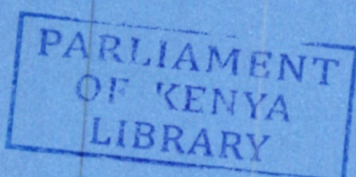


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF
TAITA/TAVETA

FOR THE YEAR ENDED
30 JUNE, 2023

PAPERS LAID	
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OFFICE OF THE AUDITOR GENERAL
P.O. Box 95202, MOMBASA

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TAITA TAVETA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

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County Government of Taita Taveta
Taita Taveta County Assembly
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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

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

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 20 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	-Hon. Wisdom Kazungu Mwamburi
2.	Clerk of the County Assembly	- CPA Gadiel Mnyambo Maganga
3.	Head of Departments	- CPA Joseph Waduu (Finance) - Milka Righa (Public Relations/Research) - Phelis Mwambere (Hansard) - William Sowa (Budget) - Benjamin Mwashumbe (I.C.T) - Renson Mambaria (Audit) - Fredrick Mwabili (Legal) - James Mwang'ombe (Sergeant at Arms) - Florence Shake (Procurement) - Shannel Machu (HR)

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	CPA Gadiel Mnyambo Maganga
2.	Chief Finance Officer	CPA Joseph Waduu
3.	Principal Auditor	Renson Peter Mambaria
4.	Principal Budget Officer	William Sowa
5.	Principal Legal Officer	Fredrick Mwabili

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Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

The Taita Taveta County Assembly fiduciary oversight bodies for the year ended 30th June, 2023 were as follows:

Audit Committee of Taita Taveta County Assembly

The Audit Committee of Taita Taveta County Assembly was established on 16th December, 2020 as per the PFM (County Governments) Regulations, 2015, comprising of 4 members: Mr. Japhet Daido Uruji (the Chairperson), Mr. Dennis Mwakio Mwanyalo, Ms. Emily Wanjala Kubo and Ms. Yustina Kunderi as members. The main role of the Audit Committee is to provide oversight of financial reporting, risk management, internal control and governance processes.

Public Finance Management Committee (PFMC) of Taita Taveta County Assembly

The Public Finance Management Committee of Taita Taveta was established on 7th July, 2019 under Section 18(1) comprising of 5 members: the Clerk of the County Assembly, the Director Finance, the Internal Auditor, Fiscal Analyst and Procurement Officer. The major function is to provide recommendations on the County Assembly plans, budgets and budget implementations.

Public Accounts and Investment committee of Taita Taveta County Assembly

The Public Accounts and Investment Committee of Taita Taveta County Assembly was approved the on 29th September, 2022 pursuant to the provisions of Standing Order 187, comprising of nine (9) members. The main function of the committee is to examine the reports and accounts of the public investments.

Budget and Appropriation committee of Taita Taveta County Assembly

The Budget & Appropriations Committee of Taita Taveta County Assembly was approved on 29th September, 2022 pursuant to the provisions of Standing Order 187, comprising of eleven (11) members. Its main function includes discussing and reviewing the estimates and make recommendations to the House.

(e) Taita Taveta County Assembly Headquarters

P.O. Box 1142 - 80304

County Assembly Headquarters

WUNDANYI

TAITA TAVETA COUNTY, KENYA

(f) Taita Taveta County Assembly Contacts

Telephone: (254) 718703359 / 732604811

E-mail: informationdesk@taitatavetaassembly.go.ke

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Website: www.taitatavetaassembly.go.ke

(g) Taita Taveta County Assembly Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Kenya Commercial Bank

Wundanyi Branch

P.O. Box 1067

Wundanyi 80304

WUNDANYI, KENYA

(h) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

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3. Governance Statement

The County Assembly

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

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

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

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

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

Committees of the County Assembly are established and operate pursuant to the Constitution of Kenya, 2010, the Standing Orders, other enabling legislation and Resolutions of the Assembly.

The County Assembly Standing Orders provide for the following two broad types of Committees namely;-

a) Select Committees

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

1. House Business Committee
2. Committee on Selection
3. Committee on Appointments
4. County Assembly Powers, Privileges, Immunities and Obligations Committee
5. County Assembly Budget, Finance & Appropriations Committee
6. County Assembly Public Investments and Accounts Committee
7. Committee on Implementation
8. Committee on Delegated Legislation
9. County Assembly Procedures & Rules Committee

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10. Liaison Committee

I. Select Committees

1. House Business Committee

The House Business Committee is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 154.

The following comprises Membership of the House Business Committee:

No.	Name	Designation	Ward
1.	Hon. Wisdom Mwamburi	Chairperson	Speaker
2.	Hon. Anselm Mwadime	Vice Chairperson	Mwanda/Mghange Deputy Speaker
3.	Hon. Anthony Mng'ambwa	Member	Bura Majority Leader
4.	Hon. Newton Kifuso	Member	Wumingu /Kishushe Minority Leader-
5.	Hon. Lawrence Mzugha	Member	Mbololo
6.	Hon. Amos Makalo	Member	Kasighau
7.	Hon. Stephen Nzai	Member	Marungu
8.	Hon. Duncan Wangama	Member	Wusi/Kishamba
9.	Hon. Joseph Mwalegha	Member	Mwatate
10.	Hon. Azhar Din	Member	Kaloleni
11.	Hon. Jimmy Mwamidi	Member	Wundnayi/Mbale
12.	Hon. Lilian Kidali	Member	Nominated
13.	Hon. Lilian Mwangoi	Member	Nominated
14.	Hon. Patricia Mwashighadi	Member	Nominated
15.	Hon. Nancy Mwakio	Member	Nominated
16.	Hon. Joseph Mabishi	Member	Chawia

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17.	Hon. Jones Solomon	Member	Ngolia
18.	Hon. Dorcas Mlughu	Member	Rong'e

Pursuant to the provisions of Standing Order No. 154, the House Business Committee is mandated to;

- (a) prepare and, if necessary, from time to time, adjust the County Assembly calendar with the approval of the County Assembly;
- (b) monitor and oversee the implementation of the County Assembly business and programmes;
- (c) implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;
- (d) determine the order in which the reports of Committees shall be debated in the County Assembly;
- (e) take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and
- (f) consider such matters as may, from time to time, arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the County Assembly.

2. Committee on Selection

The Committee on Selection is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 155.

The following comprises Membership of the Committee on Selection:

No.	Name	Designation	Ward
1.	Hon. Anthony Mng'ambwa	Chairperson	Bura Majority Leader
2.	Hon. Wisdom Mwamburi	Vice Chairperson	Speaker
3.	Hon. Anselm Mwadime	Member	Mwanda/Mghange Deputy Speaker
4.	Hon. Newton Kifuso	Member	Wumingu /Kishushe Minority Leader-
5.	Hon. Lawrence Mzugha,	Member	Mbololo
6.	Hon. Amos Makalo,	Member	Kasighau

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7.	Hon. Jones Mghanga,	Member	Ngolia
8.	Hon. Dorcas Mlughu,	Member	Rong'e
9.	Hon. Stephen Nzai,	Member	Marungu
10.	Hon. Duncan Wangama,	Member	Wusi/Kishamba
11.	Hon. Rose Sariki	Member	Nominated
12.	Hon. Margaret Kawuki	Member	Nominated
13.	Hon. Rose Shingira	Member	Nominated
14.	Hon. Constance Mwandawiro	Member	Nominated
15.	Hon. Anthony Kinyili	Member	Chala
16.	Hon. Joseph Mwalegha	Member	Mwatate
17.	Hon. Bryson Mwambi	Member	Sagala

Pursuant to the provisions of Standing Order No. 155, the Committee on Selection is mandated to nominate Members to Select and to Sectoral Committees save for the membership of the County Assembly House Business Committee and Committee on Appointments. The nomination shall be done in consultation with the County Assembly parties.

3. Committee on Appointments

The Committee on Appointment is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 187. The Committee on Appointment is mandated to consider, for approval by the County Assembly, appointments under Articles 179(2) of the Constitution.

The following comprises membership of the Committee on Appointment;

No	Name	Designation	Ward
1	Hon. Wisdom Mwamburi	Chairperson	Speaker
2	Hon. Anthony Mng'ambwa	Vice Chairperson Majority Leader	Bura
3	Hon. Anselm Mwadime	Deputy Speaker Member	Mwanda/Mghange
4	Hon. Newton Kifuso	Minority Leader Member	Wumingu/Kishushe

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5	Hon. Dorcas Mlughu	MCA, Member	Rong'e
6	Hon. Constance Mwandawiro	MCA, Member	Nominated

4. County Assembly Powers, Privileges, Immunities and Obligations Committee

The County Assembly Powers, Privileges, Immunities and Obligations Committee is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Orders

The following comprises membership of the County Assembly Powers, Privileges, Immunities and Obligations Committee;

No	Name	Designation	Ward
1	Hon. Wisdom Mwamburi	Chairperson	Speaker
2	Hon. Anselm Mwadime	Deputy Speaker Vice Chairperson	Mwanda /Mghange
3	Hon. Anthony Mng'ambwa	Majority Leader Member	Bura
4	Hon. Newton Kifuso,	Minority Leader Member	Wumingu/Kishushe
5	Hon. Jones Mghanga	Member	Ngolia
6	Hon. Dorcas Mlughu	Member	Rong'e
7	Hon. Anisa Mwakio	Member	Nominated
8	Hon. Crispus Tondoo	Member	Bomeni
9	Hon. Nancy Mwakio	Member	Nominated

5. County Assembly Budget, Finance & Appropriations Committee

The County Assembly Budget, Finance & Appropriations Committee is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 189.

Pursuant to the provisions of Standing Order No. 189 (3), the Budget, Finance & Appropriations Committee is mandated to;

(a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget;

(b) Discuss and review the estimates and make recommendations to the County Assembly;

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- (c) Examine the County Budget Policy Statement presented to the County Assembly;
- (d) Examine Bills related to the County budget, including Appropriations Bills; and
- (e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The following comprises membership of the Budget, Finance & Appropriations Committee;

No.	Name	Designation	Ward
1.	Hon. Jimmy Mwamidi	Chairperson	Wundanyi/Mbale
2.	Hon. Azhar Din	Vice Chairperson	Kaloleni
3.	Hon. Jones Mghanga	Member	Ngolia
4.	Hon. Anthony Mng'ambwa	Member	Bura
5.	Hon. Nancy Mwakio	Member	Nominated
6.	Hon. Lawrence Mzugha	Member	Mbololo
7.	Hon. Dorcas Mlughu	Member	Rong'e
8.	Hon. Joseph Mabishi	Member	Chawia
9.	Hon. Stephen Nzai	Member	Marungu
10.	Hon. Anselm Mwadime	Member	Mwanda/Mghange
11.	Hon. Sakina Kusania	Member	Nominated
12.	Hon. Peter Shambi	Member	Nominated
13.	Hon. Anthony Kinyili	Member	Chala
14.	Hon. Crispus Tondoo	Member	Bomeni
15.	Hon. Isaac Matolo	Member	Mata
16.	Hon. Rose Shighira	Member	Nominated
17.	Hon. Margret Kawuki	Member	Nominated

6. County Assembly Public Investments and Accounts Committee

The County Assembly Public Investments and Accounts Committee is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 188.

Pursuant to the provisions of Standing Order No. 188 (2), the Public Investments and Accounts Committee is mandated with the following;

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(a) Examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; and

(b) Examination of the working of the public investments.

The following comprises membership of the Public Investments and Accounts Committee;

No.	Name	Designation	Ward
1.	Hon. Genard Maghanga	Chairperson	Werugha
2.	Hon. Lilian Kidali	Vice Chairperson	Nominated
3.	Hon. Newton Kifuso	Member	Wumingu/Kishushe
4.	Hon. Brayson Mwambi	Member	Sagala
5.	Hon. Duncan Wangama	Member	Wusi/Kishamba
6.	Hon. Patricia Mwashighadi	Member	Nominated
7.	Hon. Amos Makalo	Member	Kasighau
8.	Hon. Joseph Mwalegha	Member	Mwatate
9.	Hon. Rose Sariki	Member	Nominated
10.	Hon. Lilian Mwangoi	Member	Nominated
11.	Hon. Daniel Kimuyu	Member	Mahoo
12.	Hon. Halifa Taraya	Member	Mboghoni
13.	Hon. Anisa Mwakio	Member	Nominated
14.	Hon. Mohamed Omar	Member	Nominated

7. Committee on Implementation

The Committee on Implementation is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 191.

Pursuant to the provisions of Standing Order No. 191 (2), the Committee on Implementation is mandated with the following;

- a) scrutinize the resolutions of the County Assembly (including adopted Committee reports), Petitions and the undertakings given by the County Executive Committee and examine –

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(a) whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and

(b) whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.

b) The Committee may propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status of projects and programmes under his or her docket without justifiable reasons.

The following comprises Membership of the Committee Implementation:

No	Name	Designation	Ward
1	Hon. Peter Shambi	Chairperson	Nominated
2	Hon. Joseph Mabishi	Member	Chawia
3	Hon. Halifa Taraya	Member	Mboghoni
4	Hon. Dorcas Mlughu	Member	Rong'e
5	Hon. Bryson Mwambi	Member	Sagala
6	Hon. Genard Mwandau	Member	Werugha
7	Hon. Constance Mwandawiro	Member	Nominated
8	Hon. Margret Kawuki	Member	Nominated
9	Hon. Mohammed Omar	Member	Nominated

8. Committee on Delegated Legislation

The Committee on Delegated Legislation is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 192.

Whenever a statutory instrument is submitted to the County Assembly pursuant to the Constitution, any law or these Standing Orders, the statutory instrument shall, unless a contrary intention appears in the relevant legislation, be laid before the County Assembly by the Chair of the relevant Sectoral Committee, or any other Member and shall thereafter stand referred to the Committee on Delegated County Legislation.

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The following comprises Membership of the Committee on Delegated Legislation:

No	Name	Designation	Ward
1	Hon. Sakina Kusania	Chairperson	Nominated
2	Hon. Rose Shingira	Vice Chairperson	Nominated
3	Hon. Newton Kifuso	Member	Wumingu/Kishushe
4	Hon. Chrispus Tondoo	Member	Bomeni
5	Hon. Lilian Kidali	Member	Nominated
6	Hon. Daniel Kimuyu	Member	Mahoo
7	Hon. Jimmy Mwamidi	Member	Wundanyi/Mbale
8	Hon. Mohamed Omar	Member	Nominated
9	Hon. Azhar Din	Member	Kaloleni

9. County Assembly Procedures & Rules Committee

The Committee on Procedures & Rules is one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 190.

Pursuant to the provisions of Standing Order No. 190, the Committee on Committee on Procedures & Rules is mandated with the following;

- a. The County Assembly Procedure and Rules Committee shall consider and report on all matters relating to Standing Orders.
- b. The County Assembly Procedure and Rules Committee may propose amendments to Standing Orders and any such amendments shall upon approval by the County Assembly, take effect at the time appointed by the County Assembly.
- c. The County Assembly Procedure and Rules Committee may propose rules for the orderly and effective conduct of Committee business and any such rules shall, upon approval by the County Assembly, continue in force until amended or repealed by the County Assembly.

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The following comprises Membership of the Committee on Procedure and Rules:

No	Name	Designation	Ward
1	Hon. Wisdom Mwamburi, Speaker-	Chairperson	Speaker /Ex-officio
2	Hon. Anselm Mwadime	Vice Chairperson Deputy Speaker	Mwanda/Mghange
3	Hon. Rose Shingira - Member	Member	Nominated
4	Hon. Duncan Wangama- Member	Member	Wusi/Kishamba
5	Hon. Sakina Kusania- Member	Member	Nominated
6	Hon. Halifa Taraya- Member	Member	Mboghoni
7	Hon. Anisa Mwakio- Member	Member	Nominated
8	Hon. Isaac Matolo- Member	Member	Nominated

10. Liaison Committee

The Liaison Committee one of the Select committees reconstituted on 29th March, 2023, pursuant to the provisions of the Taita Taveta County Assembly Standing Order No. 194.

Pursuant to the provisions of Standing Order No. 194, the Liaison Committee is mandated with the following;

- a) guide and co-ordinate the operations, policies and mandates of all Committees;
- b) deliberate on and apportion the annual operating budget among the Committees;
- c) consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly;
- d) ensure that Committees submit reports as required by these Standing Orders;
- e) determine, whenever necessary, the Committee or Committees to deliberate on any matter; and
- f) give such advice relating to the work and mandate of select Committees as it may consider necessary;

The Liaison Committee shall consider reports compiled by other Committees which reports have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports.

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The following comprises Membership of the Liaison Committee;

No	Name	Designation	Ward
1	Hon. Anselm Mwadime	Chairperson	Mwanda/Mghange
2	Hon. Wisdom Mwamburi	Member	Speaker
3	Hon. Anthony Warighe	Member	Bura
4	Hon. Jimmy Mwamidi	Member	Wundanyi/Mbale
5	Hon. Genard Maghanga	Member	Werugha
6	Hon. Peter Shambi	Member	Nominated
7	Hon. Sakina Kusania	Member	Nominated
8	Hon. Stephen Nzai	Member	Marungu
9	Hon. Duncan Wangama	Member	Wusi/Kishamba
10	Hon. Lilian Kidali	Member	Nominated
11	Hon. Patricia Mwashighadi	Member	Nominated
12	Hon. Azhar Din	Member	Kaloleni
13	Hon. Lawrence Mzugha	Member	Mbololo
14	Hon. Joseph Mabishi	Member	Chawia
15	Hon. Nancy Mwakio	Member	Nominated
16	Hon. Amos Makalo	Member	Kasighau
17	Hon. Bryson Mwambi	Member	Sagala
18	Hon. Joseph Mwalegha	Member	Mwatate
19	Hon. Dorcas Mlughu	Member	Rong'e
20	Hon. Lilian Mwangoi	Member	Nominated
21	Hon. Newton Kifuso	Member	Wumingu/Kishushe
22	Hon. Jones Solomon	Member	Ngolia

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b) Sectoral Committees

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

1. Agriculture, Livestock and Fisheries
2. Health & Sanitation Services
3. Gender & Culture
4. Youth & Sports
5. Transport, Roads, Public Works & Infrastructure Development
6. Trade, ICT, Industry & cooperatives Development
7. Early Childhood Development Education (ECDE) Libraries & Vocational Training
8. Justice, Constitutional. Legal affairs, Labour, Employment, Trade Unions & Social welfare
9. Environment, National Resources, Forestry & Mining
10. Lands & Human Wildlife Conflict Resolution
11. Administration, Security, Devolution, Public Participation, Community services and Drugs control
12. Tourism
13. Water & Irrigation

a) Committee of Powers and Privileges

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

Member	Designation	Ward
Hon. Wisdom Mwamburi, Speaker	Chairperson	Speaker
Hon. Anselm Mwadime, Deputy Speaker	Vice Chairperson	Mwanda/Mghange
Hon. Anthony Mng'ambwa, Majority Leader	Member	Bura
Hon. Newton Kifuso, Minority Leader	Member	Wumingu/Kishushe

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Hon. Jones Mghanga, Majority Whip	Member	Ngolia
Hon. Dorcas Mlughu, Minority Whip	Member	Rong'e
Hon. Anisa Mwakio	Member	Nominated
Hon. Chrispus Tondoo	Member	Bomeni
Hon. Nancy Mwakio	Member	Nominated

b) Audit Committee

The audit committee was constituted in 2019 under gazette notice of 2690 of 15/4/2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held 4 (four meetings) meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

Member	Designation
Mr. Japhet Daido Uruji	Chairperson
Ms. Emily Wanjala Kubo	Vice Chairperson
Mr. Dennis Mwakio Mwanyalo	Member
Ms. Yustina Kunderi	Member

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Genard Maghanga	Chairperson	Werugha
Hon. Lilian Kidali	Vice Chairperson	Nominated
Hon. Newton Kifuso	Member	Wumingu/Kishushe
Hon. Brayson Mwambi	Member	Sagala

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Hon. Duncan Wangama	Member	Wusi/Kishamba
Hon. Patricia Mwashighadi	Member	Nominated
Hon. Amos Makalo	Member	Kasighau
Hon. Joseph Mwalegha	Member	Mwatate
Hon. Rose Sariki	Member	Nominated
Hon. Lilian Mwangoi	Member	Nominated
Hon. Daniel Kimuyu	Member	Mahoo
Hon. Halifa Taraya	Member	Mboghoni
Hon. Anisa Mwakio	Member	Nominated
Hon. Mohamed Omar	Member	Nominated

d) Budget and Appropriations Committee

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

Member	Designation	Ward
Hon. Jimmy Mwamidi	Chairperson	Wundanyi/Mbale
Hon. Azhar Din	Vice Chairperson	Kaloleni
Hon. Jones Mghanga	Member	Ngolia
Hon. Anthony Mng'ambwa	Member	Bura
Hon. Nancy Mwakio	Member	Nominated
Hon. Lawrence Mzugha	Member	Mbololo
Hon. Dorcas Mlughu	Member	Rong'e
Hon. Joseph Mabishi	Member	Chawia
Hon. Stephen Nzai	Member	Marungu

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Hon. Anselm Mwadime	Member	Mwanda/Mghange
Hon. Sakina Kusania	Member	Nominated
Hon. Peter Shambi	Member	Nominated
Hon. Anthony Kinyili	Member	Chala
Hon. Crispus Tondoo	Member	Bomeni
Hon. Isaac Matolo	Member	Mata
Hon. Rose Shighira	Member	Nominated
Hon. Margret Kawuki	Member	Nominated

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

Risk management

- Are there effective arrangements for risk management and internal control?
- Are there formal processes to identify and assess risks?
- Are there formal processes to analyse risks as a basis for how they should be managed?
- Are there formal processes to assess changes in the internal and external environments which could give rise to risks?
- Risks identified and analysed in the period and how they were managed.

Compliance

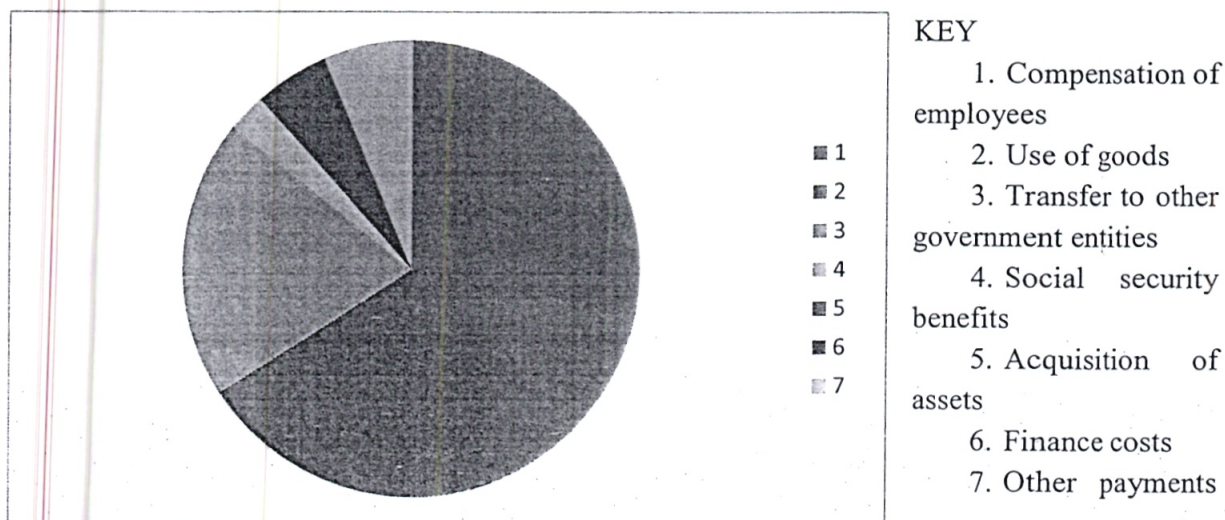
The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

4. Foreword By the Clerk of The Assembly

(i) Budget performance

The total County Assembly expenditure for the 2022/2023 financial year amounted to Kshs. 896,622,657 (Eight hundred and ninety six million, six hundred and twenty two thousand, six hundred and fifty seven.) The largest proportion of the expenditure comprised of Use of Goods and Services Kshs. 325,049,151 which accounted for 36% of the expenditure.

Pie Charts on Budget utilization



(ii) Operational Performance

Under this section, include:

- a) The County Assembly was able to pass 12 bills in this financial year 2022-2023.
- b) The budget of 2022-2023, was approved by the County Assembly on the 30th April, 2021, The 1st Supplementary was approved on 8th November, 2022, the 2nd Supplementary was approved on 27th April, 2023 and the 3rd Supplementary was approved on 26th May, 2023.
- c) The County Assembly of Taita Taveta has four major committees which are further divided into several sub-committees as explained below: -
 - a. **Sessional Committees:** - This Committees involves the running of the county assembly and includes the following sub-committees such as County Assembly (House) Business Committee (14 Members), County Assembly Powers,

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Privileges, Immunities & Obligations Committee (18 Members), County Assembly Public Appointments Committee (12 Members), County Assembly Budget, Finance And Appropriations Committee, County Assembly Public Investments And Accounts Committee (P.I.C & P.A.C) (15 Members), Committee On Implementation (13 Members), Committee On Delegated County Legislation (13 Members).

b. Procedural Committee: - This committee is responsible for setting up rules for running the organization. Includes, County Assembly Procedures And Rules Committee (6 Members)

c. Co-Ordination/Operations Committee: - Liaison Committee

iv) Sectoral Committees: - These committees are responsible for overseeing development projects in the County. They include among others; Sectoral Committees Agriculture, Livestock & Fisheries Committee (11 Members), Health And Sanitation Services Committee (11 Members), Gender And Culture Committee (9 Members), Youth And Sports Committee (9 Members), Transport, Roads, Public Works, I.C.T& Infrastructure Development (11 Members), Trade, ICT, Industry & Co-Operatives Development Committee (9 Members), Early Childhood Development Education (ECDE), Libraries And Vocational Training Committee (9 Members), Justice, Constitutional, Legal Affairs, Labour, Employment, Trade Unions & Social Welfare Committee (9 Members), Environment, Natural Resources, Forestry & Mining Committee (9 Members), Water & Irrigation Services Committee (11 Members), Lands, Human- Wildlife Conflict Resolution Committee (11 Members), Administration, Security, Devolution, Public Participation, Community Services & Drugs Control Committee (9 Members), Tourism Committee (9 Members), Speakers Panel (4 Members).

d) The oversight role of the County Assembly of Taita Taveta include: -

- i) Vet and approve nominees for appointment to county public offices as may be provided for in this Act or any other law**
- ii) Perform the roles set out under Article 185 of the Constitution**

County Government of Taita Taveta
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- iii) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- iv) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- v) Approve county development planning
- vi) Perform any other role as may be set out under the Constitution or legislation.

(iii) Performance of key development projects

- a) The county Assembly started building of the Assembly headquarters in the year 2017 and is complete. This has enabled the organization to have ample working space for staffs and members of the county assembly as a whole
- b) The key development projects for the financial year 2022-2023 were: - completion of the Assembly administration block to host staffs offices for the various departments, refurbishment of the county assembly chambers and establishment of the registry office for keeping of files which have been completed and occupied.
- c) The County Assembly has made it possible for efficient operations and delivery of services to the people. This has been made possible by the fact that tenders are advertised on the organization website, print media and Assembly social networks such as Facebook. During tender openings, suppliers are asked to attend the tender opening so as to enhance transparency.

(iv) Comment on value-for-money achievements

Building of the County Assembly headquarters has enabled in creating space for staffs. Refurbishment of the County Assembly chambers has created enough space as citizens of the county are able to attend County assembly sittings so as to know the bills being passed by the County Assembly. This has enhanced transparency with the citizens.

(v) Challenges and Recommended Way Forward

There have been challenges which were experienced during the implementation of the objectives such as:-

- Funds delay from the treasury has slowed down implementation of the strategic objectives as operations depends mainly on the exchequer releases from the Treasury.

County Government of Taita Taveta

Taita Taveta County Assembly

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

- The County Assembly has ensured that the employees are represented equally i.e. it has been made possible through employee engagements and trainings where they are equipped with knowledge and skills to ensure efficient service delivery to the organization.
- The staffs of the county Assembly have been provided by Health insurance cover through AAR insurance so that they can seek medical assistance when they fall sick.



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Name: CPA Gadiel Maghanga
Clerk of the County Assembly

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

5. Statement Of Performance Against County Assembly Predetermined Objectives
Guidance

The County Government will implement its accelerated transformative agenda. Priority will be given towards projects with high impact for socio economic development. The priority areas that will continue to be pursued in FY 2023/2024 and the medium term include:

The Broad County priorities include among the following:-

1. Increasing access to clean, quality, affordable and potable water for all households, schools and health facilities.
2. Improved Food and Nutrition Security and community resilience through provision of adequate water for irrigation, livestock and wildlife throughout the County.
3. Improved household income and livelihood through value addition, marketing and establishment of fruits, tomatoes, beef and dairy processing plants.
4. Investing sufficiently in quality, accessible and affordable health care services including provision of prerequisite equipment, drugs and health personnel.

Strategic development objectives (*Customize as per specific County Assembly*)

The key mandate of the County Assembly of Taita Taveta is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2022/2023.

(NB: entities may use a presentation format more relevant to their operations or use the table below)

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
Legislation, oversight and representation	4 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2022-2023 4(Four) number of bills were passed	The newly elected members had to go through orientation and induction processes
	Enhanced professional development of MCAs – Review	Review standing orders	% Increase in efficient	No standing orders were reviewed	The newly elected members had to go through orientation and

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	standing orders		Assembly operation		induction processes
Program 2					

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

Sustainable development is about more than just environmental issues. It requires the integration of all three pillars of development: economic growth, social progress and environmental issues. The social dimension of sustainable development typically includes “a commitment to promote social integration by fostering societies that are stable, safe and just and which are based on the promotion and protection of all human rights and on non-discrimination, tolerance, respect for diversity, equality of opportunity, security and participation of all people including the disadvantaged and vulnerable groups and persons”.

Sustainable development, therefore, is a framework for the general global dialogue on growth and development but also for the more specific discussion on enterprise development and, within that, it provides a sound basis to frame the debate on regulation and voluntary action in the sphere of work in the organization.

b) Environmental performance

The waste management policy ensures that waste is disposed off properly and there should be a developed ways to ensure recycling of waste materials to produce different products for the waste material.

c) Employee welfare

The purpose of this Act is to: -

- (i) Secure the safety, health and welfare of persons at work
- (ii) Protect persons other than persons at work against risks to safety and health arising out of, or in connection with, the activities of persons at work.

d) Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

The County Assembly ensures that there is free and fair competition for supplies and delivery of goods. This is achieved through advertising of tenders through the website and social networks and during tender opening; the suppliers participate in the exercise.

b) Responsible ethical practices-

The organization has to ensure that the environment is a corruption free environment. This will be guided by the fact that tenders are advertised in public

media and free and fair competition should be applied in selection of suppliers and no bias.

c) Stewardship of goods and services

The consumer rights are guarded by ensuring the suppliers are paid on time after the delivery of goods and following the right procedure for documents needed.

e) Community Engagements

The County Assembly ensures that when the Members of the County assembly wants to pass the budgets; the County Assembly carries out public participation and ensures that the leaders carries out the developments as agreed by the citizens of the respected place represented by the Member of the county assembly (M.C.A)

7. Statement Of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Approval of the financial statements

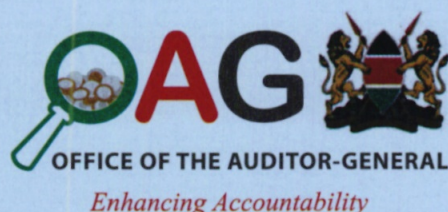
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 10th November, 2023.



.....
Name: CPA Gadiel Maghanga
Clerk of the County Assembly

REPUBLIC OF KENYA

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Taita/Taveta County Assembly set out on pages 1 to 36, which comprise of the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Taita/Taveta for the year ended 30 June, 2023

as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts: recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Taita/Taveta County Assembly as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditures

1.1 Unsupported Travel and Subsistence Expenditure

The statement of receipts and payments reflects use of goods and services amount of Kshs.325,049,151 which as disclosed in and Note 5 to the financial statements includes amounts of Kshs.144,230,513 and Kshs.58,184,103 on domestic and foreign travel and subsistence respectively. Review of sampled expenditure documents revealed payments totaling Kshs.30,430,926 (Kshs.12,915,200 on domestic travel and subsistence and Kshs.17,515,726 on foreign travel and subsistence) were not supported with evidence of; ratification of the Board's transport allowances by Salaries Remuneration Commission (SRC), competitive selection of the training facilities and user departments' requests.

In the circumstances, the accuracy and completeness of domestic and foreign travel and subsistence expenditures of Kshs.30,430,926 could not be confirmed.

1.2 Unsupported Routine Maintenance Expenses on Motor Vehicles

The statement of receipts and payments reflects an expenditure of Kshs.325,049,151 in respect of use of goods and services which as disclosed in Note 5 to the financial statements includes an amount of Kshs.5,154,331 spent on routine maintenance of vehicles and other transport equipment. Review of records provided revealed that the County Assembly made payments for motor vehicle repairs, service and maintenance expenses amounting to Kshs.7,692,379, which was more than the amount of Kshs.5,154,331 reflected in the financial statements by an unexplained variance of Kshs.2,538,048.

Further, included in the expenditure of Kshs.7,692,379 is an amount of Kshs.1,914,468 that was not supported with inspection reports and evidence of competitive sourcing of the service providers.

In the circumstances, the accuracy and completeness of routine maintenance of vehicles and other transport equipment expenditures of Kshs.5,154,331 could not be confirmed.

1.3 Unsupported Insurance Costs

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services expenditure of Kshs.325,049,151 which includes an amount of Kshs.34,473,901 in respect of insurance costs. Review of records provided revealed that the County Assembly made payments for motor vehicles insurance amounting to Kshs.1,000,000 during the year under review as settlement of a pending bill on insurance cover for the financial year 2018/2019. However, Management did not provide the policy document or contract detailing the motor vehicles insured, their valuations and cover class taken during the period.

In the circumstances, the completeness and regularity of Kshs.1,000,000 payment on insurance costs could not be confirmed.

1.4 Unsupported Legal Expenses

The statement of receipts and payments and Note 12 to the financial statements reflect an expenditure spent on other payments amounting to Kshs.76,984,855 which includes an amount of Kshs.7,213,501 incurred on settling pending legal expenses. Review of records provided revealed that the County Assembly paid an amount of Kshs.4,000,000 to three (3) private legal service providers. However, Management did not provide evidence of how the service providers were identified, selected and fees determined for audit verification.

In the circumstances, the regularity of the payment of Kshs.4,000,000 on legal expenses could not be confirmed.

2. Irregular Foreign Travel and Subsistence Expenses

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services balance of Kshs.325,049,151 which includes an amount of Kshs.58,184,103 incurred on foreign travel and subsistence. The latter amount further includes an expenditure of Kshs.8,037,599 incurred by the Members of Taita/Taveta County Assembly on a pre-conference, leadership training and study tour in Zanzibar for a period of six (6) days.

Review of records revealed that the County Assembly facilitated twenty-five (25) MCA's and five (5) members of staff for the travel and paid a total amount of Kshs.8,037,599 as per diem. Further, an additional expenditure amounting to Kshs.9,116,800 which was sourced vide local purchase orders no. 2039562 and 2039564 was incurred in respect of registration of members, administration, conference charges, coordination and training costs.

Available records provided for audit in respect of the trip revealed following anomalies:

- i. Included in the amount of Kshs.8,037,599 per diem is an expenditure of Kshs.238,000 paid as transport costs. However, the participants had been facilitated at the rate of

Kshs.85,600 per person. Management did not explain the purpose of Kshs.238,000 transports costs incurred.

- ii. The County Assembly incurred additional conference, catering and training costs of Kshs.9,116,800 which were sourced vide two (2) local purchase orders. However, audit review of the procurement process indicated that the County Assembly used the direct procurement method to source for the services contrary to Section 158 of the Public Procurement and Asset Disposal Regulations, 2020.
- iii. Out of the twenty-five (25) MCA's facilitated for the travel, four (4) Members did not travel to Zanzibar despite having been paid the per diem amounting to Kshs.1,141,809. Management did not provide evidence of the subsequent refund of the amounts paid to the participants who did not travel after a request for the refund was done.
- iv. Audit review of the travel documents of the participants indicated that they were eligible for five (5) days per diems but had been paid for six (6) days per diem resulting in one extra (1) day per diem overpayment for each of the participants. Management did not provide evidence that the overpayment had been recovered or refunded by the beneficiaries.
- v. Investigations done by the Ethics and Anti-Corruption Commission indicated that the participants were provided with full accommodation during the trip and had also been paid full per diem allowance leading to double compensation. The Commission through demand letters required the delegates to refund the extra payments made to the Commission's bank account. However, Management did not provide any confirmation that the refund was done as per the Commission's demand letters.

In the circumstances, the regularity of the foreign travel and subsistence expenses of Kshs.17,154,399 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Taita/Taveta 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. There were no key audit matters to report in the year under review.

Emphasis of Matter

Budgetary Control and performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.1,033,022,686 and Kshs.902,223,168

respectively, resulting in under-funding of Kshs.130,799,518 or 13% of the budget. Similarly, the County Assembly expended Kshs.896,622,657 against an approved budget of Kshs.1,033,022,686, resulting in an under-expenditure of Kshs.136,400,029 or 13% of the budget.

The under-funding and under-expenditure affected the planned activities of the County Assembly and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, 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. However, Management has not provided reasons for the delay in resolving the audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Non-Compliance with the Law on Staff Ethnic Composition

Review of human resources records provided revealed that the County Assembly has a workforce of one hundred and thirty-four (134) staff out of which one hundred and six (106) or 79% are from the dominant local community. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that "in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County".

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

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

audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Irregular Re-designation of Staff

Review of records in respect of the County Assembly Services Board (CASB) meeting held on 21 January, 2023 revealed that the Board resolved to re-designate some Assembly employees from the current designations to new designations.

However, analysis of the re-designation of the employees revealed the following anomalies:

- i. Management did not provide evidence that the Board acted following recommendation by the Management Committee and the Staff Advisory Committee since the committees were not operational during the time of effecting the re-designation.
- ii. Management did not provide evidence that the re-designations were based on suitability interviews done. Further, report on suitability of employees re-designated to and from various cadres requiring professional competence e.g. procurement, ICT and research assistants, was not provided.
- iii. The Board resolved and re-designated 16 employees, whereby five (5) staff in job groups P, L, Q and N were re-designated into positions higher than two (2) entry level cadres of the positions they were re-designated to. This was contrary to section C.2.3(a)(2) of the Taita/Taveta County Assembly Human Resources Policies and Procedures Manual, 2019.
- iv. Two employees in job groups K and N lodged complaints on being re-designated. Management did not provide evidence that the employees consented to the re-designation as required by Section C.2.3.(c) of the Taita Taveta County Assembly Human Resources Policies and Procedures Manual, 2019.

In the circumstances, the effectiveness of internal controls related to human resources management and governance could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

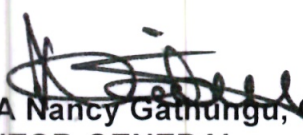
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting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

my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County to cease to continue to sustain services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 February, 2024

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

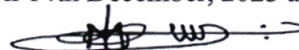
9. Statement of Receipts and Payments for The Year Ended 30th June 2023

		FY 2022-2023	FY 2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	902,223,168	739,183,677
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		902,223,168	739,183,677
Payments			
Compensation of employees	4	252,122,666	295,365,400
Use of goods and services	5	325,049,151	331,657,737
Subsidies	6	-	-
Transfers to other government entities	7	177,400,000	9,576,000
Other grants and transfers	8	-	-
Social security benefits	9	17,425,936	34,016,247
Acquisition of assets	10	47,608,415	69,643,279
Finance costs	11	31,639	-
Other payments	12	76,984,855	35,052,374
Total payments		896,622,658	775,311,037
Surplus/deficit		5,600,505	-36,127,360

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th December, 2023 and signed by:



.....
Name: CPA Gadiel Maghanga
Clerk of the Assembly



.....
Name: CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Member Number: 7006

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

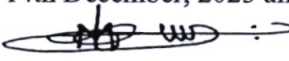
County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

10. Statement Of Financial Assets and Liabilities As At 30th June 2023

		FY 2022-2023	FY 2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	6,767,433	3,573,525
Cash balances	13B	-	-
Total cash and cash equivalents		6,767,433	3,573,525
Imprests and Advances	14	339,340	-
Total financial assets		7,106,773	3,573,525
Financial liabilities			
Third party deposits and retention	15	1,363,311	3,430,574
Net financial assets		5,743,462	142,951
Represented by			
Fund balance b/fwd	16	142,957	48,185,943
Prior year adjustment	17		-11,915,631
Surplus/(deficit) for the year		5,600,505	36,127,360
Net Financial Position		5,743,462	142,951

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th December, 2023 and signed by:


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Clerk of the Assembly


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Name: CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Member Number: 7006

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

11. Statement Of Cash Flows for The Period Ended 30th June 2023

		FY 2022-2023	FY 2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	902,223,168	739,183,677
Miscellaneous receipts	3	-	-
Total receipts from operating income		902,223,168	739,183,677
Payments for operating expenses			
Compensation of employees	4	(252,122,666)	(295,365,400)
Use of goods and services	5	(325,049,151)	(331,657,737)
Subsidies	6	-	-
Transfers to other government entities	7	(177,400,000)	(9,576,000)
Other grants and transfers	8	-	-
Social security benefits	9	(17,425,936)	(34,016,247)
Finance costs	11	(31,639)	-
Other payments	12	(76,984,855)	(35,052,374)
Total payments for operating expenses		(849,014,243)	(705,667,758)
Net receipts/(payments) from operating activities			
Adjusted for:			
Prior year adjustment	17	-	(11,915,631)
Decrease/(increase) in accounts receivable:	18	(339,340)	-
Increase/(decrease) in accounts payable:	19	(2,067,263)	3,430,574
Net cash flows from operating activities		50,802,323	34,606,863
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(47,608,415)	(69,643,279)
Net cash flows from investing activities		(47,608,415)	(69,643,279)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		-	-

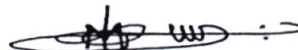
County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

		FY 2022-2023	FY 2021-2022
	Note	KShs	KShs
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		3,193,908	(44,612,417)
Cash & cash equivalent at Start of the year		3,573,526	48,185,943
Cash & cash equivalent at end of the year		6,767,433	3,573,526

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th December, 2023 and signed by:



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County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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

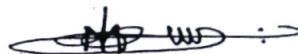
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	700,000,000	333,022,686	1,033,022,686	902,223,168	130,799,518	87%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	700,000,000	333,022,686	1,033,022,686	902,223,168	130,799,518	87%
Payments						
Compensation of employees	266,000,000	(11,800,000)	254,200,000	252,122,666	2,077,334	99%
Use of goods and services	284,500,000	104,010,169	388,510,169	325,049,151	63,461,018	84%
Subsidies	-	-	-	-	-	0%
Transfers to other government entities	40,000,000	176,000,000	216,000,000	177,400,000	38,600,000	82%
Other grants and transfers	-	-	-	-	-	0%
Social security benefits	30,000,000	(10,500,000)	19,500,000	17,425,936	2,074,064	89%
Acquisition of assets	54,500,000	(4,156,510)	50,343,490	47,608,415	2,735,075	95%
Finance costs	-	-	-	31,639	(31,639)	0%
Other payments	25,000,000	79,469,027	104,469,027	76,984,855	27,484,172	74%
Total	-	-	1,033,022,686	896,622,657	136,400,029	87%
Surplus/ deficit	700,000,000	333,022,686	-	5,600,506	(5,600,506)	

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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Clerk of the Assembly



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Name: CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Member Number:7006

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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

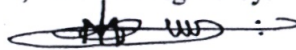
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	650,000,000	325,022,686	975,022,686	856,002,779	119,019,907	88%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	650,000,000	325,022,686	975,022,686	856,002,779	119,019,907	88%
Payments						
Compensation of employees	266,000,000	(11,800,000)	254,200,000	252,122,666	2,077,334	99%
Use of goods and services	284,500,000	104,010,169	388,510,169	325,049,151	63,461,018	84%
Subsidies	-	-	-	-	-	0%
Transfers to other government entities	40,000,000	176,000,000	216,000,000	177,400,000	38,600,000	82%
Other grants and transfers	-	-	-	-	-	0%
Social security benefits	30,000,000	(10,500,000)	19,500,000	17,425,936	2,074,064	89%
Acquisition of assets	4,500,000	9,300,000	13,800,000	6,421,945	7,378,055	47%
Finance costs	-	-	-	31,639	(31,639)	
Other payments	25,000,000	58,012,517	83,012,517	74,038,603	8,973,914	89%
Total	650,000,000	325,022,686	975,022,686	852,489,935	122,532,751	87%
Surplus/ deficit	-	-	-	3,512,839	(3,512,839)	

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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Clerk of the Assembly



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Name: CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Member Number:7006

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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

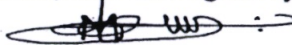
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	50,000,000	8,000,000	58,000,000	46,220,389	11,779,611	80%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	50,000,000	8,000,000	58,000,000	46,220,389	11,779,611	80%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	50,000,000	(13,456,510)	36,543,490	41,186,470	(4,642,980)	113%
Finance costs	-	-	-	-	-	-
Other payments	-	21,456,510	21,456,510	2,946,252	18,510,258	14%
Total	50,000,000	8,000,000	58,000,000	44,132,722	13,867,278	76%
Surplus/ deficit	-	-	-	2,087,667	(2,087,667)	

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

The entity financial statements were approved on 14th December, 2023 and signed by:



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Name: CPA Gadiel Maghanga
Clerk of the Assembly



.....
Name: CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Member Number: 7006

Count Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1-Administration	315,000,000	149,860,209	464,860,208.70	406,000,425.60	87%
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2- Legislative	385,000,000	183,162,477	568,162,477	496,222,742	87%
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	700,000,000	333,022,686	1,033,022,686	902,223,168	87%

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities. The totals should tie with the combined budget statement).

**Count Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023**

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 4,234,077 compared to KShs 3,430,574 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th of April, 2022 for the period 1st July 2023 to 30 June 2023 as required by law. There was three (3) number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

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

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

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

County Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

15. Notes to the Financial Statements

1. Transfer From CRF

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	119,896,154	219,448,760
Transfers from the county treasury for Q2	234,447,165	173,261,239
Transfers from the county treasury for Q3	119,671,610	173,077,638
Transfers from the county treasury for Q4	428,208,239	173,396,040
Cumulative amount	902,223,168	739,183,677

2. Proceeds From Sale of Assets

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

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Notes to the Financial Statements

3. Miscellaneous receipts

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)*	-	-
Total	-	-

4. Compensation Of Employees

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	89,606,747	120,100,164
Basic wages of temporary/contract employees	67,500,553	29,073,332
Personal allowances paid as part of salary	55,959,548	79,871,928
Personal allowances paid as reimbursements	11,619,000	21,383,700
Personal allowances provided in kind		-
Employer contribution to compulsory national social schemes	1,185,212	1,760,125
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	25,880,750	4,219,906
Social benefit schemes outside government	370,856	38,956,246
Other personnel payments		-
Total	252,122,666	295,365,401

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Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Utilities, supplies and services	406,075	160,980
Communication, supplies and services	14,000	-
Domestic travel and subsistence	144,230,513	205,838,216
Field Operation Allowance	13,301,862	14,711,000
Foreign travel and subsistence	58,184,103	3,164,034
Printing, advertising and information supplies & services	2,147,326	2,316,800
Rentals of produced assets	786,500	3,389,200
Training expenses	4,472,188	1,889,483
Hospitality supplies and services	26,628,880	18,395,600
Insurance costs	34,473,901	39,319,194
Specialized materials and services	1,748,102	2,106,300
Office and general supplies and services	5,451,820	9,133,023
Fuel, oil and lubricants	3,707,118	3,800,000
Other operating expenses	23,964,815	17,243,096
Routine maintenance – vehicles and other transport equipment	5,154,331	9,551,081
Routine maintenance – other assets	377,617	639,731
Total	325,049,151	331,657,738

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Notes To The Financial Statements (Continued)

6. Subsidies

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan scheme fund& Mortgage Fund - MCA	177,400,000	9,576,000
Mortgage scheme/fund	-	-
Car loan scheme fund& Mortgage Fund –		-
Total	177,400,000	9,576,000

County Government of Taita Taveta
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Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	17,425,936	34,016,247
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	17,425,936	34,016,247

The social security benefits entails gratuity made to members of the staffs in respect to Taita Taveta county assembly

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Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	38,282,950	6,814,048
Refurbishment of buildings	2,903,520	10,106,700
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	2,528,310
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	6,421,945	-
Purchase of office furniture and general equipment	-	-
Purchase of specialized plant, ICT equipment and machinery	-	3,999,995
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	47,608,415	23,449,053
Financial assets		
Domestic public non-financial enterprises	-	46,194,226
Domestic public financial institutions	-	-

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Total acquisition of financial assets	-	-
Total acquisition of assets	47,608,415	69,643,279

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Notes To The Financial Statements (Continued)

11. Finance Costs

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Bank charges	31,639	-
Interest on borrowings from other government units	-	-
Total	31,639	-

The finance costs incurred were as a result of bank overdraft to cater for salaries for employees due to delay of funds from the Exchequer

12. Other Payments

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Budget Reserves		-
Civil Contingency Reserves		-
Other Payments-Pending bills	76,984,855	35,052,374
Total	76,984,855	35,052,374

The other payments made were pending payables from the previous financial year

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Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec. Dev. Deposits	FY 2022-2023	FY 2021-2022
			Kshs	Kshs
CBK NAIROBI A/C 1000402857 & Currency Kshs.	1000402857	Development	8,919	1,252
CBK NAIROBI A/C 1000245743 & Currency Kshs.	1000245743	Recurrent	24,222	31,639
CBK NAIROBI A/C 1000436627 & Currency Kshs.	1000436627	Deposit	4,234,077	3,430,574
KCB-WUNDANYI BRANCH, 1145543405 & Currency Kshs.	1145543405	Recurrent	2,480,136	89,981
KCB BANK DEVELOPMENT A/C		Development	20,079	20,079
Total			6,767,433	3,573,525

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

13B. Cash In Hand

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

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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

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

14. Imprests and Advances

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Imprests	339,340	-
Salary Advance	-	-
Clearance accounts	-	-
Total	339,340	-

Breakdown Of Imprest And Salary Advance Per Department	FY 2022-2023	FY 2021-2022
Imprests	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

*See Annex 5 for a detailed analysis of the outstanding imprests.

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Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Deposits	1,363,311		3,430,574	
Retentions	-		-	
Total	1,363,311		3,430,574	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

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

16. Fund Balance Brought Forward

Description	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Bank Accounts	142,950		48,185,943	
Cash In Hand	-		-	
Imprests and advances	-		-	
Accounts Payables	-			
Third party deposits and retentions	(-)		(-)	
Total	142,950		48,185,943	

Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

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17. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements 2021/2022	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	48,185,942	(14,355,012)	33,830,930
Cash In Hand	-	-	-
Imprests and advances	(665,586)	-	-
Third party deposits and retention	-	2,439,381	2,439,381
Others (Specify)	-	-	-
Total	47,520,356	(11,915,631)	36,270,311

(prior period adjustment applies to the correction of an error in the financial statements of a prior period. Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

18. Changes In Imprests and Advances

Description	FY 2022-2023	FY 2021,2022
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2022	108,000	-
Closing Imprests and Advances As At 30 th June 2023	339,340	-
Change In Imprests and Advances	(231,340)	-

19. Changes In Third Party Deposits and Retentions

Description	FY 2022-2023	FY 2021,2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2022	1,134,144	-
Closing Third Party Deposits and Retention As At 30 th June 2023	1,363,311	-
Change In Third Party Deposits and Retention	229,166	-

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-		(-)	-
Construction Of Civil Works	-	-	(-)	-
Pending Salaries	62,012,517	7,768,261	(62,012,517)	7,768,261
Supply Of Goods	2,408,174	665,692	(1,742,482)	665,692
Supply Of Services	43,231,408	10,805,094	(32,426,314)	10,805,094
Total	115,464,618	19,239,047	(103,993,833)	19,239,047

2. Pending Staff Payables (See Annex 2)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	802,200	4,382,000	(802,200)	4,382,000
Middle Management	1,194,468	5,406,229	(1,194,468)	5,406,229
Unionisable Employees	-	-	(-)	-
Others	2,842,500	-	(2,842,500)	-
Total	4,839,168	9,788,229	(4,839,168)	9,788,229

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	(-)	-
Amounts due to County Government entities	-	-	(-)	-
Amounts due to third parties	-	-	(-)	-
Total	-	-	(-)	-

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. External Assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

(Total here to tie to line 2 of note 4)

a) External assistance relating loans and grants

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance is intended	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

c) Classes of providers of external assistance

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4))

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2022-2023	FY 2021-2022
Description	KShs	KShs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient or Third Party, Fair value measurement. The totals here tie with line 3 of note 4.)

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2022-2023	FY 2021-2022
Description	KShs	KShs
Compensation Of Employees	-	-
Use Of Goods and Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)

County Government of Taita Taveta

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Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(This note should tie to line 3 of note 4 on external assistance)

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Third party payments may be done by other entities that are not providers of external assistance)

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Notes To The Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

N/B The above subclassification will be adopted based on the appropriate county's operations.

6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	IY 2022/2023	IY 2021/2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	177,399,995	9,576,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	177,399,995	9,576,000
<u>Transfers from related parties</u>		
Transfers from the CRF	902,223,168	650,916,963
Payments made on behalf of the County Assembly by other Government Agencies	-	88,266,714
(Insert any other transfers received)	-	-
Total Transfers from related parties	902,223,168	739,183,677

7. Contingent Liabilities

Contingent liabilities	Insert Current IY Kshs	Insert Comparative IY Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

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16. Progress On Follow On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issues / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe when issue is expected to be resolved
Note no. 5	Unsupported Rental of Produced Assets	Six (6) ward offices whose lease agreements were not provided for audit verification	Resolved	
4	Lack of ICT Risk Framework	County Assembly of Taita Taveta did not provide for Audit review an ICT Risk Frame work	Not Resolved	Once the ICT framework has been completed will be availed for audit
5	Lack of Approved ICT Strategic Plan	County Assembly of Taita Taveta did not provide an approved ICT strategic plan	Not Resolved	The management is in the process to develop ICT strategic plan and will be completed within a short time and will be availed for audit review upon request.



.....
Clerk of the County Assembly

Date: 14/12/2023

			Amount paid during the year				Outstanding at year end
			a	b	c	d=a+b-c	
Construction Of Buildings							
Sub-Total							
Construction Of Civil Works							
1.							
Pending Salaries							
Ex-Gratia	2021/2022		7,768,261				7,768,261
Sub-Total							
Supply Of Goods							
Asthel Enterprises Ltd	07/01/2019		2,500				2,500
Yes Yes General Supplies	16/05/2019		1,000,000				1,000,000
Yes Yes General Supplies	20/06/2019		239,360				239,360
Bahari Filing Station	18/12/2019		412,600				412,600
Sub-Total							665,692
Supply Of Services							
Top Shop	25/08/2015		155,400				155,400
Mt. Camel Timberland & Hardware	13/10/2015		48,760				48,760
Maxworld Investments	24/02/2016		792,000				792,000

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Mombasa Beach Hotel	14/09/2016		72,000				72,000
Coastal Image Technologies	25/10/2016		125,000				125,000
Nation Media Group	06/09/2017		376,768				376,768
Prideinn Hotel. Invoice/bill no15541	06/09/2017		760,500				760,500
Prideinn Hotel. Invoice/bill no15995	07/11/2017		649,500				649,500
Prideinn Hotel. Invoice/bill no 16080	10/11/2017		153,000				153,000
Nation Media Group	18/10/2018		111,812				111,812
Nation Media Group	18/10/2018		141,629				141,629
Lavender Garden Hotel	07/01/2019		96,000				96,000
PANLIS RESORT LTD (864087)	26/01/2019		72,000				72,000
The Star	20/02/2019		85,504				85,504
Silver Splash Furniture Mart	21/03/2019		37,000				37,000
Mombasa Beach Hotel	01/04/2019		176,000				176,000
Sarova Taita Hills	12/04/2019		150,000				150,000
Tsavo agency- insurance cover by Britam General insurance co. ltd Invoice /bill no;014/05/2019	12/05/2019		1,817,307				17,307
Sarova Taita Hills	12/09/2019		250,000				250,000
Mombasa Beach Hotel. Invoice/bill no 104839/104838	09/11/2019		344,000				344,000
Sarova Taita Hills	17/01/2020		336,000				336,000
Mombasa Beach Hotel	20/05/2020		71,500				71,500

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Lavender Hotels Ltd	29/07/2020		42,000				42,000
KISM	04/01/2021		310,300				310,300
SHADES OF AFRICA	21/01/2021		165,000				165,000
K.S.G Mombasa	03/03/2021		313,200				313,200
K.S.G Embu	05/03/2021		132,500				132,500
Mombasa Beach Hotel	15/03/2021		151,500				151,500
Mombasa Beach Hotel. Invoice/bill no 110223	29/05/2021		82,000				82,000
K.S.G Mombasa	07/06/2021		48,720				48,720
Sagala Lodge	14/06/2021		77,000				77,000
SAGALA LODGE LIMITED	21/07/2021		117,600				117,600
SAGALA LODGE LIMITED	29/07/2021		15,400				15,400
PANLIS RESORT LTD (864087)	10/08/2021		20,000				20,000
KSG	25/08/2021		292,320				292,320
PANLIS RESORT LTD (864087)	10/09/2021		32,000				32,000
PANLIS RESORT LTD (864087)	22/09/2021		56,000				56,000
SHARIA NYANGE NJUGUNA&CO. ADVOCATES	06/10/2021		7,817,336				1,317,336
TAITA ROCKS HOTEL	14/10/2021		18,000				18,000
SHADES OF AFRICA	16/10/2021		28,118				28,118
LAVENDER GARDEN HOTEL (132863)	15/11/2021		36,000				36,000
LAVENDER GARDEN HOTEL (132863)	25/11/2021		40,000				40,000
KISM	07/12/2021		92,800				92,800

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Bigika limited	09/12/2021		16,820				16,820
CHALASAH LIMITED. Invoice /bill no 53	17/02/2022		90,000				90,000
KISM	21/02/2022		139,200				139,200
LAVENDER GARDEN HOTEL (132863)	22/02/2022		15,400				15,400
SAGALA LODGE LIMITED	02/03/2022		63,000				63,000
SAGALA LODGE LIMITED	09/03/2022		36,000				36,000
TAITA ROCKS HOTEL	04/04/2022		18,000				18,000
LAVENDER GARDEN HOTEL (132863)	15/04/2022		25,200				25,200
Bedemas ventures and engineering services	10/05/2022		30,000				30,000
TAITA ROCKS HOTEL	18/05/2022		30,000				30,000
PANLIS RESORT LTD (864087)	23/05/2022		16,000				16,000
LUSHAMY SUPPLIES	22/06/2022		660,000				660,000
TAITA ROCKS HOTEL	23/09/2021		60,000				60,000
NDEDA TRAVELS LIMITED			1,196,000				1,196,000
Sub-Total							10,805,094
Grand Total							19,239,047
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.							

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17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Annex 2 – Analysis Of Pending Staff Payables

			a	b	c=a-b	Outstanding as at 31-12-2022	Comments
Senior Management							
AZHAR DIN	R	4/4/23- 5/4/23	18,900.00		18,900.00		
JIMMY MWAMIDI	R	4/4/23- 5/4/23	18,900.00		18,900.00		
ANTHONY MNG'AMBWA	R	4/4/23- 5/4/23	18,900.00		18,900.00		
DORCAS MLUGHU	R	4/4/23- 5/4/23	18,900.00		18,900.00		
LILLIAN MWANGOI	R	4/4/23- 5/4/23	18,900.00		18,900.00		
JOSEPH MABISHI	R	4/4/23- 5/4/23	18,900.00		18,900.00		
ROSE SARIKI	R	4/4/23- 5/4/23	18,900.00		18,900.00		
ANTHONY KINYILI	R	4/4/23- 5/4/23	18,900.00		18,900.00		

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						standing incc 1-2022	Comments
LAWRENCE MZUGHA	R	4/4/23- 5/4/23	18,900.00		18,900.00		
PETER SHAMBI	R	4/4/23- 5/4/23	18,900.00		18,900.00		
AZHAR DIN	R	15-20 th May,2023	50,400.00		50,400.00		
JIMMY MWAMIDI	R	15-20 th May,2023	50,400.00		50,400.00		
ANTHONY MNG'AMBWA	R	15-20 th May,2023	50,400.00		50,400.00		
DORCAS MLUGHU	R	15-20 th May,2023	50,400.00		50,400.00		
LILLIAN MWANGOI	R	15-20 th May,2023	50,400.00		50,400.00		
JOSEPH MABISHI	R	15-20 th May,2023	50,400.00		50,400.00		
ROSE SARIKI	R	15-20 th May,2023	50,400.00		50,400.00		
ANTHONY KINYILI	R	15-20 th May,2023	50,400.00		50,400.00		
LAWRENCE MZUGHA	R	15-20 th May,2023	50,400.00		50,400.00		
PETER SHAMBI	R	15-20 th May,2023	50,400.00		50,400.00		

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						standing 2022	Comments
Hon. Wisdom Mwamburi	R	12/6/2023	10,500.00		10,500.00		
Hon. Newton Kifuso Salim	R	12/6/2023	10,500.00		10,500.00		
Hon. Anselm Mwadime	R	12/6/2023	10,500.00		10,500.00		
Hon. Genard Mwandau Maghanga	R	12/6/2023	10,500.00		10,500.00		
Hon. Jimmy Mwamidi	R	12/6/2023	10,500.00		10,500.00		
Hon. Crispus Tondoo	R	12/6/2023	10,500.00		10,500.00		
Hon. Ahzar Din	R	12/6/2023	10,500.00		10,500.00		
Hon. Daniel Kimuyu	R	12/6/2023	10,500.00		10,500.00		
Hon. Antony Mng'ambwa	R	12/6/2023	10,500.00		10,500.00		
Hon. Joseph Mwalegha	R	12/6/2023	10,500.00		10,500.00		
Hon. Johnes Maghanga	R	12/6/2023	10,500.00		10,500.00		
Hon. Bryson Mwambi	R	12/6/2023	10,500.00		10,500.00		
Hon. Dorcus Mlughu	R	12/6/2023	10,500.00		10,500.00		
Hon. Lawrence Mzugha Mwanjala	R	12/6/2023	10,500.00		10,500.00		
Hon. Amos Makalo	R	12/6/2023	10,500.00		10,500.00		
Hon. Isaac Matolo	R	12/6/2023	10,500.00		10,500.00		
Hon. Steve Nzai	R	12/6/2023	10,500.00		10,500.00		
Hon. Joseph Mabishi	R	12/6/2023	10,500.00		10,500.00		

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						ending 2022	Comments
Hon. Anthony Mutuku Kinyili	R	12/6/2023	10,500.00		10,500.00		
Hon. Halifa Taraya Salim	R	12/6/2023	10,500.00		10,500.00		
Hon. Duncan Wangama	R	12/6/2023	10,500.00		10,500.00		
Hon. Nancy Mghoi Mwakio	R	12/6/2023	10,500.00		10,500.00		
Hon. Hope Anisa Sanguli Mwakio	R	12/6/2023	10,500.00		10,500.00		
Hon. Rose Zighe Shingira	R	12/6/2023	10,500.00		10,500.00		
Hon. Constance Mwandawiro	R	12/6/2023	10,500.00		10,500.00		
Hon. Lillian Mkanyika Mwangoi	R	12/6/2023	10,500.00		10,500.00		
Hon. Lillian Machochi Kidali	R	12/6/2023	10,500.00		10,500.00		
Hon. Margaret Kawuki Mwale	R	12/6/2023	10,500.00		10,500.00		
Hon. Kusania Sakina Nabighi	R	12/6/2023	10,500.00		10,500.00		
Hon. Patricia Chao Mwashighadi	R	12/6/2023	10,500.00		10,500.00		
Hon. Rose Matumbuchu Sarik	R	12/6/2023	10,500.00		10,500.00		
Hon. Josephat Peter Shambi	R	12/6/2023	10,500.00		10,500.00		
Hon. Mohamed Omar	R	12/6/2023	10,500.00		10,500.00		
GADIEL MAGHANGA	R	12/6/2023	10,500.00		10,500.00		
FREDRICK MWABILI	R	12/6/2023	10,500.00		10,500.00		
PHELIS MWAMBERE	R	12/6/2023	10,500.00		10,500.00		
WILLIAM SOWA	R	12/6/2023	10,500.00		10,500.00		

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						ending ce 2022	Comments
YUSTINA KUNDERI	R	12/6/2023	10,500.00		10,500.00		
JULIUS MATHEKA	P	12/6/2023	10,500.00		10,500.00		
PATRICIA MWASHIGHADI	R	2/6/23- 5/6/23	66,500.00		66,500.00		
MARGARET MWANGUO	P	12/6/2023	13,500.00		13,500.00		
PETER SHAMBI	R	13/2/2023- 14/2/2023	50,500.00		50,500.00		
NANCY MWAKIO	R	13/2/2023- 14/2/2023	50,500.00		50,500.00		
DUNCAN WANGAMA	R	30/3/2023	8,400.00		8,400.00		
CONSTANCE MWANDAWIRO	R	30/3/2023	8,400.00		8,400.00		
ANSELM MWADIME	R	30/3/2023	8,400.00		8,400.00		
AMOS MAKALO	R	30/3/2023	8,400.00		8,400.00		
STEVE NZAI	R	30/3/2023	8,400.00		8,400.00		
NANCY MWAKIO	R	30/3/2023	8,400.00		8,400.00		
ANTHONY KINYILI	R	30/3/2023	8,400.00		8,400.00		
LAWRENCE MZUGHA	R	30/3/2023	8,400.00		8,400.00		
ROSE SHINGIRA	R	30/3/2023	8,400.00		8,400.00		
MOHAMMED OMAR	R	30/3/2023	8,400.00		8,400.00		
PETER SHAMBI	R	30/3/2023	8,400.00		8,400.00		

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						standing 100 2022	Comments
Hon. Wisdom Mwamburi	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Newton Kifuso Salim	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Anselm Mwadime	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Genard Mwandau Maghanga	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Jimmy Mwamidi	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Crispus Tondoo	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Ahzar Din	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Daniel Kimuyu	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Antony Mng'ambwa	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Joseph Mwalegha	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Johnes Maghanga	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Bryson Mwambi	R	14/6/23- 16/6/23	27,300.00		27,300.00		

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						standing 2022	Comments
Hon. Dorcus Mlughu	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Lawrence Mzugha Mwanjala	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Amos Makalo	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Isaac Matolo	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Steve Nzai	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Joseph Mabishi	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Anthony Mutuku Kinyili	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Halifa Taraya Salim	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Duncan Wangama	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Nancy Mghoi Mwakio	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Hope Anisa Sanguli Mwakio	R	14/6/23- 16/6/23	27,300.00		27,300.00		
Hon. Rose Zighe Shingira	R	14/6/23- 16/6/23	27,300.00		27,300.00		

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						Standing Order 2022	Comments
Hon. Constance Mwandawiro	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Lillian Mkanyika Mwangoi	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Lillian Machocho Kidali	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Margaret Kawuki Mwale	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Kusania Sakina Nabighi	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Patricia Chao Mwashighadi	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Rose Matumbuchu Sarik	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Josephat Peter Shambi	R	14/6/23-16/6/23	27,300.00		27,300.00		
Hon. Mohamed Omar	R	14/6/23-16/6/23	27,300.00		27,300.00		
PATRICIA MWASHIGHADI	R	15/4/2023	56,000.00		56,000.00		
JAMES MWANGÓMBE	R	15/5/23-19/5/2023	84,000.00		84,000.00		
FREDRICK MWABILI	R	23/11/23-26/11/23	35,100.00		35,100.00		
YUSTINA KUNDERI	P	23/11/23-	35,100.00		35,100.00		

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		26/11/23					
WILLIAM SOWA	P	23/11/23- 26/11/23	35,100.00		35,100.00		
SHANNEL MACHU	P	15/6/2023	36,500		36,500		
JOSEPH WADUU	R	15/6/2023	36,500		36,500		
GADIEL MAGANGA	S	19/6/23- 23/6/23	114,800.00		114,800.00		
JOSEPH WADUU	R	19/6/23- 23/6/23	98,000.00		98,000.00		
RENSON MAMBARIA	R	19/6/23- 23/6/23	98,000.00		98,000.00		
JENTAH MWARUMA	P	19/6/23- 23/6/23	98,000.00		98,000.00		
JEMIMA WUGHANGA	P	19/6/23- 23/6/23	98,000.00		98,000.00		
WILLIAM SOWA	R	19/6/23- 23/6/23	98,000.00		98,000.00		
MARGARET MWANGUO	P	19/6/23- 23/6/23	98,000.00		98,000.00		
JULIUS MATHEKA	P	19/6/23- 23/6/23	98,000.00		98,000.00		
PHILLIP KIDELO	P	19/6/23- 23/6/23	98,000.00		98,000.00		

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Yustina Kunderi	P	14/11/23- 29/11/23	178,500.00		178,500.00		
PHILIP KIDELO	P	17/4/23- 20/4/23	44,100.00		44,100.00		
JACOB MWASAMBO	P	9/12/23- 16/12/23	134,500.00		134,500.00		
MACHU SHANNEL	P	9/12/23- 16/12/23	134,500.00		134,500.00		
PHELIS MWAMBERE	P	14/9/23- 17/9/23	76,000.00		76,000.00		
MILKA RIGHA	R	14/9/23- 17/9/23	76,000.00		76,000.00		
YUSTINA KUNDERI	P	14/9/23- 17/9/23	76,000.00		76,000.00		
MARY AMBI	P	14/9/23- 17/9/23	76,000.00		76,000.00		
STEVEN MWAKIO	N	1/12/22- 5/12/22	92,500.00		92,500.00		
Sub-Total					4,382,000.00		
Middle Management							
RAMADHAN ITAMBO	L	15-20 th May,2023	42,000.00		42,000.00		
GABRIEL ZAI	L	15-20 th May,2023	42,000.00		42,000.00		

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				Standing	Use	2022	Comments
JONATHAN MWAKACHOLA	L	15-20 th May,2023	42,000.00		42,000.00		
JOSEPHINE SAGIROI	K	15-20 th May,2023	25,200.00		25,200.00		
BRIAN BERUBE	J	15-20 th May,2023	25,200.00		25,200.00		
ZUHURA REHEMA	L	15-20 th May,2023	42,000.00		42,000.00		
JOSEPHINE SAGIROI	K	4/4/23- 5/4/23	10,500.00		10,500.00		
BRIAN BERUBE	L	4/4/23- 5/4/23	10,500.00		10,500.00		
ZUHURA REHEMA	L	4/4/23- 5/4/23	16,100.00		16,100.00		
RAMADHAN ITAMBO	L	4/4/23- 5/4/23	16,100.00		16,100.00		
GEORGE MZUNGU	K	12/6/2023	6,300.00		6,300.00		
JIMMY MWAKIDEU	L	12/6/2023	9,100.00		9,100.00		
JOHN NJORE	L	12/6/2023	7,000.00		7,000.00		
DOUGLAS MWADOMU	K	12/6/2023	4,200.00		4,200.00		
DIANA MWARE	K	12/6/2023	4,500.00		4,500.00		
MARGARET MWANGUO	P	19/12/23- 23/12/23	92,500.00		92,500.00		

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RONALD MWAKISIMA	L	19/12/23- 23/12/23	75,700.00		75,700.00		
ROBERT MWAISAKA	M	19/12/2023	6,450.00		6,450.00		
ANDREW RORI	P	19/12/23- 23/12/23	50,000.00		50,000.00		
RAMADHAN ITAMBO	L	5/4/23- 6/4/23	44,000.00		44,000.00		
ROBERT MWAISAKA	M	15/5/2023	4,000.00		4,000.00		
DISHON CHONGA	K	3/4/23- 6/4/23	26,600.00		26,600.00		
ALLAN MWASHUMBE	M	5/12/23- 6/12/23	42,100.00		42,100.00		
THOMAS LOMBOLA	K	15/4/2023	10,900.00		10,900.00		
THOMAS LOMBOLA	K	15/4/2023	6,300.00		6,300.00		
DISHON CHONGA	K	13/2/2023	10,440.00		10,440.00		
THOMAS LOMBOLA	K	17/3/2023	12,600.00		12,600.00		
GRACE MWALUNGWA	L	10/3/2023	36,400.00		36,400.00		
SHEILA KAMANZI	K	15/4/2023	5,000.00		5,000.00		
JOSEPH MWAKISHA	N	23/11/23- 26/11/23	29,500.00		29,500.00		
WILSON MNYAMWEZI	L	23/11/23- 26/11/23	29,500.00		29,500.00		

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					2022	Comments
KENNETH MCHARO	L	23/11/23- 26/11/23	29,500.00		29,500.00	
RAMADHAN ITAMBO	L	23/11/23- 26/11/23	29,500.00		29,500.00	
PAULINE MWABILI	L	23/11/23- 26/11/23	29,500.00		29,500.00	
PHENNY MAGUWA	K	23/11/23- 26/11/23	18,300.00		18,300.00	
PURITY CHAO	K	23/11/23- 26/11/23	18,300.00		18,300.00	
EVANS GATHINJI	K	15/6/2023	21,100.00		21,100.00	
PRISCA MWANDOE	M	30/5/23- 10/6/23	131,700.00		131,700.00	
FLORENCE SHAKE	M	30/5/23- 10/6/23	131,700.00		131,700.00	
PAULINE MWABILI	L	30/5/23- 10/6/23	131,700.00		131,700.00	
SIBLINA MWASHIGHADI	L	30/5/23- 10/6/23	131,700.00		131,700.00	
RONALD MWAKISIMA	L	30/5/23- 10/6/23	131,700.00		131,700.00	
NELLY MANGA	K	30/5/23- 10/6/23	77,800.00		77,800.00	
GODWIN MACHILA	K	30/5/23-	77,800.00		77,800.00	

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						2022	2023	Comments
		10/6/23						
ISAAC MAFUNDO	K	30/5/23- 10/6/23	77,800.00		77,800.00			
OLIVER SANENE	K	30/5/23- 10/6/23	77,800.00		77,800.00			
PRISCA MWANDOE	M	19/6/23- 23/6/23	81,200.00		81,200.00			
ALLAN MWASHUMBE	M	19/6/23- 23/6/23	81,200.00		81,200.00			
SHEILA KAMANZI	L	19/6/23- 23/6/23	81,200.00		81,200.00			
YUSUF BASHIR	L	19/6/23- 23/6/23	81,200.00		81,200.00			
PAUL MWANDIMA	K	19/6/23- 23/6/23	51,800.00		51,800.00			
MWAKISIMA RONALD	L	19/6/23- 23/6/23	81,200.00		81,200.00			
ISAAC MWACHOFI	K	19/6/23- 23/6/23	51,800.00		51,800.00			
FLORENCE SHAKE	M	14/11/23- 29/11/23	149,100.00		149,100.00			
MILLCENT KILONZO	L	14/11/23- 29/11/23	149,100.00		149,100.00			
BELINDA MWAORE	L	14/11/23-	149,100.00		149,100.00			

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						Standing Order 2022	Comments
		29/11/23					
COSMAS MESIGHANA	K	14/11/23- 29/11/23	90,300.00		90,300.00		
EGLON MWAMBILO	K	14/11/23- 29/11/23	90,300.00		90,300.00		
FLORENCE SHAKE	M	17/4/23- 20/4/23	37,100.00		37,100.00		
SIBLINA MWASHIGHADI	L	17/4/23- 20/4/23	37,100.00		37,100.00		
PAULINE MWABILI	L	17/4/23- 20/4/23	37,100.00		37,100.00		
PRISCA MWANDOE	M	17/4/23- 20/4/23	37,100.00		37,100.00		
ISAAC MUMIN	K	1/6/23- 30/6/23	46,071.00		46,071.00		
RAPHAEL MWAMBURI	K	1/6/23- 30/6/23	58,500.00		58,500.00		
MILLICENT KILONZO	L	12/6/23- 16/6/23	81,200.00		81,200.00		
KIPKOECH SIGEI	L	1/6/23- 30/6/23	30,714.00		30,714.00		
FRANCIS MWANGI	L	1/6/23- 30/6/23	30,714.00		30,714.00		
ERIC MAKOKHA	L	1/6/23-	30,714.00		30,714.00		

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Name of the Member		30/6/23			30/6/23	30/6/23	Comments
		30/6/23					
WESLEY TOWETT	L	1/6/23-30/6/23	30,714.00		30,714.00		
BASHIR HASSAN	L	1/6/23-30/6/23	30,714.00		30,714.00		
MOHAMMED YUSUF	L	1/6/23-30/6/23	30,714.00		30,714.00		
ISAAC MUMIIN	L	1/6/23-30/6/23	30,714.00		30,714.00		
ZUHURA REHEMA	L	28/6/2023	35,000.00		35,000.00		
THOMAS LOMBOLA	K	28/6/2023	37,800.00		37,800.00		
JOSEPH MWAKISHA	N	9/12/23-16/12/23	109,300.00		109,300.00		
ZUHURA REHEMA	L	9/12/23-16/12/23	109,300.00		109,300.00		
CECCILIA WAKESHO	K	9/12/23-16/12/23	65,200.00		65,200.00		
FLORENCE SHAKE	M	9/12/23-16/12/23	109,300.00		109,300.00		
BRIAN MWANDATA	M	9/12/23-16/12/23	109,300.00		109,300.00		
PRISCA MWANDOE	M	9/12/23-16/12/23	109,300.00		109,300.00		

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MWAKE GITHINJI	L	8/3/23- 10/3/23	58,800.00		58,800.00		
FLORENCE SHAKE	M	8/3/23- 10/3/23	58,800.00		58,800.00		
ESTHER MCHIGHANI	L	14/9/23- 17/9/23	62,000.00		62,000.00		
SHEILA KAMANZI	L	14/9/23- 17/9/23	62,000.00		62,000.00		
ZUHURA REHEMA	L	1/12/22- 5/12-22	75,700.00		75,700.00		
MILLICENT KILONZO	L	1/12/22- 5/12-22	75,700.00		75,700.00		
KENNEDY OYUGI	L	1/12/22- 5/12-22	75,700.00		75,700.00		
KARINE MZAE	L	1/12/22- 5/12-22	46,300.00		46,300.00		
JOHNSON MLAMBO	L	1/12/22- 5/12-22	75,700.00		75,700.00		
EMMA KEMUNTO	L	1/12/22- 5/12-22	46,300.00		46,300.00		
STELLA WORESHA	M	1/12/22- 5/12-22	75,700.00		75,700.00		
REUBEN MWANYOLO	M	1/12/22- 5/12-22	75,700.00		75,700.00		

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	K	1/12/22- 5/12-22	75,700.00		75,700.00		
BASHIR YUSUF							
DISHON MWASINGO	K	1/12/22- 5/12-22	46,300.00		46,300.00		
COSMAS MESIGHANA	L	1/12/22- 5/12-22	46,300.00		46,300.00		
PHENY MAGHUWA	L	1/12/22- 5/12-22	46,300.00		46,300.00		
REBECCA GATUMI	L	1/12/22- 5/12-22	33,700.00		33,700.00		
KENNETH MCHARO	L	1/12/22- 5/12-22	75,700.00		75,700.00		
JOHN NJORE	L	1/12/22- 5/12-22	22,070.00		22,070.00		
Sub-Total					5,406,229		
Unionisable Employees							
1.							
Sub-Total							
Others (<i>specify</i>)							
2.							
Sub-Total							
Grand Total					9,788,299		

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Annex 3 – Analysis Of Other Pending Payables

Name of Entity	Amount	Current	a	b	c=a-b	Pending Payable	Comments
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 4 – Summary Of Non-Current Asset Register

					Historical Cost e/f (KShs) 20xx
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT equipment					
Machinery and equipment					
Biological assets			-		
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total					

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

				Balance
				KSh
Wilfred Msengeti Mwailogho	12/06/2023	9,900.00	-	9,900.00
MILKAH RIGHA NYAMBURA	26/05/2023	137,200.00	-	137,200.00
DISHON MWASINGO CHONGA	27/06/2023	36,640.00	-	36,640.00
BASHIR YUSUF	08/12/2022	56,000.00	-	56,000.00
AMOS MWAMBURI	23/12/2022	24,000.00		24,000.00
JAMES MWANG'OMBE KARAMBU	13/02/2023	28,000.00		28,000.00
Melita Mening'Isho	26/04/2023	47,600.00		47,600.00
Total		339,340.00		339,340.00

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(b) Salary Advance

<i>Name Of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name Of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name Of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name Of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Total</i>		-	-	-

Annex: 6 Reporting of Climate Relevant Expenditures

									Implementing Partners

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Annex 7 Reporting on Disaster Expenditure

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 8: Contingent Liabilities Register

	Nature of Contingent Liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						

