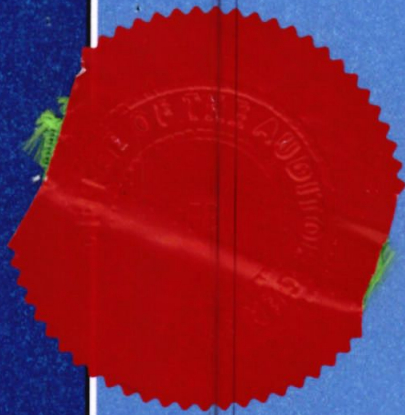
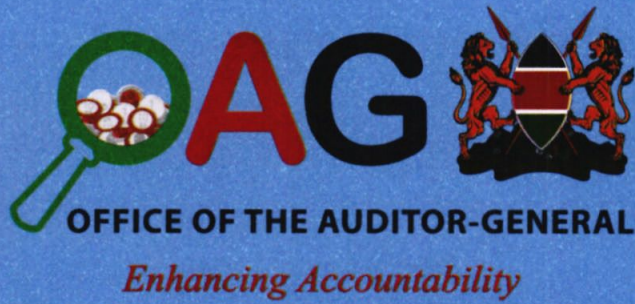


REPUBLIC OF KENYA



REPORT



OF

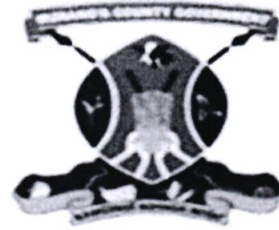
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MURANG'A

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

PAPERS LAID	
DATE	5/3/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Angela



MURANG'A COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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



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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 47 Members of County Assembly (MCAs) elected and nominated to represent members of the public from their respective wards and special interest groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and exercising oversight role over the County Executive.

(b) Key Management Team

Murang'a County Assembly's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Johnson Mukuha Mwangi
2.	Clerk of the County Assembly	Wilson Kuria Thuita
3.	Director Finance and Accounting	Isaac Bubishi Khalisia
4.	Deputy Director Finance and Accounting	Nancy Mwhaki Githaiga

(c) Fiduciary Management

The key management personnel who held office during the year ended June 30, 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Wilson Kuria Thuita
2.	Director, Finance and Accounting	Isaac Bubishi Khalisia
3.	Deputy Director, Finance and Accounting	Nancy Mwhaki Githaiga
4.	Principal Accounts Officer	David Kahoro Mwangi

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Whilst the County Assembly Service Board has the overall fiduciary role in the Assembly, the Board has established the following committees;

- (i) The Loan Management Committee which considers application for car and mortgage loans. The committee is appointed by the Board and oversees the management of Car and Mortgage scheme.
- (ii) The Member's welfare and board advisory committee comprising of Members of the Assembly who receive and consider the representations and suggestions of Members of the County Assembly and makes recommendations to the County Assembly Service Board for action.
- (iii) The Audit Committee established pursuant to provisions of Section 167 of the Public Finance Management (County Governments) Regulations, 2015.
- (iv) The County Assembly Standing Committee established pursuant to provisions of the Public Finance Management Act, 2012.

(e) Entity Headquarters

P.O. Box 731 -10200
Murang'a County Assembly
Kenyatta Road/ Opposite Ihura Stadium
MURANG'A, KENYA

(f) Entity Contacts

E-mail: clerk@assembly.muranga.go.ke
Website: www.assembly.muranga.go.ke

(g) Entity Bankers

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

(j) County Attorney

Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O Box 40112, City Square-00200
NAIROBI, KENYA

3. Governance Statement

The County Assembly

In accordance to Article 185 of the Constitution, the County Assembly is the legislative arm of the County Government and constitutes of; the Speaker, 35 members of the County Assembly elected from the Wards; 12 members representing special interests in the Assembly. Such interests include the women, youth, the marginalized communities and people living with disabilities.

The Clerk is the Chief Executive Officer, and the Accounting Officer of the County Assembly. He is also the Secretary to the County Assembly Service Board.

There is an "Assembly Service", consisting of technical and support staff, employed by the County Assembly Service Board. The staff members provide support to Members of the County Assembly (MCAs) in their work under the leadership of the Clerk.

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

- a) Vetting and approving nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Performing the roles set out under Article 185 of the Constitution.
- c) Approving 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) Approving the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approving county development planning; and
- f) Performing any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two;

(a) Select Committees

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

(b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

(a) Sectoral Committees

- (i) Budget and Appropriation Committee
- (ii) Public works, roads and transport.
- (iii) Youth, Culture, gender and social services.
- (iv) Health Services.
- (v) Governance, Labour, Social Welfare, Justice and Legal Affairs.
- (vi) Energy, Forestry and Natural Resources.
- (vii) Water and Cooperative Development.
- (viii) Land, Housing, Physical Planning and Settlement.
- (ix) Agriculture, Livestock and Fisheries.
- (x) Education and Child Welfare, Research.
- (xi) Trade, Industrialisation, Tourism and Wildlife.
- (xii) Committee on ICT and E- government
- (xiii) Finance and Economic Planning

(b) Select Committees

- (i) Liaison Committee
- (ii) Committee on Selection
- (iii) Powers and Privileges Committee
- (iv) Committee on Appointments
- (v) Finance and Economic Planning
- (vi) Committee on Implementation.
- (vii) Committee on Delegated County Legislation.
- (viii) Public Investment and Accounts Committee.
- (ix) House Business and Rules Committee

County Government of Murang'a
Murang'a County Assembly
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a) Committee of Powers and Privileges

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

No	Member	Designation	Ward
1.	Hon. Johnson Walter Mukuha Mwangi	Speaker	
2.	Hon. Margaret Wanjiku Gichia	Member	Wangu
3.	Hon. Alex Wainaina	Member	Mugumo-ini
4.	Hon. Thomas Muteti Mwaura	Member	Makuyu
5.	Hon. John Ngugi Kabaiya	Member	Gatanga
6.	Hon. Gladys Wambui Waikau	Member	Nominated
7.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
8.	Hon. Hilary Muigai Muchoki	Member	Ichagaki
9.	Hon. Jeremiah Clement Gichobe	Member	Kariara
10.	Hon. Bernard Ruiru	Member	Mbiri
11.	Hon. Morris Thuku	Member	Kiru
12.	Hon. Boniface Ng'ang'a	Member	Muthithi

b) Committee on Appointment

The Committee considers, for approval by the Assembly, appointments under Articles 179 (2) i.e. appointment of Members of County Executive Committee. The committee members during FY ending June 2024 were;

No	Member	Designation	Ward
1	Hon. Johnson Walter Mukuha Mwangi	Chairperson	Speaker
2.	Hon. Bernard Ruiru Njeri	Vice Chairperson	Mbiri
3.	Hon. Francis Kibe Kamau	Member	Ithiru
4.	Hon. Peter Murigi Ngugi	Member	Muruka
5.	Hon. Naomi Nyambura Maina	Member	Ruchu
6.	Hon. Stephen Mugai Kimani	Member	Kakuzi/Mitubiri
7.	Hon. Moses Macharia Mirara	Member	Kangari
8.	Hon. Edwin Mwangi Wairagu	Member	Gitugi

c) House Business and Rules Committee

The Committee shall prepare and, adjust the Assembly Calendar with the approval of the Assembly, monitor and oversee the implementation of the Assembly Business and programmes, implement the Standing Orders etc. The committee members during FY ending June 2024 were;

No	Member	Designation	Ward
1	Hon. Johnson Mukuha	Chairperson	Speaker
2.	Hon. Moses Gachui	Deputy Speaker	Kihumbu-ini
3.	Hon. Francis Kibe	Leader of majority	Ithiru
4.	Hon. Morris Thuku	Member	Kiru
5.	Hon. Liz Muthoni	Member	Kinyona
6.	Hon. Steven Muigai	Member	Kakuzi
7.	Hon. Elizabeth Wambui	Member	Kimorori
8.	Hon. Antony Marubu Kibe	Member	Nominated
9.	Hon. Hannah Wairimu Kamau	Member	Nominated
10.	Hon. Peter Murigi	Member	Muruka
11.	Hon. Grace Nduta	Member	Kanyenya-ini
12.	Hon. John Kamwaga	Member	Mugoiri
13.	Hon. Mark Gicheru	Member	Nominated
14.	Hon. Esther Kamindo	Member	Nominated
15.	Hon. Pauline Njeri	Member	Nominated
16.	Hon. Julian Njiri	Member	Nominated
17.	Hon. Priscillar Njeri Mwangi	Member	Nominated

d) Public Accounts/Investment Committee

The Committee provides 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:

No	Member	Designation	Ward
1	Hon. Alex Ndunda Makau	Chairperson	Ithanga
2.	Hon. John Munyua	Vice Chairperson	Gaichanjiru
3.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini

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4.	Hon. Loise Mbogo	Member	Nominated
5.	Hon. Thomas Muteti Mwaura	Member	Makuyu
6.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
7.	Hon. Isaac Njoroge Chefman	Member	Kahumbu
8.	Hon. Gatheo Wanjeri	Member	Gaturi
9.	Hon. Steven Muigai	Member	Kakuzi/Mitumbiri
10	Hon. Pauline Muchiri	Member	Nominated

e) 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 ending June 2024 were;

	Member	Designation	Ward
1.	Hon. Charles Machigo Karina	Chairperson	Township
2.	Hon. Julian Njiri	Vice Chairperson	Nominated
3.	Hon. Francis Kamau	Leader of Majority	Ithiru
4.	Hon. Gerald Wambugu	Member	Kamacharia
5.	Hon. Grace Sharleen Wambui	Member	Nominated
6.	Hon. James Karanja Kabera	Member	Kamahuha
7.	Hon. Jeremiah Gichobe	Member	Kariara
8.	Hon. Naomi Nyambura Maina	Member	Ruchu
9.	Hon. Boniface Ng'ang'a Mbau	Member	Muthithi
10.	Hon. John Ngugi Kibaiya	Member	Gatanga
11.	Hon. Dinah Muthoni Kagiri	Member	Nominated
12.	Hon. Liz Muthoni Mbugua	Member	Kinyona
13.	Hon. Samson Mukora Ngigi	Member	Kagundu-ini
14.	Hon. Peter Murigi Ngugi	Member	Muruka
15.	Hon. Moses Mirara	Member	Kangari
16.	Hon. Margaret Wanjiku Gichia	Member	Wangu
17	Hon. Pauline Muchiri	Member	Nominated

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f) Committee on Implementation

The committee scrutinizes resolutions of the Assembly (including adopted committee reports), Petitions and the undertakings given by the County Executive Committee. The members who served in the committee during the period ending June 2024 were:

No	Member	Designation	Ward
1.	Hon. Hilary Muigai Muchoki	Chairperson	Ichagaki
2.	Hon. Jane Mukami Kigotho	Vice Chairperson	Nominated
3.	Hon. Anthony Marubu Chege	Member	Nominated
4.	Hon. Peter Munga Njuguna	Member	Murarandia
5.	Hon. Grace Nduta Wairimu	Member	Kanyenya-ini
6.	Hon. Laban Chomba Njaramba	Member	Kambiti
7.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa
8.	Hon. John Mwangi Kamau	Member	Nginda
9.	Hon. John Kamwaga Mwangi	Member	Mugoiri
10	Hon. Kenneth Kamau Mwangi	Member	Rwathia
11	Hon. Caroline Wairimu	Member	Kigumo
12	Hon. Moses Muchiri	Member	Muguru

g) Delegated County Legislation

The Committee considers statutory instruments. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Mark Gicheru Wainaina	Chairperson	Nominated
2.	Hon. Priscilla Njeri Mwangi	Vice Chairperson	Nominated
3.	Hon. Margaret Wanjiku Gichia	Member	Wangu
4.	Hon. Alex Wanyoike Wainaina	Member	Mugumo-ini
5.	Hon. Morris Thuku	Member	Kiru
6.	Hon. Bernard Ruiru Njeri	Member	Mbiri
7.	Hon. Esther Nyawira Kamindo	Member	Nominated
8.	Hon. Hannah Wairimu Kamau	Member	Nominated
9.	Hon. Gladys Wambui Waikau	Member	Nominated

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10.	Hon. Edwin Mwangi Wairagu	Member	Gitugi
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h) Committee on Selection

The committee nominates Members to serve in Committees, save for the Membership of the House Business Committee and Committee on Appointments. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Francis Kibe Kamau	Chairperson	Ithiru
2.	Hon. Morris Thuku Gathoni	Member	Kiru
3.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
4.	Hon. Alex Ndunda Makau	Member	Ithanga
5.	Hon. Gerald Wambugu Mwangi	Member	Kamacharia
6.	Hon. Charles Machigo Karina	Member	Township
7.	Hon. Liz Mbugua	Member	Kinyona
8.	Hon. Steven Muigai	Member	Kakuzi
9.	Hon. Njoroge Chefman Isaac	Member	Kahumbu
10.	Hon. Grace Nduta	Member	Kanyenya-ini

i) Finance and Economic Planning

The Committee considers all matters related to management of public finance and Economic Planning, county planning and statistics and disaster management. The members who served in the committee during the period 2023/2024 were;

No	Member	Designation	Ward
1.	Hon. John Ngugi Kibaiya	Chairperson	Gatanga
2.	Hon. Alex Wanyoike Wainaina	Vice Chairperson	Mugumo-ini
3.	Hon. Francis Kamau	Member	Ithiru
4.	Hon. Charles Machigo Karina	Member	Township
5.	Hon. Morris Thuku	Member	Kiru
6.	Hon. Pauline Njeri Muchiri	Member	Nominated
7.	Hon. Loise Mbogo	Member	Nominated
8.	Hon. John Kamau Munyua	Member	Gaichanjiru
9.	Hon. Esther Nyawira Kamindo	Member	Nominated

10.	Hon. Jane Mukami Kigotho	Member	Nominated
11.	Hon. Gladys Wambui Waikau	Member	Nominated
12.	Hon. Steven Muigai	Member	Kakuzi/Mitumbiri
13.	Hon. Peter Murigi Ngugi	Member	Muruka
14.	Hon. Margaret Wanjiku Gichia	Member	Wangu
15.	Hon. Hilary Muigai Muchoki	Member	Ichagaki
16.	Hon. Thomas Muteti Mwaura	Member	Makuyu

j) Youth, Culture, Gender and Social Services

The Committee considers all matters relating to youth, persons with disabilities, orphans, vulnerable persons, cultural activities, public entertainment and public amenities, including sports and cultural activities and facilities, control of drugs and pornography, cinemas video shows, firefighting services and gender, culture and social welfare, national heritage, sports. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Grace Sharleen Maina	Chairperson	Nominated
2.	Hon. Kenneth Kamau Mwangi	Vice Chairperson	Rwathia
3.	Hon. Anthony Chege Marubu	Member	Nominated
4.	Hon. Gathee Wanjeri	Member	Gaturi
5.	Hon. Julian Njiri	Member	Nominated
6.	Hon. Naomi Nyambura Maina	Member	Ruchu
7.	Hon. Caroline Wairimu Njoroge	Member	Kigumo
8.	Hon. Moses Muchiri Maina	Member	Muguru
9.	Hon. John Mwangi Kamau	Member	Nginda
10.	Hon. Mark Wainaina Gicheru	Member	Nominated
11.	Hon. Moses Mcharia Mirara	Member	Kimorori/Wempa
12.	Hon. Jeremiah Gichobe Mbatia	Member	Kariara
13.	Hon. Hannah Wairimu Kamau	Member	Nominated
14.	Hon. Peter Munga Njuguna	Member	Murarandia
15.	Hon. John Kamwaga	Member	Mugoiri

k) Public Works Roads and Transport

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The Committee considers all matters related to county transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Samson Mukora Ngigi	Chairperson	Kagundu-ini
2.	Hon. Laban Chomba Njaramba	Vice Chairperson	Kambiti
3.	Hon. Bernard Ruiru Njeri	Member	Mbiri
4.	Hon. Alex Ndunda Makau	Member	Ithanga
5.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
6.	Hon. Grace Nduta Wairimu	Member	Kanyenya-ini
7.	Hon. Gerald Wambugu	Member	Kamacharia
8.	Hon. Boniface Ng'ang'a Mbau	Member	Mugoiri
9.	Hon. Isaac Chefman Njoroge	Member	Kahumbu
10.	Hon. Dinah Muthoni Kagiri	Member	Nominated
11.	Hon. Liz Muthoni Mbugua	Member	Kinyona
12.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa
13.	Hon. Simon Mwaura Wamwea	Member	Ngararia
14.	Hon. James Karanja Kabera	Member	Kamahuha
15.	Hon. Priscilla Njeri Mwangi	Member	Nominated

1) Health Services Committee

The Committee considers all matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Boniface Ng'ang'a Mbau	Chairperson	Muthithi
2.	Hon. Caroline Wairimu Njoroge	Vice Chairperson	Kigumo
3.	Hon. Liz Muthoni Mbugua	Member	Kinyona
4.	Hon. Morris Thuku	Member	Kiru
5.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa

6.	Hon. Steven Muigai Kimani	Member	Kakuzi/Mitubiri
7.	Hon. Grace Nduta Wairimu	Member	Kanyenya -ini
8.	Hon. Kenneth Kamau Mwangi	Member	Rwathia
9.	Hon. James Karanja Kabera	Member	Kamahuha
10.	Hon. Julian Njiri	Member	Nominated
11.	Hon. Peter Munga Njuguna	Member	Murarandia
12.	Hon. John Ngugi Kibaiya	Member	Gatanga
13.	Hon. Moses Macharia Mirara	Member	Kangari

m) Energy, Environment, Forestry and natural Resources Committee

The Committee considers all matters related to implementation of specific national government policies on environmental conservation including water catchment and riparian areas, energy production and regulation, soil and water conservation, preservation of forests, control of air pollution, noise pollution other public nuisances, outdoor advertising, refuse removal, refuse dumps and both solid and liquid waste management. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Dinah Muthoni Kagiri	Chairperson	Nominated
2.	Hon. Gladys Wambui Waikau	Vice Chairperson	Nominated
3.	Hon. Margaret Wanjiku Gichia	Member	Wangu
4.	Hon. John Kamwaga Mwangi	Member	Mugoiri
5.	Hon. Esther Nyawira Kamindo	Member	Nominated
6.	Hon. Hannah Wairimu Kamau	Member	Nominated
7.	Hon. Edwin Mwangi Wairagu	Member	Gitugi
8.	Hon. Naomi Nyambura Maina	Member	Ruchu
9.	Hon. Gatheo Wanjeri	Member	Gaturi
10.	Hon. Alex Wanyoike Wainaina	Member	Mugumo-ini
11.	Hon. John Munyua	Member	Gaichanjiru
12.	Hon. John Mwangi Kamau	Member	Nginda

n) Governance, Labour, Justice and Energy Committee

County Government of Murang'a
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The Committee considers all matters related to constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption and human rights, and administrative justice, labour, trade union relations, manpower or human resource planning, County Public Service and ensuring and co-ordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level. The members who served in the committee during the period 2023/2024 were:

No	Member	Designation	Ward
1.	Hon. Jeremiah Gichobe Mbatia	Chairperson	Kariara
2.	Hon. Pauline Muchiri	Member	Nominated
3.	Hon. Moses Muchiri Maina	Member	Muguru
4.	Hon. Loise Mbogo	Member	Nominated
5.	Hon. Grace Sharleen Wambui	Member	Nominated
6.	Hon. Anthony Marubu Chege	Member	Nominated
7.	Hon. Laban Chomba Njaramba	Member	Kambiti
8.	Hon. Bernard Ruiru Njeri	Member	Mbiri
9.	Hon. Thomas Muteti Mwaura	Member	Makuyu
10.	Hon. Mark Gicheru Wainaina	Member	Nominated

o) Lands, Housing, Physical Planning and Settlement

The Committee considers all matters related to land surveying and mapping, housing, boundaries and fencing. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Gerald Wambugu	Chairperson	Kamacharia
2.	Hon. Isaac Chefman Njoroge	Vice Chairperson	Kahumbu
3.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
4.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
5.	Hon. Charles Machigo Karina	Member	Township
6.	Hon. Francis Kamau	Member	Ithiru
7.	Hon. Peter Murigi Ngugi	Member	Muruka
8.	Hon. Alex Ndunda Makau	Member	Ithanga

9.	Hon. Samson Mukora Ngigi	Member	Kagundu-ini
10.	Hon. Hilary Muigai Kimani	Member	Ichagaki
11.	Hon. Jane Mukami Kigotho	Member	Nominated
12.	Hon. Priscilla Njeri Mwangi	Member	Nominated

p) Agriculture, Livestock and Fisheries

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

No	Member	Designation	Ward
1.	Hon. Pauline Muchiri	Chairperson	Kigumo
2.	Hon. Gatheo Wanjeri	Vice Chairperson	Gaturi
3.	Hon. Peter Murigi Ngugi	Member	Muruka
4.	Hon. John Kamwaga Mwangi	Member	Mugoiri
5.	Hon. Anthony Marubu Chege	Member	Nominated
6.	Hon. Simon Mwaura Wamwea	Member	Ngararia
7.	Hon. Francis Kamau	Member	Ithiru
8.	Hon. Liz Muthoni Mbugua	Member	Kinyona
9.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa
10.	Hon. Morris Thuku	Member	Kiru
11.	Hon. Charles Machigo Karina	Member	Township
12.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
13.	Hon. Hilary Muigai Muchoki	Member	Ichagaki

p) Education, Child Welfare and Research

The Committee considers all matters related to pre-primary education, village polytechnics, home-craft centres, and children's welfare including child care facilities, and any other education support. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Naomi Nyambura Maina	Chairperson	Ruchu

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2.	Hon. Gerald Wambugu	Member	Kamacharia
3.	Hon. John Kamau Munyua	Member	Gaichanjiru
4.	Hon. Hannah Wairimu Kamau	Member	Nominated
5.	Hon. Boniface Ng'ang'a Mbau	Member	Muthithi
6.	Hon. Priscilla Njeri Mwangi	Member	Nominated
7.	Hon. Peter Munga Njuguna	Member	Murarandia
8.	Hon. Grace Nduta Wairimu	Member	Kanyenya-ini
9.	Hon. Alex Wanyoike Wainaina	Member	Mugumo-ini
10.	Hon. Benard Ruiru Njeri	Member	Mbiri
11.	Hon. John Mwangi Kamau	Member	Nginda
12.	Hon. Edwin Mwangi Wairagu	Member	Gitugi

q) Water and Irrigation

The Committee considers all matters related to implementation of specific national government policies on water for both domestic and industrial use, irrigation, water pans, dams, storm water and sanitation services. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Margaret Wanjiku Gichia	Chairperson	Wangu
2.	Hon. Esther Kamindo	Vice Chairperson	Nominated
3.	Hon. Kenneth Kamau Mwangi	Member	Rwathia
4.	Hon. Dinah Muthoni Kagiri	Member	Nominated
5.	Hon. Samson Mukora Ngigi	Member	Kagundu-ini
6.	Hon. Alex Ndunda	Member	Ithanga
7.	Hon. John Ngugi Kibaiya	Member	Gatanga
8.	Hon. Isaac Chefman Njoroge	Member	Kahumbu
9.	Hon. Jeremiah Clement Gichobe	Member	Kariara
10.	Hon. Steven Muigai Kimani	Member	Kakuzi/Mitubiri
11.	Hon. Mark Gicheru	Member	Nominated

r) Trade, Industrialization, Cooperative Management, Tourism and wildlife

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The Committee considers all matters related to trade development and regulation, including markets, trade licenses (excluding regulation of professions), fair trading practices, betting, lotteries, casinos and other forms of gambling, racing, liquor licensing and all matters related to local tourism, museums, county parks, beaches and recreation facilities and co-operatives societies. The members who served in the committee during the 2023/2024 financial year were:

No	Member	Designation	Ward
1.	Hon. James Karanja Kabera	Chairperson	Kamahuha
2.	Hon. Loise Mbogo	Vice Chairperson	Nominated
3.	Hon. Moses Macharia Mirara	Member	Kangari
4.	Hon. Julian Njiri	Member	Nominated
5.	Hon. Moses Muchiri Maina	Member	Muguru
6.	Hon. Laban Chomba Njaramba	Member	Kambiti
7.	Hon. Jane Mukami Kigotho	Member	Nominated
8.	Hon. Thomas Muteti Mwaura	Member	Makuyu
9.	Hon. John Mwangi Kamau	Member	Nginda
10.	Hon. Gladys Wambui Waikau	Member	Nominated
11.	Hon. Grace Sharleen Wambui	Member	Nominated

s) Information, Communication and Technology (ICT) and E-government committee

The Committee considers all matters related to all matters relating to County communication, broadcasting, libraries, electronic research, county technological advancement, information, ICT development and management. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Moses Macharia Mirara	Chairperson	Kangari
2.	Hon. Peter Munga Njuguna	Vice Chairperson	Murarandia
3.	Hon. Peter Murigi Ngugi	Member	Muruka
4.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
5.	Hon. Bernard Ruiru Njeri	Member	Mbiri
6.	Hon. Pauline Njeri Muchiri	Member	Nominated
7.	Hon. Priscilla Njeri Mwangi	Member	Nominated
8.	Hon. Julian Njiri	Member	Nominated
9.	Hon. Mark Gicheru Wainaina	Member	Nominated

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10.	Hon. Esther Nyawira Kamindo	Member	Nominated
11.	Hon. Loise Mbogo	Member	Nominated
12.	Hon. Edwin Mwangi Wairagu	Member	Gitugi
13.	Hon. Isaac Chefman Njoroge	Member	Kahumbu
14.	Hon. Alex Ndunda Makau	Member	Ithanga
15.	Hon. Gladys Waikau	Member	Nominated
16.	Hon. Kenneth Kamau	Member	Rwathia
17.	Hon. Samson Mukora	Member	Kagundu-ini

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted on March 25, 2019 in compliance with the Public Finance Management (County Government) regulations, 2015.

Communication with all Stakeholders

Articles 196, Article 201(a) and article 124 (1) (c) of the Constitution, the Access to information Act and other relevant laws provide mechanisms for public participation in legislative processes and access to information. In this regard, the County Assembly has established mechanisms for citizen engagement in its legislative and administrative processes. Such mechanisms include but not limited to; public hearings, public access to committee and plenary sittings as well access to information through the website and other internet based media platforms.

During the FY 2023/2024, the Assembly conducted public hearing forums to consider the views of the public on the county budget estimates; the county fiscal strategy paper; the county government model intergovernmental conditional allocations transfer agreement; the county valuation for rating bill and approval hearing for appointment of the Members of Municipal Board. Notifications to the public were done through adverts in daily newspapers, local radio stations as well as public notices to ward offices and religious organisations. In addition, mapped stakeholders were invited to attend or submit any views or memoranda they may have on aforementioned legislative processes.

Risk management

The Assembly has instituted structures and mechanisms for identification, assessment and control of current and emerging risks in order to mitigate operational, legal and financial risks. Such controls include; budgetary control, assets management, payment of personnel emoluments through the government recommended Integrated Personnel and Payroll Database Management systems among other relevant policy and procedural controls.

Compliance

The County Assembly endeavours to align its operations within the provisions of the Constitution, the standing orders, government circulars, the under listed laws and regulations among others.

- a) The County Government Act,2012
- b) The Public Finance Management Act,2012
- c) The Public Finance Management regulations2012
- d) The County Assembly Services Act,2017
- e) The County Assembly Powers and Privilege Act .2017
- f) The public appointments (County Assemblies Approval) act.2017.
- g) The Public Procurement and Asset Disposal Act, 2015.
- h) The Public Procurement and Asset Disposal, Regulation 2020.

The resultant reports are tabled and discussed at the relevant levels of management and shared with relevant stakeholders such as; the national treasury, controller of budget, office of the auditor general, the county executive, the general public among others.

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4. Foreword by the Clerk of the Assembly

The Murang'a County Estimates of Revenue and Expenditure FY 2023-24 represent the first budget to be prepared under the new Administration of County Government that was inaugurated on September 2022 after the General Elections. The Estimates have been prepared under a different Fiscal Framework with five broad strategic priorities;

- Agricultural transformation
- Infrastructural development
- Achievement of Universal Health Care
- Provision of quality education and training
- Improvement of business environment

(i) Budget performance

Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Legislation and representation					
Legislation and representation	292,897,813	2,964,000	289,933,813	249,905,399	85
Oversight					
Oversight	336,750,000	3,136,000	333,614,000	299,294,299	89
General administration and planning support					
General administration and planning support	271,061,220	1,900,000	269,161,220	237,722,888	88
Total	900,709,033	8,000,000	892,709,033	786,922,586	87

(ii) Operational Performance

- a) The County Assembly has enacted over 50 laws key among them being
- (i) The Murang'a County Alcoholic Drinks Control Act, 2013.
 - (ii) The Murang'a County Loans and Mortgage Fund Act, 2013.
 - (iii) The Murang'a County Symbols Act, 2014.
 - (iv) The Murang'a County Revenue Administration Act, 2015
 - (v) The Murang'a County Rating Act, 2015
 - (vi) The Murang'a County Tourism Development Act, 2016
 - (vii) The Murang'a County Persons living with Disability Act, 2016
 - (viii) The Murang'a County Avocado Production, Processing and Marketing Act, 2020
 - (ix) The Murang'a County Services Standardisation Act, 2022
 - (x) The Murang'a County Youth Empowerment Act, 2022
 - (xi) The Murang'a County Revenue Collection and Management Act, 2022
 - (i) The Murang'a County Agro-Ecology Act, 2022.

The Murang'a County budget for the period July 1, 2023 to June 30, 2024 was approved by the County Assembly on June 27, 2023. In addition, a supplementary budget was approved by the Assembly on November 28, 2023.

The oversight role of the County Assembly.

The County Assembly committees are provided for in the County Governments, Act, 2012 and the Murang'a County standing orders as the most common oversight tool. Their central function involves seeking information on particular issues from a wide range of issues affecting the public. As such, the committees undertake the following oversight roles;

- (i) Conducting oversight on the executive to ensure that the executive is exercising fiscal prudence and good governance in the given sectors.
- (ii) Initiating and/or scrutinizing legislative and regulatory proposals on matters touching the relevant sectors.
- (iii) Reviewing and recommending budget allocation to the departments of the county.
- (iv) Investigating, inquiring into, and reporting on all matters relating to the departments' management, activities, administration, and operations.
- (v) Studying the programmes and policy objectives of the departments and the effectiveness of their implementation.
- (vi) Vetting and reporting on appointments in the departments where the Constitution or any law requires the Assembly to approve.

(iii) Performance of key development projects

During the year under review the Assembly successfully installed a Business Process Management System that was geared to automating the Assembly's manual application and approval processes. This is in line with the national governments directive for digitization of processes and service provision in public institutions.

Implementation of the business process management system has improved user productivity and experience, efficiency and effectiveness, timely approvals leading to a departure from manual approvals and tracking of documents hence reducing the processing time for payments and execution of tasks. Further, the County Assembly embraced fair competitive practices in all its procurement procedures, timely payment of supplier bills and exercised great prudence in contractual engagements between suppliers and the Assembly thus enhancing supplier confidence during the year under review.

(iv) Comment on value-for-money achievements


Implementation of the business process management system has improved user productivity and experience, efficiency and effectiveness, timely approvals leading to a departure from manual approvals and tracking of documents hence reducing the processing time for payments and execution of tasks.

The County Assembly embraced fair competitive practices in all its procurement procedures, timely payment of supplier bills and exercised great prudence in contractual engagements between suppliers and the Assembly thus enhancing supplier confidence and quality assurance.

The Assembly exercises competitive recruitment of its personnel as guided by principles of public service as stipulated under Article 232 of the Constitution, the human resource policies and procedure manual and other relevant laws.

(v) Challenges and Recommended Way Forward

Implementation of various programs proposed for the year under review was hampered by inadequate funds and late disbursement of allocations due for the year. As a result, pending payments for projects undertaken will be considered during the 2024-2025 budget.



.....
W. Kuria Thuita

Clerk of the County Assembly

5. Statement of performance against county assembly predetermined objectives

Strategic development objectives

The key mandate of the County Assembly of Murang'a is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance	Remarks
Legislation, oversight and representation	5 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 203/2024 5 number of bills were passed	The cost of publication of bills was prohibitive.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	Increase in efficient Assembly Operation	The standing orders were Reviewed for enhanced efficiency in both plenary and committee operations.	
Program 2	Objective	Outcome	Indicator	Performance	Remarks
Oversight	Realistic and credible budget Oversight over usage of public resources Enhanced Governance in public service.	Approved budget estimates PAC & PIC Committees reports Committee reports	Meeting constitutional deadlines No of reports prepared No of reports prepared	Meeting constitutional deadlines Reports were prepared and considered by the Assembly.	

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Program 3	Objective	Outcome	Indicator	Performance	Remarks
General Administration ,Planning support services	Enhanced staff performance Installation and implementation of the Business Process System	Efficient and effective service delivery There is a 25% increase of efficiency in the administrative services of the Assembly operations.	The training initiatives have enhanced staff performance. Enhanced productivity, efficiency and effectiveness due to automated tracking of documents that has reduced the processing time for payments and execution of tasks.	Increase in efficiency and effective service delivery Increase in efficiency and effective service delivery	

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

The County Assembly endeavours to achieve its legislative, oversight and representation mandate through the adoption and implementation of the requisite policy frameworks, enactment of the necessary laws and subsidiary legislations. To this end, the Assembly is mandated under Article 185 of the Constitution to among other functions; provide services and facilities to ensure the efficient and effective functioning of the county legislature.

The Assembly does not conduct its business in isolation, practices and procedures of the County Assembly are borrowed from parliament. In addition, various state actors and the private sector have played an integral part in supporting the Assembly to achieve its objectives. Such institutions include but not limited to; the Controller of Budget, the Commission for Revenue Allocation, Office of the Auditor General, Salaries and Remuneration Commission, National Treasury, Central Bank, Ministry of Devolution and Planning, the Government Printers, the County Executive among others.

b) Environmental performance

In a move aimed at reducing greenhouse emissions, stopping and reversing deforestation and, restoring thousands hectares of deforested and degraded landscapes, the Assembly has laid out plans for tree planting exercises across the County.

Tree planting has emerged as a powerful sustainable solution to mitigate the adverse effects of climate change and reduce environmental degradation. Planting trees not only helps combat climate change by sequestering carbon dioxide, but it also provides a wide array of environmental, social, and economic benefits.

c) Employee welfare

The Assembly has adopted a culture of continuous learning to enhance the capacity of human capital in the service. This ensures continuous upgrading of core competencies, knowledge, skills and attitudes of officers including their ability to assimilate technology to enable them create and seize opportunities for career growth, social advancement, economic growth and development.

All the trainings are based on identified training needs from Training Needs Assessment conducted every two years. All officers have at least five days training in a year while newly recruited are inducted within three months of joining the Service.

Staff performance appraisal system is predicated upon the principle of work planning, setting of agreed performance targets, feedback and reporting. This process is linked to other human resource systems and processes including staff development, career progression, placement, rewards and sanctions. The Strategic objectives are derived from the Assembly Work Plan and Performance Contract and cascaded to the department, sections and individual employees. The performance appraisal is an on-going process throughout the performance period with milestones reviewed, documented and maintained in the personal file.

A Performance Management Committee is responsible for the implementation, monitoring and evaluation of the Performance Management System in the Assembly Service.

d) Market place practices

The Assembly has embraced fair competitive practices in all its procurement procedures, timely payment of supplier bills and exercises great prudence in contractual engagements between suppliers and the Assembly thus enhancing supplier confidence and quality assurance.

In addition, the Assembly has developed a customer service delivery charter as a strategic tool that aligns organizational efforts with customer expectations by fostering clarity, focus, efficiency and accountability in all its operations. The service charter serves as an indication of our commitment in ensuring that the Assembly prosecutes its mandate to both its external and internal public in a manner that better manages the expectations of its stakeholders as regards to the quality of its services as well as a feedback and complaints mechanism.

e) Community Engagements

During the FY 2023/2024, the Assembly conducted public hearing forums to consider the views of the public on the county budget estimates; the county fiscal strategy paper; the county government model intergovernmental conditional allocations transfer agreement; the county valuation for rating bill and approval hearing for appointment of the Members of Municipal Board. Notifications to the public were done through adverts in daily newspapers, local radio stations as well as public notices to ward offices and religious organisations. In addition, mapped stakeholders were invited to attend or submit any views or memoranda they may have on aforementioned legislative processes.

7. Statement of management of responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 7th NOV 2024

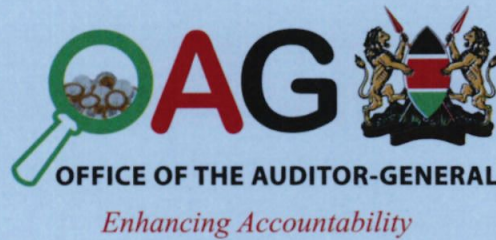


W. Kuria Thuita

Clerk of the County Assembly

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REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MURANG'A FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Murang'a set out on pages 1 to 38, which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of

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

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

Basis for Qualified Opinion

1. Inaccuracy in Cash and Cash Equivalentents

The statement of financial assets and liabilities reflects cash and cash equivalentents bank balances of Kshs.4,301,980 and as disclosed in Note 13A to the financial statements in relation to recurrent and deposit account of Kshs.157,350 and Kshs.4,144,630 respectively. However, review of bank reconciliation statement for the recurrent account revealed a reconciled balance of Kshs.157,350 which differs with the cashbook balance of Kshs.(19,378,646) resulting to unreconciled balance of Kshs.(19,535,996).

In the circumstances, the validity, accuracy and completeness of cash and cash equivalent balance of Kshs.4,301,980 could not be confirmed.

2. Variance between the Financial Statements and Integrated Financial Management System (IFMIS) Reports

The statement of receipts and payments for the year ended 30 June, 2024 reflects total receipts and payments of Kshs.787,079,937 and Kshs.786,922,587 respectively. However, comparison with the ledger balances on the Integrated Financial Management System (IFMIS) records reflected total receipts and expenditure of Kshs.787,056,297 and Kshs.788,137,580 resulting to an unexplained and unreconciled variance of Kshs.23,640 and Kshs.1,214,993 respectively.

In addition, the statement of financial assets and liabilities as at 30 June, 2024 reflects cash and cash equivalent balance of Kshs.4,301,980. However, a comparison with the cash and cash equivalent balances on the Integrated Financial Management System (IFMIS) records reflected Kshs.5,048,694 resulting to an unexplained variance of Kshs.746,716.

In the circumstances, the validity, accuracy and completeness of total receipt and payment bank balance and IFMIS balances could not be confirmed.

3. Receipts and Payments After the Cut-off Date

The statement of receipts and payments reflects exchequer releases amount of Kshs.787,079,937 as disclosed in Note 1 to the financial statements. Included in the

amount is late exchequer release amounting to Kshs.136,082,235 received in the month of July, 2024 but backdated to 30 June, 2024 in the records of the County Assembly. Further, the Assembly of Murang'a made payments amounting to Kshs.124,648,357 after the 30 June, 2024 cut-off date contrary to Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that the accounts of the County government entities shall record transactions which take place during a financial year running from the 1st July, to 30th June.

In the circumstances, the validity, accuracy, presentation and disclosure of the exchequer releases amounting to Kshs.787,070,937 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 Murang'a Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparative budget and actual amount recurrent and development reflects final budget and actual on a comparable basis of Kshs.892,709,033 and Kshs.787,079,937 respectively resulting to an under funding Kshs.105,629,096 or 12% of the budget.

The underfunding may have affected the planned activities and negatively impact service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter(s) described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Conclusion

The Management is responsible for the other information set out on page iii to xxix which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance against county assembly predetermined objectives, Corporate Social Responsibility Statement, Statement of Management responsibilities.

The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the County Assembly financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact.

Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statement.

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

Other Matter

1. Implementation of Prior Year Audit Issues

Various prior year audit issues raised under the report on financial statements, and report on Lawfulness and Effectiveness in Use of Public Resources remained unresolved as at 30 June, 2024.

2. Non-Implementation of Audit Recommendations and Lack of Parliamentary Recommendations

Other disclosures progress on follow-up on prior year auditors' recommendation reflects a summary of issues raised by the Auditor General and Management comments that were provided indicating the status of the issues either as resolved or not resolved.

Although the Management is yet to be called upon for discussion and hearing for the financial statement for the financial year 2022/2023, there was no verifiable evidence of responses to issues raised in the Auditor General's report for the financial year ended 30 June, 2023 as they await to be called for hearings and discussions.

In addition, Murang'a County Assembly was called upon for discussions to consider the Auditor General's Reports on the financial statement for the financial years 2020/2021 and 2021/2022 by the County Public Accounts Committee via a letter dated 23 April, 2024 Ref: SEN/DGAC/CPAC/CA/2024/072. However, there were no evidence of Parliamentary Recommendations reports to be implemented by the Assembly.

The lack of parliamentary recommendations reports by the County Public Accounts Committee may result to recurring financial management and operational inefficiencies by not implementing the recommendations raised.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

1. Staff Ethnic Diversity

As previously reported the total number of employees of County Assembly was Ninety-seven (97) out of which eighty-eight (88) or 90.72 % of the total number were members from the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which require that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

2. Debt Payment not Considered for First Charge

The financial statement reflects pending accounts payable balances amounting to Kshs.72,444,487 which were not prioritized and executed as first charge during the financial year under review but were instead carried forward to the financial year 2024/2025 contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015.

Failure to settle bills during the year to which they relate distorts the budget implementation of the subsequent year as the outstanding bills form a first charge on resources available.

Basis for Conclusion

The audit was conducted in accordance with 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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis of

Conclusion of Effectiveness of Internal Controls, Risk Management and Governance Section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

1. Un updated Policy Documents

Audit review of the Risk Management Policy in place at the Assembly revealed it was last reviewed in March, 2019 implying its due for review to take cognizant of the new emerging risks. In addition, the Internal Audit Charter that was approved on 05 July, 2020 has since expired. The Assembly policy stipulates that these policy documents are due for review after every three years. Although the management has an estimated workplan and timeline for reviewing of the policy documents by the management committee and subsequent adoption by the County Assembly Board there were no evidence of the minutes approving and authenticating the timelines. As a result, it was not possible to define the County Assembly current risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable risk exposures.

In the circumstances, the effectiveness of the internal controls, risk management and overall governance could not be confirmed.

2. Inadequate Environmental Control Measures on Computer Systems

Physical verification done on the 28 August 2024 of the ICT server room of the County Assembly to determine the environmental control measures put in place on the server room and other computer equipment and systems revealed that the ICT server room containing termination connectivity for Internet banking system, and IFMIS was not protected by fire suppression systems, air conditioning systems, UPS and generators.

In the circumstances, the adequacy of the internal control measures on computer systems could not be confirmed.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue as a going concern, disclosing, as applicable, matters

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

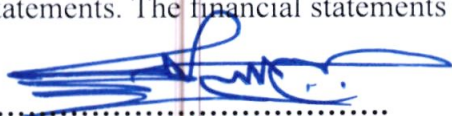
In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

9. Statement of Receipts and Payments for The Year Ended 30th June 2024

		FY 2023-2024	FY 2022-2023
	Note	Kshs	Kshs
Receipts			
Transfers from the CRF	1	787,056,297	884,406,088
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	23,640	-
Total receipts		787,079,937	884,406,088
Payments			
Compensation of employees	4	398,505,349	278,474,079
Use of goods and services	5	330,612,141	408,666,471
Subsidies	6	0	-
Transfers to other government entities	7	0	144,439,717
Other grants and transfers	8	0	-
Social security benefits	9	27,982,446	21,146,563
Acquisition of assets	10	27,312,651	31,679,078
Finance costs	11	2,510,000	-
Other payments	12	0	-
Total payments		786,922,587	884,405,908
Surplus/deficit		157,350	180

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th Nov 2024 and signed by:



Name: W. Kuria Thuita

Clerk of the Assembly



Name: David K. Mwangi

Principal Accountant – County Assembly

ICPAK Member Number: 9322

County Government of Murang'a
Murang'a County Assembly
Annual Report and Financial Statements For the year ended 30th June, 2024

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

		FY 2023-2024	FY 2022-2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	4,301,980	2,924,685
Cash balances	13B		
Total cash and cash equivalents		4,301,980	2,924,685
Imprests and Advances	14		
Total financial assets		4,301,980	2,924,685
Financial liabilities			
Third party deposits and retention	15	4,144,630	2,924,504
Net financial assets		157,350	180
Represented by			
Fund balance b/fwd	16	180	231,537
Prior year adjustment	17	(180)	(231,537)
Surplus/(deficit) for the year		157,350	180
Net Financial Position		157,350	180

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th NOV 2024 and signed by:



Name: W. Kuria Thuita
Clerk of the Assembly



Name: David K. Mwangi
Principal Accountant – County Assembly
ICPAK Member Number: 9322

County Government of Murang'a
Murang'a County Assembly
Annual Report and Financial Statements For the year ended 30th June, 2024

11. Statement Of Cash Flows for The Period Ended 30th June 2024

		FY 2023-2024	FY 2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	787,056,297	884,406,088
Miscellaneous receipts	3	23,640.00	0
Total receipts from operating income		787,079,937	884,406,088
Payments for operating expenses			
Compensation of employees	4	-398,505,349	(278,474,079)
Use of goods and services	5	-330,612,141	(408,666,471)
Subsidies	6	0	0
Transfers to other government entities	7	0	(144,439,717)
Other grants and transfers	8	0	0
Social security benefits	9	-27,982,446	(21,146,563)
Finance costs	11	-2,510,000	0
Other payments	12	0	0
Total payments for operating expenses		-759,609,936	(852,726,830)
Net receipts/(payments) from operating activities		27,470,001	31,679,258
Adjusted for:			
Prior year adjustment	17	-180	(231,537)
Decrease/(increase) in accounts receivable:	18		
Increase/(decrease) in accounts payable:	19	1,220,126	1,269,932
Net cash flows from operating activities		28,689,947	32,717,653
Cashflow from investing activities			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	-27,312,651	(31,679,078)
Net cash flows from investing activities		-27,312,651	(31,679,078)

*County Government of Murang'a
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Annual Report and Financial Statements For the year ended 30th June, 2024*

		FY 2023-2024	FY 2022-2023
	Note	KShs	KShs
Cash flow From Financing Activities			
Proceeds from borrowing			0
Repayment of principal on domestic and foreign borrowing			0
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		1,377,297	1,038,475
Cash & cash equivalent at Start of the year		2,924,684	1,886,209
Cash & cash equivalent at end of the year		4,301,981	2,924,684

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th Nov 2024 and signed by:



Name: W.Kuria Thuita
Clerk of the Assembly



Name: David K. Mwangi
Principal Accountant – County Assembly
ICPAK Member Number:9322

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	900,709,033	(8,000,000)	892,709,033	787,056,297	105,629,096	88
Proceeds from sale of assets		0	0	-	-	
Other receipts				23,640	-	
Total	900,709,033	(8,000,000)	892,709,033	787,079,937	105,629,096	88
Payments		0	0	-	-	
Compensation of employees	431,990,000	(26,236,000)	405,754,000	398,505,349	7,248,651	98
Use of goods and services	355,709,033	43,736,000	399,445,033	330,612,141	68,832,892	83
Subsidies	0	0	0	-	-	
Transfers to other government entities	0	0	0	-	-	
Other grants and transfers	0	0	0	-	-	
Social security benefits	35,000,000	0	35,000,000	27,982,446	7,017,554	80
Acquisition of assets	53,000,000	(25,500,000)	27,500,000	27,312,651	187,349	99
Finance costs	25,010,000	0	25,010,000	2,510,000	22,500,000	10
Other payments		0	0	-	-	
Total	900,709,033	(8,000,000)	892,709,033	786,922,587	105,786,446	88
Surplus/ deficit	-	-	-	157,350	(157,350)	

The entity financial statements were approved on 7th Nov 2024 and signed by:



Name: W.Kuria Thuita
Clerk of the Assembly



Name: David K. Mwangi
Principal Accountant – County Assembly
ICPAK Member Number:9322

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	855,709,033	17,000,000	872,709,033	774,855,034	85,629,096	90
Proceeds from sale of assets		0	0	-	-	
Other receipts				23,640		
Total	855,709,033	17,000,000	872,709,033	774,878,674	85,629,096	
Payments		0	0	-	-	
Compensation of employees	431,990,000	(26,236,000)	405,754,000	398,505,349	7,248,651	98
Use of goods and services	355,709,033	43,736,000	399,445,033	330,612,141	68,832,892	83
Subsidies		0	0	-	-	
Transfers to other government entities		0	0	-	-	
Other grants and transfers		0	0	-	-	
Social security benefits	35,000,000	0	35,000,000	27,982,446	7,017,554	80
Acquisition of assets	30,500,000	(500,000)	30,000,000	15,111,388	14,888,612	50
Finance costs	2,510,000	0	2,510,000	2,510,000	-	100
Other payments		0	0		-	
Total	855,709,033	17,000,000	872,709,033	774,721,324	97,987,709	89
Surplus/ deficit	0	0	0	157,350	-157,350	

The entity financial statements were approved on 7th NOV 2024 and signed by:



Name: W. Kuria Thuita
Clerk of the Assembly



Name: David K. Mwangi
Principal Accountant – County Assembly
ICPAK Member Number: 9322

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	45,000,000	(25,000,000)	20,000,000	12,201,263	7,798,737	61
Proceeds from sale of assets	0	0	0	0	0	
Other receipts	0	0	0	0	0	
Total	45,000,000	(25,000,000)	20,000,000	12,201,263	7,798,737	61
Payments	0	0	0	0	0	
Compensation of employees	0	0	0	0	0	
Use of goods and services	0	0	0	0	0	
Subsidies	0	0	0	0	0	
Transfers to other government entities	0	0	0	0	0	
Other grants and transfers	0	0	0	0	0	
Social security benefits	0	0	0	0	0	
Acquisition of assets	45,000,000	(25,000,000)	20,000,000	12,201,263	7,798,737	61
Finance costs	0	0	0	0	0	
Other payments	0	0	0	0	0	
Total	45,000,000	(25,000,000)	20,000,000	12,201,263	7,798,737	61
Surplus/ deficit	0	0	0	0	0	

The entity financial statements were approved on 7th Nov 2024 and signed by:



Name: W. Kuria Thuita
 Clerk of the Assembly



Name: David K. Mwangi
 Principal Accountant – County Assembly
 ICPAK Member Number:9322

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Legislation and representation					
Legislation and representation	292,897,813	2,964,000	289,933,813	249,905,399	85
Oversight					
Oversight	336,750,000	3,136,000	333,614,000	299,294,299	89
General administration and planning support					
General administration and planning support	271,061,220	1,900,000	269,161,220	237,722,888	88
Total	900,709,033	8,000,000	892,709,033	786,922,586	87

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 ~~xxx~~ 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.

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

4. In-kind contributions

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

4. 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.

5. 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.

6. 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 2024, this amounted to Kshs 4,144,630 compared to Kshs 2,924,504 in prior period as indicated on note 19. There were no other restrictions on cash during the year.

7. 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.

8. 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.

9. 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.

10. 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 Murang'a County Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. Contingent Liabilities

A contingent liability is:

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

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

12. 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.

13. 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 26 June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was One 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.

14. Comparative figures

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

15. 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.

16. Prior Period Adjustment

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

17. 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.

15. Notes to the Financial Statements

1. Transfer From CRF

	FY 2023-2024	2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	122,689,170	65,805,461
Transfers from the county treasury for Q2	217,906,484	192,338,349
Transfers from the county treasury for Q3	121,365,159	165,974,606
Transfers from the county treasury for Q4	325,095,484	460,287,672
Cumulative amount	787,056,297	884,406,088

2. Proceeds From Sale of Assets

	FY 2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

3. Miscellaneous receipts

	FY 2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	0	0
Other receipts (balance b/d)	23,640	0
Total	23,640	0

4. Compensation Of Employees

	FY 2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	122,665,742	145,382,320
Basic wages of temporary employees	35,555,157	24,550,796
Personal allowances paid as part of salary	124,320,450	94,968,435
Personal allowances paid as reimbursements	103,964,000	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	12,000,000	13,572,528
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	398,505,349	278,474,079

5. Use Of Goods And Services

	FY 2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	542,115	783,392
Communication, supplies and services	5,939,997	6,375,848
Domestic travel and subsistence	170,117,652	225,207,053
Foreign travel and subsistence	61,808,789	58,744,589
Printing, advertising and information supplies & services	1,163,144	4,202,530
Rentals of produced assets	2,756,466	4,045,650
Training expenses	6,226,800	7,580,711
Hospitality supplies and services	26,341,215	35,966,219
Insurance costs	30,344,847	30,876,360
Specialized materials and services	-	576,200

County Government of Murang'a

Murang'a County Assembly

Annual Report and Financial Statements For the year ended 30th June, 2024

Office and general supplies and services	2,489,190	4,559,870
Fuel, oil and lubricants	3,292,916	3,125,199
Other operating expenses (<i>Include Bank charges</i>)	19,082,277	24,727,889
Routine maintenance – vehicles and other transport equipment	353,734	988,588
Routine maintenance – other assets	153,000	906,373
Total	330,612,141	408,666,471

Notes To The Financial Statements (Continued)

6. Subsidies

Description	FY 2023-2024	2022-2023
	Kshs	Kshs
Subsidies To County Corporations	0	0
<i>See List Attached</i>		
(Insert Name)		
Subsidies To Private Enterprises	0	0
<i>See List Attached</i>		
(Insert Name)		
Total	0	0

7. Transfers To Other Government Entities

Description	FY 2023-2024	2022-2023
	Kshs	Kshs
Transfers to national government entities	0	0
Transfers to other county assembly entities		
Car loan scheme fund	0	144,439,717
Mortgage scheme/fund		
Others (insert name of budget agency)		
Total	0	144,439,717

8. Other Grants And Transfers

	FY 2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	0	0
Membership fees and dues and subscriptions to organizations	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

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9. Social Security Benefits

	FY 2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	27,982,446	21,146,563
Social Security Benefits		
Employer Social Benefits		
Total	27,982,446	21,146,563

10. Acquisition Of Assets

Non- financial assets	FY 2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	5,664,115	1,459,887
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	6,537,148	12,698,321
Overhaul and refurbishment of construction and civil works	0	0
Purchase of vehicles and other transport equipment	0	16,270,000
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	0
Purchase of office furniture and general equipment	440,068	920,370
Purchase of specialized plant, equipment and machinery		330,500
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	0	-
Research, studies, project preparation, design & supervision	0	0
Rehabilitation of civil works	0	0
Acquisition of strategic stocks and commodities	0	-
Acquisition of land	0	0
Acquisition of intangible assets	0	0
Total acquisition of non- financial assets	12,641,331	31,679,078
Financial assets		
Domestic public non-financial enterprises	14,671,321	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	27,312,651	31,679,078

Notes To The Financial Statements (Continued)

11. Finance Costs

	FY 2023-2024	2022-2023
	Kshs	Kshs
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	2,510,000	0
Interest on borrowings from other government units	0	0
Total	2,510,000	0

12. Other Payments

	FY 2023-2024	2022-2023
	Kshs	Kshs
<i>Specify</i>	0	0
<i>Specify</i>	0	0
<i>Specify</i>	0	0
Total	0	0

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023-2024	FY 2022-2023
			Kshs	Kshs
Central bank of Kenya Muranga county assembly Development		Development	0	0
Central bank of Kenya Muranga county assembly Recurrent		Recurrent	157,350	180
Central bank of Kenya Muranga county assembly Deposit		Deposit	4,144,630	2,924,504
Total			4,301,980	2,924,684

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13B. Cash In Hand

	FY 2023-2024	2022-2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	0	0
Cash In Hand – Held In Foreign Currency	0	0
Total	0	0

Cash in hand should be analysed as follows:

Description	FY 2023-2024	2022-2023
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

14. Imprests and Advances

<i>Description</i>	FY 2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
Total	0	0

<i>Breakdown Of Imprest And Salary Advance Per Department</i>	FY 2023-2024	2022-2023
<i>Imprests</i>	Kshs	Kshs
Department Xx	0	0
Department Xx	0	0
Department Xx	0	0
Sub-Total	0	0
Salary Advance	0	0
Department Xx	0	0
Department Xx	0	0
Sub-Total	0	0
Grand Total	0	0

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2023-2024		2022-2023	
	Kshs		Kshs	
Deposits				
Retentions	4,144,630		2,924,504	
Total	4,144,630		2,924,504	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year		%		%
1-2 years	4,144,630	100%	2,924,504	100%
2-3 years		%		%
Over 3 years		%		%
Total (tie to above total)	4,144,630	100%	2,924,504	100%

16. Fund Balance Brought Forward

Description	FY 2023-2024		2022-2023	
	Kshs		Kshs	
Bank Accounts	2,924,685		1,886,209	
Cash In Hand	0		0	
Imprests and advances	0		0	
Third party deposits and retentions	(2,924,504)		(1,654,672)	
Total	180		231,537	

17. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	180	(180)	(231,537)

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Cash In Hand	0	0	0
Imprests and advances	0	0	0
Third party deposits and retention	0	0	0
Others (<i>Specify</i>)	0	0	0
Total	180	(180)	(231,537)

18. Changes In Imprests and Advances

Description	FY 2023-2024	2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	0	0
Closing Imprests and Advances As At 30 th June 2024	0	0
Change In Imprests and Advances	0	0

19. Changes In Third-Party Deposits and Retentions

Description	FY 2023-2024	2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	2,924,504	1,654,672
Closing Third Party Deposits and Retention As At 30 th June 2024	4,144,630	2,924,504
Change In Third Party Deposits and Retention	1,220,126	1,269,832

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Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	5,664,115	0	5,664,115	0
Construction Of Civil Works	6,537,148	0	6,537,148	0
Supply Of Goods	3,915,570	7,003,380	3,915,570	7,003,380
Supply Of Services	38,993,014	22,741,044	38,993,014	22,741,044
Total	55,109,847	29,744,424	55,109,847	29,744,424

2. Pending Staff Payables (See Annex 2)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	0	0	0	0
Middle Management	0	0	0	0
Unionisable Employees	0	0	0	0
Others salaries & allowances	22,732,450	32,786,454.00	12,818,844.00	42,700,060
Total	22,732,450	32,786,454.00	12,818,844.00	42,700,060

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	0	0	0	0

4. External Assistance

	FY 2023-2024	FY 2022-2024
Description	Kshs	Kshs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
Total	0	0

a) External assistance relating loans and grants

	FY 2023-2024	FY 2022-2024
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

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Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2023-2024	FY 2022-2024
Description		Kshs	Kshs
Undrawn External Assistance - Loans	0	0	0
Undrawn External Assistance - Grants	0	0	0
Total	0	0	0

c) Classes of providers of external assistance

	FY 2023-2024	FY 2022-2024
Description	Kshs	Kshs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

d. Non-Monetary External Assistance

	FY 2023-2024	FY 2022-2024
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

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e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2023-2024		FY 2022-2024	
	Description	Kshs	Kshs	Kshs
	Compensation Of Employees	0		0
	Use Of Goods and Services	0		0
	Subsidies	0		0
	Transfers To Other Government Units	0		0
	Other Grants and Transfers	0		0
	Social Security Benefits	0		0
	Acquisition Of Assets	0		0
	Finance Costs, Including Loan Interest	0		0
	Repayment Of Principal On Domestic & Foreign Borrowing	0		0
	Other Payments	0		0
	Total	0		0

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Notes To The Financial Statements (Continued)

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

	FY 2023-2024	FY 2022-2024
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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

5.1 Classification by Source

	FY 2023-2024	FY 2022-2024
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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 2023-2024	FY 2022-2024
Description	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
Total	0	0

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:

	FY 2023-2024	FY 2022-2024
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	204,000,000	179,968,008
Key Management Compensation (Clerk and Heads of departments)	25,000,000	21,529,440
Total Compensation to Key Management	229,000,000	201,497,448
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car & mortgage schemes		144,439,717
Transfers to other entities under the Assembly		
Total Transfers to related parties		144,439,717
<u>Transfers from related parties</u>		
Transfers from the CRF	787,079,937	884,406,088
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties	787,079,937	884,406,088

7. Contingent Liabilities

Contingent liabilities	FY 2023-2024	FY 2022-2024
	Kshs	Kshs
Court case xxx against the entity	0	0
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
Total	0	0

8. Program for Results (PforR) Disclosure

Name of the PforR:	
Financing Partners:	
Purpose of the PforR:	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	0
Actual expenditure in the current financial year.	
<ol style="list-style-type: none"> 1. <i>Employee Cost</i> 2. <i>Use of goods and Services</i> 3. <i>Grants and Subsidies</i> 4. <i>Building of ECDE facilities</i> 5. <i>Others (specify)</i> 	
Sub-total	
Cumulative Actual Expenditures to date	

Progress on follow up 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.

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S/No	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1	<p>Variance Between the Financial Statements and Integrated Financial Management System (IFMIS) Reports</p> <p>The statement of receipts and payments reflects payments totalling Kshs.884, 405, 908 for the year ended 30 June, 2023. However, the IFMIS reports reflects total payments of Kshs.931,966,963 resulting in an unexplained and unreconciled variance of Kshs.47,561,055.</p> <p>In the circumstances, the accuracy and completeness of the total payments amount of Kshs.884,405, 908 could not be confirmed</p>	<p>In the financial year 2022-2023 the total payments amounts to Kshs.884,405,908 which includes Kshs.870,247,700 for recurrent and Kshs.14,158,208 for Development.</p> <p>The payments are from August 2022 to July 2023. The county Assembly received its fund from August 2022 to July 2023. Financial year 2022-2023 the county Assembly received the last exchequer disbursement in July and the same was expended in the same period.</p> <p>There is no variance between the financial statements and integrated financial Management (IFMIS) Reports.</p>	Resolved	
2	<p>Exchequer Releases Received After Year End</p> <p>The statement of receipts and payments reflects Exchequer releases amount of Kshs.884,406, 088 and as disclosed in Note 1 to the financial statements. Included in the balance is late Exchequer release of Kshs.147,262,114 received in the month of July, 2023 but backdated to 30 June, 2023 in the records of the County Assembly, contrary to the International Public Sector Accounting Standards (IPSAS) - Cash Basis reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Assembly inter alia shall record transactions which take place during a financial year running from the 1 July to 30 June. In addition, Regulation 97(4) of the Public Finance Management (County Governments) Regulations, 2015, requires that an actual cash transaction taking place after the 30 June, shall not be treated as pertaining to the previous financial year.</p>	<p>The county Assembly received its fund from August 2022 to July 2023 amounting to Kshs.884,406,088. Financial year 2022-2023 the county Assembly received the last exchequer disbursement in July 2023 and the same was expended in the same period. This was as a result of late disbursement of exchequer.</p>	Resolved	

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S/No	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	In the circumstances, the accuracy and completeness of the Exchequer releases amounting to Kshs.884,406,088 could not be confirmed.			
3.	<p>Unreconciled Cash and Cash Equivalents The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.2,924,685 as disclosed in Note 13A which includes Nil balance in respect to Murang'a County Assembly Development Account held at the Central Bank of Kenya. However, review of the bank reconciliation statements revealed a bank balance of Kshs.635,815 which has not been reconciled or included in the financial statements. Further, review of Board of Survey reports on cash account revealed cash at hand balance of Kshs.1,300 which was not included the financial statements. Further, an unsurrendered imprest amounting to Kshs.105,200 was not disclosed in the financial statements. In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.2,924,684 could not be confirmed.</p>	<p>Note 13A to the financial statements reflects Cash and Cash Equivalents balance of Kshs. 2,924,684 which includes a nil balance in respect to Murang'a County Assembly Development Account held in Central bank of Kenya. The bank balance in respect to Murang'a County Assembly Development Account was nil as revealed by the bank Statement and reconciliation statements</p>	Resolved	
4.	<p>Unresolved Prior Year Audit Issues In the audit report of the previous year, several issues were raised under the report on the financial statements and report on lawfulness and effectiveness in use of public resources. However, Management had neither resolved the issues nor given explanation for failure to implement the recommendations</p>			
5.	<p>Un-Remitted Non-Statutory Deductions The County Assembly deducted through the payroll system an amount of Kshs.6,510,914 in respect to principal amount recovered from car loan and members mortgage, interest recovered from car loan and members mortgage insurance premium and other membership subscription insurance recovered from members mortgage as at 30 June, 2023. However, the amounts were not remitted promptly as required by the receiving institutions contrary to Regulation 22(2) (a) of the Public Finance Management (County Governments) Regulations, 2015, which provides that in addition to the responsibilities of Accounting Officers provided in the Act, an Accounting Officer designated under the Act or any other Act, shall comply with any tax, levy, duty, pension, commitments as may be provided for by legislation. In the circumstances, Management was in breach of the law</p>			

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S/No	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
6.	<p>Non-Compliance with the Law on Ethnic Diversity During the year under review, the County Assembly had ninety-seven (97) employees, out of which eighty-eight (88) or 91% were from of the dominant ethnic community in the county. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which requires that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community. In the circumstances, Management was in breach of the law.</p>			
7	<p>Staff Emoluments Paid Outside IPPD Payroll System The statement of receipts and payments reflects compensation of employees' expenditure totalling Kshs.278,474,079 as disclosed in Note 4 to the financial statements. Included in the expenditure is an amount of Kshs.1,619,394 being seven months emoluments paid during the year in respect of a Member of the County Assembly (MCA) paid through manual payment vouchers outside the Government recommended Integrated Personnel and Payroll Database (IPPD) Management System. This was contrary to The National Treasury Circular No.16/2020 which requires personnel emoluments to be controlled in the public personnel database and supported by IPPD. In the circumstances, Management was in breach of the law.</p>			
7.	<p>Irregular Payments of Subscription to County Assembly Forums The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects payments totalling Kshs.408,666,471 in respect of use of goods and services. Included in this amount are other operating expenses totalling Kshs.24,727,889 out of which an amount of Kshs.830,000 was paid as subscription fees to the County Assemblies Forum (CAF) and the Society of Clerks-at-The Table (SOCATT). Further, review of pending bills payables revealed an amount of Kshs.20,300,000 payables to County Assembly Forums that has been pending for inordinately long time. However, there is no enabling legislation establishing these bodies nor policies and guidelines enacted by the County Assembly for such payments. In the circumstances, Management was in breach of the law.</p>			



Clerk of the County Assembly

Date 17th NOV 2024

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Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			A	B	c	d=a+b-c	
Supply Of Goods							
Crystal Beam Solutions	28/02/2024	Supply Of Desktop Computer	1,984,500	1,984,500	-	-	1,984,500
Fort Beverages Industries Ltd	03/04/2024	Bottled Water For April 2024	78,000	78,000	-	-	78,000
Fort Beverages Industries Ltd	14/06/2024	Bottled Water For June 2024	83,820	83,820	-	-	83,820
Globemax Ventures Limited	28/02/2024	Supply Of Printer And Extension Cable	1,505,000	1,505,000	-	-	1,505,000
Gracefam Supplies Limited	02/02/2024	Supply Of Photocopying Papers	492,000	492,000	-	-	492,000
Lodajot Enterprises	04/04/2024	Supply Of Toner/Catridges	255,500	255,500	-	-	255,500
Mfi Document Solutions	18/12/2023	Supply Of Toners	131,460	131,460	-	-	131,460
Raguel Furtunites Ltd	28/02/2024	Supply Of Ward Office Furniture	2,473,100	2,473,100	-	-	2,473,100
Sub Total			7,003,380	7,003,380	-	-	7,003,380
Supply Of Services							
Cfao Motors Kenya Limited	28/11/2023	Service For Assembly Vehicle 21CG 251A	54,418	54,418	-	-	54,418

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Cfao Motors Kenya Limited	23/02/2024	Service For Assembly Vehicle 21CG 251A	62,000	62,000	-	-	62,000
Cfao Motors Kenya Limited	28/11/2023	Service For Assembly Vehicle 21CG 251A	69,217	69,217	-	-	69,217
Cfao Motors Kenya Limited	05/03/2024	Repair Of Assembly Vehicle 21CG 251A	69,222	69,222	-	-	69,222
Sunstar Hotel Nairobi	10/11/2023	conferece fee for staff committee held on 5-10july 2023	80,000	80,000	-	-	80,000
Sunstar Hotel Nairobi	29/6/2023	conferece fee for governance committee held from 15-16 oct 2023	96,000	96,000	-	-	96,000
The Maple Inn Hotel	18/11/2023	conferece fee for land commiitee held on 20/12/2023	51,200	51,200	-	-	51,200
The Maple Inn Hotel	03/10/2023	conferece fee for 30-31/01/2024	102,400	102,400	-	-	102,400
Jubilee Alliance General Insurance	03/04/2024	Insurance For Assembly Vehicle 21CG 251A	490,786	490,786	-	-	490,786
Sai Rock Hotel	27/06/2023	CONFERENCE FEE FOR HON MEMBERS HELD FROM 27-30/06/2023	228,000	228,000	-	-	228,000
Kenya Institute Of Supplies Mgt	18/09/2023	Membership Fee	145,000	145,000	-	-	145,000
Kimwere Josphat And Advocate	04/05/2022	Payment For Bill Drafting Fee Note KJ/MCG/DOC/022 Vide MCA/ADM/003/VOL.IV/177	401,400	401,400	-	-	401,400
Kimwere Josphat And Advocate	04/05/2022	Payment For Bill Drafting Fee Note KJ/MCG/DOC/022 Vide MCA/ADM/003/VOL.IV/175	1,500,000	1,500,000	-	-	1,500,000
Kimwere Josphat And Advocate	04/05/2022	Payment For Bill Drafting Fee Note KJ/MCG/DOC/022 Vide MCA/ADM/003/VOL.IV/176	1,500,000	1,500,000	-	-	1,500,000

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Kimwere Josphat And Advocate	11/09/2023	Fee Note For Hc Petition No E004 Of 2023	1,590,500	1,590,500	-	-	1,590,500
Kimwere Josphat And Advocate	04/05/2022	Payment For Bill Drafting Fee Note KJ/MCG/DOC/22 Vide MCA/ADM/CLK/3/41	7,401,700	7,401,700	-	-	7,401,700
Kism	18/09/2023	Membership Workshop Training For Procurement	145,000	145,000	-	-	145,000
Lloyds Fire Equipment Security Mgt	15-21/1/2023	Capacity Building Training	419,035	419,035	-	-	419,035
Mediamax Network Limited	22/08/2023	Advert Fee For Annual Tender	69,600	69,600	-	-	69,600
Mediamax Network Limited	15,18/06/2023	Advert Fee For Public Participation Bill For Budget Estimates	92,800	92,800	-	-	92,800
Mediamax Network Limited	25-28/5/2024	Payment Of Advert Fee For Public Participation For Budget Estimates	92,800	92,800	-	-	92,800
Mfi Document Solutions	02/06/2023	Repair Of Photocopier Machine	201,395	201,395	-	-	201,395
Nation Media Group	07/07/2023	Advert Fee For Vetting/ Approval Hearing	65,772	65,772	-	-	65,772
Nation Media Group	05/03/2024	Advert Fee For Public Hearing For Fiscal Strategy Paper	65,772	65,772	-	-	65,772
Nation Media Group	08/02/2024	Advert Fee For Vetting/ Approval Hearing For Municipality Board	65,772	65,772	-	-	65,772
Nation Media Group	22/05/2024	Advert Fee On Budget Estimate Fy 2024/2025	65,772	65,772	-	-	65,772
Nation Media Group	06/09/2023	Advert For Tender Notice Fy 2023/2024	128,412	128,412	-	-	128,412
Nation Media Group	09/10/2023	Advert Fee For Vetting/ Approval Hearing	128,412	128,412	-	-	128,412

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Public Relations Society Of Kenya	03/08/2023	Training Fee On August 28th-1st September 2023	80,000	80,000	-	-	80,000
S.M Hungi Garages Auto Spares	26/09/2023	Repair Of Assembly Vehicle 21CG 035A - VAN	13,340	13,340	-	-	13,340
S.M Hungi Garages Auto Spares	03/08/2023	Repair Of Assembly Vehicle 21CG 034A-BUS	25,404	25,404	-	-	25,404
S.M Hungi Garages Auto Spares	03/08/2023	Repair Of Assembly Vehicle 21CG 054A-Fourtuner	32,016	32,016	-	-	32,016
S.M Hungi Garages Auto Spares	26/09/2023	Repair Of Assembly Vehicle 21CG 033A -FOURTUNER	33,002	33,002	-	-	33,002
S.M Hungi Garages Auto Spares	26/09/2023	Repair Of Assembly Vehicle 21CG 054A- FOURTUNER	34,510	34,510	-	-	34,510
S.M Hungi Garages Auto Spares	10/08/2023	Repair Of Assembly Vehicle 21CG 034A-BUS	44,312	44,312	-	-	44,312
S.M Hungi Garages Auto Spares	14/07/2023	Repair Of Assembly Vehicle 21CG 054A-Fourtuner	48,140	48,140	-	-	48,140
S.M Hungi Garages Auto Spares	09/11/2023	Repair Of Assembly Vehicle 21CG 033A	49,300	49,300	-	-	49,300
S.M Hungi Garages Auto Spares	25/07/2023	Repair Of Assembly Vehicle 21CG 035A - VAN	53,900	53,900	-	-	53,900
S.M Hungi Garages Auto Spares	14/11/2023	Repair Of Assembly Vehicle 21CG 054A	54,520	54,520	-	-	54,520
S.M Hungi Garages Auto Spares	26/07/2023	Repair Of Assembly Vehicle 21CG 033A FOURTUNER	73,080	73,080	-	-	73,080
S.M Hungi Garages Auto Spares	26/07/2023	Repair Of assembly Vehicle 21CG 051A -RAV	74,008	74,008	-	-	74,008
S.M Hungi Garages Auto Spares	11/07/2023	Repair Of Assembly Vehicle 21CG 034A-BUS	89,320	89,320	-	-	89,320
S.M Hungi Garages Auto Spares	25/07/2023	Repair Of Assembly Vehicle 21CG 035A - VAN	92,510	92,510	-	-	92,510
Safaricom	01/05/2024	Internet For May 2024	92,046	92,046	-	-	92,046

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Sagana Holding Limited	04/05/2023	Newspaper For Month Of May 2024	33,886	33,886	-	-	33,886
Kasarani Sportsview Hotel Limited	19/5/2022	Hotel bills to Hansand department meeting on 20-23 may 2022	99,000	99,000	-	-	99,000
Mountain Breeze Hotel	23/06/2023	Energy environment committee held from 26th june 2023	48,000	48,000	-	-	48,000
Mountain Breeze Hotel	03/10/2023	Youth Committee held on march 13th 2023	60,000	60,000	-	-	60,000
Mombasa Continental Resort	29/05/2023	Ward Standardization Committee held fro,m 31st -5th june 2023	378,000	378,000	-	-	378,000
Skyways Security	23/05/2024	Security Services	149,500	149,500	-	-	149,500
Skyways Security	july 2024	Security Services	149,500	149,500	-	-	149,500
Skyways Security	april, may & june2024	Security Services	304,015	304,015	-	-	304,015
Skyways Security	feb, march and april 2024	Security Services	373,750	373,750	-	-	373,750
Administration Police	23/02/2024	Police Fatigue Allowance for the month of June, 2023	244,000	244,000	-	-	244,000
Sawela Lodges	23/10/2023	Hotel Bill For H.B.C held from 25-28/10/2023	287,000	287,000	-	-	287,000
The Standard Group Ltd	07/07/2023	Advert Fee For Vetting/ Approval Hearing Of Municipality Booard Members	63,800	63,800	-	-	63,800
The Standard Group Ltd	08/02/2024	Advert Fee For Vetting/ Approval Hearing For Municipaity Board	63,800	63,800	-	-	63,800
The Standard Group Ltd	15/02/2023	Advert For Vetting And Public Hearing For County Secretary	63,800	63,800	-	-	63,800
The Standard Group Ltd	28/03/2023	Advert Fee For Vetting/ Approval Hearing Of Chief Officers	116,000	116,000	-	-	116,000

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Elysian Resort Hotel	06/09/2023	Hotel Bill For Trade Committee Held On 18th September 2023	44,800	44,800	-	-	44,800
Elysian Resort Hotel	29/09/2023	Hotel Bill For Welfare Board Committee Held On 1st -4th October 2023	134,400	134,400	-	-	134,400
Elysian Resort Hotel	11/09/2023	Hotel Bill For Budget Committee Held On 12-13th October 2023	147,200	147,200	-	-	147,200
Elysian Resort Hotel	18/10/2023	Hotel Bill For Education Committee Held On 22nd -23rd October 2023	96,000	96,000	-	-	96,000
Elysian Resort Hotel	18/10/2023	Hotel Bill For Agriculture Committee Held On 22nd-23rd October 2023	99,200	99,200	-	-	99,200
Elysian Resort Hotel	06/11/2023	Hotel Bill For Public Work Committee Held On 6th Nov 2023	64,000	64,000	-	-	64,000
Elysian Resort Hotel	06/11/2023	Hotel Bill For Youlth Committee Held On 6th November 2023	60,800	60,800	-	-	60,800
Elysian Resort Hotel	03/01/2024	Hotel Bill For Finance Dpt Staff Committee Held On 2-6/1/2024	208,000	208,000	-	-	208,000
Elysian Resort Hotel	03/09/2023	hotel bill for selection committee held on 10-11/03/2024	92,800	92,800	-	-	92,800
Elysian Resort Hotel	15/08/2023	Hotel Bill For Bom Committee Held On 17th-18th August 2023	134,400	134,400	-	-	134,400
Elysian Resort	22/05/2023	Health Committee held on May 25th-26th 2023	112,000	112,000	-	-	112,000
Elysian Resort	06/02/2023	Water Committee held on june 6th 2023	48,000	48,000	-	-	48,000
Elysian Resort	16/02/2023	Youth Committee held on 17th february 2023	64,000	64,000	-	-	64,000
Elysian Resort	03/02/2023	Welfare Committee held from 3rd-6th march 2023	128,000	128,000	-	-	128,000

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Elysian Resort	23/01/2023	Governance Committee held from 24th-25th january 2023	96,000	96,000	-	-	96,000
Elysian Resort	20/04/2023	Audit Committee held from 20th-25th April 2023	268,800	268,800	-	-	268,800
Elysian Resort	27/04/2023	Welfare Board Advisory committee held from 29th-1st may 2023	67,200	67,200	-	-	67,200
Elysian Resort		Education Committee held from 22nd-23rd june 2023	102,400	102,400	-	-	102,400
Elysian Resort	28/03/2023	BOM and Service Board committee held from 28th-1st April 2023	425,600	425,600	-	-	425,600
Elysian Resort	13/6/2023	Delegated Committee held from 22nd-23rd june 2023	89,600	89,600	-	-	89,600
Rainbow Hotel	30/04/2024	Hotel Bill For WATER COMMITTEE 3RD-5TH MAY 2024	144,000	144,000	-	-	144,000
Rainbow Hotel	06/05/2024	Hotel Bill For Budget Committee Held On 7-9th MAY 2024	268,800	268,800	-	-	268,800
Rainbow Hotel	06/05/2024	Hotel Bill For IMPLEMENTATION COMMITTEE 7-8 MAY 2024	89,600	89,600	-	-	89,600
Rainbow Hotel	06/05/2024	Hotel Bill For PICPAC Committee Held On 7-8 MAY 2024	144,000	144,000	-	-	144,000
Rainbow Hotel	06/05/2024	Hotel Bill For DELEGATED COMMITTEE 7-9 MAY 2024	118,400	118,400	-	-	118,400
Rainbow Hotel	21/05/2024	Hotel Bill For Powers And Priviledge Held On May 21st - 22nd 2024	128,000	128,000	-	-	128,000
Rainbow Hotel	03/06/2024	Hotel Bill For Budget Committee Held On 3rd June 2024	108,800	108,800	-	-	108,800

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Rainbow Hotel	09/05/2024	Hotel Bill For Appointment Committee Held On 11th-12th May 2024	134,400	134,400	-	-	134,400
Rainbow Hotel	21/05/2024	Hotel Bill For Governance Committee Held On May 25th-26th 2025	89,600	89,600	-	-	89,600
Rainbow Hotel	02/11/2023	GOVERNANCE COMMITTEE HELD ON 16-17 FEB 2023	86,400	86,400	-	-	86,400
Rainbow Hotel	18/03/2024	Hotel Bill For liaison committee To Be Held On 12-14 april 2024	240,000	240,000	-	-	240,000
Sub Total			22,741,045	22,741,045	-	-	22,741,045
Grand Total			29,744,425	29,744,425	-	-	29,744,425

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Annex 2 – Analysis Of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			A	B	c=a-b		
Senior Management							
Kimuri Sacco Ltd	Jun-24	June 2024 Salary	660	-	660		
Kenya Police Staff Sacco Society Li	Jun-24	June 2024 Salary	1,310	-	1,310		
Kamuchii Sacco Society Limited	Jun-24	June 2024 Salary	10,293	-	10,293		
Sauti Sacco Ltd	Jun-24	June 2024 Salary	2,060	-	2,060		
Kwihota Sacco Ltd	Jun-24	June 2024 Salary	3,960	-	3,960		
Tai Sacco Society Ltd	Jun-24	June 2024 Salary	15,901	-	15,901		
Sanlam Life Insurance Limited	Jun-24	June 2024 Salary	5,820	-	5,820		
Pioneer Assurance Company Limited	Jun-24	June 2024 Salary	20,634	-	20,634		
British American Insurance Company	Jun-24	June 2024 Salary	60,625	-	60,625		
Platinum Credit Ltd	Jun-24	June 2024 Salary	3,668	-	3,668		
Faulu Kenya Limited	Jun-24	June 2024 Salary	51,446	-	51,446		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Izwe Loans Kenya Ltd	Jun-24	June 2024 Salary	3,011	-	3,011		
Amani National Congress Party	Jun-24	June 2024 Salary	16,940	-	16,940		
United Democratic Alliance	Jun-24	June 2024 Salary	244,240	-	244,240		
Kenya Local Government Workers Union	Jun-24	June 2024 Salary	9,600	-	9,600		
Muranga County Assembly Staff Mortgage	Jun-24	June 2024 Salary	909,320	-	909,320		
Muranga County Assembly Car And Mortgage	Jun-24	June 2024 Salary	363,728	-	363,728		
Muranga County Assembly Revolving Fund	Jun-24	June 2024 Salary	3,586,079	-	3,586,079		
Muranga County Assembly Car And Mortgage	Jun-24	June 2024 Salary	338,721	-	338,721		
Muranga County Assembly Revolving Fund	Jun-24	June 2024 Salary	299,688	-	299,688		
Muranga County Assembly Car And Mortgage	Jun-24	June 2024 Salary	27,812	-	27,812		
Helb	Jun-24	June 2024 Salary	76,807	-	76,807		
Kenya Commercial Bank Limited	Jun-24	June 2024 Salary	6,150	-	6,150		
Muranga County Assembly	Jun-24	June 2024 Salary	9,613	-	9,613		
Laptrust Pension Trust	Jun-24	June 2024 Salary	56,380	-	56,380		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Local Authorities Provident Fund.	Jun-24	June 2024 Salary	9,030	-	9,030		
Laptrust Pension Trust	Jun-24	June 2024 Salary	629,424	-	629,424		
KCB Bank	Jun-24	June 2024 Salary	3,505,546	-	3,505,546		
KCB Bank	Jun-24	June 2024 Salary	2,557,525	-	2,557,525		
KCB Bank	Jun-24	June 2024 Salary	72,757	-	72,757		
Mentor Sacco Society Ltd	Jun-24	June 2024 Salary	7,400,475	-	7,400,475		
Mentor Sacco Society Ltd	Jun-24	June 2024 Salary	573,065	-	573,065		
Mentor Sacco Society Ltd	Jun-24	June 2024 Salary	119,603	-	119,603		
Local Authorities Provident Fund.	Jun-24	June 2024 Salary	918,635	-	918,635		
Local Authorities Provident Fund.	Jun-24	June 2024 Salary	750,436	-	750,436		
Laptrust Pension Trust	Jun-24	June 2024 Salary	218,595	-	218,595		
Laptrust Pension Trust	Jun-24	June 2024 Salary	216,876	-	216,876		
National Social Security Fund	Jun-24	June 2024 Salary	102,960	-	102,960		
National Social Security Fund	Jun-24	June 2024 Salary	105,860	-	105,860		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Laptrust Pension Trust	Jun-24	June 2024 Salary	1,260,641	-	1,260,641		
Local Authorities Provident Fund.	Jun-24	June 2024 Salary	88,397	-	88,397		
Laptrust Pension Trust	Jun-24	June 2024 Salary	49,758	-	49,758		
Laptrust Pension Trust	Jun-24	June 2024 Salary	4,182	-	4,182		
National Social Security Fund	Jun-24	June 2024 Salary	152,280	-	152,280		
National Social Security Fund	Jun-24	June 2024 Salary	152,280	-	152,280		
Kra Housing Fund Contr Collection	Jun-24	June 2024 Salary	720,976	-	720,976		
Income Tax Payments Account	Jun-24	June 2024 Salary	7,300	-	7,300		
Kra Housing Fund Contr Collection	Jun-24	June 2024 Salary	101,520	-	101,520		
Income Tax P.A.Y.E Account	Jun-24	June 2024 Salary	50,370	-	50,370		
Income Tax Payments Account	Jun-24	June 2024 Salary	7,050	-	7,050		
Income Tax P.A.Y.E Account	Jun-24	June 2024 Salary	5,624,743	-	5,624,743		
Income Tax P.A.Y.E Account	Jun-24	June 2024 Salary	112,544	-	112,544		
Income Tax P.A.Y.E Account	Jun-24	June 2024 Salary	990,999	-	990,999		
Income Tax P.A.Y.E Account	Jun-24	June 2024 Salary	145,989	-	145,989		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Income Tax P.A.Y.E Account	Jun-24	June 2024 Salary	12,170	-	12,170		
Car Loan- Principal	Jan-20	Principal Recovered From Car Loan Jan 2020	699,933	-	699,933		
Members- Interest	Sep-20	Interest Recovered From Members Mortgage Sep 2020	60,126	-	60,126		
Members- Principal	Apr-21	Principal Recovered From Members Mortgage Apr 2021	2,241,001	-	2,241,001		
Staff- Interest	Jul-21	Interest Recovered From Staff Mortgage Jul 2021	267,754	-	267,754		
Lapfund	Jul-22	Payment Of Members & Staff Pension Jul 2022	1,289,279	-	1,289,279		
Laptrust	Jul-22	Payment Of Members & Staff Pension Jul 2023	630,533	-	630,533		
Lapfund	Jan-23	Payment Of Members & Staff Pension Jan 23	1,366,462	-	1,366,462		
Laptrust	Jan-23	Payment Of Members & Staff Pension Jan 23	359,658	-	359,658		
Mortgage Interest	Apr-23	Interest Recovered From Members Mortgage April 23	12,047	-	12,047		

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Mortgage Insurance	May-23	Insurance Recovered From Members Mortgage May 23	369,702	-	369,702		
Car Loan - Members Interest	Apr-23	Interest Recovered From Car Loan Apr 23	25,999	-	25,999		
Mortgage- Principal	May-23	Principal Recovered From Members Mortgage May 23	2,591,112	-	2,591,112		
Grand Total			42,700,060	-	42,700,060		

Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	B	c=a-b		
Amounts Due To National Govt Entities							
1.		0	0	0	0	0	0
Sub-Total		0	0	0	0	0	0
Amounts Due To County Govt Entities							
2.		0	0	0	0	0	0

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total	0	0	0	0	0	0	
Amounts Due To Third Parties							
3.		0	0	0	0	0	
Sub-Total		0	0	0	0	0	
Others (Specify)							
4.		0	0	0	0	0	
5.		0	0	0	0	0	
6.		0	0	0	0	0	
Sub-Total		0	0	0	0	0	
Grand Total		0	0	0	0	0	

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	127,000,000	0	0	0	127,000,000
Buildings and structures	285,382,906	12,201,263	0	0	297,584,169
Transport equipment	57,710,000	0	0	0	57,710,000
Office equipment, furniture and fittings	10,225,279	440,068	0	0	10,665,347
ICT equipment	11,870,209	0	0	0	11,870,209
Machinery and equipment	4,454,050	0	0	0	4,454,050
Biological assets	-	0	0	0	-
Infrastructure assets	-	0	0	0	-
Heritage and cultural assets	-	0	0	0	-
Intangible assets	-	0	0	0	-
Work in progress	-	0	0	0	-
Total	496,642,444	12,641,331	-	-	509,283,775

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Total		0	0	0

(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance
		Kshs	Kshs	Kshs
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Total		0	0	0

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 Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
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.						