

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

KITUI COUNTY ASSEMBLY

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



	PAPERS LAID
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COMMITTEE	
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Revised 30th June 2024

OFFICE OF THE AUDITOR GENERAL
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KITUI COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

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

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

2. Key Entity Information and Management

(a) Background information

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

(b) Key Management Team

The County Assembly day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Kevin Kinengo Katisya
2.	Clerk of the County Assembly (Upto 31 st May 2024)	Elijah M. Mutambuki
3.	Ag. Clerk of the County Assembly (w.e.f 1 st June 2024)	Lucy N. Waema
4.	Ag. Deputy Clerk of the County Assembly	Charles N. Nyaga
5.	Principal Finance Officer	Augustus M. Kyenze
6.	Ag. Principal Procurement Officer	Simon N. Syengo
7.	Ag. Senior Communication Officer	John Kivui
8.	Senior Works Officer	Samuel N. Kanyi
9.	Principal Clerk Assistant	Josphat Kitheka Kwanda
10.	Ag. Principal Human Resource Officer	Mary Musyoka
11.	Senior Sargent-at-arms	Lawrence Kirigwi
12.	Senior Information Communication and Technology Officer	Kelvin Ndeto Mwanzia

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk of the Assembly (Upto 31 st May 2024)	Elijah M. Mutambuki
2.	Accounting Officer- Ag. Clerk of the Assembly (W.e.f 1 st June 2024)	Lucy N. Waema
3.	A.g Deputy Clerk of the Assembly	Charles N. Nyaga
4.	Principal Finance Officer	Augustus Kyenze

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Audit committee activities

Examine internal and External Audit reports.

Evaluate the status of the implementation of recommendations by the PIAC Committee

Review Annual Financial Statements

Finance committee activities

Developing and implementing financial management and economic planning policies.

Generating county finance management bills

Mobilizing resources for funding the County budget.

Issuing circulars concerning financial matters.

Custodian of County Assets.

Public Accounts and Investment Committee

Examination of accounts showing the appropriations of sum voted by the Assembly.

Examination of the reports, accounts, and working of public investments.

Examination, in the context of the autonomy and efficiency of the county public investments.

Budget and Appropriation Committee

Investigate, inquire into, and report on all matters related to coordination, control, and monitoring of the county budget.

Discuss and review the estimates and make recommendations to the county Assembly.

Examine the county Budget policy statement presented to the County Assembly.

Examine bills related to the county budget

(e) Entity Headquarters

Kitui County Assembly Offices

Kitui -Mutomo-Kibwezi Road

P.O BOX 694-90200

Kitui, Kenya

(f) County Assembly Contacts

Telephone: 044-22914

E-mail: Kituiassembly@gmail.com

Website: www.kituicountyassembly.org

(g) County Assembly Bankers

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

2. Kenya Commercial Bank
P.O Box 683-90200
Kitui, Kenya

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

(j) County Attorney-N/A

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Kitui county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary. Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

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

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

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

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

a) Select Committees

Select committees are generally responsible for overseeing role of housekeeping of the Assembly.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution. Normally they conduct an oversight role over the County Executive departments. The Kitui County Assembly has the following Select and Sectoral committees:

Select Committees

- a) Public Accounts/Investment Committee
- b) Budget and Appropriations Committee
- c) Powers and Privileges Committee
- d) Procedure and Rules Committee
- e) Implementation Committee
- f) Delegated County Legislation Committee
- g) House Business Committee
- h) Selection Committee
- i) Liaison Committee
- j) Committee on appointment

Sectoral Committees

- a) Agriculture, Water and Irrigation Committee
- b) Health and Sanitation Committee
- c) Culture, Youth, Sports, Gender and Social Services Committee
- d) Lands, Infrastructure and Urban Development Committee
- e) Tourism and Natural Resources Committee
- f) Environment, Energy and Mineral Investments Committee
- g) Finance and Economic Planning Committee
- h) Basic Education, Training and Skills Development Committee
- i) Trade, Industry, ICT and Cooperatives Committee
- j) Administration and Coordination of County Affairs Committee
- k) Labour and Social Welfare Committee
- l) Justice and Legal Affairs Committee

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a) Committee of Powers and Privileges

There is an established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held Twenty-Nine (29) meetings in FY 2023-2024. The committee members during FY 2023-2024 were:

S.no	Member	Designation	Ward
1	Hon. Kevin Kinengo Katisya	Chairperson	Speaker of County Assembly
2	Hon. Munira Mohammed	Vice Chairperson	Nominated
3	Hon. Christopher Nzilu Nzioka	Member	Kyangwithya West
4	Hon. Zaccheus Ivutha Syengo	Member	Voo/Kyamatu
5	Hon. Joseph Musyoka Mbite	Member	Nzambani
6	Hon. Boniface Maundu Katumbi	Member	Kyangwithya East
7	Hon. Joseph Kasungi Kavula	Member	Waita
8	Hon. Elizabeth Ndunge Peter	Member	Nominated
9	Hon. Ciambutra Karigi	Member	Nominated

b) Audit Committee

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2024 to comply with the PFM (County Government) Regulations (2015) on the formation of audit committees for all Counties. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held Five (5) Sittings in FY 2023-2024. The committee members during FY 2023-2024 were:

S.no	Member	Designation
1	Michael Kimwele	Chairperson
2	Kevin Kisavi	Member
3	Pius Mutemi	Member

c) Public Accounts/Investment Committee

The committee was formed to provide oversight of the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 56 extra sittings to deal with arising matters. The members who served on the committee during the year were:

S. no	Member	Designation	Ward
1	Hon. Gabriel Mutunga Munyao	Chairperson	Kauwi
2	Hon. David Masaku Munyau	Vice Chairperson	Mutomo/Kibwea
3	Hon. Godfrey Muthengi Ndagara	Member	Tharaka
4	Hon. Jeremiah Musee Mutua	Member	Nguni
5	Hon. Paul Maluki	Member	Kithumula/Kwa Mutonga

d) Budget and Appropriations Committee

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

Member	Designation	Ward
1. Hon. Zaccheus Ivutha Syengo	Chairperson	Voo/Kyamatu
2. Hon. Jacquelyne Cate Kalenga	Vice Chairperson	Nominated
3. Hon. Alex Mutambu Nganga	Member	Miambani
4. Hon. Sylvester Munyalo Kitheka	Member	Matinyani
5. Hon. Kyalo Kimuli	Member	Kanziko
6. Hon. Boniface Mukwate Katula	Member	Kanyangi
7. Hon. Malinga Munyao	Member	Zombe/Mwitika
8. Hon. Mary Mwendu Mutune	Member	Nominated
9. Hon. Mercy Muema Muliwa	Member	Nominated

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e) Procedure and Rules Committee

The Procedure and Rules committee provides guidance for periodic review of standing orders. It may also propose amendments to the standing orders.

Member	Designation	Ward
1. Hon. Kevin Kinengo Katisya	Chairperson	Speaker of County Assembly
2. Hon. Christopher Nzilu Nzioka	Member	Kyangwithya West
3. Hon. Gabriel Mutunga Munyao	Member	Kauwi
4. Hon. Jacquelyne Cate Kalenga	Member	Nominated
5. Hon. Godfrey Muthengi Ndagara	Member	Tharaka

f) Implementation Committee

The Implementation committee provides guidance for scrutinize the resolutions of the country assembly, petitions and undertakings given by County Executive committee. May also examine and implement decisions of the house resolutions alongside examining whether or not legislations passed by county assembly has been operationalized and the document the status of progress.

Member	Designation	Ward
1. Hon. Mathew Vuthi	Chairperson	Chuluni
2. Hon. Malinga Munyao	Vice Chairperson	Zombe/Mwitika
3. Hon. Immaculate Wanza John	Member	Nominated
4. Hon. Charity Mwangangi	Member	Nominated
5. Hon. Alphonse Musyimi	Member	Kyome/Thaana
6. Hon. Boniface Katula	Member	Kanyangi
7. Hon. Anthony Musyoka	Member	Kiomo-Kyethani
8. Hon. Christopher Nzilu Nzioka	Member	Kyangwithya West
9. Hon. Judith Wanza Kasyoka	Member	Nuu
10. Hon. Boniface Maundu Katumbi	Member	Kyangwithya East

g) Agriculture, Water and Irrigation Committee

The Agriculture, Water and Irrigation Committee guides all matters relating to agriculture, crop and animal husbandry, and livestock sale yards including conservation of fisheries resources and provision of fisheries extension and veterinary services.

Member	Designation	Ward
1. Hon. Antony Musyimi Musyoka	Chairperson	Kiomo/Kyethani
2. Hon. Joseph Musyoka Mbite	Vice Chairperson	Nzambani
3. Hon. Aron Kilonzi Kasele	Member	Mutito/Kaliku
4. Hon. Immaculate Wanza John	Member	Nominated
5. Hon. Bonface Mukwate Katula	Member	Kyangangi
6. Hon. Christopher Nzilu Nzioka	Member	Kyangwithya West
7. Hon. Harrison Maluki Mawia	Member	Migwani
8. Hon. Fastina Mwendu Solomon Salu	Member	Nominated
9. Hon. Jacqueline Kate Kalenga	Member	Nominated
10. Hon. Muthama Musyoka Kieti	Member	Athi
11. Hon. Sylvester Kitheka Munyalo	Member	Matinyani

h) Health and Sanitation Committee

The Health and Sanitation Committee provides guidance for formulating and implementing county health and sanitation policies and legislation. It may also implement national health policies and standards and all matters related to County health services.

Member	Designation	Ward
1. Hon. Bernard Mwangangi Munyasya	Chairperson	Mwingi Central
2. Hon. Kyalo Kimuli	Vice Chairperson	Kanziko
3. Hon. Malinga Munyao	Member	Zombe/Mwitika
4. Hon. Dr. Erastus Musyoka Mbuno	Member	Endau/Malalani
5. Hon. Mathew Ngovi Vuthi	Member	Chuluni
6. Hon. Daniel Kimanzi Muange	Member	Tseikuru
7. Hon. Fastina Mwendu Solomon Salu	Member	Nominated
8. Hon. Titus Munyoki Kasinga	Member	Mumoni
9. Hon. Joseph Kasungi Kavula	Member	Waita
10. Hon. Munira Mohammed	Member	Nominated
11. Hon. Hussein Mwandia	Member	Ikutha

i) Culture, Youth, Sports, Gender and Social Services Committee

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The Culture, Youth, Sports, Gender and Social Services committee guides the formulation of policies and legislation on gender, youth, sports, culture and social development. They also develop and facilitate programs on childcare, cultural activities, and mainstreaming youth affairs.

Member	Designation	Ward
1. Hon. Judith Wanza Kasyoka	Chairperson	Nuu
2. Hon. Immaculate Wanza John	Vice Chairperson	Nominated
3. Hon. Fridah Maua Mutinda	Member	Nominated
4. Hon. Jacinta Mary Mwoni	Member	Nominated
5. Hon. Zacchaeus Syengo	Member	Voo/Kyamatu
6. Hon. Munyoki Mwinzi	Member	Kyuso
7. Hon. Erastus Musyoka Mbuno	Member	Endau/Malalani
8. Hon. Godfrey Muthengi Ndagara	Member	Tharaka
9. Hon. Alphonse Mukwaiyu Musyimi	Member	Kyome/Thaana
10. Hon. Muthama Musyoka Kieti	Member	Athi
11. Hon. Jeremiah Musee Mutua	Member	Nguni

j) Lands, Infrastructure and Urban Development Committee

The Lands, Infrastructure and Urban Development Committee guide on the development of county policy, and legislation on land, infrastructure and urban development. They facilitate and promote sustainable urban and pre-urban development.

Member	Designation	Ward
1. Hon. Alphonse Mukwayu Musyimi	Chairperson	Kyome Thaana
2. Hon. Aron Kilonzi	Vice Chairperson	Mutito/Kaliku
3. Hon. Judith Wanza Kasyokaa	Member	Nuu
4. Hon. Kyalo Kimuli	Member	Kanziko
5. Hon. Mathew Ngovi Vuthi	Member	Chuluni
6. Hon. Godfrey Muthengi Ndagara	Member	Tharaka
7. Hon. Elizabeth Ndunge Peter	Member	Nominated
8. Hon. Bernard Mwangangi Munyasya	Member	Mwingi Centra
9. Hon. Mark Kitute Nding'o	Member	Yatta/Kwavonza
10. Hon. Alex Mutambu Nganga	Member	Miambani
11. Hon. Muthama Musyoka Kieti	Member	Athi

k) Tourism and Natural Resources Committee

The Tourism and Natural Resources committee guides all matters relating to local tourism, cinema, betting, and casinos. They establish tourism-based enterprises, and environmental conservation initiatives in protected areas.

Member	Designation	Ward
1. Hon. Titus Munyoki Kasinga	Chairperson	Mumoni
2. Hon. Mercy Muema Muliwa	Vice Chairperson	Nominated
3. Hon. Priscilla Martha Makumi	Member	Nominated
4. Hon. Rose Kasyoka Kathoka	Member	Nominated
5. Hon. Daniel Kimanzi Ngoima	Member	Township
6. Hon. Cyrus Kisavi Musyoka	Member	Ikanga/Kyatune
7. Hon. Ciambutra Karigi	Member	Nominated
8. Hon. Sammy Munyithya	Member	Kivou
9. Hon. Waziri Bakari	Member	Nominated
10. Hon. Hussein Mwandia	Member	Ikutha
11. Hon. Sylvester Kitheka Munyalo	Member	Matinyani

l) Environment, Energy and Mineral Investments Committee

The Environment, Energy and Mineral Investments committee provides guidance for implementation of specific national policies on natural resources and environmental conservation alongside facilitating private sector participation as well as creating awareness on issue relating to mining activities.

Member	Designation	Ward
1. Hon. Daniel Kimanzi Muange	Chairperson	Tseikuru
2. Hon. Rose Kasyoka Kathoka	Vice Chairperson	Nominated
3. Hon. Debora Katungwa Mutuku	Member	Nominated
4. Hon. David Masaku Munyau	Member	Mutomo/Kibwea
5. Hon. Fastina Mwendu Solomon	Member	Nominated
6. Hon. Bernard Mwangangi Munyasya	Member	Mwingi Central
7. Hon. Cornelius Muthami Kiteme	Member	Mui
8. Hon. Antony Musyimi Musyoka	Member	Kiomo/Kyethani
9. Hon. Dominic Isumail Mwamisi	Member	Mutha
10. Hon. Charity S. Mwangangi	Member	Nominated
11. Hon. Jeremiah Musee Mutua	Member	Nguni

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m) Finance and Economic Planning Committee

The Finance and Economic Planning Committee guides the development and implementation of financial management and economic planning documents. They also mobilize resources for funding the county budgets and reporting regularly to the county assembly on the implementation of the county budgets.

Member	Designation	Ward
1. Hon. Munyoki Mwinzi	Chairperson	Kyuso
2. Hon. Waziri Bakari Baraka	Vice Chairperson	Nominated
3. Hon. Paul Maluki	Member	Kithumula/ Kwa Mutonga
4. Hon. David Masaku Munyau	Member	Mutomo/Kibwea
5. Hon. Mary Mbithe Musili	Member	Nominated
6. Hon. Nzavu Mwanzia	Member	Mbitini
7. Hon. Mary P. Ndumbu	Member	Nominated
8. Hon. Mary Mbithe Musili	Member	Nominated
9. Hon. Peter Kitonyo Mwanza	Member	Mulango
10. Hon. Munira Mohammed	Member	Nominated
11. Hon. Grace Syoindo Mulandi	Member	Nominated

n) Basic Education, Training and Skills Development Committee

The Basic Education, Training and Skills Development committee guides the development of county policies and legislations on ECDE, training, and skills developments, registration of county ECDE Centres, village polytechnic and home crafts alongside all matters related to pre-primary education, village polytechnics, home craft centers and promotion of advocacy and awareness creation on policies, programmes and opportunities on ECDE and post-primary and secondary schooling and skills development.

Member	Designation	Ward
1. Hon. Mark Kitute Nding’o	Chairperson	Yatta/Kwavonza
2. Hon. Priscilla Martha Makumi	Vice Chairperson	Nominated
3. Hon. Immaculate Wanza John	Member	Nominated
4. Hon. Paul Maluki	Member	Kithumula/ Kwa Mutonga
5. Hon. Mercy Muliwa Muema	Member	Nominated
6. Hon. Munyoki Mwinzi	Member	Nominated
7. Hon. Alphonse Musyimi Mukwaiyu	Member	Kyome/Thaana
8. Hon. Cyrus Kisavi Musyoka	Member	Ikanga/Kyatune
9. Hon. Joseph Musyoka Mbite	Member	Nzambani
10. Hon. Gabriel Mutunga Munyao	Member	Kauwi
11. Hon. Charity Kathathi Musyoka	Member	Nominated

o) Trade, Industry, ICT and Cooperatives Committee

The Trade, Industry, ICT, and Cooperatives committee provides guidance for trade development and regulation such as markets, trade licenses, fair trading practices and cooperatives societies, ICT sector development, industrial development and development of markets and markets infrastructure.

Member	Designation	Ward
1. Hon. Daniel Kimanzi Ngoima	Chairperson	Township
2. Hon. Nzavu Mwanzia	Vice Chairperson	Mbitini
3. Hon. David Masaku Munyau	Member	Mutomo/Kibwea
4. Hon. Aron Kilonzi Kasele	Member	Mutito/Kaliku
5. Hon. Jackline Cate Kalenga	Member	Nominated
6. Hon. Daniel Kimanzi Muange	Member	Tseikuru
7. Hon. Harrison Maluki Mawia	Member	Migwani
8. Hon. Bonface Mukwate Katula	Member	Kanyangi
9. Hon. Mary Mwendu Mutune	Member	Nominated
10. Hon. Boniface Maundu Katumbi	Member	Kyangwithya East
11. Hon. Kalamba Musau	Member	Nominated

p) Administration and Coordination of County Affairs Committee

The Administration and Coordination of County Affairs committee provides guidance for ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

Member	Designation	Ward
1. Hon. Peter Kitonyo Mwanza	Chairperson	Mulango
2. Hon. Dominic Isumail Mwamisi	Vice Chairperson	Mutha
3. Hon. Debora Katungwa Mutuku	Member	Nominated
4. Hon. Christopher Nzilu Nzioka	Member	Kyangwithya West
5. Hon. Jacinta Mwoni	Member	Nominated
6. Hon. Sammy Munyithya	Member	Kivou
7. Hon. Rose Kasyoka Kathoka	Member	Nominated
8. Hon. Waziri Bakari Baraka	Member	Nominated
9. Hon. Erastus Musyoka Mbuno	Member	Endau/Malalani
10. Hon. Alex Mutambu Nganga	Member	Miambani
11. Hon. Kalamba Musau	Member	Nominated

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q) Labour and Social Welfare Committee

The Labour and Social Welfare Committee guides all matters relating to labour trade unions relations, employment, manpower or human resource planning, and social welfare.

Member	Designation	Ward
1. Hon. Joseph Kasungi Kavula	Chairperson	Waita
2. Hon. Charity Kathathi Musyoka	Vice Chairperson	Nominated
3. Hon. Mary Mbithe Musili	Member	Nominated
4. Hon. Mary P. Ndumbu	Member	Nominated
5. Hon. Priscila Martha Makumi	Member	Nominated
6. Hon. Zacchaeus Ivutha Syengo	Member	Voo/Kyamatu
7. Hon. Jacinta Mary Mwoni	Member	Nominated
8. Hon. Elizabeth Ndunge Peter	Member	Nominated
9. Hon. Cornelius Kiteme Muthami	Member	Mui
10. Hon. Frida Maua Mutinda	Member	Nominated
11. Hon. Jeremiah Musee Mutua	Member	Nguni

r) Justice and Legal Affairs Committee

The Justice and Legal Affairs committee guides oversight over the office of the County Attorney. They also consider all matters related to constitutional affairs and the administration of law and justice including, inspectorate and enforcement services, ethics and anti-corruption, good governance, and protection of human rights in the county.

Member	Designation	Ward
1. Hon. Cyrus Kisavi Musyoka	Chairperson	Ikanga/Kyatune
2. Hon. Debora Katungwa Mutuku	Vice Chairperson	Nominated
3. Hon. Dominic Isumaili	Member	Mutha
4. Hon. Mary P. Ndumbu	Member	Nominated
5. Hon. Stephen Ileve Katana	Member	Nguutani
6. Hon. Joseph N. Ngwele	Member	Ngomeni
7. Hon. Jacinta Mary Mwoni	Member	Nominated
8. Hon. Nicholus Muema Mutemi	Member	Kisasi
9. Hon. Benjamin Ndambu Mulandi	Member	Mutonguni
10. Hon. Grace Syoindo Mulandi	Member	Nominated
11. Hon. Sylvester Kitheka Munyalo	Member	Matinyani

Communication with all Stakeholders

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

The County Assembly also subjected 3 bills through public participation.

Risk management

The County Assembly is in the process of developing a risk management policy. Through the internal Audit unit, the county assembly carries out risk-based audits on a timely basis where all auditable areas popularly referred to as the Audit universe are assessed and put into plan. Further, the county assembly internal audit unit has a risk inventory whereby all the auditable areas are rated paving the way to focus on the most glaring areas. It is worth noting that the County Assembly has a strategic plan that entails a detailed assessment of the internal and external environment for the proper realization of its mandate hence they can identify the possible risks. Some of the risks identified include the absence of fire exit which poses a major risk in case a fire breaks out. The tiles on the pavements and walkways are slippery and loose which poses a health hazard to the users. The management is in the process of constructing a modern office block with proper utilities to curb the possibility of danger occurring.

Compliance

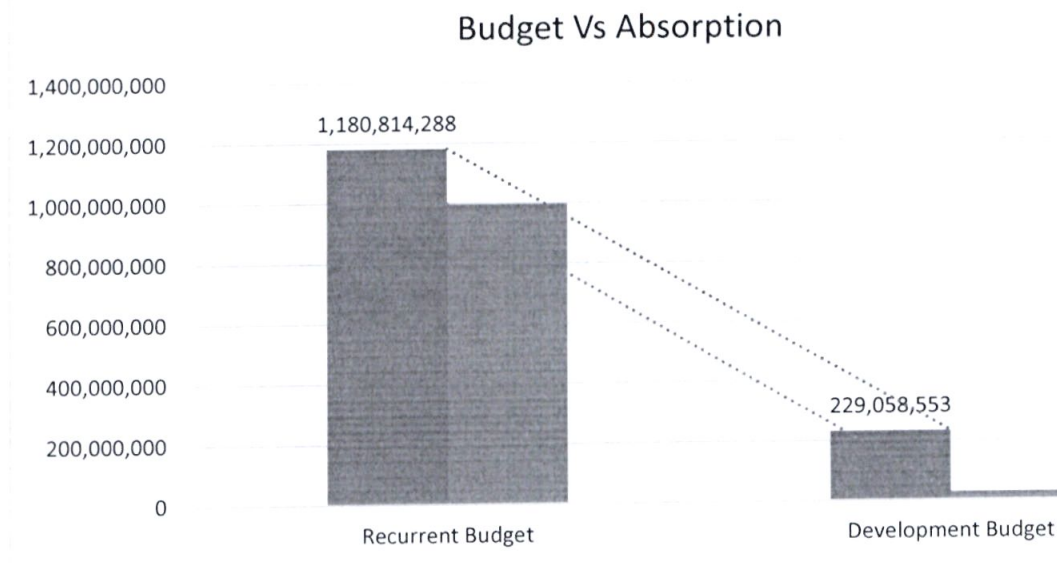
The Kitui County Assembly complies with all the governing laws and regulations among the County Governments Act, The Constitution of Kenya, and The Public Finance Management Act. The Assembly ensures that there is compliance to the set timelines on reporting and always engage all the relevant stakeholders for discussions at their levels.

4. Foreword By the Clerk of The Assembly

(i) Budget performance

Kitui County Assembly had an approved budget of Kshs 1,409,872,841 for the FY 2023/24 comprising of Kshs 1,180,814,288 for recurrent expenditure and Kshs 229,058,553 for development as shown below. The actual absorption of the total budget was Kshs. 1,022,961,295 representing a 73%. The recurrent budget utilization was Kshs. 996,761,295 against the allocated budget of Kshs. 1,180,814,288 translating 84% rate. The development absorption was Kshs. 26,200,000 against an allocation of Kshs. 229,058,553 translating to 11%. This underutilization was majorly since the assembly had not yet secured the land for construction of speaker’s resident.

Budget for FY 2023/24



(ii) Operational Performance

The Kitui County Assembly passed 5 bills and 44 motions during the year under review.

The operations of the County Assemblies are guided by the laws and policies passed by members of the county assembly. The members were trained in areas surrounding their core mandates to improve their efficiency in operations. This indeed enhanced their skills in carrying out their functions of legislation, oversight, and representation of the public. In addition, members were inducted on inspection skills to ensure that projects improve the living standards of citizens and gave value for money.

The operations of the assembly are financed through a budget approved by the county assembly. The budget-making process is a rigorous process guided by laws, regulations, and relevant circulars. The CECM Finance is required to issue a circular to all County Government entities on the budget processes not later than 30th August of each year in line with Sec. 128 of the PFM Act 2012. Thereafter, the preparation of departmental and committee work plans follows. The clerk of Assembly then gives guidelines to the respective heads of departments setting out key priority areas to be included in the work plan. The heads of the department then submit their work plans to the office of the Clerk by 30th August for compilation and consolidation into the county assembly's annual work plan by the head of finance. The consolidated annual work plan now forms part of the County's Annual development plan.

The clerk of Assembly now convenes the Board to discuss, amend and adopt the consolidated County Assembly Annual work plan by 30th September. Thereafter, the clerk of the assembly instructs the head of finance to draft the budget estimates in line with the ceilings provided in the County Fiscal Strategy Paper. After that, the Clerk of assembly submits the budget estimates to the County Assembly Service Board (CASB) by 1st April for consideration and approval. After approval, the estimates are submitted to the County Assembly plenary and a copy to the County Executive Committee Member (CECM) for Finance.

The County Assembly passed the Annual budget Estimates for the year under review on 14th June 2023 and 1st Supplementary Budget Estimates for the year under review on 4th October 2023 while the 2nd and the final supplementary Budget was approved by the County Assembly on 9th April, 2024.

The Assembly Committees

The County Assembly undertakes her business through the plenary and committee sittings to achieve her mandate. The committees are grouped into two; the Sectoral Committee and Select Committees. The Sectoral committees normally conduct an oversight role over the County Executive departments while the Select Committees perform the role of housekeeping of the Assembly.

The Third Kitui County Assembly has 22 committees comprised of 12 Sectoral Committees and 10 Select Committees. Among the committees were; Budget and Appropriations, Health and Sanitation, powers and Privileges, public accounts and investments, finance committee,

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Agriculture and Water, Lands and Infrastructure, Trade, Investment and Co-operatives, Basic Education, Tourism, culture, and Youth, Labour and Social welfare, Environment, Energy and Mineral investment.

The Environment, Energy, and Mineral Investment Committee was able to report on the Kitui County River Basin Sand Utilization and Conservation Bill 2023 as well as reporting comprehensively on the inspection of Sand Harvesting Sites in Kitui County. Further, the Committee was able to report on the study visit to Kajiado and Makueni counties on Sustainable Sand Harvesting.

The Committee on Agriculture, Water, and Irrigation was able to pass a report on Committee Inspection at Ithookwe showground to assess the level of preparedness of the Kitui County Agricultural Show and Trade Fair 2023 on 21st July 2023. Further, the committee was able to conduct an Inspection of Earth and sand dams across the County from 4th to 8th of April 2024. The Liaison committee was able to coordinate all the sectoral committees to conduct county inspection of development projects done the county government as part of exercising their oversight role as provided by the constitution. The committee was able to organize the training of all the members of assembly on several aspects of leadership which has assisted them to improve their performance of their core mandates of representation, legislation, and oversight.

The Committee on Public Investment and Accounts has been trained in the strategic handling of the audited financial reports which has equipped them with the necessary knowledge for interrogating the reports to be able to give unbiased reports. Further, the training is essential in equipping the committee with knowledge and skills for identifying and improving weak areas of operations in the Assembly.

(iii) Performance of key development projects

a) Infrastructural Renovations

- i) The renovation of the Assembly Offices was completed in 2014.
- ii) The renovation of the debating chamber began in May 2015. The chamber can comfortably accommodate eighty (80) members of the county assembly. It is equipped with modern facilities and equipment to enhance effectiveness. This project was completed and commissioned in 2016.
- iii) The laying of cabro blocks in the Assembly car park was completed in the year 2014.
- iv) Erecting the main gate at the entrance into the Assembly.

b) Key Development Projects

i) Internet Connectivity

The county assembly is served with fiber optic links for fast and effective use of IFMIS and Internet banking (IB). There is also reliable and operational Wi-Fi internet for easy access. The network bandwidth has been increased from 2mbps to 4mbps thus enabling connectivity. The

network technology has also been upgraded from WIMAX to microwave network technology for reliable, secure, and stable connectivity.

ii) ICT Equipment

The assembly has procured several desktop computers, laptops, and Printers for both members of the county assembly and staff. The majority of the members of staff have been issued with laptops to enhance their performance.

iii) Minor Civil Works

The Assembly has undertaken some important civil works continuously since its inception which included;

- i) Construction of a walkway heading to the chambers.
- ii) Completion of construction of the new ablution block
- iii) Renovation of the sentry house to beef up security
- iv) Installation of an elevated tank for a sufficient supply of water to the compound
- v) Installation of air-conditioning facilities/systems.
- vi) Upgrading electricity to a three-phase power load.

c) Efforts to ensure responsible competition

The County Assembly Service Board has adhered to fairness and has improved competitiveness in the recruitment process. Notably, the assembly has been able to take their staff to on-job training courses among them managerial and supervisory courses aimed at improving their job performance.

The procurement processes are conducted in line with the Public Procurement and Asset Disposal Act 2005, which provides for fairness in the entire tendering process for the supply of goods and services.

The assembly has been honouring payments of its debts for the supplied goods and services whenever they fall due to avoid creating pending bills. The assembly has been reporting minimal pending bills which are normally paid within the first quarter of the subsequent year. This indeed has promoted a good working relationship between the Assembly and suppliers.

(iv) Value-for-money achievements

Renovation of Debating Chamber

This has offered Members a conducive environment for carrying out their main work; to scrutinize the county government policies and proposed legislations, consider committee reports, monitor their implementation, and represent the citizenry of Kitui.

Purchase of Motor Vehicles

The motor vehicles purchased have facilitated the members' movement while discharging their service. Most notably the ten (10) seater Nissan Urvan and twenty-six (26) seater Toyota

Coaster have been of much value during project inspection exercises at the county wards. These vehicles assist in traversing the terrains within Kitui County during public participation engagements and other official events. This has consequently enabled the members to reach the electorates for constructive engagements regarding the businesses of the county during public participation. Further, during the year under review, the County Assembly was able to purchase a Toyota Cross which has been instrumental in facilitating the transport of both the County Assembly Staff and Members of the County Assembly during official duties.

(v) Challenges and Recommended Way Forward

Lack of adequate training for committees

The members' performance is hampered by a lack of adequate training geared toward enhancing their legislative, representation, and oversight roles. The committees also require adequate exposure and benchmarking programs to other assemblies however, the same is not fully forthcoming. Given that the Assembly committees are very critical instruments in the processing of the Assembly's work, proper training is necessary.

Budgetary Constraints

The Assembly requires a substantive amount of budgetary allocation every financial year to effectively conduct its role of legislation, oversight, and representation. We have been facing stringent budget ceilings which are insufficient to adequately facilitate Assembly operations. There have been constant engagements with the Commission on Revenue Allocation to review the ceilings.

Inadequate Staffing in the Assembly Service

Some key departments have been understaffed hence straining productivity and creating fatigue, stress, and depression among the existing staff due to the overwhelming workload. The County Assembly Service Board recruited an additional fourteen (14) members of staff to fill the gaps and improve productivity. However, some vacancies ought to be filled for effective service delivery.

In adequate Infrastructural

The Assembly's infrastructure cannot handle the voluminous personnel for both the members of the county assembly and the staff. There are no sufficient committee rooms that are well equipped with the necessary equipment for audio recording. The members also require offices for their daily operations. There is not enough designated parking space for the leadership of the Assembly MCAs and staff. The Board has proposed the construction of a new office block with sufficient offices, a parking lot, and committee rooms to cure the above challenge. The Assembly is in the process of procuring necessary contractual services.

Lack of Library and inadequate Research Materials

The Assembly does not have library services for use by the members during the review of periodicals and other issues. There are also low levels of awareness of the availability of

research services to the members of the county assembly. This is compounded by the slow pace of setting up the Research Services Centre. To achieve this objective, the Assembly needs a fully-fledged research Section. This shall assist in providing members with readily processed and factual information to enable them to carry out their duties effectively. In addition, the assembly may consider adopting e-resources on its website as an alternative to a physical library.

A challenge in identifying plenary quorum

There has been a challenge in registration and identification of members' attendance during plenary and committee sessions due to the bulky paperwork involved. It is imperative to introduce the use of a biometric control system for the members of the county assembly during these sessions to alleviate the hiccup of quorum and reduce the paperwork.

Inadequate Surveillance Systems

There has been a major challenge on security matters within the county assemblies. Insecurity has been an emerging issue in many commonwealth assemblies including Canada and the House of Commons following recent security breaches. Considering the sensitivity of these institutions, there is a need to install security surveillance systems like CCTV monitors.

Low Staff capacity on Legislative matters

The performance of the employees heavily relies on their motivation and morale. Globally, there is laxity among the employees owing to the monotony of duty, fatigue, and work-related stress. To attain the best standards within the Commonwealth parliamentary system, there is a need for frequent capacity building to improve the morale of the staff and subsequently improve their performance. Much of the training has been on the job and need basis. With this in mind, there is a need to frequently collaborate with institutions, consultants, and other bodies that offer such pieces of training to enable the members of staff to bring out the required output and assist the assembly in achieving its mandate within the committees and the plenary.

Inadequate staff team-building exercises

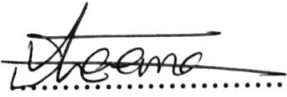
Poor interpersonal relations lead to low performance, mistrust, and poor working relationships among the employees. The assembly has not been conducting enough team-building exercises due to financial constraints. Therefore, there is a need to have frequent team-building exercises to boost the cordial working relationship among the members of the staff.

Inefficient broadcasting equipment for proceedings

The assembly has been experiencing notable challenges in broadcasting her proceedings due to inadequate facilities. One of the objectives of county communications according to the County Governments Act is to create awareness of devolution and good governance. Section 95 of the CGA provides that a county government shall establish mechanisms to facilitate public communication and access to information in the form of media with the widest public outreach. This read along with the First Schedule of the Standing Order necessitates the establishment of an Assembly Broadcasting Unit to broadcast the proceedings and provide access to assembly information. Therefore, there is a need to improve telecommunication

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facilities to facilitate seamless access to information by public communication through the integration of all development activities.



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Lucy N. Waema

Ag. Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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

Strategic development objectives

The key mandate of the Kitui County Assembly is legislation, oversight, and representation. To achieve this, the assembly’s program was documented in terms of objectives, key performance indicators, and output. Below are the expected outputs of the assembly in FY 2023/2024

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Reasons for underperformance/ Overperformance)
Legislation, oversight, and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	Number of bills passed in the County Assembly	In FY 2023/2024 all the MCA were trained on how to enhance public participation in legislation, promoting quality service delivery through objective debates and strict adherence to good	

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				governance practices.	
	Enhance processing of bills, motions, statutory reports, and regulations	Improved legislations	Number of bills, motions, reports, and regulations passed	In FY 2023/2024, 5 bills, and 44 motions were passed.	
	Enhance professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	In FY2023-2024 the process of reviewing the standing orders has been ongoing.	
General Administration and Support	To develop competent and motivated human capital, to put in place appropriate infrastructure and equipment	Improved productivity	Provision of Quality reports and output	In FY2023-2024, 12 members of staff were trained in senior management courses and 1 in supervisory management at Kenya School of Government.	

6. Corporate Social Responsibility Statement/Sustainability Reporting

The Kitui County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on 3 pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

a) Sustainability strategy and profile –

The Kitui County Assembly developed a Strategic Plan, through a comprehensive consultative process and deliberations within the political and administrative arms of the Assembly. It also includes substantial input from key stakeholders. The process rigorously involved many players in pursuit of transparency and representative democracy. The document demonstrates the Assembly's focus on its course to strengthen its roles in representation, legislation, and oversight. The county of Kitui has tremendously reached some milestones since its inception. These include; the establishment of the County Assembly Service Board (CASB), capacity building of Members of the County Assembly and staff, the establishment of a working organizational structure, employment of additional staff, renovation of offices, improvement of infrastructure, and acquisition of working equipment amongst others.

The Assembly will dedicate all its efforts and resources to the fulfilment of this plan by using this broad implementation framework. In addition, we have developed realistic annual work plans as well as specific annual departmental work plans for monitoring performance and implementation. To support this, performance shall be directly linked to the Strategic Plan when benchmarking and evaluating the performance of members of staff.

b) Environmental performance

The Assembly is in the process of developing sustainable agribusiness-related policies, introducing appropriate mitigation measures, providing a serene environment, developing sound and sustainable environmental policies, and developing appropriate disaster management policies. The above policies if enacted and implemented will address the issues of food insecurity, unsustainable development, noise and dust pollution, Health hazards, depletion of water towers, and threat to livelihood.

c) Employee welfare

The County Assembly analyses the institutional capacity and resource mobilization to determine the organizational structure and staffing levels. The County Assembly service board has an approved establishment, which dictates the number of employees to recruit. During recruitment,

gender and regional balance are key factors of consideration. The human resource department carries out staff appraisals to assess the training needs of every employee. Staff training is done on a rotation basis to improve skills and manage employee's careers.

d) Marketplace practices-

The assembly has established secure corruption reporting channels. The assembly is also in the process of establishing a corruption reporting link on the website and constitutes an audit corruption committee. The Assembly has dedicated members of staff who handle our suppliers with respect and due diligence. There has been a strong trust with our customers, suppliers, and other stakeholders built through transparency.

e) Community Engagements

The assembly engaged public participations were fully embraced during the year.

7. Statement Of Management Responsibilities

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

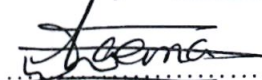
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial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

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

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 17th DEC 2024.



Lucy N. Waema

Ag. Clerk of the County Assembly

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

PREAMBLE

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

- A. Report on 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

Opinion

I have audited the accompanying financial statements of Kitui County Assembly set out on pages 1 to 45 which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kitui County Assembly as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kitui County Assembly 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.

Emphasis of Matter

1. Budget Control and Performance

The statement of comparison of budget and actual amounts: Recurrent and Development reflects final receipts budget and actual on comparable basis of Kshs.1,409,872,841 and Kshs.1,024,015,986 respectively resulting to an under-funding of Kshs.385,856,855 or approximately 27% of the budget.

The under-funding budgeted receipts may affect the planned activities and impact negatively on service delivery to the public.

2. Pending Accounts Payables

Annex 1 to the financial statements, analysis of pending accounts payable reflects pending payables balance of Kshs.17,742,283 that were not settled as at 30 June 2024. However, no explanation was given for failure to settle the bills.

Failure to settle the pending bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge.

My opinion is not modified in respect of these matters.

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 Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

Other Information

Management is responsible for the other information set out on pages iii to xxix which comprise of Key Entity Information and Management, Governance Statement, Report by the Clerk of the Assembly, Statement of Performance Against Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly'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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Adherence to Fiscal Responsibility

The statements of receipts and payments and as disclosed in Note 4 to the financial statements reflect an expenditure of Kshs.394,270,338 on compensation of employees representing approximately 39% of the total receipts of Kshs.1,024,015,986. This is contrary to the provisions of Regulations 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the expenditure does not exceed the legal threshold of 35%.

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

2. Staff Ethnic Composition

During the year under review, the total number of employees of the County Assembly was one hundred and thirty-eight (138) out of which one hundred and thirty-three (133) or approximately 96% of the total number were members of the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community".

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

3. Irregular Payment to County Assembly Forums

As previously reported, the statement of receipts and payments reflects use of goods and services amounting to Kshs.529,171,208, which as disclosed in Note 5 to the financial statements includes other operating expenses totaling Kshs.41,939,694. Included in the amount is Kshs.5,750,000 in respect to subscriptions paid to County Forums and Society of Clerks. However, it was noted that these entities are not established in law and therefore the payment amounting to Kshs.5,750,000 was irregular. This is contrary to Section 149 (1) (a) of the Public Finance Management Act, 2012 which states that an Accounting Officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized.

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

4. Exchequer Releases Received after Cut-Off Period

The statement of receipts and payments and as disclosed in Note 1 to the financial statements reflects transfers from the County Revenue Fund (CRF) amounting to Kshs.1,024,015,986. Included in the amount are late exchequer releases amounting to Kshs.88,035,515 and Kshs.26,200,000 received on 2nd and 5th July, 2024 respectively after the cut-off period of 30 June, 2024 all totaling Kshs.114,235,515.

In addition, payments amounting to Kshs.31,798,516 made during the month of July 2024 were included in the expenditure for the year under review. This is contrary to Regulation 97 (1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1st July to the 30th June. Regulation 97 (4) further states that an actual cash transaction taking place after the 30th June, shall not, however, be treated as pertaining to the previous financial year.

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

5. Lack of a Strategic Plan

During the year under review, the Assembly operated without a strategic plan as they were operating on an expired strategic plan for the year 2018-2023. Management had therefore not developed a strategic plan in conformity with the medium-term fiscal framework financial objectives for the County Assembly for the next five years. This is contrary to Section 149 (2) (g) of the Public Finance Management Act, 2012 which states that in carrying out a responsibility imposed by subsection (1), an Accounting Officer shall, in respect of the entity concerned, prepare a strategic plan for the entity in conformity with the medium-term fiscal framework financial objectives of the County Government.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Risk Management Policy and Strategy

Review of internal controls revealed that the County Assembly did not have a risk management policy, strategies, and risk register and there was also no evidence to show that formal risk assessment was undertaken. This is in contravention of the provisions of Regulation 158 (1)(a) and (b) of the Public Finance Management (County Governments)

Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and to develop a system of risk management and internal controls that build robust business operations.

In the circumstances, the effectiveness of the risk management measures put in place could not be confirmed.

2. Lack of Disaster Recovery and Business Continuity Plan

During the year under review, the County Assembly operated without a disaster recovery and business continuity plan contrary to the provisions of section 99 of the Public Finance Management Act, 2012. The Act stipulates that the role of a disaster recovery plan is to secure the County Government's ability to meet its obligations to provide basic services or its financial commitments, identify the financial problems and be designed to place the County Government in a sound and sustainable financial condition as quickly as possible in case of a disaster.

In the circumstances, the County Assembly is exposed to loss of critical information in case of a disaster.

3. Lack of Information Communication Technology (ICT) Security Policy

Review of the County Assembly's ICT environment revealed that the County Assembly did not have an approved ICT policy for governance and management of its ICT resources. In addition, there was no ICT steering committee in place to assist in the development of ICT policy framework to enable the County Assembly realize long-term ICT strategic goals. Lack of an approved ICT policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the County Assembly's ICT assets. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

In the circumstances the effectiveness of the ICT internal controls could not be confirmed.

4. Unconfirmed Value of Assets

As previously reported, Annex 4 to the financial statements on summary of non-current asset register shows that the County Assembly had assets cumulatively valued at Kshs.687,596,633. The assets include those acquired and those inherited from the defunct Local Governments and Kitui County Government. However, the handing over and ownership documents were not provided for audit verification. In addition, the asset register includes buildings and structures and transport equipment valued at Kshs.561,110,705 and Kshs.60,505,699 respectively whose ownership and valuation documents were also not provided for audit review. Further, Management did not provide a breakdown of the valuation amounts and the basis for their inclusion.

In the circumstances, the effectiveness of internal controls in management of non-current assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is

not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

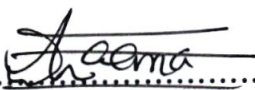
Nairobi

23 December, 2024

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

		FY 2023-2024	FY 2022-2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,024,015,986	1,029,936,698
Proceeds from sale of assets	2	0	0
Miscellaneous receipts	3	0	0
Total receipts		1,024,015,986	1,029,936,698
Payments			
Compensation of employees	4	394,270,338	332,690,976
Use of goods and services	5	529,171,208	472,793,697
Subsidies	6	0	0
Transfers to other government entities	7	0	92,405,337
Other grants and transfers	8	0	0
Social security benefits	9	54,171,551	129,552,376
Acquisition of assets	10	45,348,198	2,252,350
Finance costs	11	0	0
Other payments	12	0	0
Total payments		1,022,961,295	1,029,694,736
Surplus/deficit		1,054,691	241,962

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5th DEC 2024 and signed by:



Lucy N. Waema
 Ag. Clerk of the Assembly



Augustus M. Kyenze
 Principal Finance Officer – County
 Assembly
 ICPAK Member Number:9667

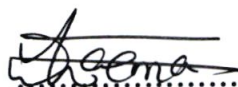
*Comparative FY means the financial year preceding the current financial year.

County Government of Kitui
 Kitui County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024


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

		FY 2023-2024	FY 2022-2023
Financial assets	Note	Kshs	Kshs
Cash and cash equivalents			
Bank balances	13A	1,054,691	241,962
Cash balances	13B	0	0
Total cash and cash equivalents		1,054,691	241,962
Imprests and Advances	14	0	0
Total financial assets		1,054,691	241,962
Financial liabilities			
Third-party deposits and retention	15	0	0
Net financial assets		1,054,691	241,962
Represented by			
Fund balance b/fwd	16	241,962	30,455
Prior year adjustment	17	(241,962)	(30,455)
Surplus/(deficit) for the year		1,054,691	241,962
Net Financial Position		1,054,691	241,962

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5TH DEC 2024 and signed by:



Lucy N. Waema
 Ag. Clerk of the Assembly



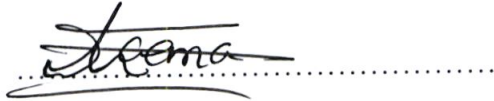
Augustus M. Kyenze
 Principal Finance Officer – County
 Assembly
 ICPAK Member Number:9667

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

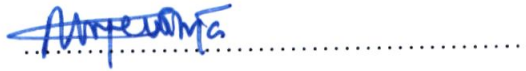
		FY 2023-2024	FY 2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,024,015,986	1,029,936,698
Miscellaneous receipts	3	0	0
Total receipts from operating income		1,024,015,986	1,029,936,698
Payments for operating expenses			
Compensation of employees	4	(394,270,338)	(332,690,976)
Use of goods and services	5	(529,171,208)	(472,793,697)
Subsidies	6	0	0
Transfers to other government entities	7	0	(92,405,337)
Other grants and transfers	8	0	0
Social security benefits	9	(54,171,551)	(129,552,376)
Finance costs	11	0	0
Other payments	12	0	0
Total payments for operating expenses		(977,613,097)	(1,027,442,386)
Net receipts/(payments) from operating activities		46,402,889	2,494,312
Adjusted for:			
Prior year adjustment	17	(241,962)	(30,455)
Decrease/(increase) in accounts receivable:	18	0	0
Increase/(decrease) in accounts payable:	19	0	0
Net cash flows from operating activities		46,160,927	2,463,857
Cashflow from investing activities			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	(45,348,198)	(2,252,350)
Net cash flows from investing activities		(45,348,198)	(2,252,350)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		812,729	211,507
Cash & cash equivalent at Start of the year		241,962	30,455
Cash & cash equivalent at end of the year		1,054,691	241,962

County Government of Kitui
Kitui County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5TH DEC 2024 and signed by:



Lucy N. Waema
Ag. Clerk of the Assembly



Augustus M. Kyenze
Principal Finance Officer – County
Assembly
ICPAK Member Number: 9667



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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	909,689,957	500,182,884	1,409,872,841	1,024,015,986	385,856,855	73%
Proceeds from the sale of assets	0	0	0	0	0	0%
Other receipts	0	0	0	0	0	0%
Total	909,689,957	500,182,884	1,409,872,841	1,024,015,986	385,856,855	73%
Payments					0.00	0%
Compensation of employees	424,103,996	(27,332,611)	396,771,385	394,270,338	2,501,047	99%
Use of goods and services	445,287,100	111,977,313	557,264,413	529,171,208	28,093,205	95%
Subsidies	0	0	0	0	0	0%
Transfers to other government entities	0	0	0	0	0	0%
Other grants and transfers	0	140,594,663	140,594,663	0	140,594,663	0%
Social security benefits	33,902,361	31,323,016	65,225,377	54,171,551	11,053,826	83%
Acquisition of assets	6,396,500	243,620,503	250,017,003	45,348,198	204,668,805	18%
Finance costs	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0%
Total	909,689,957	500,182,884	1,409,872,841	1,022,961,295	386,911,546	73%
Surplus/ deficit	0	0	0	1,054,691	(1,054,691)	0.00%

Reasons for Underutilization

- (a) **Use of goods and services** – The underutilization resulted from the sitting allowances being low during the year. Some members did not claim their mileage allowances as of 30th June 2024.
- (b) **Other grants and transfers** - These relate to the allocation of members’ car loans and mortgages. Some members did not apply for car loans during the year ended 30th June 2024.
- (c) **Social security benefits** – These comprised allocation for the members’ motor vehicle reimbursements. However, some members had not claimed their reimbursement as of 30th June 2024
- (d) **Acquisition of Assets**- These relate to the purchase of Computers, Printers, and Office Furniture. The amount budgeted was not spent as of 30th June 2024. These includes the allocation of development projects for the construction of the Speaker’s residence and office block. This was not done because the assembly is still sourcing land for the speaker’s residence. The procurement process was not complete for the construction of the office block to begin.

The changes between the original and final budget were as a result of reallocations within the budget and additional revote amount for the previous financial year.

The entity financial statements were approved on 3rd Dec 2024 and signed by:



Lucy N. Waema
Ag. Clerk of the Assembly



Augustus M. Kyenze
Principal Finance Officer – County Assembly
ICPAK Member Number:9667

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

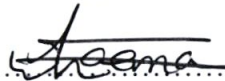
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	909,689,957	271,124,331	1,180,814,288	997,815,986	182,998,302	85%
Proceeds from sale of assets	0	0	0	0	0	0%
Other receipts	0	0	0	0	0	0%
Total	909,689,957	271,124,331	1,180,814,288	997,815,986	182,998,302	85%
Payments						0%
Compensation of employees	424,103,996	(27,332,611)	396,771,385	394,270,338	2,501,047	99%
Use of goods and services	445,287,100	111,977,313	557,264,413	529,171,208	28,093,205	95%
Subsidies	0	0	0	0	0	0%
Transfers to other government entities	0	0	0	0	0	0%
Other grants and transfers	0	140,594,663	140,594,663	0	140,594,663	0%
Social security benefits	33,902,361	31,323,016	65,225,377	54,171,551	11,053,826	83%
Acquisition of assets	6,396,500	14,561,950	20,958,450	19,148,198	1,810,252	91%
Finance costs	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0%
Total	909,689,957	271,124,331	1,180,814,288	996,761,295	184,052,993	84%
Surplus/ deficit	0	0	0	1,054,691	(1,054,691)	0%


Reasons for Underutilization

- (a) **Use of goods and services** – The underutilization resulted from the sitting allowances being low during the year. Some members did not claim their mileage allowances as of 30th June 2024.
- (b) **Other grants and transfers** - These relate to the allocation of members’ car loans and mortgages. Some members did not apply for car loans during the year ended 30th June 2024.
- (c) **Social security benefits** – These comprised allocation for the members’ motor vehicle reimbursements. However, some members had not claimed their reimbursement as of 30th June 2024
- (d) **Acquisition of Assets**- These relate to the purchase of Computers, Printers, and Office Furniture. The amount budgeted was not spent as of 30th June 2024. These includes the allocation of development projects for the construction of the Speaker’s residence and office block. This was not done because the assembly is still sourcing land for the speaker’s residence. The procurement process was not complete for the construction of the office block to begin.

The changes between the original and final budget were as a result of reallocations within the budget and additional revote amount for the previous financial year.

The entity financial statements were approved on 5TH DLFC 2024 and signed by:


.....
Lucy N. Waema
Ag. Clerk of the Assembly


.....
Augustus M. Kyenze
Principal Finance Office – County Assembly
ICPAK Member Number:9667



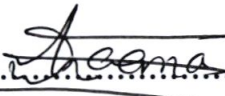
12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	0	229,058,553	229,058,553	26,200,000	202,858,553	11%
Proceeds from sale of assets	0	0	0	0	0	0%
Other receipts	0	0	0	0	0	0%
Total	0	229,058,553	229,058,553	26,200,000	202,858,553	11%
Payments	0					
Compensation of employees	0	0	0	0	0	0%
Use of goods and services	0	0	0	0	0	0%
Subsidies	0	0	0	0	0	0%
Transfers to other government entities	0	0	0	0	0	0%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	0	0	0	0	0	0%
Acquisition of assets	0	229,058,553	229,058,553	26,200,000	202,858,553	11%
Finance costs	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0%
Total	0	229,058,553	229,058,553	26,200,000	202,858,553	11%
Surplus/ deficit	0	0	0	0	0	-

Reasons for Underutilization

- (a) **Acquisition of Assets**- These includes the allocation of development projects for the construction of the Speaker’s residence and office block. This was not done because the assembly is still sourcing land for the speaker’s residence. The procurement process was not complete for the construction of the office block to begin.

The entity financial statements were approved on 5th DEC 2024 and signed by:


.....

Lucy N. Waema
Ag. Clerk of the Assembly


.....

Augustus M. Kyenze
Principal Finance Office – County Assembly
ICPAK Member Number:9667



13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget		Final Budget	Actual on comparable basis	% Budget utilization
	2023-2024	Adjustments	2023-2024	2023-2024	2023-2024
	Kshs	Kshs	Kshs	Kshs	Kshs
General Administration And Planning	314,866,877	232,917,589	547,784,466	335,382,881	61%
Legislative, Representation & Oversight	594,823,080	267,265,295	862,088,375	687,578,413	80%
Total	909,689,957	500,182,884	1,409,872,841	1,022,961,294	73%

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 14th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two (2) supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer From CRF

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	212,190,411	97,245,530
Transfers from the county treasury for Q2	234,496,378	174,816,111
Transfers from the county treasury for Q3	210,764,867	325,688,970
Transfers from the county treasury for Q4	366,564,330	432,186,087
Cumulative amount	1,024,015,986	1,029,936,698

A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in Annex 10 of this report.

2. Proceeds From Sale of Assets

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

Notes to the Financial Statements (Continued)

3. Miscellaneous receipts

	FY2023-2024	FY2022-2023
	Kshs	Kshs
Insurance Recoveries	0	0
Other receipts (specify)*	0	0
Total	0	0

There were no miscellaneous receipts during the year under review.

4. Compensation Of Employees

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	290,467,014	254,504,193
Basic wages of temporary employees	2,811,632	2,587,419
Personal allowances paid as part of salary	100,991,692	75,599,364
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer contribution to compulsory national social schemes	0	0
Employer contribution to compulsory national health insurance schemes	0	0
Pension and other social security contributions	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	394,270,338	332,690,976

There were no other personnel payments incurred during the course of the financial year.

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Utilities, supplies and services	959,312	839,437
Communication, supplies and services	8,003,451	6,985,356
Domestic travel and subsistence	137,118,976	133,842,695
Foreign travel and subsistence	128,396,124	90,664,200
Printing, advertising and information supplies & services	54,721,985	27,805,962
Rentals of produced assets	0	0
Training expenses	18,553,725	14,745,798
Hospitality supplies and services	66,104,360	83,486,134
Insurance costs	41,679,061	56,330,274
Specialized materials and services	5,039,272	549,343
Office and general supplies and services	10,394,074	12,227,140
Fuel, oil and lubricants	7,291,360	6,236,094
Other operating expenses (Include Bank charges)	41,939,694	34,837,763
Routine maintenance – vehicles and other transport equipment	5,217,940	3,087,949
Routine maintenance – other assets	3,751,874	1,155,552
Total	529,171,208	472,793,697

Notes To The Financial Statements (Continued)

6. Subsidies

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

There were no subsidies incurred during the course of the financial year.

7. Transfers To Other Government Entities

Description	FY2023-2024	FY 2022-2023
	Kshs	Kshs
Transfers to national government entities	0	0
Transfers to other county assembly entities		
Car loan scheme fund	0	0
Mortgage scheme/fund	0	92,405,337
Others (insert name of budget agency)	0	0
	0	
Total	0	92,405,337

There were no transfers to Staff Car and Mortgage Fund Schemes during the year under review.

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	0	0
Membership fees and dues and subscriptions to organizations	0	0
Emergency relief and refugee assistance	0	0
Other current transfers, grants (Mortgage Loans)	0	0
Subsidies to small businesses, cooperatives, and self-employed	0	0
Total	0	0

There were no grants and transfers incurred during the financial year.

9. Social Security Benefits

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	31,603,772	25,380,376
Social Security Benefits	0	104,172,000
Employer Social Benefits	22,567,779	0
Total	54,171,551	129,552,376

These were payments to members of the county assembly gratuity for the year under review. The members did not enjoy NSSF contributions from employers since they were entitled to gratuity at rate of 31% of basic salary and could not double benefit on pension.

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	26,200,000.00	0
Refurbishment of buildings	0	0
Construction of roads	0	0
Construction and civil works	0	0
Overhaul and refurbishment of construction and civil works	0	0
Purchase of vehicles and other transport equipment	7,980,000	0
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	0
Purchase of office furniture and general equipment	3,138,498	1,719,650
Purchase of ICT Equipment, Software and Other ICT Assets	8,029,700	532,700
Purchase of specialized plant, equipment and machinery	0	0
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	0	0
Research, studies, project preparation, design & supervision	0	0
Rehabilitation of civil works	0	0
Acquisition of strategic stocks and commodities	0	0
Acquisition of land	0	0
Acquisition of intangible assets	0	0
Total acquisition of non- financial assets	45,348,198	2,252,350
Financial assets		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	45,348,198	2,252,350

Notes To The Financial Statements (Continued)

11. Finance Costs

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

The assembly did not borrow any fund hence there were no finance cost incurred during the year.

12. Other Payments

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other Payments	0	0
Total	0	0

There were no other payments incurred during the year under review.

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023-2024	FY 2022-2023
			Kshs	Kshs
Central Bank of Kenya, Kitui County Assembly Recurrent Account, Kenya Shillings	1000197919	Recurrent	397,127	8,025
Central Bank of Kenya, Kitui County Assembly Development Account, Kenya Shillings	1000197927	Development	0	0
Central Bank of Kenya, Kitui County Assembly Deposit Account, Kenya Shillings	1000363711	Deposit	0	0
Kenya Commercial Bank, Kitui County Assembly Operations Account, Kenya Shillings	1143459695	Recurrent	657,564	233,937
Total			1,054,691	241,962

13B. Cash In Hand

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

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

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

14. Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
Total	0	0

Breakdown of Imprest and Salary Advance per Department	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Imprests		
Department of Finance	0	0
Legislative Department	0	0
Sub-Total	0	0
Salary Advance		
Department of Finance	0	0
Legislative Department	0	0
Sub-Total	0	0
Grand Total	0	0

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

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Deposits	0		0	
Retentions	0		0	
Total	0		0	
Ageing analysis (third party deposits and advances)	FY 2023-2024	% of the Total	FY 2022-2023	% of the Total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (tie to above total)	0		0	

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

16. Fund Balance Brought Forward

Description	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Bank Accounts	241,962		30,455	
Cash In Hand	0		0	
Imprests and advances	0		0	
Third party deposits and retentions	(0)		(0)	
Total	241,962		30,455	

The fund balances brought forward refers to the previous financial year's closing balances.

Notes To The Financial Statements (Continued)

17. Prior Year Adjustments

	Balance b/f from FY 2023-2024 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2022-2023
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	0	241,962	30,455
Cash In Hand	0	0	0
Imprests and advances	0	0	0
Third party deposits and retention	0	0	0
Others (<i>Specify</i>)	0	0	0
	0	241,962	30,455

18. Changes In Imprests and Advances

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

19. Changes In Third-Party Deposits and Retentions

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 20xx	0	0
Closing Third Party Deposits and Retention As At 30 th June 20xx	0	0
Change In Third Party Deposits and Retention	0	0

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022-2023	Additions for the period	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	0	0	0	0
Construction Of Civil Works	0	0	0	0
Supply Of Goods	2,079,469	1,452,016	(2,079,469)	1,452,016
Supply Of Services	9,612,335	16,290,267	(9,612,335)	16,290,267
Total	11,691,804	17,742,283	(11,691,804)	17,742,283

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	0	0	(0)	0
Middle Management	0	0	(0)	0
Unionisable Employees	0	0	(0)	0
Others	0	0	(0)	0
Total	0	0	(0)	0

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

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

There were no adjustments on other pending payables for the year under review

4. External Assistance

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

Total tie to line 2 of note 4

a) External assistance relating loans and grants

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

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

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

There were no assistance not yet received in the year under review

c) Classes of providers of external assistance

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

There were no external assistance during the financial year

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

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

There were no non-monetary external assistance during the financial year

e. Purpose and use of external assistance.

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

There was no external assistance during the financial year

Notes To The Financial Statements (Continued)

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

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

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

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

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

5.1 Classification by Source

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

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Notes To The Financial Statements (Continued)

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

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

6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

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

Notes To The Financial Statements (Continued)

Related party transactions:

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	0	0
Key Management Compensation (Clerk and Heads of departments)	0	0
Total Compensation to Key Management	0	0
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	0	92,405,337
Transfers to other entities under the Assembly	0	0
Total Transfers to related parties	0	92,405,337
<u>Transfers from related parties</u>		
Transfers from the CRF	1,024,015,986	1,029,936,698
Payments made on behalf of the County Assembly by other Government Agencies	0	0
(Insert any other transfers received)	0	0
Total Transfers from related parties	1,024,015,986	1,029,936,698

7. Contingent Liabilities

Contingent liabilities	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Court case 1 against the entity	0	0
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
Total	0	0

ANNEX 8 Contingent liabilities register

Notes To The Financial Statements (Continued)

8. Program for Results (PforR) Disclosure

This disclosure note is for entities that are implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of the PforR: N/A	
Financing Partners: N/A	
Purpose of the PforR: N/A	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	0
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i>	0
2. <i>Use of goods and Services</i>	0
3. <i>Grants and Subsidies</i>	0
4. <i>Building of ECDE facilities</i>	0
5. <i>Others (specify)</i>	0
Sub-total	0
Cumulative Actual Expenditures to date	0

9. Progress On Follow On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Unconfirmed values of Assets Annex 4 to the financial statements on summary of non-current assets register shows that the assembly had assets cumulatively valued at Kshs. 642,248,435. The assets include those acquired and those inherited from the defunct local governments and Kitui county government. However, the handing over and ownership documents were not provided for audit verification. In addition, the asset register includes land and buildings valued at Kshs. 534,910,705 whose ownership documents were also not provided. Further, management did not provide breakdown of the valuation amounts and the basis of their inclusion.</p>	<p>The assembly is committed to ensure that the assets are valued</p>		
2.	<p>REPORT ON FINANCIAL STATEMENT Budgetary Control and Performance: The statement of comparison of budget and actual amounts; recurrent and development</p>	<p>The county Assembly had the intention of implementing all budgeted programs and activities during the year under review. However, this intention was affected by underfunding by the county treasury.</p>	Resolved	30 th June, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>reflects final receipts budget and actual on comparable basis amount Kshs. 1,529,877,619 & Kshs.1,029,936,698 respectively resulting to an under-funding of Kshs. 499,940,921 or 33% of the approved budget. Similarly, the county assembly expended Kshs.1,029,694,736 against an approved budget of Kshs. 1,529,877,619 resulting to an under-expenditure of Kshs. 500,182,883 or 33% of the budget. The underfunding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>Further, the Assembly was not able to commence the construction of the Speaker's residence as well as the office block which resulted to under expenditure as observed by the auditor.</p>		
3.	<p>Pending Bills: Annex 1 to the financial statements, analysis of pending accounts payable reflects pending bills amounting to Kshs. 11,691,804 that were unsettled as of 30 June, 2023. However, no explanation was given for failure to settle the bills. Failure to settle the bills in the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the pending bills form the first charge.</p>	<p>The Assembly had pending bills amounting to Kshs. 11,691,804 as at 30th June, 2023. The delay in payments of the above bills was occasioned by factors beyond our control which included; delay in disbursement of funds by National Treasury and delay in approval of funds request by the Office of the Controller of Budget. In line with the provisions of PFM Act 2012 the Assembly has paid the pending bills for the year 2022/2023 as a first</p>	Resolved	30 th July, 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		charge in the current financial year 2023/2024.		
1	REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES			
1.1	<p>Use of goods & services: The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects expenditure totalling Kshs. 472,793,697 under use of goods and services. The following anomalies were noted:</p> <p>Unconfirmed Foreign Travel and subsistence allowances: Included in the amount is Kshs. 90,664,200 relating to foreign travel and subsistence. Review of the payment records revealed that an amount of Kshs. 19,883,534 was incurred on payments of air ticketing, accommodation, conferences and training courses offered mainly in Middle East and Asiatic Countries. However, no justification was provided in support of why the programs were undertaken abroad and not locally. In the circumstances, the assembly may not have realised value</p>	<p>We concur with the Auditors' observation that members were trained outside the country. The same was aimed at giving the members the necessary exposure where they are privileged to meet with other legislators in these foreign countries and also bench mark on the best practices on their mandates as Members of County Assembly.</p>	Resolved	30 th June, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	for money on the expenditure amounting to Kshs. 19,883,534 incurred in foreign travel.			
1.2	<p>Irregular Payment to the County Assembly Forums: Included in the amount is Kshs. 34,837,763 relating to other operating expenses. The amount is further made up of Kshs. 2,700,000 in respect to subscriptions paid to County Assemblies Forum and Society of Clerks. However, it was noted that these entities are not established in law and therefore the payment amounting to Kshs. 2,700,000 was irregular. In the circumstances, Management was in breach of the law.</p>	<p>The County Government Act. 2012 established the County Assembly Service Boards which is a body corporate with perpetual succession and a common seal. Section 12 sub section 7 (e) provides the responsibilities of the Assembly Boards amongst others is to perform functions necessary for the wellbeing of the Members and staff of the County Assembly. The County Assemblies Forum (CAF) and Society of Clerk's at the table (SOCATT) are registered Societies under the Societies Act Cap 108 of the Laws of Kenya. The objectives of County Assemblies Forum are; To coordinate the 47 County Assemblies in Kenya through the institutionalization of the law-making process in the Countries, representation, advancement of the Oversight capacities of County Assemblies, the National</p>	Resolved	30 th June, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Government and Stakeholders who include the general public.</p> <p>The Society of Clerk's (K) is a replica of the technical Arm of common wealth Assemblies which deals with procedures and give technical advice to the members of the County Assemblies and staff.</p> <p>Its main objective is to Harmonize the County Assemblies operations, capacity development of both members and staff of the County Assemblies.</p> <p>The Subscriptions paid to the above bodies are budgeted for in the Assemblies' Budgets, which are approved by the Boards of respective Assemblies and subsequently approved by the Assemblies</p> <p>in the overall budgets of the Counties as per the County Government Act 2012 section 8 subsection 1 (c).</p>		
2.	<p>Non-compliance with Law on Ethnic Composition: Review of human resource records at the assembly revealed that one hundred and thirty-one (131) employees representing 96% of the total employees were from one dominant ethnic community in the county. This is in</p>	<p>The management concurs with the auditor's assertion that the entity failed to comply with the provisions of the National Cohesion and Integration Act. Sixty-one (61) of the said 131 employees are the Speaker and the Members of the</p>	Resolved	30 th June, 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>contravention of section 7(2) of the National Cohesion and Integration Act 2008 which requires that no public establishment shall have more than one third (1/3) of its employees from the same ethnic community. In the circumstances, Management was in breach of the law.</p>	<p>County Assembly who are expected to be from the dominant community. Nevertheless, the Management takes note of the non-compliance and undertakes to ensure that all future recruitments comply with the National Cohesion & Integration Act, 2008.</p>		
3.	<p>Delays in the Construction of Speaker's Residence: As reported previously, Kitui County Assembly invited tenders vide tender No. CAKITUI/1/02/2020/2021 for the purchase of land for the construction of the Speaker's official residence within Kitui town. The tender was by way of restricted tender posted on its website and supplier portal. Through the statement of professional opinion dated 29 March, 2021, the Accounting Officer approved the process to proceed to the next stage. However, minutes of the tender evaluation committee for the purchase of the land for the construction of the speaker's official residence held on 30 April, 2021(negotiation process) recommended that following the unsuccessful negotiation, the tender be re-advertised. The readvertisement had not</p>	<p>We concur with the Auditors that neither the land was acquired nor the Speaker's residence constructed. The Assembly had commenced the process of procuring land for the residence in the year 2018. This process was halted after the Salaries and Remuneration Commission vide Circulars reference numbers SRC/TS/COG/6/61/48 VOL. II (61) dated 3rd May, 2019 and SRC/TS/COG/6/61/48 VOL. II (64) dated 20th May, 2019 (Annexure 13 - Copies of Circulars) directed that County Governments should build the residences for the Governor, Deputy Governor and the Speaker on County owned land. The Assembly did write to H. E. the Governor vide letter reference number CAK/4/4 (26) dated 10th June, 2019 and a reminder vide letter reference number CAK/4/4 (27) dated</p>	Not Resolved	30 th June, 2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>been actualised as at the date of completing the audit. In the circumstances, the delayed construction of speaker's residence may hinder effective delivery of service by the speaker.</p>	<p>31st July, 2019 (Annexure 14 - Copies of Letters) requesting for government land to construct the residence. To date, the land has never been availed to the Assembly to commence the construction.</p>		
1.	<p>REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</p> <p>Lack of a Risk Management Policy: Review of internal controls revealed that the County Assembly does not have in place a risk management policy and there was also no evidence to show that formal risk assessment was undertaken. This is in contravention of the provisions of Regulations 158(1)(a) of the public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk Management strategies which include fraud prevention mechanism and develop a system of risk management and internal</p>	<p>The Management concurs with the auditors' observations that the County Assembly operated without an approved risk management policy. The management notes the importance of this and advertised for the same in the FY 2022-23 and was non responsive (Annexure 18 – Copy of the Advertisement). Further, the Kitui County Assembly Service Board has made a budgetary provision and the same will be re-advertised soon.</p>	Not Resolved	30 th June, 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	controls that build robust business operations. In the circumstances, the County Assembly is exposed to losses and interruption of operations in the event a disaster occurs.			
2.	<p>Lack of a Disaster Recovery and Business Continuity Plan:</p> <p>During the year under review, the County Assembly operated without a disaster recovery and business continuity plan contrary to the provisions of section 99 of the Public Finance Management Act, 2012. The Act stipulates that the role of a Disaster Recovery Plan is to secure the County Government's ability to meet its obligations to provide basic services or its financial commitments, identify the financial problems and be designed to place the county government in a sound and sustainable financial condition as quickly as possible in case of disaster. In the circumstances, the County Assembly is exposed to loss of critical information in case of disaster.</p>	<p>The Management concurs with the auditors' observations that the County Assembly has not developed a Disaster Recovery and Business Continuity Plan. The management notes the concern and the same will be developed.</p>	Not resolved	30 th June, 2025
3.	<p>Use of Manual payroll:</p> <p>As previously reported, the County Assembly of Kitui operates two parallel payrolls, an excel format payroll and Integrated Payroll and</p>	<p>The County Assembly of Kitui concurs with the audit that two parallel payrolls are operated, one in an excel format and the Integrated Payroll and Personnel</p>	Not resolved	30 th June, 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Personnel Database (IPPD). It was not clear why spreadsheet payroll was operated parallel to IPPD instead of having all the staff managed in the recommended database platform. Further, use of spreadsheet as the basis for maintaining payroll is not sanctioned by law and is prone to changes and manipulation with no audit trail.</p> <p>In the circumstances, the county Assembly payroll Management is prone to errors.</p>	<p>Database (IPPD). While this is true, it should be noted that the excel payroll is for the payment of the partisan staff employed on a contract basis. Meanwhile, the management has initiated the requisitioning and allocation of the Unified Payroll Numbers (UPN) with the IPPD to avoid such a scenario in the future (Annexure 20).</p>		



Lucy N. Waema

Ag. Clerk of the County Assembly

Date: 5/12/2024

16. Annexes

Annex 1: Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction Of Buildings							
Sub-Total							
Construction Of Civil Works							
Sub-Total							
Supply Of Goods							
Jasmarm Business solutions	31/05/2023	Supply, fitting & installation of executive curtains	0	246,900	0	246,900	0
Mbedry Investment	31/05/2023	Provision of event organization during ward forum for Kyuso ward on 16/06/2023	0	97,525	0	97,525	0
Mbedry Investment	16/06/2023	Provision of event organization during ward forum for Mwingi central ward on 30/06/2023	0	97,525	0	97,525	0

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Alikeys Company Ltd	08/06/2023	Provision of event organization during ward forum for Nguni ward on 08/06/2023	0	97,650	0	97,650	0
Fidato Enterprises	16/06/2023	Provision of event organization during ward forum for Ikanga/Kyatune ward on 30/06/2023	0	97,600	0	97,600	0
Bestcore Company ltd	12/06/2023	Provision of event organization during ward forum for Kauwi ward on 22/06/2023	0	97,650	0	97,650	0
Mambi General Enterprises	12/06/2023	Provision of event organization during ward forum for Nuu ward on 23/06/2023	0	96,800	0	96,800	0
Pakex Ventures	08/06/2023	Provision of event organization during ward forum for Tharaka ward on 23/06/2023	0	97,750	0	97,750	0
Mbedry Investment	08/06/2023	Provision of event organization during ward forum for Tseikuru ward on 26/06/2023	0	97,525	0	97,525	0
Bestcore Company ltd	08/06/2023	Provision of event organization during ward forum for Kwa	0	97,600	0	97,600	0

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		Mutonga ward on 23/06/2023					
Admery Investments	08/06/2023	Provision of event organization during ward forum for Ngomeni ward on 22/06/2023	0	97,750	0	97,750	0
Mwaatheka Enterprises	21/06/2023	Provision of event organization during ward forum for Endau Malanu ward on 28/06/2023	0	97,650	0	97,650	0
Anchor Security Services	01/6/2023	Provision of Security Services in the month of June 2023	0	96,744	0	96,744	0
Beautyforth Enterprises Limited	01/6/2023	Supply and installation of carpet in the office of the Speaker of assembly and Boardroom	0	662,800	0	662,800	0
MFI Documents Solutions	30/05/2024	Supply of office toners MFI Kyocera in May 2024	0	0	455,578	0	455,578
Eversprings Solutions	30/05/2024	Supply of office drinking water in June 2024	0	0	235,150	0	235,150
Kanda Petrol Station	22.06.2024	Being payment of supply Motorvehicle Fuel	0	0	633,118	0	633,118

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Kanda Petrol Station	30.06.2024	Being payment of supply Motorvehicle Fuel	0	0	128,170	0	128,170
Sub-Total			0	2,079,469	1,452,016	2,079,469	1,452,016
Supply Of Services							
Summer springs Hotel	22/06/2023	Provision of conference services from 29th June 2023	0	788,800	0	788,800	0
Summer springs Hotel	16/06/2023	Provision of conference services from 22nd to 24th June 2023	0	785,600	0	785,600	0
Attic Tours & Travel ltd	26/06/2023	Provision of air ticketing services to Melbourne Australia 30th June-7th July 2023	0	1,589,635	0	1,589,635	0
Attic Tours & Travel ltd	23/06/2023	Provision of air ticketing services to Turkey 26th-30th June 2023	0	998,900	0	998,900	0
Topaz Heights Tours & Travel	23/06/2023	Provision of air ticketing services to Turkey 26th-30th June 2023	0	2,999,400	0	2,999,400	0
Eastern ans Southern Africa Management Institute (ESAMI)	01/6/2023	Tution & Training cost to Members of County Assembly on 26th to 30th June 2023 in Istanbul Turkey	0.00	2,450,000	0	2,450,000	0

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Prideinn Azure	24/05/2024	Provision of conference services for Budget & Appropriation Committee from 27th-31st May 2024	0	0	678,150	0	678,150
Parkside Motel Ltd	05/07/2024	Provision of conference services for South Eastern Kenya Economic Block (SEKEB) Committee from 9th-11th May 2024	0	0	397,500	0	397,500
Kaykivi Supplies Ltd	05/10/2024	Provision of Motor vehicle Repairs and servicing KBU605T in May 2024	0	0	217,616	0	217,616
Centre for Parliamentary Studies & Trainings	15/04/2024	Provision of Training services for the Kitui Service Board Board and Contract Implementation Committee (CIT) from 22nd-26th June 2024 and Budget & Appropriation Training on 29th January -2nd February 2024	0	0	500,200	0	500,200
Sentry Space Designs Ltd	05/06/2024	Provision of event organization during	0	0	96,990	0	96,990

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		ward forum for Ilengi Village, Kanyangi ward on 10/05/2024					
Mbedry Investment	04/09/2024	Provision of event organization during ward forum for Mivukoni Village, Kyuso ward on 02/05/2024	0	0	97,525	0	97,525
Pakex Ltd	30/05/2024	Provision of event organization during ward forum for Kiomo/Kyethani on 18/08/2024	0	0	96,750	0	96,750
Fayca Investments	30/05/2024	Provision of event organization during ward forum for Tharaka on 18/08/2024	0	0	97,750	0	97,750
Asophia Hairs & Fasions	15/05/2024	Provision of event organization during ward forum for Nguuswini Village, Mutha ward on 14/06/2024	0	0	97,200	0	97,200
Jemugi Investments Ltd	05/07/2024	Provision of event organization during ward forum for Katumba Village,	0	0	97,200	0	97,200

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		Mwingi Central ward on 21/06/2024					
Genti Constructions Ltd	14/05/2024	Provision of event organization during ward forum for Kisayani Village, Kanyangi ward on 13/06/2024	0	0	96,685	0	96,685
Dianess Business Solutions	30/05/2024	Supply of Motor Vehicle stickers in May 2024	0	0	10,000	0	10,000
Kenya Institute of Highways	01/02/2024	Provision of Training services to the drivers on refresher, defensive and first aid course on 5th-16th February 2024	0	0	125,000	0	125,000
Softskills Ltd	30/05/2024	Provision of foreign training and ground package services to County Assembly Board Members at Dubai-UAE on 24th-28th June 2024	0	0	1,871,100	0	1,871,100
Attic Tours & Travel ltd	26/06/2024	Provision of air ticketing services to County Assembly Board Members at Dubai-UAE on 24th-28th June 2024	0	0	2,837,650	0	2,837,650
Tectonic International Ltd	27/06/2024	Consultancy fee note No. 1 for pre-contract	0	0	8,972,951	0	8,972,951

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
		services on architectural designs for the proposed Modern County Assembly of Kitui office block					
Sub-Total			0	9,612,335	17,051,555	9,612,335	17,051,555
Grand Total			0	11,691,804	17,742,283	11,691,804	17,742,283

Annex 2: Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management			0	0	0	0	
1.							
Sub-Total							
Middle Management			0	0	0	0	
2.							
Sub-Total							
Unionisable Employees			0	0	0	0	
3.							
Sub-Total							
Others (<i>specify</i>)			0	0	0	0	
4.							
Sub-Total			0	0	0	0	
Grand Total			0	0	0	0	

Annex 3: Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 4: Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2021-2022	Adjustments of opening Balances	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2022-2023
Land	0	0	0	0	0	0
Buildings and structures	534,910,705	0	26,200,000	0	0	561,110,705
Transport equipment	39,685,889	12,839,810	7,980,000	0	0	60,505,699
Office equipment, furniture and fittings	31,964,319	(4,088,808)	2,975,500	0	0	30,851,011
Ict equipment	29,527,818	(5,305,087)	8,192,698	0	0	32,415,429
Machinery and equipment	6,159,704	(3,445,915)	0	0	0	2,713,789
Biological assets	0	0	0	0	0	0
Infrastructure assets						
Heritage and cultural assets						
Intangible assets						
Work in progress						
Total	642,248,435	0	45,348,198	0	0	687,596,633

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

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Annex 5: Analysis Of Accounts Receivables
(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
N/A	N/A	0	0	0
N/A	N/A	0	0	0
N/A	N/A	0	0	0
N/A	N/A	0	0	0
Total				0

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(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced		Amount Recovered		Balance	
		Kshs	Kshs	Kshs	Kshs		
N/A	N/A	0	0	0	0		0
N/A	N/A	0	0	0	0		0
N/A	N/A	0	0	0	0		0
N/A	N/A	0	0	0	0		0
Total		0	0	0	0		0

Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7: Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster-related Activity that requires expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	N/A					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						

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Annex 9 – Bank Reconciliation/FO 30 Report

(Attached is FO 30 Reports from IFMIS)

Annex 10: Detailed Reconciliation of exchequer receipts from Treasury

COUNTY ASSEMBLY OF KITUI		
TRANSFERS FROM COUNTY TREASURY		
FY 2023-2024		
Date Disbursed	Amount Disbursed	Remarks
11/8/2023	511,813	Received in Operation A/c
11/8/2023	4,429,319	Received in Operation A/c
11/8/2023	5,460,000	Received in Operation A/c
11/8/2023	8,037,935	Received in Operation A/c
11/8/2023	20,625,206	Received in Operation A/c
11/8/2023	25,374,866	Received in Operation A/c
17/08/2023	5,503,830	Received in Operation A/c
17/08/2023	23,780,100	Received in Operation A/c
22/08/2023	1,500,000	Received in Operation A/c
5/9/2023	2,782,680	Received in Operation A/c
5/9/2023	5,067,630	Received in Operation A/c
5/9/2023	5,114,018	Received in Operation A/c
5/9/2023	5,460,000	Received in Operation A/c
5/9/2023	21,080,955	Received in Operation A/c
13/09/2023	1,851,750	Received in Operation A/c
13/09/2023	1,965,641	Received in Operation A/c
13/09/2023	12,843,927	Received in Operation A/c
29/09/2023	4,770,296	Received in Operation A/c
29/09/2023	5,425,000	Received in Operation A/c
29/09/2023	21,776,847	Received in Operation A/c
5/10/2023	2,755,457	Received in Operation A/c
5/10/2023	4,442,690	Received in Operation A/c
5/10/2023	5,829,300	Received in Operation A/c
5/10/2023	15,801,152	Received in Operation A/c
27/10/2023	15,855,100	Received in Operation A/c
27/10/2023	22,971,422	Received in Operation A/c
8/11/2023	1,925,230	Received in Operation A/c
8/11/2023	4,152,515	Received in Operation A/c
8/11/2023	4,971,507	Received in Operation A/c
8/11/2023	5,425,000	Received in Operation A/c
8/11/2023	10,052,251	Received in Operation A/c
21/11/2023	2,785,724	Received in Operation A/c

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21/11/2023	4,337,976	Received in Operation A/c
21/11/2023	6,300,000	Received in Operation A/c
21/11/2023	14,793,376	Received in Operation A/c
30/11/2023	4,806,799	Received in Operation A/c
30/11/2023	5,639,559	Received in Operation A/c
30/11/2023	21,255,922	Received in Operation A/c
8/12/2023	2,860,155	Received in Operation A/c
8/12/2023	3,625,150	Received in Operation A/c
8/12/2023	28,831,069	Received in Operation A/c
11/12/2023	10,587,700	Received in Operation A/c
14/12/2023	3,962,131	Received in Operation A/c
21/12/2023	4,879,521	Received in Operation A/c
21/12/2023	5,384,484	Received in Operation A/c
21/12/2023	23,106,554	Received in Operation A/c
4/1/2024	4,869,075	Received in Operation A/c
4/1/2024	5,181,173	Received in Operation A/c
4/1/2024	5,333,736	Received in Operation A/c
4/1/2024	10,603,248	Received in Operation A/c
16/01/2024	5,904,400	Received in Operation A/c
31/01/2024	5,354,014	Received in Operation A/c
31/01/2024	5,518,427	Received in Operation A/c
31/01/2024	21,970,628	Received in Operation A/c
6/2/2024	731,079	Received in Operation A/c
6/2/2024	3,963,100	Received in Operation A/c
6/2/2024	5,133,114	Received in Operation A/c
6/2/2024	30,342,944	Received in Operation A/c
20/02/2024	28,040,298	Received in Operation A/c
4/3/2024	2,920,800	Received in Operation A/c
4/3/2024	4,858,246	Received in Operation A/c
4/3/2024	5,425,000	Received in Operation A/c
4/3/2024	21,368,497	Received in Operation A/c
8/3/2024	1,032,172	Received in Operation A/c
8/3/2024	2,212,000	Received in Operation A/c
8/3/2024	5,477,650	Received in Operation A/c
14/03/2024	3,468,500	Received in Operation A/c
18/03/2024	3,996,000	Received in Operation A/c
18/03/2024	8,753,688	Received in Operation A/c
27/03/2024	11,957,067	Received in Operation A/c
4/4/2024	4,951,637	Received in Operation A/c

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4/4/2024	5,539,302	Received in Operation A/c
4/4/2024	21,846,304	Received in Operation A/c
11/4/2024	3,824,389	Received in Operation A/c
11/4/2024	4,581,635	Received in Operation A/c
11/4/2024	13,643,100	Received in Operation A/c
11/4/2024	22,225,697	Received in Operation A/c
18/04/2024	4,757,550	Received in Operation A/c
18/04/2024	13,489,375	Received in Operation A/c
8/5/2024	4,894,667	Received in Operation A/c
8/5/2024	5,534,541	Received in Operation A/c
8/5/2024	21,289,139	Received in Operation A/c
9/5/2024	2,338,015	Received in Operation A/c
9/5/2024	2,643,532	Received in Operation A/c
9/5/2024	8,734,600	Received in Operation A/c
9/5/2024	17,409,038	Received in Operation A/c
9/5/2024	21,340,755	Received in Operation A/c
13/05/2024	3,653,055	Received in Operation A/c
14/05/2024	3,643,978	Received in Operation A/c
24/05/2024	6,624,000	Received in Operation A/c
29/05/2024	3,653,055	Received in Operation A/c
29/05/2024	4,896,502	Received in Operation A/c
29/05/2024	5,504,807	Received in Operation A/c
4/6/2024	1,087,550	Received in Operation A/c
4/6/2024	2,977,845	Received in Operation A/c
4/6/2024	3,653,055	Received in Operation A/c
4/6/2024	3,956,050	Received in Operation A/c
4/6/2024	5,942,660	Received in Operation A/c
4/6/2024	9,060,637	Received in Operation A/c
4/6/2024	10,600,685	Received in Operation A/c
7/6/2024	7,980,000	Received in Operation A/c
7/6/2024	21,411,486	Received in Operation A/c
13/06/2024	1,871,100	Received in Operation A/c
13/06/2024	2,317,318	Received in Operation A/c
13/06/2024	2,364,999	Received in Operation A/c
13/06/2024	4,424,000	Received in Operation A/c
2/7/2024	3,404,481	Received in Operation A/c
2/7/2024	3,898,765	Received in Operation A/c
2/7/2024	4,594,973	Received in Operation A/c
2/7/2024	5,463,056	Received in Operation A/c

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2/7/2024	6,575,582	Received in Operation A/c
2/7/2024	6,624,000	Received in Operation A/c
2/7/2024	6,907,850	Received in Operation A/c
2/7/2024	11,926,397	Received in Operation A/c
2/7/2024	12,443,526	Received in Operation A/c
2/7/2024	21,818,165	Received in Operation A/c
5/7/2024	4,378,720	Received in Operation A/c
5/7/2024	26,200,000	Received in Development A/c
Total	1,024,015,986	