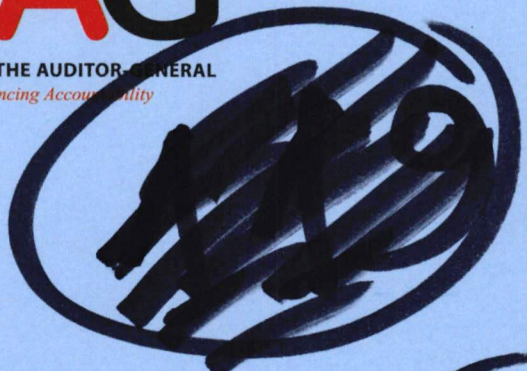


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REPORT

OF

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THE AUDITOR-GENERAL

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MAIRO-INYA MUNICIPALITY

FOR THE YEAR ENDED  
30 JUNE, 2025

COUNTY GOVERNMENT OF NYANDARUA



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**MAIRO INYA MUNICIPALITY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2025**

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

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

**A. Acronyms**

<b>CO</b>	<b>Chief Officer</b>
<b>ICPAK</b>	<b>Institute of Certified Public Accountants of Kenya</b>
<b>IPSAS</b>	<b>International Public Sector Accounting Standards</b>
<b>OAG</b>	<b>Office of the Auditor General</b>
<b>PFM</b>	<b>Public Finance Management</b>
<b>PPE</b>	<b>Property Plant &amp; Equipment</b>
<b>PSASB</b>	<b>Public Sector Accounting Standards Board</b>
<b>PIC PAC</b>	<b>Public investment and Account Committee</b>
<b>F/Y</b>	<b>Financial year</b>
<b>OSHA</b>	<b>Occupational Safety &amp; Heath Act</b>

**B. Definition of Key Terms**

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

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

### **a) Background information**

Mairo-Inya Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011(amended 2019) and Municipal Charter enacted on 22nd March 2023. The Municipality is under the County Government of Nyandarua and is domiciled in Kenya.

### **b) Principal Activities**

The principal activities of the Municipality include;

- Promotion, regulation and provision of refuse collection and solid waste management services.
- Promotion and provision of water and sanitation services and infrastructure (in areas within the Municipality not served by the Water and Sanitation Provider).
- Maintenance of urban roads and associated infrastructure; Maintenance of storm drainage and flood controls.
- Maintenance of walkways and other non-motorized transport infrastructure.
- Maintenance of recreational parks and green spaces.
- Maintenance of street lighting.
- Maintenance and regulation of traffic controls and parking facilities.
- Maintenance of bus stands and taxi stands; Regulation of outdoor advertising.
- Maintenance and regulation of municipal markets and abattoirs.
- Maintenance of fire stations; provision of fire-fighting services, emergency preparedness and disaster management.
- Promotion and regulation of municipal sports and cultural activities.
- Regulation and provision of animal control and welfare.
- Enforcement of municipal plans and development controls.
- Municipal administration services (including maintenance of administrative offices.)
- Promoting infrastructural development and services within municipality.
- Any other functions as may be delegated by the County government.

### **Vision Statement**

A beacon of progress, prosperity, and inclusivity, striving for sustainable development, social harmony, and environmental stewardship.

**Mission Statement**

Our mission is to enhance the quality of life for all inhabitants by providing essential services, fostering economic growth, preserving cultural heritage, and safeguarding the environment. Through collaboration and innovation, we aim to build a municipality that embraces diversity, empowers its people, and realizes their aspirations for a better tomorrow.

**Core Values**

- Community-Centric Excellence.
- Visionary Growth.
- Inclusive Prosperity.
- Sustainable Infrastructure

**c) Key Management**

**The Municipality’s management is under the following key organs:**

- County department of Lands, Physical Planning and Urban Development.
- Board of Management
- Municipality Manager
- Finance Department

**d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

<b>Rd</b>	<b>Position</b>	<b>Name</b>
1	Municipal Manager	Ms. Racheal Wambui Ndiritu
2	Chief Officer Finance	CPA Fredrick Irungu Gichuhi
3	Chief Officer Lands, physical planning and Urban development	Ms Josphine Muiru
4	Accountant (Financial reporting)	CPA Margaret Gachomo

**e) Fiduciary Oversight Arrangements**

- i) Audit and Risk Management Committee
- ii) County Assembly committees
- iii) Committees of the Senate

**f) Registered Offices**

P.O. Box 701, 20303 Olkalou.  
Mairo-inya Town,  
Nyandarua County,  
Kenya.

**g) Contacts**

Telephone: (+254) 0202660859  
E-mail: [info@nyandarua.go.ke](mailto:info@nyandarua.go.ke)  
Website: [www.nyandarua.go.ke](http://www.nyandarua.go.ke)

**h) Bankers**

Nil

**i) Independent Auditor**


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

**j) Principal Legal Adviser**

The County Attorney  
P.O. Box 71-20303,  
Olkalou,  
KENYA. P.O. Box 40112  
City Square 00200  
Nairobi, Kenya


### 3. Municipality Board

i.




**Ms. Purity Nyiha Nganga**  
**Municipal Chair Person**  
She holds a Degree in Education Diploma in Education Other special courses National examination council Kiswahili Team leader.  
Proficiency Course Work Experience Principal and Professional Teacher for 30 years  
Kenya National Examination Council examiner  
Has worked as KPSSA treasurer and Secretary.

ii.



**Mr. Peter Ngugi**  
**Vice chair and Chair Person Environment, Trade and social services committee**  
He holds a Diploma in Education Management, CEMASTE A TOT Certification  
Diploma in Guidance Psychology  
Work Experiences  
Currently Director and Chairman Board of Tower Sacco.  
Principal and professional Teacher for 33 years.  
Currently National Secretary Kenya Teachers Saccos Association.  
He is aged 56 years

iii.



**Ms. Racheal Wambui Nderitu**  
**Secretary to the Board**  
Currently pursuing PhD In Business Administration, Human Resource Option at Laikipia University  
Holds A master's in Business Administration – Human resource option  
Degree in Human resource Management  
National higher Diploma in Business administration - HR option  
Diploma in Business Administration.  
Certified Human Resource Professional –(CHRP 4599)  
Certificate on Monitoring and evaluation  
Certificate on Trainer of Trainers  
Certificate on Environmental Impact assessment.  
Certificate in Strategic Planning and Management  
Certificate in strategic Leadership and Development Planning- (SLDP)  
She is aged 37 years

iv.



**Elijah Kibe Muturi**  
**Board member and Chair Person of planning and infrastructure Committee**

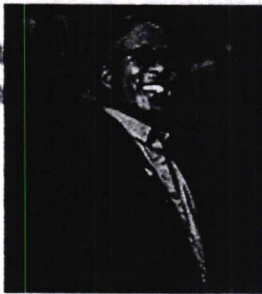
Holds a Diploma in Business Administration and Management

**Work Experience**

Assistant Human resources Kenya Farmers Association Limited (Nakuru)  
Sales representatives, Blue Shield Insurance Company (Nyahururu)  
Assistant Auditor, Kagundu Accountant, Auditors and income Tax consultant (Othaya)  
Firm Supervisor Kong Security Services  
Marketing researcher, Research Path association Limited (Nairobi)  
Personal Assistant Member of County Assembly office Nyandarua.

He is 44 years old

v.



**Daniel Kabiro Wanjiku**  
**Board Member and Chair Person Audit Committee**

Holds Masters in Development Studies (Organization Development)

Degree in Leadership and Management

Diploma in Project Management

Advanced Certificate in Counselling Psychology

Advanced Certificate in Strategic Planning

Advanced Certificate in Monitoring and Evaluation

Certificate in Financial Management for Non-Financial Managers

5 Years experience in Senior Management

10 Years experience in Middle level Management

Currently working for St. Martin Catholic Social Apostolate as the Relationship Manager.

He is 37 years old.

vi.



**Margret Wamuyu Wambugu**  
**Board Member and Finance committee chair Person**

She holds Certificate in Community Development.

Certificate in Leadership skills

Representing people leaving with Disabilities

**Work experience**

1998-2002- Elected Member larger Leshau ward -county Council of Nyandarua


2002-2008- Elected Member of Leshau Pondo Ward – County council of Nyandarua

2013-2017- Nominated member in Nyandarua County.

She is a prominent Business Lady / Farmer


#### 4. Key Management Team

i.




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Certificate on Monitoring and evaluation  
Certificate on Trainer of Trainers  
Certificate on Environmental Impact assessment.  
Certificate in Strategic Planning and Management  
Certificate in strategic Leadership and Development Planning- (SLDP)  
She is aged 37 years

iii.



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

iv.



**Mr. Peter Ngugi**

**Vice chair and Chair Person Environment, Trade and social services committee**

He holds a Diploma in Education Management, CEMASTE A TOT Certification  
Diploma in Guidance Psychology

**Work Experiences**

Currently Director and Chairman Board of Tower Sacco.  
Principal and professional Teacher for 33 years.  
Currently National Secretary Kenya Teachers Saccos Association.

He is aged 56 years

v.



**Ms. Josphine Muiru**

**Chief officer - Department of Lands, physical planning and Urban Planning**

Ms. Josphine holds a Master's degree in Public Health with a specialization in Monitoring and Evaluation, as well as a Bachelor of Science in Environmental Health. She has experience in government as a chief officer. She has a vast experience of over 20 years having served in various capacities in the field of public health among them chief officer public health and head of preventive and promotive health services division in Nyandarua County. She is currently pursuing a PHD in Public Health.

vi.



**Elijah Kibe Muturi**

**Board member and Chair Person of planning and infrastructure Committee**

Holds a Diploma in Business Administration and Management

**Work Experience**

Assistant Human resources Kenya Farmers Association Limited (Nakuru)  
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2002-2008- Elected Member of Leshau Pondo Ward – County council of Nyandarua  
2013-2017- Nominated member in Nyandarua County.

She is a prominent Business Lady / Farmer

ix



**Ms. Margaret Gachomo**

**Accountant**

She is CPA(K), Bachelor of Commerce ( Accounting Option). She has a Certificate on Senior Management Course and Certificate on Strategic Leadership and Development planning(SLDP). She worked with the local authority before devolution as an accountant and commercial manager of water company on secondment. She has 25 years work experience. She was born on 27th December, 1975.

## **5. Municipality Board Chairperson's Report**

It is with great pride and a deep sense of responsibility that I present this reflection on the progress made within Mairo Inya Municipality. Over the past year, we have achieved notable milestones in infrastructure development and public service delivery—milestones that speak to our commitment to improving the lives of our people.

Among our key achievements is the successful implementation of drainage systems, which have significantly improved sanitation and reduced the risk of flooding in Mairo Inya Headquarters. We also undertook cabro paving works, enhancing road access, mobility, and the overall aesthetic of our urban environment. Furthermore, the installation of street lights has greatly improved security and extended economic activity into the evening hours.

While we are proud of these accomplishments, we must also acknowledge the challenges that continue to hinder our development agenda. Chief among them is the limitation of resources. As a board, we recognize the growing needs of our population and the importance of sustainable urban development. It is in this regard that we humbly appeal for increased budgetary allocations and support from relevant authorities and development partners. With enhanced funding, we are confident that we can scale up ongoing projects and initiate new ones that will further transform Mairo Inya Municipality.

On behalf of the board, I wish to thank our residents, stakeholders, and partners for their continued cooperation and support. Together, we remain committed to building a prosperous, inclusive, and forward-looking municipality.

  
**PURITY NYIHA**

**Chairperson of the Board  
Mairo Inya Municipality**

## **6. Report Of the Municipality Manager**

It gives me great pleasure to present this foreword on behalf of the management and administrative team of Mairo Inya Municipality. Our mandate to deliver effective and people-cantered services has remained at the core of our daily operations. Over the past year, we have registered commendable progress, thanks to the joint efforts of the Board, staff, and community stakeholders.

Among our key accomplishments;

- are the successful implementation of drainage works that have reduced flooding and improved sanitation in the Municipality,
- cabro paving at Mairo Inya Headquarters which has enhanced accessibility and safety,
- the installation of street lights that have improved both security and economic activity in our urban areas.

However, alongside these gains, we continue to face several challenges. Limited financial resources remain a major constraint, affecting the scope and pace of our development initiatives. Additionally, there is an urgent need to hire casual workers to support the ongoing maintenance of town cleanliness, which is critical for public health, aesthetics, and investor confidence. Without adequate staffing, our ability to maintain the high standards our residents deserve becomes increasingly strained.

We support the Board's appeal for increased budgetary allocations, which would allow us to strengthen service delivery, expand our workforce, and enhance the sustainability of our ongoing projects.

I extend my sincere appreciation to the Board, our dedicated staff, community members, and all stakeholders who have continued to support our mission. Together, we remain committed to building a clean, organized, and progressive Mairo Inya Municipality.

  
Racheal Ndiritu

Municipal Manager

Mairo Inya Municipality

**7. Statement of Performance Against Predetermined Objectives for the FY 2024-2025**

**Guidance**

The Municipality annual budget and program for the financial year strived to achieve the following objectives and goals: -

- Provide for efficient and accountable management of the affairs of the Municipality.
- Provide for a governance mechanism for efficiency in service delivery
- Vigorously pursue the developmental opportunities to enhance the quality of life of the inhabitants of the Municipality.
- Provide a high standard of social services in a cost-effective manner to the inhabitants of the Municipality.
- Promote social cohesiveness and a sense of civic duty
- Fostering the economic, social and environmental well-being of its community

Below we provide the progress on attaining the stated objectives:

<b>Sub Programme</b>	<b>Key Output</b>	<b>Key Performance Indicators</b>
Municipal Planning and Development	Approved Municipal Integrated Strategic Urban Development Plan - ISUDP	Orderly and integrated development Municipal Integrated Strategic Urban Development Plan in place
Local Economy Promotion	Maintenance drainage systems	Reduction in flooding
Sanitation and waste Management	Skip Bins Trash Cans	Clean and healthy environment Improved solid waste management
Climate change adaptation and environmental Management	Tree planting and beautification	Climate change resilience

**County Government of Nyandarua**  
**Mairo-inya Municipality**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Below we provide the progress on attaining the stated objectives:

<b>Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Urban planning	To control urban development	To create orderly development in urban areas	Number of developments conforming with rules and regulations governing urban development	In FY 2024-2025 under review we increased Housing unit by 0%.
Program	-	-	-	-

## **8. Corporate Governance Statement**

### **1. Appointment of Board Members**

The Mairo-inya Municipality's Board of Directors is appointed through a transparent and structured process that ensures diversity and representation. The appointment process includes:

- **Nomination:** Candidates are nominated based on their qualifications, experience, and commitment to public service.
- **Approval:** Nominations are submitted to the relevant County authority for approval.
- **Removal:** Directors may be removed from the Board for reasons including misconduct, failure to perform duties, or conflict of interest, following a formal review process.

The Board is currently composed of Five members and the manager as secretary to the Board, reflecting a diverse demographic that includes representation from various community sectors, ensuring a broad range of perspectives and expertise.

A Board Charter exists to outline the roles, responsibilities, and governance framework of the Board.

Note: Two (2) more board members are in the process of being recruited.

### **2. Roles and Functions of the Board**

The Board is responsible for:

- Setting the strategic direction of the Mairo -inya Municipality.
- Overseeing the implementation of policies and programs.
- Ensuring compliance with legal and regulatory requirements.
- Monitoring financial performance and resource allocation.
- Engaging with the community and stakeholders to ensure transparency and accountability.

### **3. Induction, Training, and Development**

New Board members undergo a comprehensive induction program that includes:

- Orientation on the Municipality's operations, policies, and governance framework.
- Training on relevant laws, regulations, and ethical standards.
- Ongoing professional development opportunities to enhance their skills and knowledge.

#### **4. Board and Members Performance**

The performance of the Board and individual members is evaluated annually through:

- Self-assessments and peer reviews.
- Feedback from stakeholders and community members.
- Performance metrics aligned with the Municipality's strategic goals.

#### **5. Number of Board Meetings Held and Attendance**

The Board meets regularly, with a minimum four (4) Full Board meetings held annually 16 meeting for the 4 sub-committee @ meeting once in every quarter. Attendance records are maintained, and the average attendance rate for Board members 95%. This ensures active participation and engagement in governance matters.

#### **6. Succession Plan**

A succession plan is in place to ensure continuity in leadership and governance. This plan includes:

- Identifying potential future leaders within the Board and the Municipality.
- Providing mentorship and development opportunities to prepare them for leadership roles.
- Establishing a clear process for the transition of Board members.

#### **7. Policy to Manage Conflict of Interest**

The Municipality has a robust conflict of interest policy that requires Board members to:

- Disclose any potential conflicts of interest promptly.
- Recuse themselves from discussions and decisions where a conflict exists.
- Adhere to ethical standards to maintain public trust and integrity.

#### **8. Board Remuneration**

Board members receive remuneration that is fair and commensurate with their responsibilities. The remuneration policy is reviewed periodically to ensure it aligns with best practices and the Municipality's financial capacity.

#### **9. Ethics and Conduct**

The Municipality is committed to upholding high ethical standards. All Board members are required to adhere to a Code of Conduct that emphasizes:

- Integrity, transparency, and accountability.

- Respect for diversity and inclusion.
- Commitment to serving the public interest.

#### **10. Governance Audit**

An annual governance audit is conducted to assess the effectiveness of the Board's governance practices. This audit includes:

- Reviewing compliance with policies and regulations.
- Evaluating the performance of the Board and its committees.
- Identifying areas for improvement and making recommendations.

#### **11. Communication Policy**

The Municipality is in the process of preparing a communication policy that ensures:

- Transparent and timely communication with stakeholders and the community.
- Regular updates on Board activities, decisions, and strategic initiatives.
- Opportunities for public engagement and feedback.

#### **12. Terms of Reference of Committees**

The Municipality has established four (4) committees to support the Board's functions, each with clear Terms of Reference that outline:

- The committee's purpose, responsibilities, and authority.
- Membership criteria and appointment processes.
- Reporting requirements to the Board.

#### **13. Policy on Related Party Transactions**

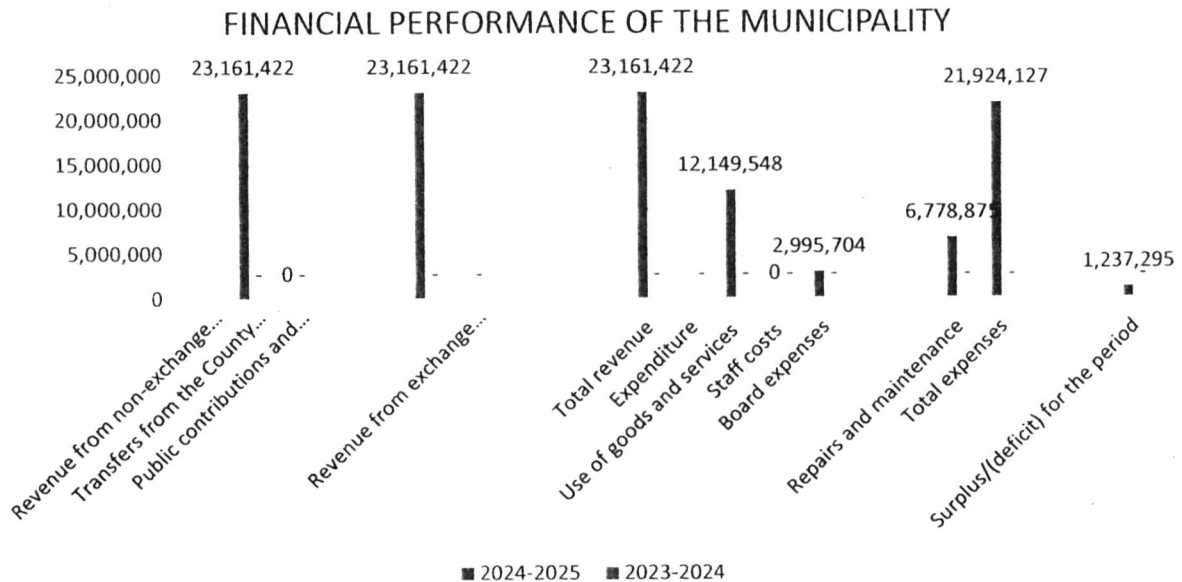
The Mairo-inya Municipality is in the process of drafting A policy on related party transactions to ensure that:

- All transactions involving Board members or their affiliates are conducted transparently and at arm's length.
- Conflicts of interest are disclosed and managed appropriately.
- The Municipality's interests are protected in all related party dealings.

This Corporate Governance Statement provides a comprehensive overview of the governance framework for Mairo inya Municipality, ensuring transparency, accountability, and effective management.

9. Management Discussion and Analysis

a. The financial performance of the Municipality during the year is illustrated below;



b. key projects or investments decision implemented or ongoing,

The Mairo-inya Municipality are the successfully implemented on drainage works that have reduced flooding and improved sanitation in the Municipality, cabro paving at Mairo Inya Headquarters which has enhanced accessibility and safety and the installation of street lights that have improved both security and economic activity in our urban areas.

c. The Municipality’s comply with statutory requirements,

d. Major risks facing the Municipality

Mairo-inya Municipalities face a variety of risks that can impact their operations, financial stability, and service delivery. Below are some common risks along with potential mitigation strategies:

**1. Financial Risks**

The Risks related to budget shortfalls,

**Mitigation Strategies:**

- Implementing robust budgeting and financial planning processes.

**2. Operational Risks**

The Risks arising from internal processes, systems, or human errors that can disrupt service delivery.

**Mitigation Strategies:**

- Developing and documenting standard operating procedures (SOPs) for key processes.
- Conducting regular training for staff to ensure they are aware of procedures and best practices.
- Implementing performance monitoring systems to identify and address operational inefficiencies.

**3. Regulatory and Compliance Risks**

The Risks is associated with non-compliance with laws, regulations, and policies, which can lead to legal penalties or loss of funding.

**Mitigation Strategies:**

- Stay informed about relevant laws and regulations through regular training and updates.
- Establishing a compliance officer or team to oversee adherence to regulations.
- Conducting regular audits to ensure compliance and identify areas for improvement.

**4. Reputational Risks**

This are Risks that can damage the municipality's reputation due to poor service delivery, scandals, or negative public perception.

**Mitigation Strategies:**

- Fostering open communication with the community and stakeholders to build trust.
- Implementing a crisis communication plan to address issues promptly and transparently.
- Engaging in community outreach and public relations efforts to enhance the municipality's image.

**5. Environmental Risks**

Risks related to natural disasters, climate change, and environmental degradation that can impact infrastructure and services.

**Mitigation Strategies:**

- Developing and implement disaster preparedness and response plans.
- Investing in sustainable infrastructure and practices to mitigate environmental impacts.
- Conducting risk assessments to identify vulnerable areas and prioritize mitigation efforts.

**6. Political Risks**

The Risks arising from changes in political leadership, policies, or public sentiment that can affect funding and support for municipal initiatives.

**Mitigation Strategies:**

- Building strong relationships with elected officials and community leaders to ensure support for municipal initiatives.
- Engaging in advocacy efforts to promote the municipality's interests at the regional and national levels.
- Stay informed about political trends and public sentiment to adapt strategies accordingly.

#### **8. Human Resource Risks**

Risks are related to workforce management, including staff shortages, turnover, and labor disputes.

##### **Mitigation Strategies:**

- Implementing competitive compensation and benefits packages to attract and retain talent.
- Fostering a positive workplace culture that encourages employee engagement and satisfaction.
- Developing succession planning and training programs to prepare for future workforce needs.

#### **9. Infrastructure Risks**

Risks are associated with aging infrastructure, maintenance issues, and inadequate capacity to meet community needs.

##### **Mitigation Strategies:**

- Conducting regular assessments of infrastructure to identify maintenance needs and prioritize repairs.
- Investing in long-term infrastructure planning and funding to address capacity issues.

## 10. Environmental And Sustainability Reporting

### Sustainability strategy and profile

Mairo Inya—a trading centre recently elevated to municipality status in Nyandarua County in late 2023—faces both growth opportunities and sustainability challenges. As county officials note, the upgrade is part of a strategy to enhance sustainable urban development supported by the World Bank and the Kenya Urban Support. Key sustainability drivers include climate resilience, improved service delivery, and inclusive economic growth.

### Sustainability Framework

Our strategy aligns with the **UN Sustainable Development Goals (SDGs)**—especially SDG 6 (Clean Water & Sanitation), SDG 11 (Sustainable Cities & Communities), SDG 13 (Climate Action), and SDG 8 (Decent Work & Economic Growth). We have adopted a policy framework focused on **inclusive procurement, climate-smart service delivery, and community engagement**.

### Key Achievements & Challenges

- Upgraded from trading centre to municipal status in December 2023; securing good money from the county allocation.
- Governance: Established a municipal board and management team in early 2024.
- Contracting: Allocated ~40% of municipal contracts to **local suppliers**, with **15% reserved for youth, women, and PWD-owned enterprises**.
- Shortcomings: Initial planning lacked service infrastructure; major delays in implementing drainage and sanitation systems.

### Mitigation Measures

- Launched stakeholder consultation forums with community leaders, traders, and MCA representatives.
- Adopted revised procurement guidelines to rebalance supplier eligibility criteria in favor of local SMEs and special groups

#### 1. *Environmental performance*

##### Environmental Policy & Implementation

The municipality has adopted a formal Environmental Sustainability Policy, covering waste management, biodiversity preservation, climate action, and resource efficiency.

##### Climate & Biodiversity Measures

- Green infrastructure: Tree planting along main streets, preservation of part of Kiriita Forest and Lake Ol'bolosat area within municipal boundaries promotes ecotourism and biodiversity.

- Encouraged local enterprises to adopt solar lighting in public areas and commercial premises.

## 2. Employee welfare

### Hiring & Inclusion Policies

- Staff recruitment policy aims for **gender parity**, youth representation, and inclusion of **PWD candidates**.
- Policy reviews: Annual stakeholder engagement sessions with employees and unions to refine hiring, promotion, and workplace policies.

### Training, Appraisal & Reward Systems

- Established annual **performance appraisal system** linked to professional development plans.

### Safety & Occupational Health Compliance

- Compliant with **Occupational Safety and Health Act (OSHA) 2007**: regular workplace safety audits, provision of PPE, and first-aid training.

### 4Market place practice

#### a) Responsible Competition & Service Delivery

Procurement is conducted via open tenders and fair competition, with anti-corruption clauses and oversight.

Service Charter: Published performance standards and timelines for delivering services like application processing.

Anti-corruption: Internal reporting hotline and public outreach encourage citizens to report issues; brand protection mechanisms protect official seals and notifications.

#### b) Supply Chain & Supplier Relations

Contracts honoured on time with clear payment terms (e.g. payment within 30 days).

Competitive procurement: Local SMEs invited to bid; information sessions held for suppliers from youth, women and PWD groups.

#### c) Responsible Marketing & Citizen Engagement

Public communications (via municipal website, social media, local radio) provide accurate, timely service information and project updates.

Hold regular consultative forums with citizens—on budget planning, by-laws, service priorities—ensuring diversity of voices and avoiding exaggerated claims.

#### d) Product Stewardship & Citizen Rights

Safeguard citizen rights by offering redress mechanisms, complaint desks, and whistle-blower protections.

Privacy: Service applications (e.g. for IDs, market stalls, licenses) follow data protection rules; minimal personal data is stored and used transparently.

**3. Corporate Social Responsibility/Community Engagements**

**Community Projects**

- Participated in **tree-planting campaigns** and clean-up days across markets and feeder roads.
- Collaborated with local schools and community groups to provide **public sanitation blocks**, market stalls, and waste-management awareness.

**Public Participation in Planning**

- Held **public hearings and civic-education forums** during budget drafting and land-use planning; invited feedback on proposed developments.

**CSR Impact**

- Supported community development tied to municipal mandate: e.g. improving local infrastructure (roads, lighting), water access points, and sanitation.

## **Report of The Municipality Board Members**

The Board Members submit their report together with the financial statements for the year ended June 30, 2025 which show the state of the Mairo-inya Municipality affairs.

### **Principal activities**

The principal activities of the Mairo-inya Municipality are ;

- Promotion, regulation and provision of refuse collection and solid waste management services.
- Promotion and provision of water and sanitation services and infrastructure (in areas within the Municipality not served by the Water and Sanitation Provider).
- Maintenance of urban roads and associated infrastructure; Maintenance of storm drainage and flood controls.
- Maintenance of walkways and other non-motorized transport infrastructure.
- Maintenance of recreational parks and green spaces.
- Maintenance of street lighting.
- Maintenance and regulation of traffic controls and parking facilities.
- Maintenance of bus stands and taxi stands; Regulation of outdoor advertising.
- Maintenance and regulation of municipal markets and abattoirs.
- Maintenance of fire stations; provision of fire-fighting services, emergency preparedness and disaster management.
- Promotion and regulation of municipal sports and cultural activities.
- Regulation and provision of animal control and welfare.
- Enforcement of municipal plans and development controls.
- Municipal administration services (including maintenance of administrative offices.)
- Promoting infrastructural development and services within municipality.
- Any other functions as may be delegated by the County government.

### **Performance**

The performance of the Mairo-inya Municipality for the year ended June 30, 2025 are set out on page 1

**Board Members**

The members of the Board who served during the year are shown on page vi-vii . The changes in the Board during the financial year are as shown below:

**Auditors**

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

By Order of the Board

MUNICIPAL MANAGER  
MAIRO-INYA MUNICIPALITY  
NYANDARUA COUNTY  
.....  
Name: Reachel W Nderitu

**Secretary of the Board**

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

Section 180 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of the Municipality established by Urban Areas and Cities Act No. 13 of 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Municipality manager is responsible for the preparation and presentation of the Mairo-inya Municipality financial statements, which give a true and fair view of the state of affairs of the Municipality for and as at the end of the financial year ended on June 30, 2025. 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 Municipality,
- (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 Municipality,
- (v) Selecting and applying appropriate accounting policies, and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Municipality Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *Urban Areas and Cities Act No. 13 of 2011*. The Municipality Manager is of the opinion that the financial statements give a true and fair view of the state of Municipality's transactions during the financial year ended June 30, 2025, and the financial position as at that date.

The Municipality Manager further confirms the completeness of the accounting records which have been relied upon in the preparation of financial statements as well as the adequacy of the systems of internal financial control.

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON MAIRO-INYA MUNICIPALITY FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF NYANDARUA**

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### **PREAMBLE**

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities 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**

I have audited the accompanying financial statements of Mairo-Inya Municipality set out on pages 1 to 44, which comprise the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35

of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Mairo-Inya Municipality as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Urban Areas and Cities Act No. 13 of 2011 (Amended 2019), Municipal Charter 8th May 2019 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Mairo-Inya Municipality 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 opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Information**

Management is responsible for the Other Information set out on page iii to xxvii which comprise of Key Entity Information and Management, The Mairo-Inya Municipal Board, Key Management Team, Municipality Board Chairperson's Statement, Report of the Municipality Manager, Statement of Performance against predetermined objective, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Environmental and Sustainability report, Report of the Municipality Board members, Statement of Managements Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Lack of Operational Autonomy at the Municipality of Mairo-Inya**

During the year under review, the County Government of Nyandarua incurred an expenditure amounting to Kshs.22,410,008 in respect of the Municipality of Mairo-Inya. However, although Management prepared separate financial statements as required by Section 46 (1) of the County Governments Act, 2012, it was observed that the County Government continues to perform functions which should have been transferred to the Municipality. This is contrary to Section 48(1)(a) of the County Governments Act, 2012 which states that subject to subsection (3), the functions and provision of services of each County Government shall be decentralized to the urban areas and cities within the county established in accordance with the Urban Areas and Cities Act, No. 13 of 2019.

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

### **2. Composition of The Board**

The Municipality board of management is composed of five (5) members and the manager as secretary to the board. This is contrary to section 3 of the Municipality charter and Section 14 of the Urban Area and Cities Act 2019 which states that a board of Municipality should consist of nine (9) members appointed by the County Governor with the approval of the County Assembly.

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

### **3. Non-Compliance with Requirements on Board Composition and Representation**

Out of the five (5) members appointed to the Municipal Board, none were aged thirty-five (35) years or below. This indicates that there was no youth representation within the current board composition, contrary to the inclusivity requirements of the Urban Areas and Cities Act, 2019 and the constitutional principles promoting youth participation in governance.

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

### **4. Non-Compliance with Law on Fiscal responsibility on Board expenses**

Review of the Municipality's financial statements and supporting expenditure schedules revealed that total board-related expenses amounted to Kshs.3,099,500, representing

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*Report of the Auditor-General on Mairo-Inya Municipality for the year ended 30 June, 2025-County Government of Nyandarua*

14% of the total expenditure incurred during the year. This exceeds the recommended ceiling of 5% of total municipal expenditure generally applied as a prudential limit for administrative and governance costs.

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

## **5. Late Submission of Financial Statement**

Financial statements for the year ended June 30, 2025 were submitted on 10 September, 2025 to the office of the Auditor General 10 days after the prescribed date of 31 August 2025. No explanation was provided for the non-compliance with National Treasury guideline Paragraph 1.8 Ref: No:AG.3/88 Vol. VII (41) of 4 December, 2024 which directs all public sector entities, for both national and County Governments, to prepare and submit annual financial statements by 31 August, 2025 to office of the Auditor General with a copy to Controller of Budget, National Treasury and Commission on Revenue Allocation.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

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

### **Responsibilities of the Management and Board of Management**

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

In preparing the financial statements, Management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

04 December, 2025

**Mairo-inya Municipality**  
**County Government of Nyandarua**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**13. Statement of Financial Performance for The Year Ended 30 June 2025.**

Description	Note	2024-2025	2023-2024
		Kshs.	Kshs.
<b>Revenue from non-exchange transactions</b>			
Transfers from the County Government	5	23,161,422	-
Public contributions and donations	6	-	-
Levies Fines and Penalties	7	-	-
Other revenues ( <i>Specify</i> )	8	-	-
		<b>23,161,422</b>	-
<b>Revenue from exchange transactions</b>			-
Interest income	9	-	-
Miscellaneous Income	10	-	-
		-	-
<b>Total revenue</b>		<b>23,161,422</b>	-
<b>Expenditure</b>			-
Use of goods and services	11	12,149,548	-
Staff costs	12		-
Board expenses	13	2,995,704	-
Finance costs	14		-
Depreciation and amortization	15	-	-
Repairs and maintenance	12	6,778,875	-
<b>Total expenses</b>		<b>21,924,127</b>	-
<b>Other gains/losses</b>			-
Gain/loss on disposal of assets	17		-
<b>Surplus/(deficit) for the period</b>		<b>1,237,295</b>	-

The notes set out on pages 1 to 7 form an integral part of these Financial Statements. The Mairo-inya financial statements were approved on 27/06 2025 and signed by:

MUNICIPAL MANAGER  
 MAIRO INYA MUNICIPALITY  
 NYANDARUA COUNTY  
 DATE: .....

Name: Ms Recheal W Nderitu  
 Municipality Manager

.....  
 Name: Ms Margaret W Gachomo  
 Head of Finance  
 ICPAK M/No 14009

County Government of Nyandarua  
Mairo-inya Municipality  
Annual Report and Financial Statements for the year ended June 30, 2025

14. Statement of Financial Position As At 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs.	Kshs.
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	19	-	-
Receivables from exchange transactions	20	-	-
Receivables from non-exchange transactions	21	-	-
Prepayments	22	-	-
Inventories	23	-	-
<b>Total current assets</b>		-	-
<b>Non-current assets</b>			
Property, plant, and equipment	24	1,237,295	-
Intangible assets	25	-	-
Biological Assets	26	-	-
<b>Total Non-current Assets</b>		1,237,295	-
		-	-
<b>Total assets (A)</b>		1,237,295	-
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	27	-	-
Refundable deposits from customers	28	-	-
Provisions	29	-	-
Borrowings	30	-	-
Employee benefit obligations	31	-	-
Deferred Income	32	-	-
Social Benefits	33	-	-
<b>Total current liabilities</b>		-	-
<b>Non-current liabilities</b>			
Provisions	29	-	-
Borrowings	30	-	-
Non-current employee benefit obligation	31	-	-
Deferred Income	32	-	-
Social Benefits	33	-	-
<b>Total liabilities (B)</b>		-	-

County Government of Nyandarua  
 Mairo-inya Municipality  
 Annual Report and Financial Statements for the year ended June 30, 2025

Description	Note	2024-2025	2023-2024
		Kshs.	Kshs.
Net Assets (A-B)		1,237,295	-
<b>Represented by:</b>			
Capital/Development Grants/Fund		-	-
Reserves		-	-
Accumulated surplus		1,237,295	-
Net Assets/Equity		1,237,295	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/10/25 2025 and signed by:

MUNICIPAL MANAGER  
 MAIRO-INYA MUNICIPALITY  
 NYANDARUA COUNTY

Name: Ms. Reachel W Nderitu

Municipality Manager

Date: 27/10/25

*Margaret W Gachomo*

Name: Ms. Margaret W Gachomo

Head of Finance

ICPAK M/No 14009

Date: 27/10/25

15. Statement of Changes in Net Assets For the Year Ended 30 June 2025

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
<b>Bal as at 1 July 2023</b>	-	-	-	-
Surplus/(deficit) for the year	-	-	-	-
Funds received during the year	-	-	-	-
Revaluation gain/loss	-	-	-	-
<b>Bal as at 30 Jun 2024</b>	-	-	-	-
	-	-	-	-
<b>Bal as at 1 July 2024</b>	-	-	-	-
Surplus/(deficit) for the year	-	-	1,237,295	1,237,295
Funds received during the year	-	-	-	-
Revaluation gain/loss	-	-	-	-
<b>Balance as at 30 June 2025</b>	-	-	1,237,295	1,237,295

16. Statement Of Cash Flows for The Year Ended 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs.	Kshs.
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from the County Government	5	23,161,422	-
Public contributions and donations		-	-
Interest received		-	-
Miscellaneous receipts ( <i>Specify</i> )		-	-
<b>Total Receipts</b>		<b>23,161,422</b>	-
<b>Payments</b>			
Use of goods and services	12	12,149,548	-
Staff costs		-	-
Board expenses	14	2,995,704	-
Repair and maintenance	17	6,778,875	-
<b>Total Payments</b>		<b>21,924,127</b>	-
<b>Net cash flows from operating activities</b>	34	<b>1,237,295</b>	-
		-	-
<b>Cash flows from investing activities</b>			
Purchase of PPE & intangible assets		(1,237,295)	-
Proceeds from sale of PPE		-	-
<b>Net cash flows used in investing activities</b>		<b>(1,237,295)</b>	-
<b>Cash flows from financing activities</b>			
Receipts from Capital grants			
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
<b>Net cash flows used in financing activities</b>		-	-
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>		-	-
Cash And Cash Equivalents At 1 July	19	-	-
<b>Cash And Cash Equivalents At 30 June</b>	19	-	-

**17. Statement of Comparison of Budget & Actual Amounts for the Year ended 30 June 2025**

Description	Original budget	Adjustments	Final budget*	Actual on comparable basis for the period ended 30 <sup>th</sup> June 2025	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.	
	a	b	c=(a+b)	d	e=d/c
<b>Revenue</b>		<b>Kshs.</b>	<b>Kshs.</b>	<b>Kshs.</b>	
Transfers from the County Government	24,597,650	-	24,597,650	23,161,422	94
Public contributions and donations	-	-	-	-	-
Interest income	-	-	-	-	-
Miscellaneous income ( <i>specify</i> )	-	-	-	-	-
<b>Total Revenue</b>	<b>24,597,650</b>	<b>-</b>	<b>24,597,650</b>	<b>23,161,422</b>	<b>94</b>
<b>Expenses</b>					
Utilities, supplies and services	800,000	-	800,000	800,000	100
Communication, supplies and services	300,000	-	300,000	283,740	95
Domestic travel, subsistence and Transport	2,900,000	-	2,900,000	2,690,138	93
Repair and maintenance	550,000	-	550,000	499,998	91
Rent and rates	350,000	-	350,000	321,750	92
Hospitality supplies and services	2,400,000	-	2,400,000	2,367,280	99
training	350,000	-	350,000	244,600	70
field allowance	4,950,000	-	4,950,000	4,320,842	87
civil works	6,797,650	-	6,797,650	6,778,875	100
GOS (General office services)	300,000	-	300,000	209,600	70
Other operation (unclogging)	450,000	-	450,000	411,600	91

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

Board Committee and conferences	3,100,000	-	3,100,000	2,995,704	97
<b>Total Expenditure</b>	23,247,650	-	24,597,650	21,924,127	89
<b>Surplus for the period</b>	-	-	-	1,237,295	
<b>Capital Expenditure (properties, plant and Equipment)</b>	1,350,000	-	1,350,000	1,237,295	92

## **18. Notes to the Financial Statements**

### **1. General Information**

Mairo-inya Municipality is established by and derives its authority and accountability from PFM Act 2012 and Urban Areas and Cities Act No. 13 of 2011. Mairo-inya Municipality is under the County Government of Nyandarua and is domiciled in Kenya.

The Mairo-inya Municipality principal activity is to improve the general welfare of the community and the county at large.

### **2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the municipality's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *Municipality*.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

**3. Application of New and revised standards (IPSAS)**

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

There were no new and amended standards issued in the financial year.

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

	Effective date and impact
IPSAS 43: Leases	<b>Applicable 1<sup>st</sup> January 2025</b> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <b>There is no impact of the standard to the municipality</b>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<b>Applicable 1<sup>st</sup> January 2025</b> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<b>Applicable 1<sup>st</sup> January 2025</b> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46: Measurement	<b>Applicable 1<sup>st</sup> January 2025</b> The objective of this standard was to improve measurement guidance across IPSAS by:

	<ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47: Revenue	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48: Transfer Expenses	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49: Retirement Benefit Plans	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><b>Applicable 1<sup>st</sup> January 2027</b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements</li> </ul>

	understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.
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**iii. Early adoption of standards**

The Entity did not early – adopt any new or amended standards in the financial year.

**Significant Accounting Policies**

**a) Revenue recognition**

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

***Transfers from other government entities***

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Municipality* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

**ii) Revenue from exchange transactions**

***Interest income***

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

**b) Budget information**

The original budget for FY 2024/25 was approved by the County Assembly on June 27, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Municipality upon receiving the

respective approvals in order to conclude the final budget. Accordingly, the Municipality has not recorded additional appropriations of following the governing body's approval.

The Municipality's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of Cashflows has been presented under section xxx of these financial statements.

**c) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Municipality recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**d) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in

surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**e) Biological Assets**

The Municipality recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the Municipality, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

**f) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise

on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

#### **Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

#### **Amortized cost**

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

#### **Fair value through net assets/ equity**

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

#### **Fair value through surplus or deficit**

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

### **Trade and other receivables**

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

### **Impairment**

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

### **Financial liabilities**

#### **Classification**

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

#### **g) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

Raw materials: purchase cost using the weighted average cost method

Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Municipality.

**h) Provisions**

Provisions are recognized when the Municipality has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Municipality expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**i) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The entity recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

**j) Contingent liabilities**

The Municipality 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.

**k) Contingent assets**

The Municipality 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 Municipality 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

**l) Nature and purpose of reserves**

The Municipality creates and maintains reserves in terms of specific requirements. In the Year under review were no reserves.

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

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

**n) Employee benefits – Retirement benefit plans**

The Municipality does not provide retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the Municipality pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further contributions if the Municipality does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to scheme obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefits are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**o) Foreign currency transactions**

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

**p) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**q) Related parties**

The Municipality regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Municipality, or vice versa. Members of key management are regarded as related parties and comprise the Board members, the Municipality Managers and Municipality Accountant.

**r) 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 various commercial banks at the end of the financial year.

**s) Comparative figures**

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

**t) Events after the reporting period**

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorized for issue.

Two types of events can be identified:

(a) Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and

(b) Those that are indicative of conditions that arose after the reporting date (*non-adjusting events after the reporting date*).

The Municipality should indicate whether there are material adjusting and non- adjusting events after the reporting period. The year under review there were no material adjusting and non- adjusting events after the reporting date.

**u) Currency**

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

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

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

State all judgements, estimates and assumptions made.

##### **Estimates and assumptions.**

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

##### **Useful lives and residual values**

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

- i) The condition of the asset based on the assessment of experts employed by the Municipality.
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- iii) The nature of the processes in which the asset is deployed.
- iv) Availability of funds to replace the asset.
- v) Changes in the market in relation to the asset.

Notes to the Financial Statements

5. Transfers from the County Government

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Transfers from County Govt. – Recurrent	-	-
Payments by County on behalf of the entity	23,161,422	-
Unconditional development grants	-	-
<b>Total</b>	<b>23,161,422</b>	<b>-</b>

(a) Transfers from County Government entities (Categorized)

Name Of The Entity Sending The Grant	Amount recognized in Statement of financial performance	Amount deferred under deferred income	Amount recognized in capital fund	Total grant income during the year	Insert Comparatively FY
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
State Department	-	-	-	-	-
Ministry	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

6. Public Contributions and Donations

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Donation from development partners	-	-
Contributions from the public	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**7. Levies, Fines and penalties**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Levies	-	-
Fines	-	-
Penalties	-	-
Others ( <i>indicate and specify</i> )	-	-
<b>Total</b>	-	-

**8. Other Revenues**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Transfers from other government entities	-	-
Others ( <i>indicate and specify</i> )	-	-
<b>Total</b>	-	-

**9. Interest income**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Interest income from investments	-	-
Interest income on bank deposits	-	-
Others ( <i>Specify</i> )	-	-
<b>Total interest income</b>	-	-

**10. Miscellaneous income**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Income from sale of tender documents	-	-
Others ( <i>specify</i> )	-	-
<b>Total other income</b>	-	-

**11. Use of Goods and Services**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Utilities, supplies and services	-	-

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Description	2024-2025	2023-2024
	Kshs.	Kshs.
Communication, supplies and services	283,740	-
Domestic travel and subsistence	2,690,138	-
Foreign travel and subsistence	-	-
Printing, advertising, supplies & services	-	-
Rent and rates	321,750	-
Training expenses	244,600	-
Hospitality supplies and services	2,367,280	-
Insurance cost	-	-
Field allowances	4,320,842	-
Specialized materials and services	-	-
Office and general supplies and services	209,600	-
Fuel, oil and lubricants	800,000	-
Other operating expenses (unclogging)	411,600	-
Routine maintenance – vehicles and other equipment	499,998	-
Routine maintenance – other assets		-
Contracted Professional Services		-
Audit fees		-
Hire of Transport, equipment etc		-
Bank Charges	-	-
Social Benefit expenses	-	-
<b>Total</b>	<b>12,149,548</b>	<b>-</b>

**12. Staff costs**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Salaries and wages	-	-
Staff gratuity	-	-
Social security contribution	-	-
Other staff costs	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13. Board expenses**

Description	2024-2025	2023-2024
	Kshs	Kshs
Chairman/Members' Honoraria	-	-
Sitting allowances	-	-
Medical Insurance	-	-
Induction and Training	-	-
Travel and accommodation	-	-
Board Committees and Conferences	2,995,704	-
Other allowances	-	-
<b>Total</b>	<b>2,995,704</b>	<b>-</b>

**14. Finance costs**

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest on Bank overdrafts	-	-
Interest on loans from banks	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15. Depreciation and amortization**

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	-	-
Intangible assets	-	-
Investment property carried at cost	-	-
<b>Total depreciation and amortization</b>	<b>-</b>	<b>-</b>

**16. Repairs and Maintenance**

Description	2024-2025	2023-2024
	KShs	KShs
Property- Buildings	-	-
Office equipment	-	-
Furniture and fittings	-	-
Motor vehicle expenses	-	-
Maintenance of civil works	6,778,875	-
<b>Total repairs and maintenance</b>	<b>6,778,875</b>	<b>-</b>

**17. Gain/(loss) on disposal of assets**

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	-	-
Intangible assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**18. Cash and cash equivalents**

Description	2024-2025	2023-2024
	Kshs	Kshs
Fixed deposits account	-	-
On – call deposits	-	-
Current account	-	-
Others( <i>specify</i> )	-	-
<b>Total cash and cash equivalents</b>	<b>-</b>	<b>-</b>

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

Financial institution	Account number	2024-2025	2023-2024
		Kshs.	Kshs.
<b>a) Fixed deposits account</b>			
Kenya Commercial bank		-	-
Equity Bank, etc		-	-
<b>Sub- total</b>		-	-
<b>b) On - call deposits</b>			
Kenya Commercial bank		-	-
Equity Bank - etc		-	-
<b>Sub- total</b>		-	-
<b>c) Current account</b>			
Kenya Commercial bank		-	-
Equity Bank - etc		-	-
<b>Sub- total</b>		-	-
<b>d) Others(specify)</b>			
Cash in transit		-	-
Cash in hand		-	-
Mobile Money		-	-
<b>Sub- total</b>		-	-
<b>Grand total</b>		-	-

**19. Receivables from exchange transactions**

Description	2025	2024
	Kshs.	Kshs.
<b>Current Receivables</b>		
Service, water and electricity debtors	-	-
Other exchange debtors	-	-
Less: impairment allowance	(0)	(0)
<b>Total Current receivables (a)</b>	-	-
<b>Non-Current receivables</b>		
Service, water and electricity debtors	-	-
Other exchange debtors	-	-
Less: impairment allowance	(0)	(0)
<b>Total Non- current receivables (b)</b>	-	-
<b>Total</b>	-	-

**Ageing analysis for Receivables from exchange transactions**

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Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	-	%	-	%

**20. Receivables from Non-Exchange transaction**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Transfer from County Executive	-		-	
Transfer from Fund	-		-	
<b>Total</b>	-		-	

**Ageing analysis for Receivables from non-exchange transactions**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

**21. Prepayments**

Description	2024-2025	2023-2024
	KShs.	KShs.
Insurance	-	-
Rent	-	-
Water	-	-
Internet	-	-
Other (specify)	-	-
<b>Total</b>	-	-

**22. Inventories**

Description	2024-2025	2023-2024
	KShs.	KShs.
Consumable stores	-	-
Medical supplies	-	-
Spare parts and meters	-	-
Water for distribution	-	-
Other goods held for resale	-	-
Catering	-	-
Less: allowance for impairment	(-)	(-)
<b>Total inventories at the lower of cost and net realizable value</b>	-	-

**Detailed Disclosure on Inventories**

	2024-2025	2023-2024
<b>Opening balance</b>	-	-
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
<b>Closing balance</b>	-	-

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23. Property, Plant and Equipment

Description	Cost	Balance	Accumulated Depreciation	Impairment	Capital Work in Progress	Other Assets (2023/24)	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs
<b>Depreciation Rate</b>		%	%	%	%	%	
<b>As at 1 July 2023</b>	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-	-
Revaluation Adjustment	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2024</b>	-	-	-	-	-	-	-
Additions for the year	-	-	-	349,000	888,295	-	1,237,295
Disposals for the year	-	-	-	-	-	-	-
Transfer/adjustments	-	-	-	-	-	-	-
Revaluation Adjustment	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2025</b>	-	-	-	349,000	888,295	-	1,237,295
<b>Depreciation and impairment</b>							
<b>At 1 July 2023</b>	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-

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<b>Depreciation Rate</b>		%	%	%	%	%		
Transfers/ Adjustments	-	-	-	-	-	-	-	-
<b>As at 30 June 2024</b>	-	-	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	-	-	-
Disposals for the year	-	-	-	-	-	-	-	-
Impairment for the year	-	-	-	-	-	-	-	-
Transfer/adjustment	-	-	-	-	-	-	-	-
<b>As at 30<sup>th</sup> June 2025</b>	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>NBV as at 30<sup>th</sup> Jun 2024</b>	-	-	-	-	-	-	-	-
<b>NBV as at 30<sup>th</sup> Jun 2025</b>	-	-	-	<b>349,000</b>	<b>888,295</b>	-	-	<b>1,237,295</b>

**24. Intangible assets**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
<b>Cost</b>		
At beginning of the year	-	-
Additions	-	-
At end of the year	-	-
<b>Amortization and impairment</b>		
At beginning of the year	-	-
Amortization	-	-
At end of the year	-	-
Impairment loss	-	-
At end of the year	-	-
<b>NBV</b>	-	-

**25. Biological Assets**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
<b>Total</b>	-	-

**26. Trade and Other Payables**

Description	2024-2025		2023-2024	
	Kshs.	% of the Total	Kshs.	% of the Total
Trade payables	-		-	
Retentions	-		-	
Accrued expenses	-		-	
Other payables ( <i>Specify</i> )	-		-	
<b>Total trade and other payables</b>	-		-	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

**27. Refundable deposits and prepayments from customers**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Rent deposits	-		-	
Prepayments	-		-	
Others ( <i>specify</i> )	-		-	
<b>Total</b>	-		-	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

**28. Provisions**

	2024-2025		2023-2024	
	Kshs		Kshs	
Balance at the beginning of the year	-		-	
Additional Provisions ( <i>Specify</i> )	-		-	
Provision utilised	-		-	
<b>Balance at the end of the year</b>	-		-	
Current Portion of provision	-		-	
Long term portion of provision	-		-	
<b>Total Provisions</b>	-		-	

**29. Borrowings**

The table below shows the classification of borrowings long-term and current borrowings:

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Short term borrowings (current portion)	-		-	
Long term borrowings	-		-	
<b>Total</b>	-		-	

Description	2024-2025		2023-2024	
	Kshs		Kshs	
<b>Balance at beginning of the period</b>	-		-	

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Borrowings during the year	-	-
Repayments of borrowings during the period	-	-
<b>Balance at end of the period</b>	-	-

The table below shows the Distribution of borrowings:

Description	2024-2025	2023-2024
	Kshs.	Kshs.
<b>Borrowings</b>		
Kenya Shilling loan from KCB	-	-
Kenya Shilling loan from Barclays Bank	-	-
Kenya Shilling loan from Consolidated Bank	-	-
Borrowings from other government institutions	-	-
<b>Total balance at end of the year</b>	-	-

### 30. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Provisions	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Current benefit obligation	-	-	-	-
Non-current benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**31. Deferred Income**

Description	2024-2025	2023-2024
	Kshs	Kshs
County Government	-	-
International Funding Bodies	-	-
Public Contributions and Donations	-	-
<b>Total Deferred Income</b>	-	-

The deferred income movement is as follows:

Description	County government	International funders/ agencies	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance brought forward	-	-	-	-
Additions during the year	-	-	-	-
Transfers to capital fund	-	-	-	-
Transfers to income statement	-	-	-	-
Other transfers	-	-	-	-
Balance carried forward	-	-	-	-

*Analysed as:*

Description	Amount
	Kshs
Current	-
Non- Current	-
<b>Total</b>	-

**32. Social Benefit Liabilities**

Description	2024-2025	2023-2024
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
PWD benefit scheme	-	-
Elderly social benefit scheme	-	-
<b>Total</b>	-	-
Current social benefits	-	-
Non- current social benefits	-	-
<b>Total (tie to totals above)</b>	-	-

**33. Cash generated from operations**

Description	2024-2025	2023-2024
	Kshs	Kshs
<b>Surplus/ (deficit) for the year before tax</b>	1,237,295	-
<b>Adjusted for:</b>	-	-
Depreciation	-	-
Amortisation	-	-
Gains/ losses on disposal of assets	-	-
<b>Working Capital adjustments</b>	-	-
Increase in inventory	-	-
Increase in receivables	-	-
Increase in payables	-	-
<b>Net cash flow from operating activities</b>	<b>1,237,295</b>	-

**34. Related party balances**

**a) Nature of related party relationships**

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

The Municipality is related to the following entities:

- a) The County Government.
- b) The County Department of lands.
- c) County Assembly.
- d) Key management.
- e) Municipality Board; etc.

**b) Related party transactions**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Transfers from related parties'	-	-
Transfers to related parties	-	-

**c) Key management remuneration**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Board Members	-	-
Key Management Compensation	-	-
<b>Total</b>	-	-

**d) Due from related parties**

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Due from parent Ministry	-	-
Due from County Government	-	-
Due from County Assembly	-	-
<b>Total</b>	-	-

e) Due to related parties

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Due to parent Ministry	-	-
Due to County Government	-	-
Due to Key management personnel	-	-
Due to County Assembly	-	-
<b>Total</b>	-	-

35. Contingent liabilities

Contingent liabilities	2024-2025	2023-2024
	Kshs.	Kshs.
Court case xxx against the entity	-	-
Bank guarantees	-	-
<b>Total</b>	-	-

36. Contingent Assets

Contingent Assets	2024-2025	2023-2024
	Kshs.	Kshs.
Court case against the entity	-	-
Others Specify	-	-
<b>Total</b>	-	-

### 37. Financial risk management

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

#### I. Credit risk

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

	Total amount KShs.			
<b>At 30 June 2025</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 2024</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	-	-	-

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for

uncollectible amounts that the Municipality has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Municipality has no significant concentration of credit risk on amounts due.

The Municipality Board sets policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

## **II. Liquidity risk management**

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

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

Description	Less than 12 months	Between 12 months and 3 months	Over 3 months	Total
	KShs.	KShs.	KShs.	KShs.
<b>At 30 Jun 2025</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 Jun 2024</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

### **III. Market risk**

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

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Municipality's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Municipality's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Municipality's exposure to market risks or the manner in which it manages and measures the risk.

### **IV. Foreign currency risk**

The Municipality has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The carrying amount of the Municipality's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

			Total KSh.
<b>At 30 June 2025</b>			
Financial assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ receivables	-	-	-
<b>Liabilities</b>			
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

**Foreign currency sensitivity analysis**

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

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs.	Kshs.	Kshs.
<b>2025</b>			
Euro	10%	-	-
USD	10%	-	-
<b>2024</b>		-	-
Euro	10%	-	-
USD	10%	-	-

**V. Interest rate risk**

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

**Management of interest rate risk**

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

**VI. Capital risk management.**

The objective of the Municipality’s capital risk management is to safeguard the Municipality’s ability to continue as a going concern. The Municipality capital structure comprises of the following Municipality:

Description	2024-2025	2023-2024
	Kenya Shs	Kenya Shs
Revaluation reserve	-	-
Capital/Development Grants/Municipality	-	-
Accumulated surplus	-	-
<b>Total Funds</b>	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/(excess cash and cash equivalents)	-	-
<b>Gearing</b>	<b>0%</b>	<b>0%</b>

**38. Program for Results (PforR) Disclosure**

<b>Name of the PforR:</b>	
<b>Financing Partners:</b>	
<b>Purpose of the PforR:</b>	
Expenditure Details	Amount in KSh
Cumulative actual expenditures for the previous years	-
Actual expenditure in the current financial year.	
1. Employee Cost	-
2. Use of goods and Services	-
3. Grants and Subsidies	-
4. Building of ECDE facilities	-
5. Others (specify)	-
<b>Sub-total</b>	-
<b>Cumulative Actual Expenditures to date</b>	-

19. Appendices

Appendix 1. Progress on Follow up of Auditors Recommendations.

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Name / Description from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	N/A	N/A	N/A	N/A

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**Appendix 2: Inter-Entity Transfers**

<b>MUNICIPALITY NAME:</b>				
<b>Recurrence of Transfer from the County Government of Nyandarua County</b>				
<b>FY 2024/2025</b>				
a.	Recurrent Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			-	
			-	
		<b>Total</b>	-	
b.	Development Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			-	
			-	
			-	
		<b>Total</b>	-	
c.	Direct Payments	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			-	
			-	
		<b>Total</b>	-	

**MUNICIPAL MANAGER**  
**MAIRO INYA MUNICIPALITY**  
**NYANDARUA COUNTY**  
 DATE: .....

.....  
*[Signature]*

**Signed by the Head of Accounts of the Municipality and the transferring County Finance Department**

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**Appendix 3: Reporting of Climate Relevant Expenditures**

Name of the Organization; Mairo-inya Municipality  
 Telephone Number  
 Email Address  
 Name of manager Racheal W Nderitu

Name and contact details of contact person Rachel W Nderitu

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

**Appendix 4: Disaster Expenditure Reporting Template**

Date:

Entity:

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
				Expenditure	Approved (KSh)	Comments



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