control measure and is mandatory.	Resolved	
6.	Report on effectiveness of internal controls, risk management and governance	The management noted the issue and have been appropriately addressed	Resolved	
7.	Failure to establish an Audit Committee	The management noted the issue and the audit committee has been constituted	Resolved	
8.	Failure to prepare Quarterly Cash Flow Projections	The management noted the issue and have been appropriately addressed	Resolved	

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;


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- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

  
.....  
**Clerk of the County Assembly**

**Date 27<sup>th</sup> August, 2024**

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**16. Annexes**

**Annex 1 – Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Adjustments	Addition During the year	Amount paid During the year	Outstanding Balance
<b>Construction Of Civil Works</b>								
Supp Merchant	13/11/2020	Perimeter wall & Ablution block		2,986,514			2,363,220	623,294
Rezworld Enterprises	16/06/2021	Completion of Kathwana Toilet		445,000			445,000	-
Fintech Capital Limited	28/06/2020	Supply of furniture		4,810,000			4,810,000	-
Galianne Enterprises	01/12/2021	Construction of canopy and cabro works		1,956,922			-	1,956,922
Real Deal Fittings	22/04/2021	Installation of Generator		1,338,832			-	1,338,832
<b>Sub-Total</b>			-	<b>11,537,268</b>		-	<b>7,618,220</b>	<b>3,919,048</b>
<b>Supply Of Goods</b>								
Leemax Executive Kenya LTD	02/06/2023	Supply of Curtains		360,340			-	360,340
Seven Eighty Logistics	02/08/2019	Supply of tyres		450,000			-	450,000
Kenri General Merchants	20/08/2020	Supply of mineral water		360,000			-	360,000
Jomamu Company Ltd	15/01/2020	Supply of kitchen items		1,050,000			-	1,050,000
Yankey Traders	17/10/2021	Supply of office items		677,900			-	677,900
Dynamite Enterprises	09/10/2021	Purchase of tonner catridges		2,954,430			-	2,954,430
Somreys Enterprises	17/02/2021	Supply of tonner catridges and catering items		1,881,400			-	1,881,400
Seejoy Investment Limited	01/11/2022	Supply of printers		82,000			-	82,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Adjustments	Addition During the year	Amount paid During the year	Outstanding Balance
Hilluck Enterprises LTD	08/08/2018	Supply of Tablets		2,450,000			500,000	1,950,000
Netzach agencies	18/05/2022	Supply of drinking water		540,000			100,000	440,000
Toprank Limited	12/03/2021	Supply of curtain blinds for the chambers		152,200			-	152,200
Zaryta Ventures LTD	16/05/2023	Supply of office items		520,000			-	520,000
Zaryta Ventures LTD		Supply of computers		1,437,532			-	1,437,532
Topland General Merchants	09/06/2022	General supplies		1,016,250			-	1,016,250
SUZEK Company LTD	19/03/2024	ICT Items		-		2,488,100		2,488,100
Paliz Limited	21/06/2024	Supply of tyres		-		890,000	100,000	790,000
<b>Sub-Total</b>			-	<b>13,932,052</b>	-	<b>3,378,100</b>	<b>700,000</b>	<b>16,610,152</b>
<b>Supply Of Services</b>								
Nithi Water and Sanitation Company	07/10/2023	Water bill		709,283		251,181	670,000	290,464
Mwiti Kaburu & Co Advocates	05/05/2020	Legal Services		4,594,110			-	4,594,110
G.K Kibira	22/11/2021	Legal Representation		1,496,552			-	1,496,552
KARMA	13/10/2021	Conference fee		139,200			-	139,200
Yunis & Osman	29/10/2021	Legal Representation		531,433			-	531,433
Cyclop solution	23/11/2021	Supply of mineral water		198,000			-	198,000
Sunstar Hotel Ltd	15/10/2021	Hotel Services		648,500		316,100	411,000	553,600
ESAMI	02/07/2021	Training for Members of the County Assembly		791,840			-	791,840
Kenya School of Government	23/09/2022	Payment of senior management course and SLDP for staff		1,516,660			-	1,516,660

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Adjustments	Addition During the year	Amount paid During the year	Outstanding Balance
Kenya Institute of Management	10/12/2022	Training for Staff		417,600			-	417,600
Mutindwa Enterprises Ltd	27/09/2022	Motor vehicle services		702,529			-	702,529
Mountain Bleeze Hotel Ltd	16/11/2022	Provision of hotel facilities		3,544,200		225,000	232,000	3,537,200
Kenya Institute of Supplies Management	02/04/2023	Training for KISM members		258,680			-	258,680
Janetworks Ventures Limited	08/05/2020	Provision of Internet services		623,400			-	623,400
The Standard-Group Ltd	30/09/2020	Advertisement for various activities		1,542,220		933,800	-	2,476,020
CFAO	09/06/2022	Purchase of Motor Vehicle		7,780,000	(7,780,000)			-
County Assembly Forum	01/08/2020	Subscription to CAF		14,925,000	(14,925,000)			-
SOCCAT	07/01/2021	Subscription to SOCCAT		772,000	(772,000)			-
CMC Motors Ltd	03/12/2019	Repair of Motor Vehicles		253,493			-	253,493
HAM International	11/02/2020	Training Fees		197,200			-	197,200
Tredds Resorts	11/02/2020	Catering services		255,000			50,000	205,000
The Star Publication Limited	11/02/2020	Advertisement for various activities		1,844,905		338,720	-	2,183,625
The Clarion Hotel	10/01/2020	Hotel Services		475,600		67,600	543,200	-
Gikunda Miriti & co LTD	10/01/2020	Legal Services		12,286,150			-	12,286,150
Edimic Ventures	05/05/2021	Lease of Speakers Residence		840,000			-	840,000
Kenya Institute of Highways & Building Technology	08/11/2021	Training fee for drivers		92,056			-	92,056
Pride Inn Hotel Mombasa	11/08/2021	Hotel Services		1,082,500			-	1,082,500
Swiftcost Enterprises	07/08/2021	Reviewing of standing order.		700,000			-	700,000
KSG Mombasa	02/02/2022	Training for staff		48,000			-	48,000

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Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Adjustments	Addition During the year	Amount paid During the year	Outstanding Balance
Kasarani Sports View Hotel	31/01/2022	Hotel Services		222,000			150,000	72,000
Nation Media Group	07/01/2021	Advertisement for various activities		1,897,560		849,120	-	2,746,680
ICPAK	15/05/2020	Training		652,000			-	652,000
Institute of Human Resource Management	03/10/2021	Conference fee		319,000			-	319,000
Mombasa Continental Resort	07/10/2021	Hotel Facilities		165,500		315,000	200,000	280,500
Kenya School of Government- Embu	01/01/2022	Hotel Services		534,204			-	534,204
Kenya Institute of Supplies Management	31/10/2022	Training fee		116,000			-	116,000
Edgeways Leadership Consultants	10/08/2019	Consultancy fees		5,140,000			-	5,140,000
Saluny Advocates	24/10/2022	Legal Services		8,980,000			-	8,980,000
The Institute of Internal Auditors		Training fee		593,920			-	593,920
CPST		Training fee		565,000			-	565,000
CIC General Insurance				6,557,172			1,000,000	5,557,172
CIC Medical				6,591,503			2,000,000	4,591,503
Pioneer Insurance	04/04/2024	Motor Vehicle insurance		-		608,502	200,000	408,502
AAR Insurance	21/12/2023	Medical Insurance				2,035,524		2,035,524
L.M Njeru & Company Advocates		Legal Services				6,713,040		6,713,040
Kenya Alliance Insurance	28/12/2023	General Insurance		-		1,788,296		1,788,296
<b>Sub-Total</b>			-	<b>91,599,970</b>	<b>(23,477,000)</b>	<b>14,441,883</b>	<b>5,456,200</b>	<b>77,108,653</b>
<b>Grand Total</b>			-	<b>117,069,290</b>	<b>(23,477,000)</b>	<b>17,819,983</b>	<b>13,774,420</b>	<b>97,637,853</b>

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**Annex 2 – Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
			a	b	c=a-b		
<b>Senior Management</b>							
Amos Kiangwe	T		47,800		47,800		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Catherine Njeri	R		83,500		83,500		
Catherine Njeri	R		104,000		104,000		
Catherine Njeri	R		33,000		33,000		
Eric Nthumbi	R		104,000		104,000		
Festus Kinoti	P		104,000		104,000		
Peter Mburu Muniu	R		92,000		92,000		
Purity Kawira Njeru	R		104,000		104,000		
Amos Kiangwe	T		77,200		77,200		
Eric Nthumbi	R		92,000		92,000		
Festus Kinoti	P		42,000		42,000		
Murithi Kanampiu	N		66,000		66,000		
Paul Thirika	R		92,000		92,000		
Paul Thirika	R		92,000		92,000		
Pius Nyaga Micheni	N		54,800		54,800		
Pius Nyaga Micheni	N		30,400		30,400		
Pius Nyaga Micheni	N		75,200		75,200		
Polly Kagendo	R		66,000		66,000		
Polly Kagendo	R		42,000		42,000		
Polly Kagendo	R		92,000		92,000		
Hon.Purity Wanja	P		50,000		50,000		
Hon. Lucy Muthoni	P		50,000		50,000		
Hon.Godfrey Muchiri	P		33,000		33,000		
Mary Kendi	R		32,000		32,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Hon. Kiriko Jacob Murimi Ndeke	P		26,000		26,000		
Hon. Purity Wanja M'Rithaa	P		102,000		102,000		
Hon. Lucy Muthoni Ndiga	P		102,000		102,000		
Hon. John Joseph Njeru	P		102,000		102,000		
Hon. Wanja Karuku	P		102,000		102,000		
Hon. Gitonga Leonard	P		102,000		102,000		
Hon. Zacharia Mwaniki	P		26,000		26,000		
Kendi Mary	R		91,000		91,000		
Hon. Muchiri Godfrey Murithi	P		85,000		85,000		
Hon. Riungu Nancy Muthoni	P		85,000		85,000		
Hon. Kabii Jones Kinegeni	P		85,000		85,000		
Hon. S. Nderi Justin Kithinji	P		85,000		85,000		
Hon. Marengo Luke Nyagah Njeru	P		85,000		85,000		
Mary Kendi	R		78,000		78,000		
Paul Thirika	R		78,000		78,000		
Peter Murithi	N		64,000		64,000		
Hon. Mbabu John	P		67,200		67,200		
Hon. Marengo Luke Nyagah	P		71,000		71,000		
Hon. John Joseph Njeru	P		71,000		71,000		
Hon. Kamunyu Kennedy	P		71,600		71,000		
Hon. Nyaga Frankline Mawira	P		71,000		71,000		
Hon. Kiriko Jacob Murimi Ndeke	P		71,000		71,000		
Amos K. Sikweya	T		75,200		75,200		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Kendi Mary	R		64,000		64,000		
Paul Thirika	R		64,000		64,000		
Peterson Murithi	N		52,800		52,800		
Martin Ray Mwenda	K		44,800		44,800		
Hon. Mbabu John	AY7		33,600		33,600		
Hon. Gitonga Leonard	P		33,000		33,000		
Hon. Purity Wanja M'Rithaa	P		33,000		33,000		
Hon. Mugao Salvestas Kanyaru	P		33,000		33,000		
Amos K. Sikweya	T		37,600		37,600		
Kendi Mary	R		32,000		32,000		
Hon. Muchiri Godfrey Murithi	P		71,000		71,000		
Hon. Riungu Nancy Muthoni	P		71,000		71,000		
Hon. Kabii Jones Kinegeni	P		71,000		71,000		
Hon. S. Nderi Justin Kithinji	P		71,000		71,000		
Hon. Marengo Luke Nyagah	P		71,000		71,000		
Kendi Mary	R		64,000		64,000		
Paul Thirika	R		64,000		64,000		
Peterson Murithi	N		52,800		52,800		
Pius Nyaga	N		52,800		52,800		
Hon. Muchiri Godfrey Murithi	P		71,000		71,000		
Hon. Riungu Nancy Muthoni	P		71,000		71,000		
Hon. Kabii Jones Kinegeni	P		71,000		71,000		
Hon. S. Nderi Justin Kithinji	P		71,000		71,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Hon. Marengo Luke Nyagah	P		71,000		71,000		
Kendi Mary	R		64,000		64,000		
Paul Thirika	R		64,000		64,000		
Peterson Murithi	N		52,800		52,800		
Pius Nyaga	N		52,800		52,800		
Hon. Muchiri Godfrey Murithi	P		61,000		61,000		
Hon. Riungu Nancy Muthoni	P		61,000		61,000		
Hon. Kabii Jones Kinegeni	P		61,000		61,000		
Hon. Kiriko Jacob Murimi Ndeke	P		61,000		61,000		
Hon. Marengo Luke Nyagah	P		61,000		61,000		
Kendi Mary	R		60,000		60,000		
Paul Thirika	R		60,000		60,000		
Peterson Murithi	N		48,800		48,800		
Pius Nyaga	N		48,800		48,800		
Hon. John Mbabu	AY7		50,400		50,400		
Hon. Muchiri Godfrey Murithi	P		47,000		47,000		
Hon. Riungu Nancy Muthoni	P		47,000		47,000		
Hon. Kiriko Jacob Murimi	P		47,000		47,000		
Hon. Marengo Luke Nyagah	P		47,000		47,000		
Hon. Kabii Jones Kinegeni	P		47,000		47,000		
Hon. Nderi Justin Kithinji S	P		47,000		47,000		
Hon. Ntwiga Nevert	P		47,000		47,000		
Hon. Kathuni Risper Gakii	P		47,000		47,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Hon. Lysbeth Gatiiria Mbae	P		47,000		47,000		
Hon. Kithuka Gitonga Leonard	P		47,000		47,000		
Hon. Mbae Anita Karimi	P		47,000		47,000		
Hon. Purity Wanja M'Rithaa	P		47,000		47,000		
Hon. Murungi Rael Fatuma	P		47,000		47,000		
Hon. Gitonga Morris Mangu	P		47,000		47,000		
Hon. John Joseph Njeru	P		47,000		47,000		
Hon. Kamunyu Kennedy	P		47,000		47,000		
Hon. Karuku Wanja	P		47,000		47,000		
Hon. Lucy Muthoni Ndiga	P		47,000		47,000		
Hon. Mugao Salvestas Kanyaru	P		47,000		47,000		
Hon. Mwaura Joel Mwangi	P		47,000		47,000		
Hon. Njagi Joseph Kinyua	P		47,000		47,000		
Hon. Njagi Zacharia Mwaniki	P		47,000		47,000		
Hon. Nyaga Frankline Mawira	P		47,000		47,000		
Amos K. Sikweya	T		54,400		54,400		
Paul Thirika	R		46,000		46,000		
Kendi Mary	R		46,000		46,000		
Peterson Murithi	N		37,600		37,600		
Pius Nyaga	N		37,600		37,600		
Hon. Muchiri Godfrey Murithi	P		5,000		5,000		
Hon. Riungu Nancy Muthoni	P		5,000		5,000		
Hon. Kabii Jones Kinigeni	P		5,000		5,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Hon. Kiriko Jacob Murimi	P		5,000		5,000		
Hon. Marengo Luke Nyagah	P		5,000		5,000		
Kendi Mary	R		4,000		4,000		
Paul Thirika	R		4,000		4,000		
Festus Kinoti	P		4,000		4,000		
Hon. Kiriko Jacob Murimi Ndeke	P		47,000		47,000		
Hon. Purity Wanja M'Rithaa	P		47,000		47,000		
Hon. Lucy Muthoni Ndiga	P		47,000		47,000		
Hon. John Joseph Njeru	P		47,000		47,000		
Hon. Wanja Karuku	P		47,000		47,000		
Hon. Gitonga Leonard	P		47,000		47,000		
Hon. Zacharia Mwaniki	P		47,000		47,000		
Kendi Mary	R		46,000		46,000		
Dennis Kimathi	N		37,600		37,600		
Hon. Kamunyu Kennedy	P		33,000		33,000		
Hon. Mbae Anita Karimi	P		33,000		33,000		
Hon. Mbae Lysbeth Gatiria	P		33,000		33,000		
Hon. Purity Wanja M'Rithaa	P		33,000		33,000		
Hon. John Joseph Njeru	P		33,000		33,000		
Hon. Kiriko Jacob Murimi Ndeke	P		33,000		33,000		
Hon. Purity Wanja M'Rithaa	P		33,000		33,000		
Hon. Lucy Muthoni Ndiga	P		33,000		33,000		
Hon. John Joseph Njeru	P		33,000		33,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Hon. Wanja Karuku	P		33,000		33,000		
Hon. Gitonga J. Kithuka	P		33,000		33,000		
Hon. Zacharia Mwaniki	P		33,000		33,000		
Kendi Mary	R		32,000		32,000		
Hon. Nyaga Frankline Mawira	P		33,000		33,000		
Hon. Kathuni Risper Gakii	P		33,000		33,000		
Hon. Anita Karimi	P		33,000		33,000		
Hon. Gitonga Leonard	P		33,000		33,000		
Hon. Gitonga Morris Mangu	P		33,000		33,000		
Paul Thirika	R		32,000		32,000		
Hon. Nyaga Frankline Mawira	P		114,000		114,000		
Hon. Kathuni Risper Gakii	P		114,000		114,000		
Hon. Anita Karimi	P		114,000		114,000		
Hon. Gitonga Leonard J. Kithuka	P		114,000		114,000		
Hon. Gitonga Morris Mangu	P		114,000		114,000		
Paul Thirika	R		104,000		104,000		
Hon. Muchiri Godfrey Murithi	P		71,000		71,000		
Hon. Riungu Nancy Muthoni	P		71,000		71,000		
Hon. Kabii Jones Kinegeni	P		71,000		71,000		
Hon. Kiriko Jacob Murimi Ndeke	P		71,000		71,000		
Hon. Marengo Luke Nyagah Njeru	P		71,000		71,000		
Kendi Mary	R		64,000		64,000		
Paul Thirika	R		64,000		64,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Peterson Murithi	N		52,800		52,800		
Pius Nyaga	N		30,400		30,400		
Hon. John Mbabu	P		50,400		50,400		
Hon. Muchiri Godfrey Murithi	P		89,000		89,000		
Hon. Riungu Nancy Muthoni	P		89,000		89,000		
Hon. Kiriko Jacob Murimi Ndeke	P		89,000		89,000		
Hon. Marengo Luke Nyagah Njeru	P		89,000		89,000		
Hon. Kabir Jones Kinigeni	P		89,000		89,000		
Hon. Nderi Justin Kithinji S	P		47,000		47,000		
Hon. Ntwiga Nevert	P		47,000		47,000		
Hon. Kathuni Risper Gakii	P		47,000		47,000		
Hon. Lysbeth Gatiiria Mbae	P		47,000		47,000		
Hon. Kithuka Gitonga Leonard	P		47,000		47,000		
Hon. Mbae Anita Karimi	P		47,000		47,000		
Hon. Purity Wanja M'Rithaa	P		47,000		47,000		
Hon. Murungi Rael Fatuma	P		47,000		47,000		
Hon. Gitonga Morris Mangu	P		47,000		47,000		
Hon. John Joseph Njeru	P		47,000		47,000		
Hon. Kamunyu Kennedy	P		47,000		47,000		
Hon. Karuku Wanja	P		47,000		47,000		
Hon. Lucy Muthoni Ndiga	P		47,000		47,000		
Hon. Mugao Salvestas Kanyaru	P		47,000		47,000		
Hon. Mwaura Joel Mwangi	P		47,000		47,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Hon. Njagi Joseph Kinyua	P		47,000		47,000		
Hon. Njagi Zacharia Mwaniki	P		47,000		47,000		
Hon. Nyaga Frankline Mawira	P		47,000		47,000		
Amos K. Sikweya	T		54,400		54,400		
Paul Thirika	R		88,000		88,000		
Kendi Mary	R		88,000		88,000		
Pius Nyaga	N		37,600		37,600		
Hon. Muchiri Godfrey Murithi	P		10,000		10,000		
Hon. Riungu Nancy Muthoni	P		10,000		10,000		
Hon. Kabii Jones Kinigeni	P		10,000		10,000		
Hon. Kiriko Jacob Murimi Ndeke	P		10,000		10,000		
Hon. Marengo Luke Nyagah Njeru	P		10,000		10,000		
Kendi Mary	R		8,000		8,000		
Paul Thirika	R		8,000		8,000		
Peterson Murithi	N		8,000		8,000		
Festus Kinoti	P		4,000		4,000		
Hon. Muchiri Godfrey Murithi	P		99,000		99,000		
Hon. Riungu Nancy Muthoni	P		99,000		99,000		
Hon. Kabii Jones Kinigeni	P		99,000		99,000		
Hon. Kiriko Jacob Murimi Ndeke	P		99,000		99,000		
Hon. Marengo Luke Nyagah Njeru	P		99,000		99,000		
Kendi Mary	R		92,000		92,000		
Paul Thirika	R		92,000		92,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Pius Nyaga	N		75,200		75,200		
Hon Risper Gakii	P		209,557		209,557		
Hon Nancy Muthoni	P		598,164		598,164		
Hon Risper Gakii	P		307,884		307,884		
Hon Annitah Karimi Mbae	P		147,994		147,994		
Hon Justin Kithinji	P		298,861		298,861		
Hon Jones Kinegeni	P		61,338		61,338		
Hon Justin Kithinji	P		47,000		47,000		
Hon Godfrey Muchiri	P		47,000		47,000		
Hon Luke Marengo	P		47,000		47,000		
Hon Jones Kabii	P		47,000		47,000		
Hon Nancy Muthoni	P		47,000		47,000		
Hon Morris Mangu	P		43,000		43,000		
Hon Kennedy Kamunyu	P		43,000		43,000		
Hon Joseph Kinyua	P		43,000		43,000		
Hon Jacob Kiriko	P		43,000		43,000		
Hon Godfrey Muchiri	P		33,000		33,000		
Ms Mary Kendi	R		32,000		32,000		
Hon Lysbeth Gatiria	P		90,000		90,000		
Hon Zacharia Mwaniki	P		90,000		90,000		
Hon Anita Karimi	P		90,000		90,000		
Hon Kennedy Kamunyu	P		90,000		90,000		
Hon Jacob Kiriko	P		90,000		90,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Mr Davidson Kiriuro	N		64,000		64,000		
Hon Justin Kithinji	P		19,000		19,000		
Hon Godfrey Muchiri	P		19,000		19,000		
Hon Luke Marengo	P		19,000		19,000		
Hon Jones Kabii	P		19,000		19,000		
Hon Nancy Muthoni	P		19,000		19,000		
Hon Lysbeth Gatiria	P		76,000		76,000		
Hon Purity Wanja	P		76,000		76,000		
Hon Frankline Mawira	P		76,000		76,000		
Hon Risper Gakii	P		76,000		76,000		
Hon Joseph Njeru	P		47,000		47,000		
Hon Lucy Muthoni	P		47,000		47,000		
Hon Jones Kabii	P		47,000		47,000		
Hon Jacob Murimi	P		47,000		47,000		
Hon Nancy Muthoni	P		47,000		47,000		
Hon Joseph Kinyua	P		47,000		47,000		
Hon Zacharia Mwaniki	P		47,000		47,000		
Ms Catherine Njeri	R		52,000		52,000		
<b>Sub-Total</b>			<b>15,081,098</b>	<b>0</b>	<b>15,081,098</b>		
<b>Middle Management</b>							
Benson Kitheeru	N		87,200		87,200		
Nicholas Mwathi	H		8,000		8,000		
Peterson Murithi	N		4,000		4,000		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Romethew Mukembu	L		4,000		4,000		
Robert Mutwiri	N		4,000		4,000		
Robert Mutwiri	M		8,000		8,000		
Stella Karegi	L		4,000		4,000		
Mr Duncun Mwenda	N		64,000		64,000		
Peterson Murithi	N		75,200		75,200		
Ms Monicah Ndung'u	N		64,000		64,000		
Mr Peterson Murithi	N		64,000		64,000		
Mr Peter Mwenda	N		64,000		64,000		
Ms Verah Mwendawa	P		46,000		46,000		
Ms Verah Mwendwa	P		18,000		18,000		
Mr Elijah Buyanga	N		37,600		37,600		
Peterson Murithi	N		71,200		71,200		
Martin Ray Mwenda	K		22,400		22,400		
Duncan Mwenda	N		27,400		27,400		
Kennedy Kanake	N		26,400		26,400		
Verah Mwendwa	P		46,000		46,000		
Rose Kendi	N		37,600		37,600		
Kennedy Kanake	N		37,600		37,600		
Monicah Ndung'u	N		37,600		37,600		
Elijah Buyanga	N		37,600		37,600		
Robert Mugambi	M		33,600		33,600		
Martin Ray Mwenda	N		33,600		33,600		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					FY 2023-2024	Comparative FY	
Ms Verah Mwendwa	P		747,994		747,994		
Edward Nyaga Irichu	N		31,200		31,200		
Eric Murimi Micheni	K		31,465		31,465		
Verah Mwendwa	P		46,000		46,000		
Rose Kendi	N		37,600		37,600		
Kennedy Kanake	N		37,600		37,600		
Monicah Ndung'u	N		37,600		37,600		
Elijah Buyanga	N		37,600		37,600		
Martin Ray Mwenda	N		33,600		33,600		
Benson Kitheeru	N		30,400		30,400		
Daisy Kainyu Miriti	L		22,400		22,400		
Daisy Kainyu Miriti	L		75,200		75,200		
Edward Nyaga Irichu	N		33,600		33,600		
Felix Mwitani Manyaki	N		19,200		19,200		
Nancy Kaimuri	N		33,600		33,600		
Nicholus Kajogo	L		33,600		33,600		
Peter Iguna	M		33,600		33,600		
Peter Iguna	M		75,200		75,200		
Silas Kithinji Bundi	L		19,200		19,200		
Silas Kithinji Bundi	L		30,400		30,400		
Monicah Ngung'u	N		75,200		75,200		
Titary Mutugi	N		75,200		75,200		
Mr Peter Mutuiri	N		227,236		227,236		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2023-2024	Outstanding Balance Comparative FY	Comments
Sub-Total			2,787,695	0	2,787,695		
Grand Total			17,868,793	0	17,868,793		

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**Annex 4 – Summary of Non-Current Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) Previous Year 2023/2024</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2024/2025</b>
Construction buildings& Civil Work	16,907,988.00	6,467,328.00			23,375,316.00
Household Furniture	28,000.00				28,000.00
Transport equipment	5,000,000.00	296,350.00			5,296,350.00
Office equipment, furniture and fittings	6,065,478.00	5,137,000.00			11,202,478.00
ICT equipment	4,725,110.00	500,000.00			5,225,110.00
Machinery and equipment	21,058,768.00				21,058,768.00
Furnitures &Fittings	13,626,510.00				13,626,510.00
Office Renovation of buildings	14,733,950.00				14,733,950.00
<b>Total</b>	<b>82,145,804.00</b>	<b>12,400,678.00</b>	<b>0.00</b>	<b>0.00</b>	<b>94,546,482.00</b>



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