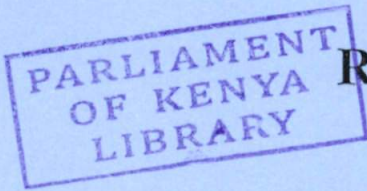


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

193

OF

THE AUDITOR-GENERAL

PAPERS LAID	
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COMMITTEE	
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TANA RIVER COUNTY EMERGENCY FUND

FOR THE YEAR ENDED
30 JUNE, 2025

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TANA RIVER COUNTY EMERGENCY FUND

1

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

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



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

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1. Acronyms and Definition of Key Terms

a) Acronyms

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

b) Definition of Key Terms

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

CECM Finance – Fund Administrator

CO Finance – Chief Officer Finance

Director- Internal Audit

2. Key Entity Information and Management

a) Background information

Tana River County Emergency Fund is established by and derives its authority and accountability from The Public Finance Management Act, 2012 on 5th June, 2020. The Fund is wholly owned by the County Government of Tana River and is domiciled in Kenya.

The fund's objective is to enable payments to be made in respect of the County when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

The Fund's principal activity is to;

1. Capacity builds the staff and the community members in matters emergency
2. Promote preparedness and initiate response to deal with emerging issues
3. Evacuate, rescue and give relief to the victims of any hazard
4. Avert danger, threat, risk, hazard or menace of any disaster
5. Offer rehabilitative and reconstruction services to return to normalcy
6. Mitigate, lessen, alleviate or reduce risk of any disaster or severity or consequences

During the Year ended 30th June 2025 the Tana River County Emergency Fund had an opening balance of Ksh. 78,800,736.00 and received a total of Ksh 139,682,547 being exchequer requisition for Financial year 2024-2025.

The fund utilised Ksh 169,560,944 to respond to various emerging issues

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to ...

1. Capacity builds the staff and the community members in matters emergency
2. Promote preparedness and initiate response to deal with emerging issues
3. Evacuate, rescue and give relief to the victims of any hazard
4. Avert danger, threat, risk, hazard or menace of any disaster
5. Offer rehabilitative and reconstruction services to return to normalcy
6. Mitigate, lessen, alleviate or reduce risk of any disaster or severity or consequences

Tana R.
Annual R.
3. 1




c) Fund Administration Committee

Ref	Position	Name
1	Chairman	H.E Dhadho Godhana
2	Ag. County Secretary	Mwanajuma Hiribae
3	CECM Public Administration	Abdullahi Hanti
4	Chief Officer Finance	Mariam Bunu

d) Key Management Team

Ref	Position	Name
1	Fund Administrator -CECM Finance	Brenda Mokaya
2	Chief Officer Finance	Mariam Bunu
3	Fund Accountant	Sakina Yusuf

3. Fund Administration Committee (Any Other Governance Body for The Fund)

Name	Details of qualifications and experience
<p>1. H.E. Major (Rtd) Dr. Dhadho Gaddae Godhana</p>  <p>The County Governor</p>	<p>Born in 1968, H.E Godhana Dhadho Gaddae is the 2nd and current Governor of Tana River County in Kenya, He has been in office since 22 August 2017. He is the Chairman of the Fund</p>
<p>2. Mrs.Mwanajuma Hiribae</p>  <p>Ag. County Secretary and CECM Lands, Agriculture, Fisheries and Veterinary Services</p>	<p>Born on 22nd October 1977, Mrs. Mwanajuma is the Ag. County Secretary and the CECM Lands, Agriculture, Fisheries and Veterinary Services. She Holds a Bachelor in Business Administration (Human Resource Management/ Personnel Administration) from Kenya Methodist University, a Diploma in Mass Communication (Radio and Television Production). She is a Human and Gender rights activist with experience in people development and strengthening capacity of community based organizations to advance social, economic and political rights of the people living in poverty in Kenya context. She has over 20 years' experience in public policy and administration programmes in the Non-Governmental and Governmental space. She is a member of the Fund Administration Committee.</p>
<p>3. Mr. Abdulla Hanti</p>  <p>CECM Public Service Management, Administration, Devolution, ICT, Communication and Protocol</p>	<p>Born on 16th July 1965, Mr. Abdulla is the CECM Public Service Management, Administration Devolution, ICT, Communication and Protocol. He holds a Bachelor's Degree in Development Studies and Social Work. He has previously worked as a Director in the department of Special Programmes and a Public Health Officer in County Government of Tana river. He is a member of the Fund Administration Committee</p>

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

CECM Finance – Fund Administrator
CO Finance – Chief Officer Finance
Director- Internal Audit

f) Registered Offices

P.O. Box 29, 70101
Tana River County Government
Headquarter
Hola, KENYA

g) Fund Contacts

Telephone: (254) 730626000
E-mail: info@tanariver.go.ke
Website: www.tanariver.go.ke

h) Fund Bankers

1. Equity Bank Limited
P.O. Box 185-70101
County Headquarter
Hola, Kenya

i) Independent Auditors

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




j) Principal Legal Adviser



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

k) County Attorney





The County is in the process of appointing a County Attorney

3. Fund Administration Committee (Any Other Governance Body for The Fund)

Name	Details of qualifications and experience
<p>1. H.E. Major (Rtd) Dr. Dhadho Gaddae Godhana</p>  <p>The County Governor</p>	<p>Born in 1968, H.E Godhana Dhadho Gaddae is the 2nd and current Governor of Tana River County in Kenya, He has been in office since 22 August 2017. He is the Chairman of the Fund</p>
<p>2. Mrs.Mwanajuma Hiribae</p>  <p>Ag. County Secretary and CECM Lands, Agriculture, Fisheries and Veterinary Services</p>	<p>Born on 22nd October 1977, Mrs. Mwanajuma is the Ag. County Secretary and the CECM Lands, Agriculture, Fisheries and Veterinary Services. She Holds a Bachelor in Business Administration (Human Resource Management/ Personnel Administration) from Kenya Methodist University, a Diploma in Mass Communication (Radio and Television Production). She is a Human and Gender rights activist with experience in people development and strengthening capacity of community based organizations to advance social, economic and political rights of the people living in poverty in Kenya context. She has over 20 years' experience in public policy and administration programmes in the Non-Governmental and Governmental space. She is a member of the Fund Administration Committee.</p>
<p>3. Mr. Abdulla Hanti</p>  <p>CECM Public Service Management, Administration, Devolution, ICT, Communication and Protocol</p>	<p>Born on 16th July 1965, Mr. Abdulla is the CECM Public Service Management, Administration Devolution, ICT, Communication and Protocol. He holds a Bachelor's Degree in Development Studies and Social Work. He has previously worked as a Director in the department of Special Programmes and a Public Health Officer in County Government of Tana river. He is a member of the Fund Administration Committee</p>

<p>4. CPA Mariam Abdalla Bunu</p>  <p>CCO Finance and Economic Planning</p>	<p>Born on 20th December 1979, Mrs. Mariam Bunu is the Chief Officer Finance. She is currently pursuing her PhD, holds a Master's in Business Administration (Finance), Bachelor's Degree in Business Management (Banking and Finance) Option. Holder of CPA(K) and a member of ICPAK. She is a member of the Fund Administration Committee.</p>
<p>5. CPA Brenda Mokaya</p>  <p>CECM Finance and Economic Planning</p>	<p>Born on 16th August 1983, Mrs. Brenda Mokaya is the CECM Finance and Economic Planning. She holds a BCOM Degree (Finance) Option from Kabarak University, holder of CPA(K) and a Member of ICPAK. She also holds a Diploma in project management, monitoring and evaluation. She has vast experience of over 15 years in Financial Accounting and Cost Accounting. She is the Fund Administrator and Secretary to the Committee.</p>

4. Key Management Team

Name	Details of qualifications and experience
<p>1. CPA Brenda Mokaya CECM Finance and Economic Planning</p> 	<p>Born on 16th August 1983, Mrs. Brenda Mokaya is the CECM Finance and Economic Planning. She holds a BCOM Degree (Finance) Option from Kabarak University, holder of CPA(K) and a Member of ICPAK. She also holds a Diploma in project management, monitoring and evaluation. She has vast experience of over 15 years in Financial Accounting and Cost Accounting. She is the Fund Administrator and Secretary to the Committee.</p>
<p>2. CPA Mariam Abdalla Bunu CCO Finance and Economic Planning</p> 	<p>Born on 20th December 1979, Mrs. Mariam is the Chief Officer Finance. She is currently pursuing her PhD, holds a Master's in Business Administration (Finance), Bachelor's Degree in Business Management (Banking and Finance) Option. Holder of CPA(K) and a member of ICPAK. She is a member of the Fund Administration Committee.</p>
<p>3. Mr. Ade Shedrack Maurice Supply Chain Management Officer</p> 	<p>Born on 18th July 1993, Mr. Ade Shedrack Maurice holds a Bachelor in Business Administration with IT (Supply Chain Management option) from Jaramogi Oginga Odinga University of Science and Technology. He is a member of Kenya Institute of Supply Chain Management (Member No. 79823) and currently works as a Procurement officer in Tana River County.</p>
<p>4. CPA Sakina Yusuf Fund Accountant</p> 	<p>Born on 4th August 1986, Mrs. Sakina holds a Bachelor degree in Commerce (Finance) Option from KCA University. She is a holder of CPA (K) and a member of ICPAK. She currently works as an accountant in Tana River County.</p>

5. Report of the Chairman of the Fund

The Tana River County Emergency Fund has made notable progress in implementing critical programs aimed at alleviating the effects of disasters and restoring essential services to affected communities. During the reporting period, several successful interventions were achieved.

A major achievement was the large-scale water trucking program, through which approximately 36,000,000 litres of water were delivered to around 80 village clusters, benefitting nearly 16,000 households across Tana Delta, Tana River, and Bangale Sub-counties. This effort provided much-needed relief to families affected by prolonged drought conditions.

The Fund also procured laboratory equipment to replace those destroyed by a fire at Hola Referral Hospital, restoring the hospital's capacity to conduct essential diagnostics. Furthermore, procurement of food items was undertaken to provide immediate relief to vulnerable households, while building materials were procured to support the rehabilitation of community infrastructure damaged during disaster incidents.

In addition, the repair and maintenance of county water bowsers was carried out to ensure uninterrupted water supply to the village cluster communities. The rehabilitation of the Kasarani Water Project was also completed, enabling approximately 100 households to access reliable water supply and improving the resilience of the community to future water shortages.

Despite these accomplishments, challenges persist. A key issue remains the reluctance of communities to settle permanently within designated village clusters, making the establishment of long-term water projects difficult. Addressing this challenge will require enhanced community engagement, sensitization, and collaborative planning for sustainable development.

Overall, the interventions supported by the Emergency Fund have provided life-saving relief and restored vital services to affected populations. The Fund remains committed to working with partners and stakeholders to ensure that both immediate humanitarian needs and long-term resilience objectives are achieved for the people of Tana River.

Appreciation

I would like to appreciate and most sincerely thank the Emergency Fund Committee for their selfless services. I also wish to note with appreciation the support extended to us by the National Drought Management Authority and Tana Water and Sanitation Company.

We look forward with the conviction that Tana River County will remain not just a place but a good place to be.



HE. Prof. Major (Rtd) Dhadho Godhana

Chairman - Emergency Fund

6. Report of The Fund Administrator

I am delighted to present the report showing the performance of the Emergency Fund for the year 2024/25.

6.1 Water Supply Coverage

The County Emergency Fund successfully enhanced water coverage through the repair of water bowsers improved efficiency in water distribution, while the rehabilitation of the Kasarani water project provided a sustainable water supply to about 100 households. Collectively, these initiatives significantly improved water availability and strengthened resilience against drought-related challenges.

6.1.1 Water Trucking

The County Emergency Fund successfully enhanced water trucking through the implementation of key interventions aimed at addressing acute water shortages. A total of approximately 36,000,000 litres of water was delivered to nearly 80 village clusters through water trucking, procurement and distribution of 100 water collapsible tanks ensuring access to safe and clean water for households in need targeting affected communities in Tana Delta, Tana River and Tana North Sub counties.

6.2 Food Items

The Fund procured food items– Maize floor, rice and beans for approximately KShs. 36,358,500

6.4 Building Materials

The Fund procured building materials – Mikoko and iron sheets for approximately KShs. 8,000,000

6.5 Challenges

- i. Frequent mechanical breakdown of the water bowsers.
- ii. Poor road network in some needy areas.

The future of the Fund seems excellent assuming that the operating environment is improved. The Fund could grow to provide clean and safe water and to all major villages in the county. The key areas to focus on include;

- Capacity building
- Improving water supply reliability

Thank you.

.....
CPA BRENDA MOKAYA



7. Statement of Performance Against the Fund’s Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of performance against predetermined objectives when preparing financial statements at the end of each financial year.

The key development objectives of the Fund as per The Tana River County Emergency Fund Regulations, 2020 are to:

- i. Capacity builds the staff and the community members in matters emergency
- ii. Promote preparedness and initiate response to deal with emerging issues
- iii. Evacuate, rescue and give relief to the victims of any hazard
- iv. Avert danger, threat, risk, hazard or menace of any disaster
- v. Offer rehabilitative and reconstruction services to return to normalcy
- vi. Mitigate, lessen, alleviate or reduce risk of any disaster or severity or consequences

Progress on the attainment of Strategic development objectives

Strategic Pillar	Objective	KPI	Activities	Achievements
Water Interventions	To ensure access to clean and safe drinking water	No. of Households reached by water trucking (16,000 HH)	Repair of water bowsers and water trucking Procurement and distribution of 100 collapsible tanks	90%
To mitigate drought effects, reduce vulnerability and enhance adaptation to climate change	To mitigate drought effects, reduce vulnerability and enhance adaptation to climate change	No of HHs distributed with relief food (35,000 HH)	Procure Rice & Beans	75%
Provision of shelter	To improve shelter of affected Households	No. of HHs distributed with building materials (1,400 HH)	Procurement and distribution of building materials like iron sheets	70%

8. Statement of Corporate Governance

Roles and Functions of the Fund Administration Committee

The Fund has instituted processes to ensure that the highest standards of corporate governance are maintained at all levels in the Fund. This is in compliance to the Public Finance Management Act, 2012, the Public Finance (County Governments) Regulations, 2015 and the Tana River County Emergency Fund Regulations, 2020.

The Fund is governed by the Tana River County Emergency Fund Committee that consists of the following members:

- a. The Governor who is the Chairperson
- b. The County Secretary
- c. The County Executive Committee Member for Finance
- d. The County Executive Committee Member for Public Service and Administration
- e. The County Chief Officer – Finance

The Committee is responsible for the following:

- a. To admit and analyse issues that are emergency in nature and coordinate response whether short-term or long-term in the event of disaster;
- b. Prepare, publish and publicize the County Contingency plan relating to all hazards that are prevalent in the county;
- c. Coordinate threat, risk or disaster preparedness, response and resilience while upholding disaster prevention, mitigation and reduction with the national government and all other stakeholders within the county;
- d. Develop and review County Emergency Policy and Guidelines provided that the County Assembly shall approve any such reviews;
- e. Compile and submit reports to CECM;
- f. Liaise or coordinate with other relevant stakeholders and disaster agencies in developing the County Emergency Policy; and
- g. Address any other issue related to emergencies.

During the year, The Emergency Fund Committee Conducted three meetings which was attended by the Departmental heads including Water, Health and Special Programs. In future plans, the Committee intends to do up to five meetings depending on the needs arising.g

The Committee is assisted by a Secretariat whose formation is as follows:

- a. The County Executive Committee Member for Finance: Administrator of the Fund/Coordinator with all relevant entities in response to emergencies/disasters.
- b. The Fund Liaison Officer: Works closely with the CECM – Finance in coordination of the disasters.
- c. The Fund Accountant: Keeps updated financial records of the Fund
- d. The Fund Information Analyst Officer: Analyses the current occurrences and advise on the lessons learnt.

Existence of a Committee Charter

The Tana River County Emergency Fund Regulations, 2020 guide the Fund Committee on their operations. The purpose of the Emergency Fund is to enable payments to be made in respect of the county when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

Process of Appointment and Removal of Committee Members

The Tana River County Emergency Fund is established pursuant to the provisions of Public Finance Management Act, 2012, the Public Finance (County Governments) Regulations, 2015 and the Tana River County Emergency Fund Regulations, 2020 which provides for the establishment of the Tana River County Emergency Fund Committee that consists of the following members:

- a. The Governor who shall be the Chairperson
- b. The County Secretary
- c. The County Executive Committee Member for the time being responsible for Finance.
- d. The County Executive Committee Member for the time being responsible for Public Service and Administration
- e. The County Chief Officer for the time being responsible for Finance

Conflict of Interest

The Fund has clear guidelines on how payments are done. Payments under the emergency fund shall only be made if the County Executive Committee establishes that there is an urgent and unforeseen event for expenditure.

As per the Public Finance Act, 2012 the Fund Administrator should also report all direct procurements to the Public Procurement Regulatory Authority 2 weeks after the request has been made. The Fund Administrator should also report the expenditures to the County Assembly 2 months after expenditures are incurred.

Committee Members Remuneration

The 2022 General Elections necessitated changes in the membership of the Committee. The Committee was reconstituted with new members being appointed on 17th May, 2023. The process of reconstituting the Committee affected the Fund operations. The changes in membership are as provided below:

	Office	Previous Holder	Current Holder
1.	Chairperson	H.E. Major (Rtd) Dr. Dhadho Gaddae Godhana	H.E. Major (Rtd) Dr. Dhadho Gaddae Godhana
2.	Secretary	Mathew Babwoya	CPA Brenda Mokaya
3.	Member	Joshua Jarha	Mwanajuma Hiribae
4.	Member	Mohamed Dube	Abdullahi Hanti
5.	Member	Hero Bwanamaka	Mariam Bunu

Remuneration of the Committee members is as prescribed by SRC. Members of the Committee and the Secretariat are remunerated for the Committee meetings by drawing sitting allowances with the following rates: Chairman – Kshs. 5,000; Secretary/Members – Kshs. 4,000; and Secretariat – Kshs. 2,000.

9. Management Discussion and Analysis

The table below indicates the operational and financial performance for the FY 2024/2025

FY 2023/24	Operational Finance	Financial Performance
	Purchase of fuel for water bowser	Kshs. 23,000,000 to reach approximately 175,000 people during water trucking.
	Supply of Emergency relief food	KShs. 104,987,940
	Supply and delivery of certified seeds	Kshs. 19,882,765
	Water pipeline repairs and chemicals	KShs. 8,299,512
	Repair of water bowsers	KShs. 25,354,756
	Hire of helicopter services	KShs. 5,977,763
	Payment for private water trucking services	KShs. 8,115,258

The table below indicates the operational and financial performance for the FY 2022/23

FY 2024/2025	Operational Finance	Financial Performance
	Purchase of fuel for water bowser	KShs. 10,810,343 to reach approximately 16,000HH during water trucking and KShs. 7,862,008 for iron sheets
	Delivery of iron sheets	
	Repair and Maintenance of water bowsers	11,977,250
	Delivery of dry foods	36,358,501
	Delivery of collapsible tanks- 100No	15,000,000
	Flood/Water related Expenses	47,799,860
	Purchase of hospital laboratory equipments	32,960,000

Major Risks Facing the Fund

- i. The Major risk facing the fund is Lack of risk management strategies that include fraud prevention mechanisms.
- ii. Delayed fund requisitions from Controller of Budget which interferes with emergency response of issues affecting the community in need.

10. Environmental and Sustainability Reporting

Tana River County Government exists to transform lives for Tana River residents. This is our main purpose; the driving force behind everything we do. Our vision is to be a peaceful, cohesive and prosperous county offering high quality of life to its residents. It is what guides us to deliver our strategy as highlighted below:

1. Sustainability strategy and profile

Tana River County Government through its mission statement aims to ensure effective and accountable leadership, promote just, democratic and secure environment and establish strong governance institutions to empower citizens, for the achievement of socio-economic development. It aims to realise a democratic political system founded on issue-based politics, respect to the rule of law and protection of the rights and freedoms of every individual espousing principle of good governance by advocating for integrity, transparency, accountability, devolution of power and sustainability in implementation of all development programmes and projects.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

The purpose of the Tana River County Climate Change Act is meant to address the growing environmental and mitigation of climate change. This will protect the environment for the current and future generations and progressively strive to meet the realization of the right to healthy and clean environment.

The key interventions the county will focus on are:

- Increasing forest cover
- Control of air, land and water pollution.
- Management and conservation of environment and natural resources
- Law enforcement on climate change mitigations
- Control of noise pollution
- Control and management of sand harvesting

The overriding policy goal is to entrench the rights to clean and healthy environment, which is sustainable and renewable. The policy goal is to enhance climate resilience through development, management, implementation, regulation and monitoring of adaptation and mitigation measures and actions.

3. Employee welfare

The County Government of Tana River always puts into consideration all the relevant laws, policies and guidelines during its recruitment process. These include; the constitution of Kenya (2010), the Employment Act (2007), County government Act (2012) and the County Public Service Human Resource Manual (2016). The constitution of Kenya (2010), Article 27(8) provides that affirmative action should be factored where the state is required to take legislative and other measures to ensure that no more than two-thirds of the members of elective or appointive bodies are of the same gender. This has been cascaded to the County Government recruitment processes. The County Government Act 2012 also envisages the principle of gender equality in County Government hiring process whereby we are happy to report that Tana River County has complied by having a ratio of 60% men and 40 % women in the public service.

To manage employee's skills and management career development, the County Government of Tana River has employed several strategies, which range from training, promotions, and performance management. The County Government of Tana River has put in place measures that foster employee's skills through local and international training opportunities based on the training needs/gaps in various departments. It has also utilized Kenya School of Government to train its employees various courses in management of public service. The County government of Tana River has rolled out a structured performance management process where the employees are required to sign performance contracts and appraisals in order to ensure that they are aware of their department's goals, objectives and evaluations done as stipulated in the draft performance management policy. Promotions are done regularly to motivate and help the employees in their career advancement. The County government of Tana River has adhered to the guidelines in the Occupational Safety and health Act (2007) (OSHA).

4. Marketplace practices

The County Government of Tana River has operationalized e-procurement through Integrated Financial Management Information System (IFMIS) to enhance transparency and accountability in procurement process from procurement planning, requisition, sourcing and payment, e-transparency, competitively and in a cost-effective manner. IFMIS e-procurement module is linked to an item master, which has indicative prices for all commonly used items to ensure that there are no price inflations by procuring entities thus enhancing value for money.

Further e-procurement has inbuilt approvals at all levels of the procurement process to enhance checks, controls and accountability.

Apart from increasing efficiency in service delivery due to competition, transparency and lower transaction costs-procurement system is designed to enable the government increase and monitor government procurement opportunities to the preference groups, including women, youth and differently abled persons.

5. Corporate Social Responsibility / Community Engagements

The county government of Tana River conducted citizen engagement included public participation in Annual Development Plan (ADP) Finance Bill, County Budget Review Outlook Paper (CBROP) and County Fiscal Strategy Paper (CFSP). With the advent of Covid-19 pandemic, the Directorate of Public Participation with relevant departments held weekly digital civic education forums across the county.

11. Report of The Committee

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

Principal activities

The principal activity/mission/ mandate of the Fund is to ...

1. Capacity builds the staff and the community members in matters emergency
2. Promote preparedness and initiate response to deal with emerging issues
3. Evacuate, rescue and give relief to the victims of any hazard
4. Avert danger, threat, risk, hazard or menace of any disaster
5. Offer rehabilitative and reconstruction services to return to normalcy
6. Mitigate, lessen, alleviate or reduce risk of any disaster or severity or consequences

Results

The results of the Fund for the year ended June 30, 2025 are set out on page 1 to 5

Committee

The Fund Committee Members who served during the year are shown on page vii. There were no changes in the Committee during the financial year.

Auditors

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

By Order of the Board



.....
Chairman of the Fund Administration Committee

12. Statement of Management’s Responsibilities

Section 168 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the Administrator of a County Public Fund established by The Tana River County Emergency Fund Regulations, 2020 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Emergency Fund is responsible for the preparation and presentation of the Fund’s financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial period ended June 30 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the Emergency Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and The Tana River County Emergency Fund Regulations, 2020. The Administrator of the Fund is of the opinion that the Fund’s financial statements give a true and fair view of the state of Fund’s transactions during the Period ended *June 30, 2025*, and of the Fund’s financial position as at that date. The Administrator further confirms the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund’s financial statements as well as the adequacy of the systems of internal financial control.

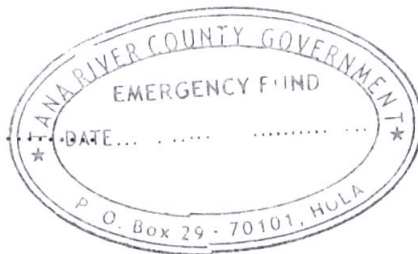
In preparing the financial statements, the Administrator of the Emergency Fund has assessed the Fund’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund’s financial statements were approved by the Committee on 30th June 2025 and signed on its behalf by:

[Handwritten signature]

Fund Administrator



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Tana River County Emergency Fund set out on pages 1 to 26, which comprise of the statement of financial

position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Tana River County Emergency Fund at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the Tana River County Emergency Fund Regulations, 2020 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Emergency Expenses

The statement of financial performance reflects emergency expenses totalling Kshs.159,736,951 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.51,128,740 which was not properly supported as detailed below:

Particulars	Amount (Kshs)	Missing Information
Flood/Water Expenses - Water Tracking	28,148,800	Registration of motor vehicle used, their capacity, ordered quantity of water and against delivery and cost per delivery, odo meter readings for each trip and population served.
Fuel related expenses	11,000,000	Motor vehicle registration number, fuel consumed by each per month, work tickets and vendor statements
Cluster Building Materials and related expenses-Iron Sheets	7,862,008	Number of irons sheets, cost per each, beneficiary name, identity card No/Cellphone No, location/ward, quantity issued and identification criteria.
Cluster Building Materials and related expenses-Transportation of building Materials	4,117,932	Registration of motor vehicle, capacity, trips made, from and to locations and odo meter readings. Nature and cost of materials carried, quantity and distribution list
Total	51,128,740	

In the circumstances, the accuracy and completeness of the emergency expenses totalling Kshs.51,128,740 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Tana River County Emergency Fund Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.218,483,283 resulting to a 100% funding of the budget. Similarly, the Fund spent an amount of Kshs.168,840,314 against actual receipts of Kshs.218,483,283 resulting to under expenditure of Kshs.49,642,969 or 23%.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, three issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. These include flood/water related expenses, relief food related expenses and irregular expenditure on repair and maintenance of motor vehicles. Review of the status during audit of the Fund in 2024/2025 revealed that the matters remained unresolved.

Other Information

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

In connection with my audit on the Fund'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-Compliance with the Public Sector Accounting Standards Board Reporting Template Requirements

Management discussion and analysis report information on page xv has two (2) tables reflecting erroneous financial year. The financial statements on pages 13 and 22 under related parties and foreign currency refer to the entity instead of the Fund. The progress of follow up of prior year Auditor's Recommendations are related to year 2022/2023 while issues for 2023/2024 are omitted.

In the circumstances, Management is in breach of the Public Sector Accounting Standards Board Reporting Template guidelines.

2. Non-Approval of Emergency Fund Payments by the County Assembly

The statement of financial performance reflects total expenses of Kshs.169,560,944. However, the County Executive Committee Member for Finance did not seek the approval of the County Assembly within two (2) months after payments were made from the Emergency Fund as required by Section 114(1) of the Public Finance Management Act, 2012. In addition, evidence that the CECM caused a draft of the appropriation Bill to be introduced in the County Assembly for the appropriation of the money paid for the replenishment of the County Government's Emergency Fund to the extent of the amount of the payment was not provided. This was contrary to Section 114(1) and (3) of Public Finance Management Act, 2012 which states that as soon as practicable after the County Assembly has approved the payment, the County Executive Committee Member for Finance shall cause a draft of the appropriation Bill to be introduced in the County Assembly for the appropriation of the money paid for the replenishment of the County Government's Emergency Fund to the extent of the amount of the payment.

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

Basis for Conclusion

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

Responsibilities of the Management and Fund Administration Committee

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

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

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

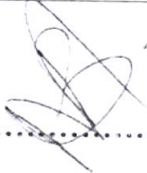
Nairobi

08 December, 2025

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

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Transfers From the County Government	6	139,682,547	137,746,603
Total Revenue		139,682,547	137,746,603
Expenses			
Emergency Expenses	7	159,736,951	188,992,702
Use of goods and services	8	9,823,993	2,262,688
Total Expenses		169,560,944	191,255,390
Surplus/(Deficit) for the Year	11	(29,878,397)	(53,508,727)



Name: *Brenda Nakaya*
Fund Administrator

Date




Name:
Fund Accountant
ICPAK Member Number:
Date

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

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15. Statement of Financial Position As at 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents			
Total current assets	9	49,642,969	78,800,736
		49,642,969	78,800,736
Total Assets (A)		49,642,969	78,800,736
Liabilities			
Current Liabilities			
Trade and Other Payables			
Total current liabilities	10	720,630	-
		720,630	-
Total Liabilities (B)		720,630	-
Net Assets (A-B)		48,922,339	78,800,736
Represented By:			
Accumulated Surplus		48,922,339	78,800,736
Net Assets		48,922,339	78,800,736

[Signature]

Name: Brenda Mokaya
 Fund Administrator

Date:



[Signature]

Name: Sakina Yusuf
 Fund Accountant

ICPAK Member Number: 24428

Date:

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

Description	Accumulated surplus/Deficit
	Kshs
Balance As At 1 July 2023	132,309,463
Surplus/(Deficit) For the Year	(53,508,727)
Balance As At 30 June 2024	78,800,736
Balance As At 1 July 2024	78,800,736
Surplus/(Deficit) For the Year	(29,878,397)
Balance As At 30 June 2025	48,922,339

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Receipts From the County Government	6	139,682,547	137,746,663
Total receipts		139,682,547	137,746,663
Payments			
Emergency Expenses	7	159,016,321	188,992,702
Use of goods and services	8	9,823,993	2,262,688
Total Payments		168,840,314	191,255,390
Net cash flows from operating activities	11	(29,157,767)	(53,508,727)
Cash flows from investing activities			
		-	-
Net cash flows used in investing activities		(-)	(-)
Cash flows from financing activities			
Net cash flows used in financing activities		(-)	(-)
Net increase/(decrease) in cash & cash Equivalents		(29,157,767)	(53,508,727)
Cash and cash equivalents at 1 July		78,800,736	132,309,463
Cash and cash equivalents at 30 June		49,642,969	78,800,736

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

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Opening Budget Carry overs	-	78,800,736	78,800,736	78,800,736	-	100%
Receipts						
Transfers From County Govt.	139,682,547	-	139,682,547	139,682,547	-	100%
Total Receipts	139,682,547	78,800,736	218,483,283	218,483,283	-	100%
Payments						
Emergency Expenses	135,492,071	72,961,714	208,453,785	159,016,321	49,437,464	76%
Use of goods and services	4,190,476	5,839,022	10,029,498	9,823,993	205,505	98%
Total Payments	139,682,547	78,800,736	218,483,283	168,840,314	49,642,969	
Surplus For the Period	-	-	-	49,642,969	49,642,969	

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	49,642,969
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	49,642,969

19. Notes to the Financial Statements

1. General Information

Tana River County Emergency Fund is established by and derives its authority and accountability from The Public Finance Management Act, 2012 on 5th June, 2020. The Fund is wholly owned by the County Government of Tana River and is domiciled in Kenya.

The fund's objective is to enable payments to be made in respect of the County when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

The Fund's principal activity is to;

1. Capacity builds the staff and the community members in matters emergency
2. Promote preparedness and initiate response to deal with emerging issues
3. Evacuate, rescue and give relief to the victims of any hazard
4. Avert danger, threat, risk, hazard or menace of any disaster
5. Offer rehabilitative and reconstruction services to return to normalcy
6. Mitigate, lessen, alleviate or reduce risk of any disaster or severity or consequences

2. Statement of compliance and basis of preparation

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

3. Adoption of new and revised standards

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

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

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

Standard	Effective date and impact:
<p>IPSAS 43 Leases</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46</p>	<p><i>Applicable 1st January 2025</i></p>

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Annual Report and Financial Statements For the year ended 30th June 2025

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

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Standard	Effective date and impact:
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

(iii) Early adoption of standards

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

4. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

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

ii. Revenue from exchange transactions

Interest income

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

b) Budget information

The original budget for FY 2024-2025 was approved by the County Assembly on 7th August 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of 139,682,547 on the FY 2024-2025 budget following the governing body's approval. The Fund's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

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

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section II of these financial statements.

c) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is

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recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. There are no Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

Financial liabilities

Classification

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

d) Contingent liabilities

The Fund does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is probable.

e) Contingent assets

The Fund does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the 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.

f) Nature and purpose of reserves

The Fund does not create and maintains reserves in terms of specific requirements.

g) Changes in accounting policies and estimates

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

h) Foreign currency transactions

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

i) Related parties

The Fund regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the CECM Finance, Chief Officer Finance and Internal Auditor.

j) 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.

k) Comparative figures

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

l) Events after the reporting period

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

m) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

State all judgements, estimates and assumptions made

a) Estimates and assumptions

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

b) Useful lives and residual values

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

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

c) Provisions

Provisions were raised and management determined an estimate based on the information available. There was no Additional disclosure of these estimates of provisions included during the year.

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

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6. Transfers from the County Government

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers From Finance County Department	139,682,547	137,746,603
Total	139,682,547	137,746,603

7. Emergency Expenses

Description	June 2025	2023-2024
	Kshs.	Kshs.
Relief food related expenses	36,358,501	127,858,705
Repair of Motor Vehicle expenses	11,977,250	26,487,254
Flood/ Water related expenses	47,799,860	31,155,543
Domestic Travel and Subsistence	3,011,400	3,491,200
Fuel related expenses	11,000,000	-
Cluster Building materials related expenses	11,979,940	-
Catering Services	1,400,000	-
Tribal clashes related expenses	3,250,000	-
Laboratory Related Expenses	32,960,000	-
Total	159,736,951	188,992,702

8. Use of Goods and Services

Description	June 2025	2023-2024
	Kshs.	Kshs.
Bank Charges	16,193	11,738
Domestic travel and Subsistence	9,187,800	2,250,950
Other Administrative Costs	620,000	-
Total	9,823,993	2,262,688

9. Cash and cash equivalents.

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Account	49,642,969	78,800,736
Total Cash and Cash Equivalents	49,642,969	78,800,736

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

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
a) Current Account			
Equity Bank	1210277984971	49,642,969	78,800,736
Sub- Total		49,642,969	78,800,736
Grand Total		49,642,969	78,800,736

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10. Trade and other payables

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Trade Payables	720,630		-	
Total Trade and Other Payables	720,630		-	
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	720,630	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	720,630		-	

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11. Cash generated from operations.

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(29,878,397)	(53,508,727)
Adjusted For:		
Working Capital Adjustments		
Increase In Receivables	(-)	(-)
Increase In Payables	720,630	-
Net Cash Flow From Operating Activities	(29,157,767)	-

12. Related party balances

a) Nature of related party relationships

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

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

b) Related party transactions

Description	2024-2025	2023-2025
	Kshs	Kshs
Transfers From Related Parties'	139,682,547	-
Transfers To Related Parties	-	-

c) Due from related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due From County Government	-	-
Total	-	-

d) Due to related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due To County Government	-	-
Total	-	-

13. Contingent assets and contingent liabilities

Contingent Assets/Liabilities	2024-2025	2023-2024
	Kshs	Kshs
Court Case Against the Fund	-	-
Bank Guarantees	-	-
Total	-	-

14. Financial risk management

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

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

a) Credit risk

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

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

The entity has no significant concentration of credit risk on amounts due.

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

b) Liquidity risk management

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

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

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Trade Payables	-	720,630	-	-
Total	-	720,630	-	-
At 30 June 2024				
Trade Payables	-	-	-	-
Total	-	-	-	-

c) Market risk

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

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

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

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

i. Foreign currency risk

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

There were no carrying amount of the entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period.

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Foreign currency sensitivity analysis

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

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
2024-2025			
Euro	10%	-	-
USD	10%	-	-
2023-2024			
Euro	10%	-	-
USD	10%	-	-

ii. Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

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

d) Capital risk management.

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

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Description	2024-2025	2023-2024
	Kshs	Kshs
Accumulated surplus	48,922,339	78,800,736
Total funds	48,922,339	78,800,736
Less: cash and bank balances	(49,642,969)	(78,800,736)
Net debt/(excess cash and cash equivalents)	(720,630)	-
Gearing	1.47%	-

15. Events after the reporting period

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

16. Currency

The financial statements are presented in Kenya Shillings (Kshs)

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20. Annexes

Annex I: Progress on Follow Up of Prior Year Auditor's Recommendations

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


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. FY 2022-2023	Unsupported Expenditures on Use of goods and Services	The expenditures were supported by relevant documents which were subsequently submitted for audit review	Partly resolved	
2. FY 2022-2023	Inaccuracies in the Statement of Financial Performance and Position	The Statement of financial position and performance was rectified accordingly in the 2023-2024 financial report	Resolved	
3. FY 2022-2023	Inaccuracies and Incorrect Presentation of Statement of Changes in Net Assets	The Statement of changes in Net asset was rectified accordingly in the 2023-2024 financial report	Partly Resolved	
1(i). FY 2023-2024	Irregular Expenditure on Water Trucking Services			
1(ii) FY 2023-2024	Over payment on Hire of Helicopter Services			
1(iii) FY 2023-2024	Irregular Procurement of and Undistributed Building Materials			
2(i) FY 2023-2024	Unaccounted for Relief			

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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)
	Food			
2(ii) FY 2023-2024	Unjustified and Unaccounted for Certified Seeds			
3. FY 2023-2024	Irregular Expenditure on Repair and Maintenance of Motor Vehicles			

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments" required above from the final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Fund responsible for the implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report.

.....


Fund Administrator

Date..... 30th June 2025



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Annex II: Inter-Entity Confirmation Letter

Name of transferring entity:.....County Government of Tana River
 Name of beneficiary entity:.....Tana River County Emergency Fund

Confirmation of amounts received by [Tana River County Emergency Fund] as at 30th June 2025

Reference Number	Date Disbursed	Amounts Disbursed by Finance Department] (Kshs) as at 30 th June 2025			Amount Received by Tana River County Emergency Fund] (KShs) as at 30 th June 2025 (D)	Differences (KShs) (E)=(C-D)
		Recurrent (A)	Development (B)	Total (C)=(A+B)		
	24/10/2024	69,841,273	-	69,841,273	69,841,273	-
	13/03/2025	69,841,274	-	69,841,274	69,841,274	-
Total		<u>139,682,547</u>	<u>-</u>	<u>139,682,547</u>	<u>139,682,547</u>	<u>-</u>

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

Head of Accounts Department - Disbursing Entity:

Name *Miriam A. Bunu* Sign *[Signature]* Date *30th June 2025*

Head of Accounts Department - Beneficiary Entity:

Name *Sakina Fossif* Sign *[Signature]* Date *30th June 2025*

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Annex III: Analysis of Emergency Expenditure

Date	Payee	Amount	Purpose of Payment	Status (spent/not spent)	Remarks
5/7/2024	Johari Enterprises	3,999,970.00	Supply and delivery of iron sheets	Spent	
5/7/2024	Aishrah Hamaz	3,999,970.00	Supply and delivery of iron sheets	Spent	
10/7/2024	Will Power Investment Limited	21,870,000.00	Supply of Dry Foods	Spent	
10/7/2024	Gheraplex Limited	15,000,000.00	Supply of Collapsible Tanks	Spent	
18/7/2024	Equity Bank	2,030,000.00	Payment of DSA during Vehicle Inspection	Spent	
6/8/2024	Harujays and Sons Ltd	2,956,000.00	Transportation of Relief Food	Spent	
6/8/2024	Skiryne Enterprises	1,980,000.00	Transportation of Assorted building materials	Spent	
6/8/2024	Jay and Abella Ltd	11,532,500.00	Supply of Relief Food	Spent	
8/8/2024	Sendekuye Investment Ltd	2,350,100.00	Rehabilitation of Borehole in Garsen	Spent	
8/8/2024	Kongolola Investment Ltd	2,300,960.28	Rehabilitation of Borehole in Garsen	Spent	
14/8/2024	Dennis Dhadho	3,250,000.00	Facilitation for Alternative Dispute Resolution in Dayate	Spent	

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3/9/2024	Hadhidha Limited	2,600,000.00	Payment for Water Trucking Services	Spent
3/9/2024	Mabamba Group Limited	2,600,000.00	Payment for Water Trucking Services	Spent
10/9/2024	Winnie Dullu	2,472,300.00	Imprest on Flood Assessment	Spent
09/10/2024	Tyre Mark Limited	1,674,200.00	Payment for Repairs and Maintenance	Spent
25/10/2024	Equity Bank	1,146,600.00	Facilitation for End of Financial Year 2023-2024 Reporting	Spent
25/10/2024	Tyre Mark Limited	10,303,050.00	Repair and maintenance of Vehicles	Spent
29/10/2024	Iddi Banda Bajaro	2,963,700.00	Facilitation for Quarter 4 2023-2024	Spent
11/11/2024	William Jillo	3,011,400.00	Payment for Preparedness Activity	Spent
11/11/2024	Heller Petroleum Limited	5,000,000.00	Supply of Fuel	Spent
11/11/2024	Goldnest Limited	3,000,000.00	Supply of Fuel	Spent
11/11/2024	Abumo Limited	2,000,000.00	Payment for Transportation of Building Materials	Spent
27/11/2024	Equity Bank	25,000.00	Committee Allowance	Spent
27/11/2024	Equity Bank	602,700.00	DSA's for Consultative meeting in Mombasa	Spent
27/11/2024	Sakina Yusuf	957,600.00	Facilitation for first half 2024-2025 funds Requisition	Spent
13/12/2024	Al-Hamima General & Suppliers	1,400,000.00	Catering Services	Spent

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3/9/2024	Hadhidha Limited	2,600,000.00	Payment for Water Trucking Services	Spent
3/9/2024	Mabamba Group Limited	2,600,000.00	Payment for Water Trucking Services	Spent
10/9/2024	Winnie Dullu	2,472,300.00	Imprest on Flood Assessment	Spent
09/10/2024	Tyre Mark Limited	1,674,200.00	Payment for Repairs and Maintenance	Spent
25/10/2024	Equity Bank	1,146,600.00	Facilitation for End of Financial Year 2023-2024 Reporting	Spent
25/10/2024	Tyre Mark Limited	10,303,050.00	Repair and maintenance of Vehicles	Spent
29/10/2024	Iddi Banda Bajaro	2,963,700.00	Facilitation for Quarter 4 2023-2024	Spent
11/11/2024	William Jillo	3,011,400.00	Payment for Preparedness Activity	Spent
11/11/2024	Heller Petroleum Limited	5,000,000.00	Supply of Fuel	Spent
11/11/2024	Goldnest Limited	3,000,000.00	Supply of Fuel	Spent
11/11/2024	Abumo Limited	2,000,000.00	Payment for Transportation of Building Materials	Spent
27/11/2024	Equity Bank	25,000.00	Committee Allowance	Spent
27/11/2024	Equity Bank	602,700.00	DSA's for Consultative meeting in Mombasa	Spent
27/11/2024	Sakina Yusuf	957,600.00	Facilitation for first half 2024-2025 funds Requisition	Spent
13/12/2024	Al-Hamima General & Suppliers	1,400,000.00	Catering Services	Spent

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17/06/2025	FreePort K Investment Limited	32,391,724.00	Payment for Supply of Laboratory Equipments	Spent
17/06/2025	Commissioner of Domestic Taxes	568,276.00	2% VAT for FreePort	Unspent
17/06/2025	Equity Bank	1,462,200.00	Payment for preparation of Q3 Financial Statements	Spent
30/06/2025	Equity Bank	16,193.00	Bank Charges	Spent
	TOTAL AMOUNT	169,560,943.00		

.....
Name

Fund Administrator

Date

