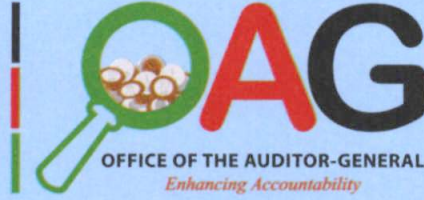


REPUBLIC OF KENYA



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REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

OF

THE AUDITOR-GENERAL

ON

NYANDARUA COUNTY EMERGENCY FUND

FOR THE YEAR ENDED  
30 JUNE, 2025

PAPERS LAID	
DATE	17/02/2026
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COMMITTEE	—
CLERK AT THE TABLE	T. Henry

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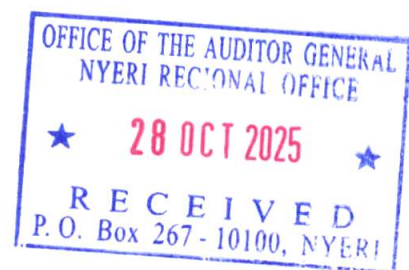
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**NYANDARUA COUNTY EMERGENCY FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2025**

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



***Nyandarua County Emergency Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**1. Acronyms and Definition of Key Terms**

**a) Acronyms**

CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

**b) Definition of Key Terms**

**Fiduciary Management:** The key management personnel who had financial responsibility.

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

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**2. Key Entity and Management**

**a) Background information**

The Emergency Fund was established under the authority of the Public Finance Management Act, 2012, which empowers the County Executive Committee Member for Finance to create public funds with the approval of both the County Executive Committee and the County Assembly. Pursuant to this provision, the Emergency Fund Regulations, 2022 were enacted on 29th June 2022.

The Fund is fully owned by the County Government of Nyandarua and is domiciled in Kenya. Its primary objective is to facilitate payments for urgent and unforeseen expenditures that lack specific legislative authorization.

The Fund's core function is to respond to emergencies that pose a threat to human life, public welfare, or the environment.

**b) Principal Activities**

The principal mission of the Fund is to meet unforeseen events, which threatens or damages human life or welfare or threatens damage to the environment.

**c) Fund Administration Committee**

Ref	Name	Position
1	Fredrick Irungu	Chairman
2	Hon. Mary W Kamande	Fund Administrator-CECM Finance
3	Samson Njiiri	Director Education
4	Benson Ndumbura	Ag. Director Planning
5	Joseph Kihiko	Deputy Director Audit
6	Margaret Gachomo	Senior Accountant
7	Caroline Wambui	Supply Chain Management Officer
8	Armstrong Kinyua	Structural Engineer
9	Isaac Mburu	Snr. Asst. Admin
10	Mary Kariuki	Accountant
11	Cecilia Nduta	Secretariat

*Nyandarua County Emergency Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**d) Key Management Team**

<b>Ref</b>	<b>Name</b>	<b>Position</b>
1	Hon.Mary W Kamande	Fund Administrator
2	Fredrick Irungu	Chairperson
3	Virginia Karanja	Ag Director Finance
4	Anne Theuri	Fund Accountant

**Nyandarua County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**Key Entity and Management**

**e) Fiduciary Oversight Arrangements**

<b>SN</b>	<b>Position</b>	<b>Name</b>
1	Directorate Internal Audit	Internal Audit
2	Nyandarua County Assembly	Special Purpose Committee Public Investments and Accounts Committee
3	Senate	Public Investments and Accounts Committee

**a) Registered Offices**

Headquarter Building  
P.O. Box 701-20303  
Ol'Kalou Kenya

**b) Fund Contacts**

Telephone: (254) 20266859  
E-mail: [info@nyandarua.go.ke](mailto:info@nyandarua.go.ke)  
Website: [www.nyandarua.go.ke](http://www.nyandarua.go.ke)

**c) Fund Bankers**

Equity Bank Kenya Ltd  
P.O. Box 215-20303  
Ol'Kalou, Branch.

**d) Independent Auditors**

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

**e) Principal Legal Adviser**

The County Attorney  
Nyandarua County Headquarters  
P.O. Box 701-20303  
Olkalou, Kenya

### **3. Fund Administration Committee**



**Hon. Mary W Kamande - CECM, Finance, Economic Planning and ICT  
Fund Administrator**

She holds an MBA degree in international Business from the Kenya Methodist University and a Bachelor's degree in Business Administration (Corporate Finance) from St Mary's University at San Antonio, Texas in the United States of America.

A member of the Marketing Society of Kenya (MSK), she is also a Chartered Finance Analyst (CDDF) LEVEL 1 and holds a Diploma in Strategic Management from Alisson School, also in the USA, alongside a certificate in Strategic Leadership Development from the Kenya Institute of Management (KIM).

She has worked as Corporate Strategy Manager at Daimler Chrysler Westlake and Merchandising Manager at J.C Penny College Station, both in Texas (USA). Before her appointment on November 2, 2022, she was the head of Finance and Strategy at one of Kenya's Non-Governmental Organizations.



**CPA Fredrick Gichuhi  
Chief officer - Finance**

He is a holder of Masters degree in Finance (Kenyatta University), Bachelors degree in Agribusiness Management (University of Nairobi) and CPA (K). Previously, he was the head of Financial reporting Unit, Nyandarua County Government. He has 5 years banking experience and was born on 24th January, 1984.



**Mr. Samson Njiiri  
Director - Education and Vocational Training**

Born August 29, 1972, is a seasoned public service professional serving as in Nyandarua County. He oversees strategic planning, policy implementation, and capacity development for educational and skills programs. Previously, he held roles such as Director of Youth Affairs, Director of Children, Gender Affairs & Social Services, and Acting Chief Officer in the same department, driving inclusive community programs and social equity. He holds a Master of Arts in Project Planning and Management, a Bachelor of Commerce, and diplomas in Project Management, Purchasing and Supplies, Business Management, Enterprise Development, and Human Resources Management. He is a dedicated advocate for transformative education and social empowerment.



**Ms. Mary Kariuki**  
**Accountant - Finance**

Born in 1989, She exemplifies a strong commitment to financial expertise and public service. Currently pursuing an MBA in Finance at Mount Kenya University, She holds an undergraduate degree in BCom Accounting and have achieved CPA II certification. With four years of banking experience and five years in the public sector. Her career is driven by a passion for precision, integrity, and contributing to the fiscal excellence of Nyandarua County.



**Ms. Caroline Wambui Mwangi**  
**Supply Chain Officer**

She completed her KCPE in 2000, followed by secondary education at Nyakiambi Girls Secondary School, a Certificate in Computer Literacy, a Diploma in Supplies Management, a Bachelor's Degree in Business Management, specializing in Supplies and Procurement. With a decade of experience across public and private sectors. Currently, as a Supply Chain Management Officer. Born on August 4th, 1985.



**Mr. Joseph Ngigi Kihiko**  
**Deputy Director - Audit**

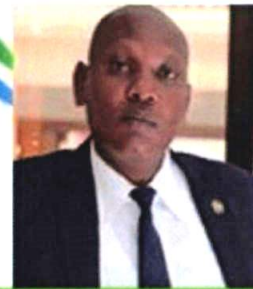
Born on September 29, 1981, He has a Bachelor of Business Management (Finance and Banking) and over 15 years of experience in finance, audit, and risk management. His career has focused on driving financial integrity and operational efficiency in public and private sectors. He has led audits, developed risk mitigation strategies, and managed budgets.



**Mr. Benson Ndumbura**

**Ag. Director - Economic Planning**

Born August 24, 1990, He has a Bachelor of Economics and Finance, CPA (K), and over 10 years' experience, including five years in audit and consulting. As Acting Director of Economic Planning, He leads county budgeting, strategic initiatives, Economic Planning, Project management, Monitoring and evaluation. He optimizes resources for projects in Nyandarua, mentors teams, and use digital tools for efficiency. He aims to drive innovative policies.



**Mr. Isaak Irungu**

**Senior Assistant Admin**

Born May 15, 1985, He is an ICT professional with a Diploma in Information Technology and 15 years in communication and graphic design. In Nyandarua County, He designs user-friendly assets for public engagement. He mentors colleagues in design and ICT, aligning with Kenya's digital goals. Pursuing further studies in ICT management, He aims to lead innovative projects for community connectivity.






**Mr. Armstrong Kinyua**

**Assistant Engineer 1 (Structural)**


Born on July 12, 1989, He has a Bachelor of Science in Civil Engineering and a Master's in Project Management from JKUAT. With eight years as an Assistant Engineer 1 (Structural). His work includes structural analyses and managing projects. His project management expertise enhances efficiency and stakeholder coordination, delivering community-focused infrastructure in Nyandarua. He embraces technology and mentors young engineers to drive innovation.

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**4. Key Management Team**

	Name
1	 <p><b>Hon. Mary W Kamande - CECM, Finance, Economic Planning and ICT Fund Administrator</b></p> <p>She holds an MBA degree in international Business from the Kenya Methodist University and a Bachelor's degree in Business Administration (Corporate Finance) from St Mary's University at San Antonio, Texas in the United States of America</p> <p>A member of the Marketing Society of Kenya (MSK), she is also a Chartered Finance Analyst (CDDF) LEVEL 1 and holds a Diploma in Strategic Management from Alisson School, also in the USA, alongside a certificate in Strategic Leadership Development from the Kenya Institute of Management (KIM)</p> <p>She has worked as Corporate Strategy Manager at Daimler Chrysler Westlake and Merchandising Manager at J.C Penny College Station, both in Texas (USA). Before her appointment on November 2, 2022, she was the head of Finance and Strategy at one of Kenya's Non-Governmental Organizations</p>
2	 <p><b>CPA Fredrick Gichuhi Chief officer - Finance</b></p> <p>He is a holder of Masters degree in Finance ( Kenyatta University), Bachelors degree in Agribusiness Management ( University of Nairobi ) and CPA (K). Previously, he was the head of Financial reporting Unit, Nyandarua County Government. He has 5 years banking experience and was born on 24th January, 1984</p>
3	 <p><b>Virginia W. Karanja Member,</b></p> <p>She is CPA(K), with over 10 years experience, joined county in 2015 as a Deputy Director Budget, She was born on 20th November, 1972</p>

**4**



**CPA Anne W. Theuri**  
**Fund Accountant**

Holds Bachelor of Art Degree in Economics from the University of Nairobi, Certified Public Accountant of Kenya (CPAK) and a member of Institute of Certified Public Accountant of Kenya, Certified Public Secretary of Kenya (CPSK), Member of Institute of Certified Investment and Financial Analyst (ICIFA).

Currently pursuing Masters in Public Policy at Kenyatta University.

Served as Chief accountant for Vision Fund Kenya and currently the Principal Accountant in Nyandarua County Government.

## **5. Report of the Chairman of the Fund**

### **Utilization of the Emergency Fund – FY Ended 30th June 2025**

During the financial year ended 30th June 2025, a total of Ksh. 47,399,473 was expended from the Emergency Fund account. These expenditures were categorized under general expenses, which primarily addressed the following critical activities:

- Emergency response to fire disasters
- Provision of food donations
- Emergency road maintenance
- Support for unforeseen hospitalization expenses for vulnerable citizens within Nyandarua County

The Emergency Fund has continued to play a vital role in mitigating the impact of unforeseen and unbudgeted emergencies, thereby alleviating the immediate suffering of the County's residents, particularly the less fortunate. The utilization and application of the Fund have been in full compliance with the applicable regulations.

In accordance with Section 113 of the Public Finance Management Act, 2012, the County Executive Committee Member for Finance may not authorize payments from the Emergency Fund exceeding 2% of the total county government revenue (as reflected in the County Government's audited financial statements for the previous financial year), except in the first year of implementation.

For the period under review:

- The approved budget for the Emergency Fund was Ksh. 50,000,000
- The opening bank balance carried forward from the previous year was Ksh. 24,494,388.04
- The total fund allocation remained below the 2% statutory threshold, and therefore compliant with the law

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

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- Looking ahead, the Fund Management intends to lobby for increased allocations in future budgets, in recognition of the growing frequency and magnitude of unforeseen events requiring emergency interventions.

**Conclusion**

The management and utilization of the Emergency Fund during the year were conducted in accordance with the County Emergency Fund Regulations, 2022, and all other relevant laws.

We extend our sincere appreciation to the County Executive Committee, the County Assembly, and the Fund Management Team for their unwavering support in advancing the County's Socio-Economic Transformative Agenda. As highlighted, the Emergency Fund continues to be a critical tool in addressing sudden and unpredictable challenges across the County.

Date: 27<sup>th</sup> October 2025



**FREDRICK IRUNGU**  
**COUNTY GOVERNMENT OF NYANDARUA**  
**CHIEF. – FINANCE, ECONOMIC PLANNING AND ICT**  
**FUND CHAIRPERSON**

**6. Report of The Fund Administrator**

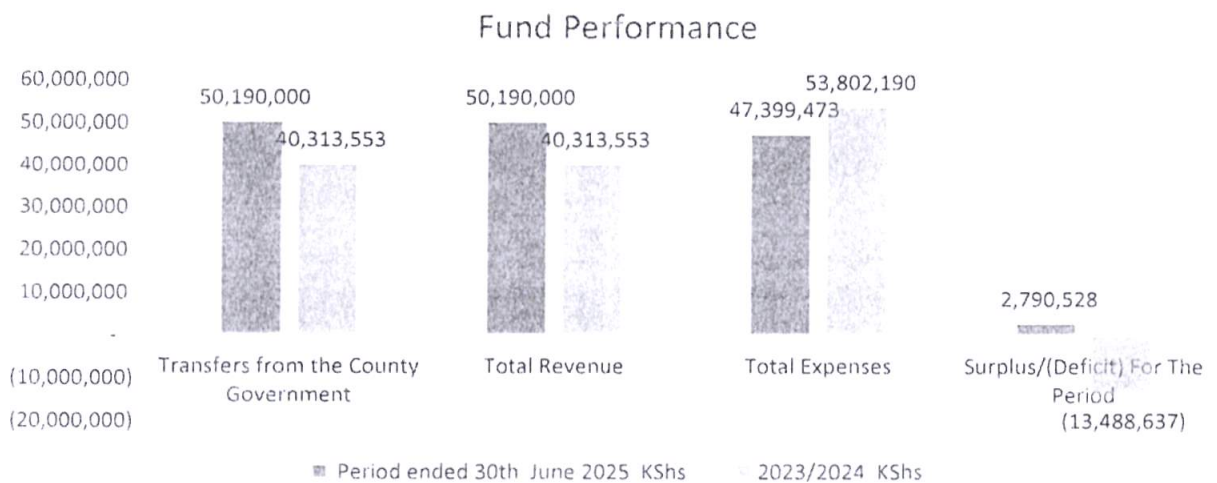
**Overview of the Nyandarua County Emergency Fund – FY Ended 30th June 2025**

The Nyandarua County Emergency Fund was established under Section 116(1) of the Public Finance Management Act, 2012, which empowers the County Executive Committee Member for Finance to establish public funds with the approval of both the County Executive Committee and the County Assembly. The operational framework for the Fund is guided by the Fund Regulation, 2022, enacted on 29th June 2022.

For the financial year ended 30th June 2025, the Fund received a budget allocation of Ksh. 50,000,000, representing an increase of Ksh. 10,000,000 from the Ksh. 40,000,000 allocated in the 2023/2024 financial year.

During the same period, cash and cash equivalents stood at Ksh. 27,452,974, compared to Ksh. 23,899,388 reported in the 2023/2024 financial year, indicating an improved liquidity position.

Additionally, the Fund reported a surplus of Ksh. 2,790,528 for the year under review, a significant turnaround from the deficit of Ksh. (13,488,637) recorded in the previous financial year.



This fund performance during the year is as summarized in the chart above



Signed:

**HON. MARY WANJIKU KAMANDE**  
**FUND CHAIRPERSON**

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

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**7. Statement of Performance Against the Fund's Predetermined Objectives**

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.

In FY 2024/25, the Nyandarua County Emergency Fund has an appropriation of Kes.50 Million.

The key development objectives of the Nyandarua County Emergency Fund for the Medium Term 2018-2022 plan are to:

- a) Improved response to Emergencies; and
- b) To enable payments to be made when there is an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority and appropriation for funds.

**Progress on Attainment of Strategic Development Objectives**

The Emergency Fund has continued to support the County's broader socio-economic agenda by responding to urgent and unforeseen needs in a timely and effective manner.

Below is a summary of the progress made toward achieving the Fund's stated strategic development objectives during the financial year under review:

<b>Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Emergency Fund	To enable payments to be made when there is an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority and appropriation for funds.	Seamless implementation of the Budget	No. of payments amount paid from the Emergency Fund	The fund incurred an expenditure of total of Kes. 47,399,473 in the period ending 30 <sup>th</sup> June 2025.

**8. Statement of Corporate Governance**

The fund operations during the financial year ended 30<sup>th</sup> June 2024 were carried out in accordance with the fund's regulations 2022. The Fund is managed by the Fund administrator together with the management committee. The County Executive Committee approve all emergency cases before payment by the fund administrator. Upon payment of emergency cases, the fund administrator submits a report to the county assembly through the CECM for Finance within 2 months for approval of the payments made out of the fund.

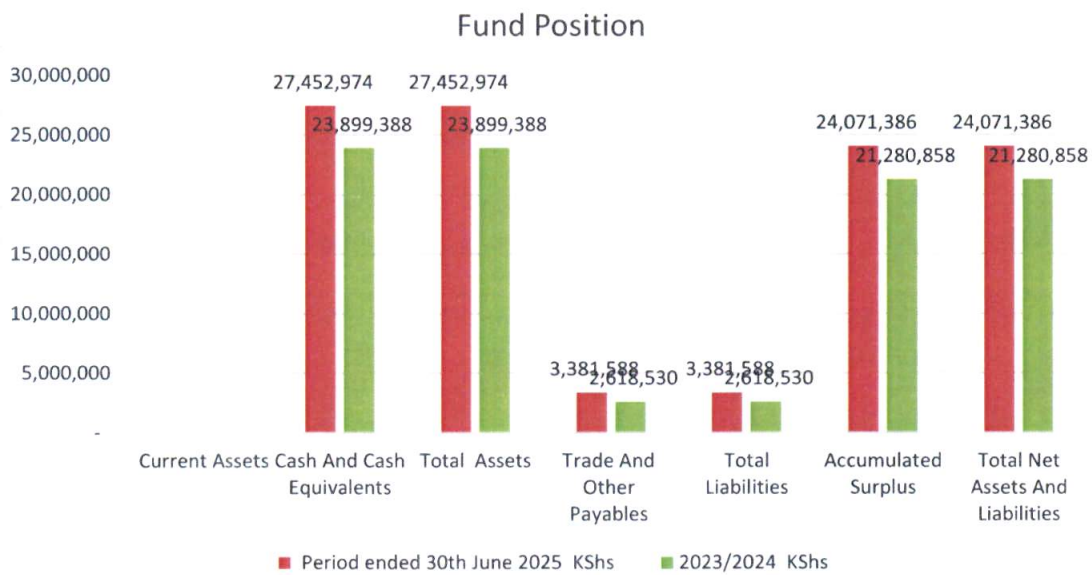
The CECM Finance appoints the Management Team and facilitates for their induction and training with monitoring and evaluation of member performance. The Members are expected to adhere to the Public Service Code of Conduct and Ethics, 2016.

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**9. Management Discussion and Analysis**

The County Treasury prepared the budget for 2024/25 in accordance with section 135 of the PFM Act and later submitted to the County Assembly for considerations and approval. The budget was approved on 27<sup>th</sup> June 2024. The fund was allocated Kshs. 50,000,000 in the budget.

During the financial year, the emergency funds net Asset was Kshs. 24,071,386 compared to Kshs. 21,280,858 previous Year 2023-2024. This is equivalent to total assets and liability. The Fund reflect a going concern. This is illustrated on below diagram;



**Compliance with the statutory requirement**

The Management team of the Fund have exercised prudent financial management within the years and adhered to the existing legislative authorities in place.

**Risk Exposure of the Nyandarua County Emergency Fund**

Despite its critical role in supporting urgent and unforeseen needs, the Nyandarua County Emergency Fund is predisposed to several inherent risks that may affect its effectiveness and sustainability. These include:

*Nyandarua County Emergency Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**1. Inadequate Funding**

The Fund is vulnerable to the risk of insufficient budgetary allocations arising from overall County financial constraints. Limited funding may hinder the Fund's ability to respond adequately to emergencies as they arise.

**2. Capacity Limitations**

There exists a risk related to the Fund's capacity to address all emergency cases that may emerge within a given financial year. A significant surge in emergency events could overwhelm the available resources and administrative capacity.

**3. Prioritization Challenges**

The Fund may face errors in judgment during the prioritization of emergency interventions. Inaccurate or subjective assessments of urgency could result in the misallocation of resources, leaving some critical needs unaddressed.

## **10. Environmental and Sustainability Reporting**

For administration and management of the Fund, the County Government has integrated social and environmental concerns in its operations and interactions with the County citizenry. It addresses events/issues that are directly affecting the people.

The Fund exists to address payments that address unforeseen events that have not been appropriated in the Financial Year. This enhances the implementation of the year's appropriations

as provided for in the PFM Act, 2012 and Regulations. With the occurrence of unforeseen events,

the County is able to address the situation and where possible allow minimal disturbances to the victim or affected persons or community. Below is a brief highlight of the achievements across the

various spheres of Socio-economic Development:

### **1. Disasters**

The Nyandarua County Emergency Fund addressed accidents that took place in the County that could either be fire or road accidents were addressed by the Fund.

Accidents and other calamities befalling the County citizens have been addressed on occurrence and urgency basis. On receipt of reports and verification, the emergencies are prioritized and submitted to the County Executive Committee for approval.

### **2. Health Care**

Health care is paramount for the socio-economic welfare of an individual. Emergencies relating to health and touching on the venerable or less disadvantaged person in the County are prioritized.

Residents will mainly arrange for fund drives to alleviate challenges facing community members such as medical bills and morgue fees. To alleviate suffering in such cases, the Fund comes in handy. Such cases are handled after verification of needy cases.

### **3. Community Engagements**

The County Government has a responsibility to its citizens as per the Fourth Schedule of the Constitution of Kenya. To this end, grants and subsidies in support of communal projects are undertaken by the Emergency Fund when deemed necessary.

## **11. Report of The Committee**

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Fund affairs.

### **Principal activities**

The principal activities of the Fund are to meet unforeseen events which threaten or damage human life or welfare or threaten damage to the environment.

### **Results**

The performance of the Fund for the year ended June 30, 2025, are set out on page 1.

### **Committee**

The members of the Board of Trustees who served during the year are shown on page vi

### **Auditors**

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board

**FREDRICK IRUNGU**

**CHIEF OFFICER - FINANCE, ECONOMIC PLANNING AND ICT**



## **12. Statement of Management's Responsibilities**

The Public Finance Management Act, 2012 Section 167 prescribes that, at the end of each financial year, the Administrator of a County Public Fund shall prepare Financial Statements for the Fund following the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's Financial Statement which should give a true and fair view of the state of affairs of the Fund for and as at the end of the Financial Year ended on June 30, 2025. These responsibilities include: maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statement, and ensuring that they are free from material misstatement, whether due to error or fraud; safeguarding the assets of the Fund; selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund's Financial Statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS) and in the manner required by the PFM Act, 2012 and Nyandarua County Emergency Fund Regulation 2022.

The Administrator of the Fund is of the opinion that the Fund's Financial Statement gives a true and fair view of the state of Fund's transactions during the Financial Year ended June 30, 2025 and of the Fund's financial position as at that date. The Administrator further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's Financial Statement as well as the adequacy of the systems of internal financial control.

In preparing the Financial Statement, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the Financial Statement. Nothing has come to the attention

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

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of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The Fund's financial statements were approved by the Committee on \_\_\_\_\_ 2025 and signed on its behalf by:



**HON. MARY W KAMANDE**  
**C.E.C.M. – FINANCE, ECONOMIC**  
**PLANNING AND ICT**

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON NYANDARUA COUNTY EMERGENCY FUND FOR THE YEAR ENDED 30 JUNE, 2025

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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; and,
- 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 Nyandarua County Emergency Fund set out on pages 1 to 33, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial position, statement of changes in net

assets, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nyandarua County Emergency Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Misclassification of Stale Cheques**

The statement of financial performance and Note 6 to financial statements reflects transfers from the County Government amounting to Kshs.50,190,000 which include Kshs.190,000 related to stale cheques/returns wrongly treated as revenue under this item.

In the circumstances, transfers from the County Government are overstated by Kshs.190,000 and contravenes the requirements of Paragraph 27 of IPSAS 1.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Nyandarua County Emergency Fund 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 judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

#### **Other Matter**

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

In the prior year's audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance, respectively.

The progress on follow-up on Auditor's recommendations section of the financial statements reflects that the following five issues raised in the previous year's audit report remain unresolved as at 30 June 2025;

1. Unsupported Trade and Other Payables,
2. Lack of Approved Budget,
3. Failure to raise Appropriation Bill,
4. Long Outstanding Retention Fund and
5. Lack of a Risk Management Policy.

Failure to resolve prior year issues is an indication of weakened accountability and governance due to lack of action on previously raised issues and non-compliance with statutory requirements of the Public Audit Act, 2015.

### **Other Information**

The Management are responsible for the Other Information set out on page i to xxiii which comprise of Key Entity Information and Management, Fund Administration Committee, Key Management Team, Chairman's Statement, Report of the Fund Administrator, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Committee and Statement of Director's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

## **Basis for Conclusion**

### **1. Failure to Notify the County Assembly on Fund Expenditure**

The statement of financial performance reflects total fund expenditure of Kshs.47,399,473 without any written notifications to the County Assembly contrary to Regulation 11(1) of the Public Finance Management Act (Nyandarua County Emergency Fund) Regulations, 2022.

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

### **2. Long Outstanding Retention Money**

The statement of financial position and as disclosed in Note 14 to the financial statements reflects trade and other payables balance of Kshs.3,381,588 which include Kshs.151,453 owed to various services providers. Management did not provide explanation for holding the funds for more than one year or for not surrendering them to the Unclaimed Assets Authority contrary to Section 17 of the Unclaimed Financial Asset Act, 2011.

In the circumstance Management is in breach of the law.

## **Basis for Conclusion**

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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with 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 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 (Accrual 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 Fund'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 Fund's activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

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 of 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**

**19 November, 2025**

14. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	Period ended 30th June 2025	2023/2024
		KShs	KShs
<b>Revenue From Non-exchange Transactions</b>			
Transfers from the County Government	6	50,190,000	40,313,553
Public Contributions And Donations	7	-	-
		<b>50,190,000</b>	<b>40,313,553</b>
<b>Revenue From Exchange Transactions</b>			
Finance Income	8	-	-
		-	-
		-	-
<b>Total Revenue</b>		<b>50,190,000</b>	<b>40,313,553</b>
<b>Expenses</b>			
Emergency Expenses	9	47,364,555	53,772,850
Use Of Goods And Services	10	34,918	29,340
<b>Total Expenses</b>		<b>47,399,473</b>	<b>53,802,190</b>
<b>Surplus/(Deficit) For The Period</b>		<b>2,790,528</b>	<b>(13,488,637)</b>

MARY W KAMANDE  
FUND ADMINISTRATOR

Date

ANNE THEURI  
FUND ACCOUNTANT

ICPAK Member Number:18477

Date

15. Statement of Financial Position As at 30 June 2025

	Note	Period ended 30th June 2025	2023/2024
		KShs	KShs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	11	27,452,974	23,899,388
Receivables From Non-Exchange Transactions	12	-	-
Receivables From Exchange Transactions	13	-	-
<b>Total Assets</b>		<b>27,452,974</b>	<b>23,899,388</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade And Other Payables	14	3,381,588	2,618,530
<b>Total Liabilities</b>		<b>3,381,588</b>	<b>2,618,530</b>
<b>Net Assets</b>		<b>24,071,386</b>	<b>21,280,858</b>
<b>Represented by</b>			
Accumulated Surplus		24,071,386	21,280,858
<b>Total Net Assets And Liabilities</b>		<b>24,071,386</b>	<b>21,280,858</b>




Name:  
MARY W KAMANDE  
FUND ADMINISTRATOR

Date



Name:  
ANNE THEURI  
FUND ACCOUNTANT  
ICPAK Member Number:18477

Date

**16. Statement Of Changes in Net Assets for the year ended 30th June 2025**

	<b>Accumulated surplus</b>
	<b>KShs</b>
<b>Balance As At 1 July 2023</b>	<b>34,769,495</b>
Surplus/(Deficit) For The Period	(13,488,637)
<b>Balance As At 30 June 2024</b>	<b>21,280,858</b>
<b>Balance As At 1 July 2024</b>	<b>21,280,858</b>
Surplus/(Deficit) For The Period	2,790,528
<b>Balance As At 30th June 2025</b>	<b>24,071,386</b>

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**17. Statement of Cash Flows for The Year Ended 30 June 2025**

	Note	Period ended 31st June 2025	2023/2024
		KShs	KShs
<b>Cash Flows From Operating Activities</b>			
<b>Receipts</b>			
Receipts From The County Government		50,190,000	40,313,553
Public contributions and donations		-	-
interests received			
<b>Total Receipts</b>		<b>50,190,000</b>	<b>40,313,553</b>
<b>Payments</b>			
Emergency Expenses		46,601,497	52,104,341
Use of goods and services		34,918	29,340
<b>Total Payments</b>		<b>46,636,415</b>	<b>52,133,681</b>
<b>Net Cash Flows From Operating Activities</b>	15	<b>3,553,586</b>	<b>(11,820,128)</b>
<b>Cash Flows From Investing Activities</b>			
<b>Net Cash Flows Used In Investing Activities</b>		-	-
<b>Cash Flows From Financing Activities</b>			
<b>Net Cash Flows Used In Financing Activities</b>		-	-
<b>Net Increase/(Decrease) In Cash And Cash Equivalents</b>		<b>3,553,586</b>	<b>(11,820,128)</b>
Cash And Cash Equivalents At 1 JULY	11	23,899,388	35,719,516
<b>Cash And Cash Equivalents At 30<sup>th</sup> June</b>		<b>27,452,974</b>	<b>23,899,388</b>

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**18. Statement of Comparison Of Budget And Actual Amounts For The Period**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Performance difference	% Utilisation
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers From County Govt.	50,000,000	-	50,000,000	50,000,000	-	100
Public Contributions And Donations	-	-	-	-	-	
Interest Income	-	-	-	-	-	-
Other Income-returns	-	190,000	190,000	190,000	-	-
<b>Total Income</b>	50,000,000	190,000	50,190,000	50,190,000	-	100
<b>Payments</b>						-
Emergency Expenses	49,950,000	-	49,950,000	47,364,555	2,585,445	95
Use of goods and services	50,000	-	50,000	34,918	15,083	70
<b>Total Payments</b>	-	-	50,000,000	47,399,473	2,600,528	95
<b>Surplus/Deficit For The Period</b>				<b>2,790,528</b>		

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Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	2,790,528
1	Opening balances	21,280,858
2	Trade payables	3,381,588
	Closing Cash and Cash Equivalent as per the statement of Cash flows	<b>27,452,974</b>

**19. Notes to the Financial Statements**

**1. General Information**

Emergency Fund is established by and derives its authority and accountability from Public Finance Management Act 2012. The entity is wholly owned by the County Government of Nyandarua and is domiciled in Kenya. The principal activity of the Fund is to meet unforeseen events, which threatens or damages human life or welfare or threatens damage to the environment.

**2. Statement of compliance and basis of preparation**

The Fund’s financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The financial statements are prepared on accrual basis while the cashflow statement is prepared using the direct method.

**3. Adoption of new and revised standards**

***(i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025***

There are no new standards effective in the financial year ended 30<sup>th</sup> June 2025.

***(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.***

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43 Leases	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial

Standard	Effective date and impact:
	<p>position, financial performance and cashflows of an Nyandarua County Emergency Fund .</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

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Standard	Effective date and impact:
	<ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an Nyandarua County Emergency Fund shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to</p>

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Standard	Effective date and impact:
	public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the Nyandarua County Emergency Fund 's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>

***(iii) Early adoption of standards***

The Nyandarua County Emergency Fund did **not early-adopt any new or amended accounting standards** during the financial year **2024/2025**. The Fund continued to prepare its financial statements in accordance with the applicable standards as issued and approved by the Public Sector Accounting Standards Board (PSASB).

**4. Significant Accounting Policies**

**a) Revenue recognition**

**i. Revenue from non-exchange transactions**

**Revenue Transfers**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Nyandarua County Emergency Fund and can be measured reliably.

**ii. Revenue from exchange transactions**

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**b) Budget information**

The original budget for FY 2024/25 was approved by the County Assembly on 27<sup>th</sup> June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Fund upon receiving the respective approvals in order to conclude the final budget.

The Fund's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

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In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts, and the actuals as per the statement of cash flows.

**c) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. A financial instrument is any contract that gives rise to a financial asset of one Nyandarua County Emergency Fund and a financial liability or equity instrument of another Nyandarua County Emergency Fund. At initial recognition, the Nyandarua County Emergency Fund measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Financial assets**

**Classification of financial assets**

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the fund's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an Nyandarua County Emergency Fund has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the Nyandarua County Emergency Fund classifies its financial assets into amortized cost or fair value categories for

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financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the Nyandarua County Emergency Fund manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Impairment**

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Nyandarua County Emergency Fund recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in.

**Financial liabilities**

**Classification**

The Fund classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**d) Contingent liabilities**

The Fund 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 probable.

**e) Contingent assets**

The Fund 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 Nyandarua County Emergency Fund 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.

**f) Nature and purpose of reserves**

The Nyandarua County Emergency Fund creates and maintains reserves in terms of specific requirements. Nyandarua County Emergency Fund to state the reserves maintained and appropriate policies adopted.

**g) Changes in accounting policies and estimates**

The Fund recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**h) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-

monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**i) Related parties**

The Nyandarua County Emergency Fund considers a related party to be any individual or entity with the ability to exercise control, joint control, or significant influence over the Fund, or over which the Fund can exercise such influence in return.

This includes:

Entities or individuals that have control or significant influence over the Nyandarua County Emergency Fund, either directly or indirectly;

The County Government of Nyandarua, as the primary funding and oversight body

Members of key management personnel, including the Fund Administrator (CEO), Directors, and Senior Managers, who are involved in planning, directing, and controlling the activities of the Fund.

**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.

**j) Comparative figures**

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

**k) Events after the reporting period**

There were no material adjusting and non-adjusting events after the reporting period.

**l) Currency**

The financial statements are presented in Kenya Shillings (Kshs) are rounded off to the nearest shilling.

## **5. Significant judgments and sources of estimation uncertainty**

The preparation of the Fund's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made

### **a) Estimates and assumptions –**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Nyandarua County Emergency Fund based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Nyandarua County Emergency Fund. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

### **b) Useful lives and residual values**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Nyandarua County Emergency Fund
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

### **c) Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included .

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Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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**6. Transfers from the County Government**

Description	Period ended 30 June 2025	2023/2024
	KShs	KShs
Transfers from County Govt.	50,000,000	40,000,000
Stale cheques>Returns	190,000	313,553
<b>Total</b>	<b>50,190,000</b>	<b>40,313,553</b>

**7. Public contributions and donations**

Description	Period ended 30th June 2025	2023/2024
	KShs	KShs
Donation from development partners	-	-
Cash Contributions From the Public		
In kind Donation From Development Partners	-	-
In kind Contributions From the Public		
<b>Total</b>	<b>-</b>	<b>-</b>

**8. Finance Income**

Description	Period ended 30th June 2025	2023/2024
	KShs	KShs
Interest Income on Bank Deposits (Current Account)	-	-
<b>Total interest income</b>	<b>-</b>	<b>-</b>

**9. Emergency Expenses**

Description	Period ended 30th June 2025	2023/2024
	KShs	KShs
Fire Tragedy	3,140,000	3,489,500
Grants and subsidies	6,402,418	191,570
Other expenses/Body retrieval	-	117,000

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Repair and maintainance	30,090,586	42,609,328
Medical/Burial Assistance	6,234,951	6,017,252
Administration cost	1,496,600	1,348,200
Hospitality	-	-
Depreciation and amortization costs	-	-
Other expenses	-	-
<b>Total</b>	<b>47,364,555</b>	<b>53,772,850</b>

**10. Use of Goods and Services**

Description	Period ended 30th June 2025	2023/2024
	KShs	KShs
Bank Charges	34,918	29,340
Audit Fees	-	-
Others	-	-
<b>Total</b>	<b>34,918</b>	<b>29,340</b>

**11. Cash and cash equivalents.**

Description	Period ended 30th June 2025	2023/2024
	KShs	KShs
Current account	27,452,974	23,899,388
Others	-	-
<b>Total cash and cash equivalents</b>	<b>27,452,974</b>	<b>23,899,388</b>

Detailed analysis of the cash and cash equivalents are as follows:

Financial institution	Account number	Period ended 30th June 2025	2023/2024
		KShs	KShs
<b>c) Current account</b>			-
Equity bank	0620276530508	27,452,974	23,899,388
Bank B		-	-
<b>Sub- total</b>		<b>27,452,974</b>	<b>23,899,388</b>
<b>d) Others(specify)</b>			

*Nyandarua County Emergency Fund*

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Cash in transit		-	-
Cash in hand		-	-
<b>Sub- total</b>		-	-
<b>Grand total</b>		<b>27,452,974</b>	<b>23,899,388</b>

**12. Receivables from non-exchange transactions**

Description	Period ended 30th June 2025	2023/2024
	KShs	KShs
<b>Current Receivables</b>		
Revenue Receivables		
Others	-	-
<b>Total receivables from non-exchange transactions</b>	-	-

**13. Receivables from exchange transactions**

Description	Period ended 30th June 2025	2023/2024
	KShs	KShs
<b>Current Receivables</b>		
Interest Receivables		
Others	-	-
<b>Total receivables from exchange transactions</b>	-	-

**14. Trade and other payables**

Description	Period ended 30th June 2025		2023/2024	
	Kshs		Kshs	
Trade Payables	813,505		2,618,530	
Accrued Expenses	-		-	
Retention money	-		-	
Other Payables	2,568,083		-	
<b>Total Trade and Other Payables</b>	<b>3,381,588</b>		<b>2,618,530</b>	
<b>Ageing analysis (Trade and other payables)</b>	<b>Period ended 30th June 2025</b>	<b>% of the Total</b>	<b>2023/2024</b>	<b>% of the Total</b>
	Under one year	3,181,340	94	-
1-2 years	48,795	1	-	-

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2-3 years	-	-	2,467,077	94
Over 3 years	151,453	4	151,453	6
<b>Total (tie to above total)</b>	<b>3,381,588</b>	<b>100</b>	<b>2,618,530</b>	<b>100</b>

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**Cash generated from operations.**

	Period ended 30th June 2025	2023/2024
	KShs	KShs
<b>Surplus/ (deficit) for the year before tax</b>	<b>2,790,528</b>	<b>(13,488,637)</b>
<b>Adjusted for:</b>		
Depreciation	-	-
Amortisation	-	-
Gains/ losses on disposal of assets	-	-
Interest income	-	-
Finance cost	-	-
<b>Working Capital adjustments</b>		
Increase in inventory	-	-
Increase in receivables		
Increase/decrease in payables	763,058	1,668,510
<b>Net cash flow from operating activities</b>	<b>3,553,586</b>	<b>(11,820,127)</b>

**15. Related party balances**

**a) Nature of related party relationships**

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government.
- b) Fund Administration Committee
- c) Key management.

**b) Related party transactions**

Description	2024/25	2023/24
	Kshs	Kshs
Transfers From Related Parties'	-	-
Transfers To Related Parties	-	-

**c) Due from related parties**

Description	2024/25	2023/24
	Kshs	Kshs
Due From County Government	-	-
<b>Total</b>	-	-

**d) Due to related parties**

Description	2024/25	2023/24
	Kshs	Kshs
Due To County Government	-	-
<b>Total</b>	-	-

**16. Contingent assets and contingent liabilities**

Contingent Assets/Liabilities	2024/25	2023/24
	Kshs	Kshs
Court Case Xxx Against the Fund	-	-
Bank Guarantees	-	-
<b>Total</b>	-	-

**17. Financial risk management**

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

**a) Credit risk**

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Nyandarua County Emergency Fund's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the Nyandarua County Emergency Fund's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
<b>At 30 June 2024</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 2025</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
<b>Total</b>	-	-	-	-

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Nyandarua County Emergency Fund has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**b) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the Nyandarua County Emergency Fund's short, medium and long-term funding and liquidity management requirements. The Nyandarua County Emergency Fund manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 2025</b>				
Trade Payables	-	-	3,381,588	3,381,588
<b>Total</b>	-	-	<b>3,381,588</b>	<b>3,381,588</b>
<b>At 30 June 2024</b>				
Trade Payables	-	-	2,618,530	2,618,530
<b>Total</b>	-	-	<b>2,618,530</b>	<b>2,618,530</b>

**c) Market risk**

The board has put in place an internal audit function to assist it in assessing the risk faced by the Nyandarua County Emergency Fund on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Nyandarua County Emergency Fund 's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the Nyandarua County Emergency Fund 's exposure to market risks or the manner in which it manages and measures the risk.

**i. Foreign currency risk**

The Nyandarua County Emergency Fund has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the Nyandarua County Emergency Fund 's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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Description		Other currencies	Total
	Kshs	Kshs	Kshs
<b>At 30 June 2025</b>			
<b>Financial Assets</b>			
Cash	-	-	-
Debtors/ Receivables	-	-	-
<b>Liabilities</b>			
Trade And Other Payables	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

**Foreign currency sensitivity analysis**

The following table demonstrates the effect on the Fund's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
<b>(Current FY)</b>			
Euro	10%	-	-
USD	10%	-	-
<b>(Comparative FY)</b>			
Euro	10%	-	-
USD	10%	-	-

**ii. Interest rate risk**

Interest rate risk is the risk that the Nyandarua County Emergency Fund's financial condition may be adversely affected as a result of changes in interest rate levels. The Nyandarua County Emergency Fund's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

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**Sensitivity analysis**

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

**Capital risk management.**

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The Nyandarua County Emergency Fund capital structure comprises of the following funds:

Description	2024/25	2023/24
	Kshs	Kshs
Accumulated surplus	24,021,386	21,280,858
<b>Total funds</b>	<b>24,021,386</b>	<b>21,280,858</b>
Less: cash and bank balances	27,533,784	24,494,388
Net debt/(excess cash and cash equivalents)	- 3,512,398	- 3,213,530
<b>Gearing</b>	-	-

**18. Events after the reporting period**

There were no material adjusting and non- adjusting events after the reporting period.

**19. Currency**

The financial statements are presented in Kenya Shillings (Kshs)

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**20. Annexes**

**Annex I: Progress on Follow Up Of 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>															
1	The statement of financial position reflects total assets and total net assets and liabilities balances of Kshs 35,719,515 and Kshs 34,769,494 respectively, resulting in a variance of Kshs 950,021 which apparently	<p>The values were presented as per the reporting template issued</p> <table border="1"> <thead> <tr> <th><b>Net Assets</b></th> <th><b>34,769,495</b></th> <th><b>14,318,422</b></th> </tr> </thead> <tbody> <tr> <td>Revolving Fund</td> <td>-</td> <td>-</td> </tr> <tr> <td>Reserves</td> <td>14,318,421</td> <td>16,461,963</td> </tr> <tr> <td>Accumulated Surplus</td> <td>20,451,073</td> <td>(2,143,542)</td> </tr> <tr> <td><b>Total Net Assets and Liabilities</b></td> <td><b>34,769,494</b></td> <td><b>14,318,421</b></td> </tr> </tbody> </table>	<b>Net Assets</b>	<b>34,769,495</b>	<b>14,318,422</b>	Revolving Fund	-	-	Reserves	14,318,421	16,461,963	Accumulated Surplus	20,451,073	(2,143,542)	<b>Total Net Assets and Liabilities</b>	<b>34,769,494</b>	<b>14,318,421</b>	Resolved	
<b>Net Assets</b>	<b>34,769,495</b>	<b>14,318,422</b>																	
Revolving Fund	-	-																	
Reserves	14,318,421	16,461,963																	
Accumulated Surplus	20,451,073	(2,143,542)																	
<b>Total Net Assets and Liabilities</b>	<b>34,769,494</b>	<b>14,318,421</b>																	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>indicates that the statement is unbalanced. However, re-computation revealed that the variance arose because the balance of Kshs 34,769,494 represents total net assets only, as shown in the statement of changes in net assets, and therefore excludes total liabilities balance of Kshs 950,020 reflected in the statement of</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	financial position. No explanation has been provided for the anomaly			



**MARY W KAMANDE**  
**FUND ADMINISTRATOR**

**Date**

**Confirmation of amounts received by Nyandarua County Emergency Fund] as at 30th June 2025**

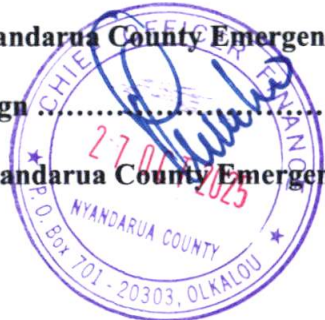
Reference Number	Date Disbursed	Amounts Disbursed by [Nyandarua County Finance Department] (Kshs 50,000,000) as at 30th June 2025			Amount Received by Nyandarua County Emergency Fund] (KShs) as at 30th June 2025 (D)	Differences (KShs) (E)=(C-D)
		Recurrent (A)	Development (B)	Total (C)=(A+B)		
	03/01/2025	20,000,000		20,000,000	20,000,000	-
	19/06/2025	30,000,000		30,000,000	30,000,000	-
<b>Total</b>		<b>50,000,000</b>		<b>50,000,000</b>	<b>50,000,000</b>	<b>-</b>

I confirm that the amounts shown above are correct as of the dates indicated.

**Head of Accounts Department - Disbursing Nyandarua County Emergency Fund :**

Name ..... Sign  ..... Date *27th October 2025*

**Head of Accounts Department - Beneficiary Nyandarua County Emergency Fund :**



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Name Awo Thani ..... Sign [Signature] ..... Date 27/10/2025

**Annex II: Inter-Nyandarua County Emergency Fund Confirmation Letter**

Name of transferring Nyandarua County Emergency Fund :.....

Name of beneficiary Nyandarua County Emergency Fund :.....



***Nyandarua County Emergency Fund***  
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**Annex III: Analysis of Emergency Expenditure.**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
	<b>Fire Tragedy</b>				
			<b>Fire Tragedy</b>		
08/07/2024	Mathew Kiago Ngunjiri	40,000	House Reconstruction For Mathew Kiago Ngunjiri of Milangine Ward After a Fire Incidence	Spent	Spent Accordingly
08/07/2024	Elizabeth Wairimu	40,000	House Reconstruction For Elizabeth Wairimu Kabuga of Gathanji Ward After a Fire Incidence	Spent	Spent Accordingly
08/07/2024	Beatrice Mumbi	50,000	House Reconstruction For Beatrice Mumbi Theuri of Rurii Ward After a Fire Incidence	Spent	Spent Accordingly
08/07/2024	John Kamau Kamendi	50,000	House Reconstruction For John Kamau Kamendi of Karau Ward After a Fire Incidence	Spent	Spent Accordingly
08/07/2024	David Mugo	40,000	House Reconstruction For David Mugo Gitau of Nyakio Ward After a Fire Incidence	Spent	Spent Accordingly
08/07/2024	James Githaiga	40,000	House Reconstruction For James Githaiga Murage of Kipipiri Ward After a Fire Incidence	Spent	Spent Accordingly
08/07/2024	John Wachira	40,000	House Reconstruction For John Wachira Wangungu of Gatimu Ward After a Fire Incidence	Spent	Spent Accordingly

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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
04/07/2024	Daniel Njoki	30,000	House Reconstruction For Daniel Mwangi Njoki of Central Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Isaac Kega	25,000	House Reconstruction For Isaac Kega Njagi of Central Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Ann Mumbua	40,000	House Reconstruction For Ann Mumbua Muindi of Central Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Lydia Wambui	40,000	House Reconstruction For Lydia Wambui Wachira of Kipipiri Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Hosea Kimurgor	40,000	House Reconstruction For Hosea Kimurgor Sitoton of Central Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Carolyne Ndenya	30,000	House Reconstruction For Carolyne Ndenya of Central Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Mary Njoki	40,000	House Reconstruction For Mary Njoki Njuguna of Central Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Kenney Kiarie	30,000	House Reconstruction For Kenney Kiarie Kagenyo of Central Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Tabitha Maina	30,000	House Reconstruction For Tabitha Wambui Maina of Central Ward After A Fire Incidence	Spent	Spent Accordingly

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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
04/07/2024	Nichorus Kimani Kuria	40,000	House Reconstruction For Nichorus Kimani Kuria of Engineer Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	John Kimaru	40,000	House Reconstruction For John Kimani Githinji of Kiriita Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Wachira Kariuki	75,000	House Reconstruction For Wachira Kariuki Murungaru Ward After A Fire Incidence	Spent	Spent Accordingly
04/07/2024	Magdalene Mwangi	40,000	House Reconstruction For Magdalene Wambui Mwangi of Kiriita Ward After A Fire Incidence	Spent	Spent Accordingly
24/07/2024	Luka Maina Kiarie	75,000	House Reconstruction For Luka Maina Kiarie of Nyakio Ward After A Fire Incidence	Spent	Spent Accordingly
24/07/2024	David Ndicho	30,000	House Reconstruction For David Ndicho Ng'ang'a of Shamata Ward After A Fire Incidence	Spent	Spent Accordingly
24/07/2024	Monicah Nyakinyua Wangui	50,000	House Reconstruction For Monicah Nyakinyua Wangui of Kaimbaga Ward After A Fire Incidence	Spent	Spent Accordingly
24/07/2024	Hannah Mugure Muchiri	75,000	House Reconstruction For Hannah Mugure Muchiri of Kiriita Ward After A Fire Incidence	Spent	Spent Accordingly
05/08/2024	Moses Kangethe	50,000	House Reconstruction For Moses Kangethe of Gatimu Ward After A Fire Incidence	Spent	Spent Accordingly

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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
06/08/2024	Peter Nganga Mbugua	30,000	House Reconstruction For Peter Nganga Mbugua of Weru Ward After A Fire Incidence	Spent	Spent Accordingly
08/08/2024	Esther Nyambura	50,000	House Reconstruction For Esther Nyambura of Magumu Ward After A Fire Incidence	Spent	Spent Accordingly
08/08/2024	Patrick Ngaire	30,000	House Reconstruction For Patrick Ngaire Karuiru of Central Ward After A Fire Incidence	Spent	Spent Accordingly
08/08/2024	John Mungai Ndungu	30,000	House Reconstruction For John Mungai Ndungu of Githabai Ward After A Fire Incidence	Spent	Spent Accordingly
16/08/2024	James Njoroge Gacuru	50,000	House Reconstruction For James Njoroge Gacuru of Karau Ward After A Fire Incidence	Spent	Spent Accordingly
16/08/2024	Juliah Wambui Migwi	20,000	House Reconstruction For Juliah Wambui Migwi of Kaimbaga Ward After A Fire Incidence	Spent	Spent Accordingly
21/08/2024	Serah Waithira Muiruri	50,000	House Reconstruction For Serah Waithira Muiruri of Kanjuiri Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	Sammy Kamau Jackson	50,000	House Reconstruction For Sammy Kamau Jackson of Nyakio Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	John Wanjohi Kiumbani	75,000	House Reconstruction For John Wanjohi Kiumbani of Central Ward After A Fire Incidence	Spent	Spent Accordingly

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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
22/08/2024	Susan Wachuka Kibuu	25,000	House Reconstruction For Susan Wachuka Kibuu of Central Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	Evalyne Cherotich Kipkoech	20,000	House Reconstruction For Evalyne Cherotich Kipkoech of Central Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	Susan Wambui Kariuki	30,000	House Reconstruction For Susan Wambui Kariuki of Central Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	David Githomi Muraya	40,000	House Reconstruction For David Githomi Muraya of Central Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	Hellen Atieno Ochola	40,000	House Reconstruction For Hellen Atieno Ochola of Central Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	Kelvin Waititu Wambugu	30,000	House Reconstruction For Kelvin Waititu Wambugu of Central Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	Alex Maina Gathoni	30,000	House Reconstruction For Alex Maina Gathoni of Central Ward After A Fire Incidence	Spent	Spent Accordingly
22/08/2024	Irene Wanjiru Njeri	20,000	House Reconstruction For Irene Wanjiru Njeri of Central Ward After A Fire Incidence	Spent	Spent Accordingly
30/08/2024	Mary Nyambura Muriu	100,000	House Reconstruction For Mary Nyambura Muriu of Githioro Ward After A Fire Incidence	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
30/08/2024	Lucy Njoroge	50,000	House Reconstruction For Lucy Njoroge of Githabai Ward After A Fire Incidence	Spent	Spent Accordingly
30/08/2024	Damaris Nyambura	50,000	House Reconstruction For Damaris Nyambura of Githabai Ward After A Fire Incidence	Spent	Spent Accordingly
30/08/2024	Anastasia Wacuka	50,000	House Reconstruction For Anastasia Wacuka of Githabai Ward After A Fire Incidence	Spent	Spent Accordingly
30/08/2024	Veronica Wambui	50,000	House Reconstruction For Veronica Wambui of Githabai Ward After A Fire Incidence	Spent	Spent Accordingly
30/08/2024	Caroline Wairimu	50,000	House Reconstruction For Caroline Wairimu of Githabai Ward After A Fire Incidence	Spent	Spent Accordingly
03/09/2024	Ezekiel Nyota Wachira	50,000	House Reconstruction For Ezekiel Nyota of Githabai Ward Wachira After A Fire Incidence	Spent	Spent Accordingly
04/09/2024	Robert Mburu Njamba	50,000	House Reconstruction For Robert Mburu Njamba of Magumu Ward After A Fire Incidence	Spent	Spent Accordingly
04/09/2024	Mary Muthoni Kanina	30,000	House Reconstruction For Mary Muthoni Kanina of Rurii Ward After A Fire Incidence	Spent	Spent Accordingly
04/09/2024	Mary Nyambura	50,000	House Reconstruction For Mary Nyambura of Githabai Ward After A Fire Incidence	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
04/09/2024	Lucy Wanjiru	20,000	House Reconstruction For Lucy Wanjiru of Kaibaga Ward After A Fire Incidence	Spent	Spent Accordingly
17/09/2024	Joseph Mwangi Kimani	50,000	House Reconstruction For Joseph Mwangi Kimani of Weru Ward After A Fire Incidence	Spent	Spent Accordingly
17/09/2024	Naomi Nyambura Murira	40,000	House Reconstruction For Naomi Nyambura Murira of Kanjuiri Ward After A Fire Incidence	Spent	Spent Accordingly
17/09/2024	Samuel Mwangi Kahiro	50,000	House Reconstruction For Samuel Mwangi Kahiro of Kanjuiri Ward After A Fire Incidence	Spent	Spent Accordingly
17/09/2024	Florence Njeri Kamore	75,000	House Reconstruction For Florence Njeri Kamore of Kanjuiri Ward After A Fire Incidence	Spent	Spent Accordingly
17/09/2024	Benard Mbugua Karanu	50,000	House Reconstruction For Benard Mbugua Karanu of Githioro Ward After A Fire Incidence	Spent	Spent Accordingly
10/10/2024	Mary Nyambura Mutharia	30,000	House Reconstruction For Mary Nyambura After A Fire Incidence	Spent	Spent Accordingly
17/01/2025	Joseph Kamau Rimugo	75,000	House Reconstruction Assistance For Joseph Kamau Rimugo After A Fire Incidence	Spent	Spent Accordingly
17/01/2025	John Mwangi Njoroge	50,000	House Reconstruction Assistance For John Mwangi After A Fire Incidence	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
17/01/2025	Daniel Macharia Karanja	70,000	House Reconstruction Assistance For Daniel Macharia Karanja After A Fire Incidence	Spent	Spent Accordingly
17/01/2025	Charles Kinyanjui Ndirangu	75,000	House Reconstruction Assistance For Charles Kinyanjui Ndirangu After A Fire Incidence	Spent	Spent Accordingly
04/02/2025	Lucy Nyambura Ndiritu	40,000	House Reconstruction Assistance For Lucy Nyambura Ndiritu After A Fire Incidence	Spent	Spent Accordingly
08/02/2025	Peter Muchendu	30,000	House Reconstruction Assistance For Peter Muchendu After A Fire Incidence	Spent	Spent Accordingly
08/02/2025	Mary Wanjiru	30,000	House Reconstruction Assistance For Mary Wanjiru After A Fire Incidence	Spent	Spent Accordingly
08/02/2025	Hannah Njoki Macharia	50,000	House Reconstruction Assistance For Hannah Njoki Macharia After A Fire Incidence	Spent	Spent Accordingly
13/05/2025	Samuel Ndungu	50,000	House Reconstruction Assistance For Samuel Ndungu	Spent	Spent Accordingly
19/06/2025	Daniel Kamau Muhia	75,000	House Reconstruction Assistance For Daniel Kamau Muhia After A Fire Incidence	Spent	Spent Accordingly
19/06/2025	John Kanyaru Njau	50,000	House Reconstruction Assistance For John Kanyaru Njau After A Fire Incidence	Spent	Spent Accordingly

*Nyandarua County Emergency Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
	<b>Bank Charges</b>				
31/07/2024	Equity Bank	5,730	Equity Bank Charges For The Month Of July 2024	Spent	Spent Accordingly
31/08/2024	Equity Bank	5,690	Bank Charges For The Month Of August 2024	Spent	Spent Accordingly
30/09/2024	Equity Bank	2,990	Bank Charges For The Month Of September 2024	Spent	Spent Accordingly
31/10/2024	Equity Bank	1,208	Bank Charges For The Month Of October 2024	Spent	Spent Accordingly
30/11/2024	Equity Bank	1,265	Bank Charges For The Month Of November 2024	Spent	Spent Accordingly
31/12/2024	Equity Bank	115	Bank Charges For The Month Of December 2024	Spent	Spent Accordingly
31/01/2025	Equity Bank	6,915	Bank Charges For The Month Of January 2025	Spent	Spent Accordingly
28/02/2025	Equity Bank	1,725	Bank Charges For The Month Of February 2025	Spent	Spent Accordingly
31/03/2025	Equity Bank	2,630	Bank Charges For The Month Of March 2025	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
30/04/2025	Equity Bank	3,430	Bank Charges For The Month Of April 2025	Spent	Spent Accordingly
31/05/2025	Equity Bank	345	Bank Charges For The Month Of May 2025	Spent	Spent Accordingly
30/06/2025	Equity Bank	2,875	Bank Charges For The Month Of June 2025	Spent	Spent Accordingly
<b>Grants &amp; Subsidies</b>					
06/08/2024	Symlux General Supplies	2,230,586	Supply of Foodstuffs and other commodities across the County	Spent	Spent Accordingly
06/08/2024	Commissioner of Domestic Taxes	39,133	2% Withholding Tax For Symlux General Supplies	Spent	Spent Accordingly
22/01/2025	Symlux General Supplies Ltd	2,119,860	Being Payment For Supply Of Foodstuff	Spent	Spent Accordingly
22/01/2025	Commissioner Of Domestic Taxes	37,190	2% Withholding Tax For Symlux General Supplies Ltd	Spent	Spent Accordingly
10/02/2025	Equity Bank	1,515,540	KISIP 11 Project Assistance	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
18/02/2025	Peter Njenga Kahura	50,000	Assistance For Peter Njenga Kahura After A Heavy Storm	Spent	Spent Accordingly
18/03/2025	Rasta LTD	344,109	Food stuffs assistance	Spent	Spent Accordingly
01/04/2025	Bekin Hardware & Traders LTD	66,000	Being payment for Iron sheets for Beth Wangui house construction assistance.	Spent	Spent Accordingly
	<b>Repairs &amp; Maintainance</b>				
06/07/2024	Mintomax Holding Limited	410,986	Being Payment For Water Works Repair Of Karuguti Borehole In Karau Ward	Spent	Spent Accordingly
06/07/2024	Commissioner Of Domestic Taxes	7,406	2% Withholding Tax For Mintomax Holding Limited	Spent	Spent Accordingly
06/07/2024	Commissioner Of Domestic Taxes	11,108	3% Income Tax For Mintomax Holding Limited	Spent	Spent Accordingly
06/07/2024	Eddypath Ltd	2,502,838	Being Payment For Pipeline Laying For Gothioro & Landmark Area In Nyakio Ward	Spent	Spent Accordingly
06/07/2024	Commissioner Of Domestic Taxes	45,097	2% Withholding Tax For Eddypath Ltd	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
06/07/2024	Commissioner Of Domestic Taxes	67,645	3% Income Tax For Eddypath Ltd	Spent	Spent Accordingly
11/07/2024	Raithrovers Company Limited	369,230	Being Payment For Ndogonye Borehole Inverter Installation in Nyakio Ward	Spent	Spent Accordingly
11/07/2024	Commissioner Of Domestic Taxes	10,193	3% Income Tax For Raithrovers Company Limited	Spent	Spent Accordingly
11/07/2024	Commissioner Of Domestic Taxes	6,795	2% Withholding Tax For Raithrovers Company Limited	Spent	Spent Accordingly
11/07/2024	Nyandarua Revenue Account	7,882	Cess Clearance for Raithrovers Company Limited	Spent	Spent Accordingly
11/07/2024	Aliwanji Company Limited	3,061,963	Being Payment For Kiganjo, Mwihoti and ECDE Borehole Intergralen Olkalou Water Contribution System	Spent	Spent Accordingly
11/07/2024	Commissioner Of Domestic Taxes	82,756	3% Income Tax For Aliwanji Company Limited	Spent	Spent Accordingly
11/07/2024	Commissioner Of Domestic Taxes	55,171	2% Withholding Tax For Aliwanji Company Limited	Spent	Spent Accordingly
15/08/2024	Commissioner of Domestic Taxes	8,135	2% Withholding Tax For Dyel Construction Ltd	Spent	Spent Accordingly

***Nyandarua County Emergency Fund***  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
15/08/2024	Commissioner of Domestic Taxes	12,202	3% Income Tax For Dyel Construction Ltd	Spent	Spent Accordingly
15/08/2024	Dyel Construction Ltd	451,472	Being Payment For Repair of Dilapidated Gachuha Suspended Foot Bridge	Spent	Spent Accordingly
21/08/2024	Clear Crystal	2,142,171	Being Payment For Renovation of Toilet and Construction of Ndunyu Njeru Biodigestor	Spent	Spent Accordingly
21/08/2024	Commissioner of Domestic Taxes	43,102	2% Withholding Tax For Clear Crystal	Spent	Spent Accordingly
21/08/2024	Commissioner of Domestic Taxes	64,653	3% Income Tax For Clear Crystal	Spent	Spent Accordingly
21/08/2024	Clear Crystal	249,992	10% Retention For Clear Crystal	Spent	Spent Accordingly
28/08/2024	Kinyawa Builders & Supplies	2,524,689	Repair of Mutarakwa Bridge	Spent	Spent Accordingly
28/08/2024	Commissioner of Domestic Taxes	50,799	2% Withholding Tax For Kinyawa Builders & Supplies	Spent	Spent Accordingly
28/08/2024	Commissioner of Domestic Taxes	76,198	3% Income Tax For Kinyawa Builders & Supplies	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
28/08/2024	Kinyawa Builders & Supplies	294,632	10% Retention For Kinyawa Builders & Supplies	Spent	Spent Accordingly
07/01/2025	Agimwa Investors Limited	1,721,623	Drainage Works in Mukiri and Bongo in Nyakio Ward	Spent	Spent Accordingly
20/02/2025	Cenrift Building Contractors Ltd	3,427,585	Rayeta concrete box culvert	Spent	Spent Accordingly
20/02/2025	Commissioner Of Domestic Taxes	103,449	3% Income Tax For Cennfift Building Contractors Ltd	Spent	Spent Accordingly
20/02/2025	Commissioner Of Domestic Taxes	68,966	2% Withholding Tax For Cennfift Building Contractors Ltd	Spent	Spent Accordingly
20/02/2025	Cenrift Building Contractors Ltd	614,257	10% Retention to Cenrift Building Contractors Ltd	Spent	Spent Accordingly
20/02/2025	Cenrift Building Contractors Ltd	2,567,083	Rayeta concrete box culvert	Spent	Spent Accordingly
4/4/2025	Commissioner of domestic taxes	22,905.00	2%Withholding Tax For Slymoh Limited	Spent	Spent Accordingly
04/04/2025	Commissioner of domestic taxes	34,357.00	3% Income Tax For Slymoh Limited	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
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04/04/2025	Slymoh Limited	1,271,188.00	Culvert Installation	Spent	Spent Accordingly
16/04/2025	Shar Shar Enterprises	853,121.00	Being Payment For Water Works Construction of Kipipiri Water Project	Spent	Spent Accordingly
16/04/2025	Commissioner of Domestic taxes	15,372.00	2%Withholding Tax For Shar Shar Enterprises	Spent	Spent Accordingly
22/04/2025	Commissioner of domestic taxes	23,058.00	3%Withholding Tax For Shar Shar Enterprises	Spent	Spent Accordingly
04/06/2025	Sylmoh homes ltd	1,271,188	Culvert installation	Spent	Spent Accordingly
04/06/2025	Commissioner of domestic taxes	22,905	2%Withholding Tax For Slymoh Limited	Spent	Spent Accordingly
04/06/2025	Commissioner of domestic taxes	34,357	3% Income Tax For Slymoh Limited	Spent	Spent Accordingly
04/06/2025	Cenrift building ltd	1,835,956	Rayeta box curlvet	Spent	Spent Accordingly
04/06/2025	Commissioner of domestic taxes	55,412	3% Income Tax For centrif Limited	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

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04/06/2025	Commissioner of domestic taxes	36,941	2%Withholding Tax For CENTRIF Limited	Spent	Spent Accordingly
24/06/2025	Varto enterprises	2,700,559	repair of borehole in ol kalau ward kahuhu raising main rehabilitation nd githungu zion pumping unit installation	Spent	Spent Accordingly
24/06/2025	Commissioner of domestic taxes	48,659	2%Withholding Tax For varto enterprise	Spent	Spent Accordingly
24/06/2025	Commissioner of domestic taxes	72,989	3% Income Tax For varto enterprise	Spent	Spent Accordingly
24/06/2025	Gewils construction and technology limited	625,801	water work supply to repair massonary tank in Gathiriga and Githioro	Spent	Spent Accordingly
24/06/2025	Commissioner of domestic taxes	11,276	2%Withholding Tax For Gewils construction	Spent	Spent Accordingly
24/06/2025	Commissioner of domestic taxes	16,914	3% Income Tax For Gewils construction	Spent	Spent Accordingly
24/06/2025	Commissioner of Domestic Taxes	31,020	2% Withholding Tax For Agimwa Investors Limited	Spent	Spent Accordingly
24/06/2025	Commissioner of Domestic Taxes	46,530	3% Income Tax For Agimwa Investors Limited	Spent	Spent Accordingly

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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
	<b>Administration Cost</b>				
31/12/2024	Equity Bank	736,600	Being Payment For Officers Allowances who were involved in Compiling The Auditor General's Report	Spent	Spent Accordingly
07/01/2025	Equity Bank	547,200	Being Payment For Officers Allowances who were involved in updating Emergency Fund draft Regulations	Spent	Spent Accordingly
23/06/2025	Equity Bank	212,800	staff allowances on emergency information	Spent	Spent Accordingly
	<b>Medical&amp; Burial Assistance</b>				
04/07/2024	Nyahururu Private Hospital	15,000	Hospital Bill For Martha Wangari Kamoni of Weru ward	Spent	Spent Accordingly
04/07/2024	The Pine Hospital Limited	30,000	Hospital Bill For Joseph Kimani Macharia of Rurii ward	Spent	Spent Accordingly
04/07/2024	North Kinangop Hospital	41,515	Hospital Bill For Lucy Thigaa M'ndaka of Kanjuiri ward	Spent	Spent Accordingly
04/07/2024	J.M Kariuki County Referral Hospital	40,000	Hospital Bill For Mary Wanjiku Muniu of Rurii ward	Spent	Spent Accordingly
04/07/2024	J.M Kariuki County Referral Hospital	8,210	Hospital Bill For James Mwangi & Eliud Macharia of Kipipiri ward	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
04/07/2024	Charity Hospital	20,000	Hospital Bill For Isaac Maigua of Weru ward	Spent	Spent Accordingly
04/07/2024	North Kinangop Hospital	30,000	Hospital Bill For Ambrose Njane Wanjiku of Engineer ward	Spent	Spent Accordingly
04/07/2024	North Kinangop Hospital	50,000	Hospital Bill For Joseph Macharia Muchunga of North Kinangop ward	Spent	Spent Accordingly
22/07/2024	Nakuru County Teaching & Referral Hospital	40,000	Hospital Bill For John Mathenge Githinji of Karau ward	Spent	Spent Accordingly
24/07/2024	Kenyatta University Teaching Research and Referral Hospital	30,000	Hospital Bill For Rebecca Muthoni Ndei of Rurii ward	Spent	Spent Accordingly
24/07/2024	North Kinangop Hospital	40,000	Hospital Bill For Onesmus Kinuthia Mburu of Gathara ward	Spent	Spent Accordingly
24/07/2024	J.M Kariuki County Referral Hospital	30,000	Hospital Bill For Paul Ngure Njoroge of Kipipiri ward	Spent	Spent Accordingly
24/07/2024	Kenyatta National Hospital	200,000	Hospital Bill For the Late Paul Kungu Kiongo of Githioro ward	Spent	Spent Accordingly
24/07/2024	J.M Kariuki County Referral Hospital	30,000	Hospital Bill For Samuel Kinuthia Wanjiru of Geta ward	Spent	Spent Accordingly

**Nyandarua County Emergency Fund**  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
24/07/2024	J.M Kariuki County Referral Hospital	15,000	Hospital Bill For Benson Maingi Mwangi of Wanjohi ward	Spent	Spent Accordingly
24/07/2024	North Kinangop Hospital	20,000	Hospital Bill For Arthur Ndungu Mwangi of Ndaragwa Central ward	Spent	Spent Accordingly
24/07/2024	J.M Kariuki County Referral Hospital	20,000	Hospital Bill For Paul Kinuthia Nduta of Githioro ward	Spent	Spent Accordingly
24/07/2024	J.M Kariuki County Referral Hospital	20,000	Hospital Bill For David Njoroge Thairu of Githioro ward	Spent	Spent Accordingly
30/07/2024	Kenyatta National Hospital	40,000	Hospital Bill For Cate Gathoni Maina of Wanjohi ward	Spent	Spent Accordingly
30/07/2024	Kenyatta University Teaching Research and Referral Hospital	74,000	Hospital Bill For Mwendia Mwangi of Kaimbaga ward	Spent	Spent Accordingly
01/08/2024	Kenyatta National Hospital	80,000	Hospital Bill For Hannah Wanjeri Waicigo of Nyakio ward	Spent	Spent Accordingly
01/08/2024	Kenyatta University Teaching Research and Referral Hospital	40,000	Hospital Bill For the Late Faith Nyambura Gitigi of Githioro ward	Spent	Spent Accordingly
01/08/2024	North Kinangop Hospital	30,000	Hospital Bill For Baby Immaculate Njeri Gitau of Gathara ward	Spent	Spent Accordingly

***Nyandarua County Emergency Fund***  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
05/08/2024	J.M Kariuki County Referral Hospital	10,000	Hospital Bill For Irene Nyamu Cheptoo of Kaimbaga ward	Spent	Spent Accordingly
05/08/2024	Kenyatta National Hospital	30,000	Hospital Bill For Samwel Kahoro Wambui of Kaimbaga ward	Spent	Spent Accordingly
05/08/2024	J.M Kariuki County Referral Hospital	20,000	Hospital Bill For Isaac Gaitho Gitonga of Karau ward	Spent	Spent Accordingly
05/08/2024	Kenyatta University Teaching Research and Referral Hospital	30,000	Hospital Bill For Albert Kaboca Njeri of Ririi ward	Spent	Spent Accordingly
05/08/2024	North Kinangop Hospital	40,000	Hospital Bill For Nancy Chepng'eno Mwaura of Githioro ward	Spent	Spent Accordingly
08/08/2024	Kenya Hospital Association	100,000	Hospital Bill For Mwai Muraguri of Nyakio ward	Spent	Spent Accordingly
08/08/2024	Lakeview Hospital Ltd	50,000	Hospital Bill For Esther Wangui Macharia of Nyakio ward	Spent	Spent Accordingly
13/08/2024	AIC Kibaje Hospital	80,000	Hospital Bill For Jane Wangui Thuo of Karau ward	Spent	Spent Accordingly
13/08/2024	The Karen Hospital	100,000	Hospital Bill For Felicity Kanana Koome of Kaimbaga ward	Spent	Spent Accordingly

***Nyandarua County Emergency Fund***  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
16/08/2024	Kenyatta National Hospital	156,000	Hospital Bill For the Late Wainaina Muturi of Karau ward	Spent	Spent Accordingly
16/08/2024	Kenyatta National Hospital	50,000	Hospital Bill For Sherlyn Wanjiru njeri of Weru ward	Spent	Spent Accordingly
16/08/2024	AIC Kibaje Hospital	75,000	Hospital Bill For Anthony Michuki Ngone of Geta ward	Spent	Spent Accordingly
21/08/2024	J.M Kariuki County Referral Hospital	52,980	Hospital Bill For the Late Martha Wanjiru Ndung'u of Kanjuiri ward	Spent	Spent Accordingly
21/08/2024	Social Services League MP. Shah	100,000	Hospital Bill For Susan Nyawira Kimiri of Kiirita ward	Spent	Spent Accordingly
22/08/2024	J.M Kariuki County Referral Hospital	20,000	Hospital Bill For George Lusambili Ogoro of Gathara ward	Spent	Spent Accordingly
22/08/2024	J.M Kariuki County Referral Hospital	40,000	Hospital Bill For the late Francis Ndungu Muchai of Kipipiri ward	Spent	Spent Accordingly
22/08/2024	Consolata Hospital Mathari	50,000	Hospital Bill For Delick Mwiti Kirimi of wanjohi ward	Spent	Spent Accordingly
22/08/2024	Nakuru Heart Centre	70,000	Hospital Bill For John Nganga Kariu of Charagita ward	Spent	Spent Accordingly

**Nyandarua County Emergency Fund**  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
22/08/2024	J.M Kariuki County Referral Hospital	6,000	Hospital Bill For Naini Ene Kasales of Karau ward	Spent	Spent Accordingly
22/08/2024	Kenyatta National Hospital	50,000	Hospital Bill For Alice Wakonyo Wambui of Wanjohi ward	Spent	Spent Accordingly
22/08/2024	Kenyatta University Teaching Research and Referral Hospital	40,000	Hospital Bill For William Mburi Wagura's of Kipipiri ward	Spent	Spent Accordingly
22/08/2024	Kenyatta National Hospital	50,000	Hospital Bill For James Mwangi Gichu of Wanjohi ward	Spent	Spent Accordingly
22/08/2024	AIC Kibaje Hospital	50,000	Hospital Bill For Joseph Mungai Mbugua of Nyakio ward	Spent	Spent Accordingly
22/08/2024	J.M Kariuki County Referral Hospital	50,000	Hospital Bill For Lucy Wairima Wanduri of Charagita ward	Spent	Spent Accordingly
22/08/2024	J.M Kariuki County Referral Hospital	50,000	Hospital Bill For Jane Asiranga Orotinis of North Kinangop ward	Spent	Spent Accordingly
22/08/2024	Kenyatta University Teaching Research and Referral Hospital	50,000	Hospital Bill For the late Tabitha Wangari Kimani of Kiburu ward	Spent	Spent Accordingly
26/08/2024	The Pine Hospital	75,000	Hospital Bill For Peter Waweru Njoroge of Rurii ward	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
26/08/2024	The Pine Hospital	60,000	Hospital Bill For Nimrod Mwangi Kamau of Rurii ward	Spent	Spent Accordingly
26/08/2024	Nyahururu County Hospital	27,990	Hospital Bill For the Late Zipporah Wamahiga Nyambura of Leshau pondo ward	Spent	Spent Accordingly
26/08/2024	Kenyatta National Hospital	50,000	Hospital Bill For the Late Irene Njoki Waweru of Kipipiri ward	Spent	Spent Accordingly
26/08/2024	Kenyatta University Teaching Research and Referral Hospital	50,000	Hospital Bill For the late Tabitha Wangari Kimani of Kiburu ward	Spent	Spent Accordingly
29/08/2024	Nakuru PGH	50,000	Hospital Bill For the late David Mungu Njoroge of Weru ward	Spent	Spent Accordingly
03/09/2024	Kenyatta University Teaching Research and Referral Hospital	88,000	Hospital Bill For James Kamau Njoroge of Nyakio ward	Spent	Spent Accordingly
04/09/2024	Nyahururu County Hospital	30,000	Hospital Bill For Joyce Wanjiru Kariuki of Nyakio ward	Spent	Spent Accordingly
05/09/2024	PCEA Kikuyu Hospital	50,000	Hospital Bill For the Late Jane Waceke Nyutu of Gatimu ward	Spent	Spent Accordingly
10/09/2024	North Kinangop Hospital	59,600	Hospital Bill For the Late Jane Wathuti Gaita of Gatimu ward	Spent	Spent Accordingly

**Nyandarua County Emergency Fund**  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
10/09/2024	J.M Kariuki County Referral Hospital	14,970	Hospital Bill For Hellen Wanjiku Wachira and Rahab Wangui(minor) of Rurii ward	Spent	Spent Accordingly
10/09/2024	North Kinangop Hospital	40,000	Hospital Bill For George Kaimenyi Wairimu of Karau ward	Spent	Spent Accordingly
10/09/2024	J.M Kariuki County Referral Hospital	20,000	Hospital Bill For Francis Mwaniki Mwaura of Weru ward	Spent	Spent Accordingly
10/09/2024	Kenyatta National Hospital	50,000	Hospital Bill For John Kamau Njeri of Engineer ward	Spent	Spent Accordingly
10/09/2024	Nyahururu County Hospital	40,000	Hospital Bill For Tabitha Wanjiru Mugo of Weru ward	Spent	Spent Accordingly
10/09/2024	Kenyatta National Hospital	60,000	Hospital Bill For Fidelis Nyambura Wanjiru of North Kinangop ward	Spent	Spent Accordingly
17/09/2024	AIC Kijabe Hospital	80,000	Hospital Bill For John Mburu Kangere of Engineer ward	Spent	Spent Accordingly
17/09/2024	Mater Hospital	50,000	Hospital Bill For Angela Wairimu from Magumu Ward	Spent	Spent Accordingly
17/09/2024	AIC Kijabe Hospital	50,000	Hospital Bill For Jackson Maina Ng'ang'a of Nyakio ward	Spent	Spent Accordingly

**Nyandarua County Emergency Fund**  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
17/09/2024	Nyahururu County Hospital	50,000	Hospital Bill For Mary Mugure Kamau of Kiriita ward	Spent	Spent Accordingly
17/09/2024	J.M Kariuki County Referral Hospital	40,000	Hospital Bill For Fredrick Mwangi Maina of Kanjuiri Ridge ward	Spent	Spent Accordingly
17/09/2024	J.M Kariuki County Referral Hospital	50,000	Hospital Bill For Scolastica Njoki Ng'ang'a of Weru ward	Spent	Spent Accordingly
17/09/2024	North Kinangop Hospital	50,000	Hospital Bill For Simon Mwangi Wairimu of Githioro ward	Spent	Spent Accordingly
17/09/2024	Moi Teaching And Referral Hospital	40,000	Hospital Bill For Eunice Wangeci Mwangi of Gatimu ward	Spent	Spent Accordingly
20/09/2024	Kenyatta National Hospital	70,000	Hospital Bill For David Kariuki Thiongo of Engineer ward	Spent	Spent Accordingly
21/09/2024	Thika Level 5 Hospital	80,000	Hospital Bill For the Late John Waithaka Mari of Gathara ward	Spent	Spent Accordingly
24/09/2024	Kenyatta University Teaching Research and Referral Hospital	50,000	Hospital Bill For the Late Joel Githutha Kaboro of Weru ward	Spent	Spent Accordingly
16/10/2024	Kenyatta National Hospital	50,000	Hospital Bill For George Wamugi	Spent	Spent Accordingly

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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
04/11/2024	The Karen Hospital	163,836	Hospital Bill For Joseph Gichohi	Spent	Spent Accordingly
04/11/2024	North Kinangop Hospital	39,040	Hospital Bill For Mercy Wanjiru	Spent	Spent Accordingly
07/11/2024	Kenyatta University Teaching Referral and Research Hospital	80,000	Hospital Bill For Lawrence Njogu	Spent	Spent Accordingly
07/11/2024	AIC Kijabe Hospital	70,000	Hospital Bill For Ashleen Wanjiru and Sharleen Wanjiku	Spent	Spent Accordingly
08/11/2024	AIC Kijabe Hospital	30,000	Hospital Bill For Ashleen Wanjiru and Sharleen Wanjiku	Spent	Spent Accordingly
15/11/2024	Kenyatta National Hospital	50,000	Hospital Bill For Milcah Wangari	Spent	Spent Accordingly
29/11/2024	Kenyatta National Hospital	80,000	Hospital Bill For David Kariuki Thoronjo	Spent	Spent Accordingly
03/12/2024	Kenyatta University Teaching Referral and Research Hospital	100,000	Hospital Bill For Peter Njoroge	Spent	Spent Accordingly
17/01/2025	Kenyatta University Teaching Referral & Research Hospital	60,000	Hospital Bill For John Mbugua Njuku	Spent	Spent Accordingly

**Nyandarua County Emergency Fund  
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<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
17/01/2025	Kenyatta University Teaching Referral & Research Hospital	70,000	Hospital Bill For Grace Njoki Njuguna	Spent	Spent Accordingly
17/01/2025	AIC Kijabe Hospital	70,000	Hospital Bill For Damaris Wanjiku Njoroge	Spent	Spent Accordingly
17/01/2025	Metropolitan Hospital	132,000	Hospital Bill For Daniel Karanja Mugwe	Spent	Spent Accordingly
17/01/2025	Nakuru Heart Centre	75,000	Hospital Bill For Susan Wanjiku Kagwara	Spent	Spent Accordingly
20/01/2025	ABM Specialized Hospital	80,000	Hospital Bill For Meris Mwendwa	Spent	Spent Accordingly
22/01/2025	J.M Kariuki Memorial Hospital	60,000	Hospital Bill For the Late William Gathendi	Spent	Spent Accordingly
22/01/2025	Kenyatta University Teaching Referral & Research Hospital	195,000	Hospital Bill For George Waruru	Spent	Spent Accordingly
22/01/2025	Lakeview Hospital	80,000	Hospital Bill For Mary Njoki	Spent	Spent Accordingly
23/01/2025	Nakuru Heart Centre	65,000	Hospital Bill For Margaret Waithera	Spent	Spent Accordingly

***Nyandarua County Emergency Fund***  
**Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
17/02/2025	North Kinangop Hospital	50,000	Hospital Bill For Ibrims Mwangi	Spent	Spent Accordingly
20/03/2025	North Kinangop Catholic Hospital	30,000	Hospital Bill For Susan Nyambura Mwangi	Spent	Spent Accordingly
20/03/2025	The Nairobi Women Hospital	50,000	Hospital Bill For John Muchiri Njoroge	Spent	Spent Accordingly
20/03/2025	JM Kariuki Memorial Hospital	10,810	Hospital Bill For Simon Mwaura	Spent	Spent Accordingly
20/03/2025	King John Funeral Services	50,000	Hospital Bill For Josphat Obai	Spent	Spent Accordingly
01/04/2025	North Kinangop Catholic Hospital	40,000.00	Hospital Bill For John Njenga	Spent	Spent Accordingly
11/04/2025	Consolata Hospital Mathari	50,000.00	Hospital Bill For Peter Maina Mwangi of Leshau Pondo Ward	Spent	Spent Accordingly
12/05/2025	North Kinangop Catholic Hospital	50,000	Hospital Bill For Jane Wangari Kanyi	Spent	Spent Accordingly
13/05/2025	AIC Kijabe Hospital	50,000	Hospital Bill For Teresiah Kihonge	Spent	Spent Accordingly

*Nyandarua County Emergency Fund*

**Annual Report and Financial Statements for the year ended June 30, 2025**

<b>Date</b>	<b>Payee</b>	<b>Amounts</b>	<b>Purpose of Payment</b>	<b>Status(Spent/not spent)</b>	<b>Remarks</b>
23/05/2025	Pine hospital	30,000	Hospital bill for Joseph Mbatia	Spent	Spent Accordingly
23/05/2025	AIC Kijabe Hospital	100,000	Hospital bill for Alice Nyamboke	Spent	Spent Accordingly
23/05/2025	AIC Kijabe Hospital	60,000	Hospital bill for James,Ann,Dorcas and Happiness from Weru Ward	Spent	Spent Accordingly
16/05/2025	Nakuru Heart centre	70,000	hospital bill for Peterson Maina	Spent	Spent Accordingly
03/06/2025	Zazi hospital	100,000	Medical emergency for John Kuria	Spent	Spent Accordingly
12/06/2025	Nairobi hospital	75,000	Hospital Bill for Millicent Mumbi	Spent	Spent Accordingly
16/06/2025	Nakuru Heart Centre	50,000	Hospital bill for Mary Mugure	Spent	Spent Accordingly
18/06/2025	Consolata Hospital Mathari	30,000	Hospital Bill For Charles Kairu	Spent	Spent Accordingly
19/06/2025	Pope Benedict Xvi Hospital	50,000	Hospital Bill For Vincent Mugambi	Spent	Spent Accordingly

*Nyandarua County Emergency Fund*  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Date	Payee	Amounts	Purpose of Payment	Status(Spent/not spent)	Remarks

*Mary W Kamande*  


MARY W KAMANDE  
 FUND ADMINISTRATOR

Date