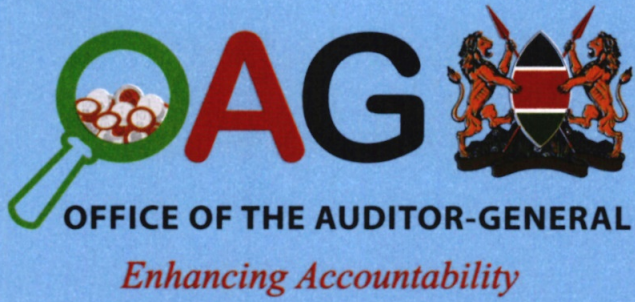


REPUBLIC OF KENYA

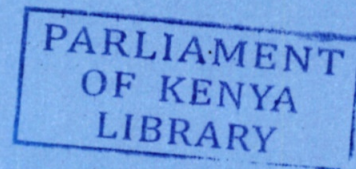


REPORT

OF

THE AUDITOR-GENERAL

ON



COUNTY ASSEMBLY OF NYANDARUA

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID	
DATE	27.02.24
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C. CHEROP

Revised 30th June 2023



NYANDARUA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

OFFICE OF THE AUDITOR GENERAL
CENTRAL REGIONAL OFFICE

★ 01 DEC 2023 ★

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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
CASA	County Assembly Services Act
CE	County Executive
CECM	County Executive Committee Member
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
Kshs	Kenya Shillings
MCA	Member of County Assembly
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
WB	World Bank
CASB	County Assembly Service Board

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

2. Key Entity Information and Management

a) Background information

The County Assembly, as established in accordance with Chapter 11, Article 176 of the Constitution of Kenya 2010, is led by the Speaker of the County Assembly. The Speaker is in charge of guiding the overarching policy framework and strategic direction of the Assembly.

The Nyandarua County Assembly, as currently constituted, comprises forty-one elected Members of County Assembly (MCAs), entrusted with the mandates to; represent, legislate and approval of plans and policies crucial to the County's functioning, and oversight of the County Executive branch.

b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Stephen Wachira Waiganjo
2.	CASB Member	Samuel Mathu Wainaina
3.	CASB Member	James Kiiru Gachomba
4.	CASB Member	Emma Mwhihaki Kibiro
5.	CASB Member	Paul Mwangi Wanjora
6.	Clerk of the County Assembly	Gideon Mukiri Muchiri
3.	Head of Departments	
	i. Director Finance & Economic Planning	Mr. Charles Wahinya Wambui
	ii. Deputy Clerk and Director Procedural & Legislative, and Committee Services	Mr. Stephen Muriithi Wairimu
	iii. Director Human Resources and Administration	Mr. Simon Njogu Mwaura
	iv. Principal Internal Auditor	Mr. Charles Kimani Kahari
	v. Principal Procurement Officer	Mr. John Mathenge Lektari
	vi. Principal Legal Counsel	Mr. Kennedy Mwaniki Wainaina

No.	Designation	Name
	vii. Chief Sergeant-at-Arms	Mr. Stanley Kimeria

c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Gideon Mukiri Muchiri
2.	Director Finance & Economic planning	Charles Wahinya Wambui
3.	Principal Finance Officer	Salome Wangechi Muriuki

d) Fiduciary Oversight Arrangements

i. Audit committee activities

The committee consists of a chairperson and two members. Its functions include;

- Assisting the Accounting Officers in fulfilling their obligations pertaining to matters of risk, control, and governance, as well as the related assurance functions.
- Overseeing and monitoring the progress of implementing recommendations put forth by both internal and external auditors.

ii. Finance committee activities

The Committee on Finance and Economic Planning assumes jurisdiction over a spectrum of critical domains, including:

- County plans and investment policies.
- Management of County Public Debt.
- Formulation of County revenue augmentation strategies, encompassing the annual County Finance Act.
- Oversight of finance and economic development initiatives.
- Consideration of trade licenses (with the exception of professions' regulation).
- Supervision of outdoor advertising activities.

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- Offering recommendations to the County Government on potential and legally permissible channels for County revenue generation.
- Crafting policies pertaining to the seizure, impoundment, and auctioning of assets.

iii. Public Accounts and Investment committee

The Public Accounts and Investments Committee comprises eleven members and is tasked with the following responsibilities:

- Scrutinizing the accounts that delineate the allocation of funds approved by the House to cover public expenditure, as well as any other accounts presented before the House that the Committee deems relevant.
- Reviewing the reports and accounts pertaining to all county public investments.
- Assessing any reports issued by the Auditor General concerning public investments.
- Evaluating, within the framework of autonomy and operational efficiency, whether the administration of public investments aligns with sound financial and business principles, as well as judicious commercial practices

iv. County Budget and Appropriations Committee

The County Budget and Appropriations Committee consists of a chairperson, and not more than eight other Members. The functions of the Committee are-

- investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget,
- discuss and review the estimates and make recommendations to the Assembly;
- examine the County Budget Policy Statement presented to the Assembly;
- examine Bills related to the national budget, including Appropriations Bills; and
- Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

e) Entity Headquarters

P.O. Box 720-20303
County Assembly Chambers Building
Olkalou- Gilgil Highway
Olkalou, Kenya.

f) Entity Contacts

Telephone: (254)743 079 333

P.O Box 720-20303 Olkalou
E-mail: clerk@nyandaruaassembly.go.ke
Website: www.nyandaruaassembly.go.ke

g) Entity Bankers

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

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 County Attorney
P.O Box 701-20303
Olkalou

3. Governance Statement

a) The County Assembly

The County Assembly of Nyandarua, a component of the county government structure, is comprised of elected Members of the County Assembly (MCAs). The presiding officer, known as the Speaker, is elected by the MCAs and also serves as the Chairperson of the County Assembly Service Board. Concurrently, the County Assembly Clerk holds the position of Secretary.

As per Section 10 (4) of the County Governments Act of 2012, the county assembly is mandated to adhere to a defined order of precedence, which is as follows:

a) The Speaker of the County Assembly.

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- b) The Leader of the Majority Party.
- c) The Leader of the Minority Party.

The delineation of roles for the county assembly is expounded upon in Section 8 of the County Governments Act of 2012. These responsibilities encompass, but are not limited to:

- a) Vetting nominees for appointment to county public office, in accordance with provisions stipulated in this Act or any other pertinent legislation.
- b) Undertaking the functions outlined under Article 185 of the Constitution.
- c) Sanctioning the county government's budgetary allocations and expenditures, in accordance with the prescriptions of Article 207 of the Constitution, as well as the legislative framework contemplated in Article 220(2) of the Constitution. This process is guided by the principles enshrined in Articles 201 and 203 of the Constitution.
- d) Granting approval for borrowing by the county government, in accordance with the provisions articulated in Article 212 of the Constitution.
- e) Sanctioning county development planning initiatives.
- f) Fulfilling any other role as may be delineated in the Constitution or other relevant legislation.

The County Assembly effectively carries out its mandate through the agency of committees, which are broadly categorized into two distinct groups.

a. Select Committees

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

The Nyandarua County Assembly standing orders establishes eight select Committees which are as enumerated here-below;

- i. County Public Accounts and Investment Committee (S.O 190);
- ii. County Budget and Appropriation Committee (S.O 191);
- iii. Committee on Implementation (192);
- iv. Committee on Delegated County Legislation (193);
- v. Committee on Members Welfare, Catering and library (194);
- vi. Liaison committee (195);
- vii. Power and privileges (196); and
- viii. Special funds Committee (197);

b. Sectoral Committees

The Sectoral Committees operate within the parameters defined by the Standing Orders, specifically concerning the subject matter assigned to them. Their jurisdiction is delimited by Part 2 of the Fourth Schedule to the Constitution. The County Assembly of Nyandarua has established both Select and Sectoral Committees, which are enumerated as follows

- i. Agriculture, Livestock and Fisheries;
- ii. Health Services;
- iii. Education, Children, Gender Affairs, Culture and Social Services;
- iv. Lands, Physical planning and Urban Development;
- v. Tourism, Co-operative development, Trade and Industrialization;
- vi. Public works, Roads, Transport, Housing and Energy;
- vii. Youth Empowerment, Sports and Arts;
- viii. Finance, Economic planning and ICT;
- ix. Legal affairs, Labour and intergovernmental Relations and Co-ordination;
- x. Public Service, Administration and Devolution;
- xi. Water, Environment, Tourism and Natural Resources

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a) Committee of Powers and Privileges

There is established a committee known as the Committee of Powers and Privileges, comprising the Speaker who assumes the role of Chairperson, alongside other members of the county assembly, as stipulated in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges are to investigate instances where a member's behaviour is alleged to have breached the privileges afforded to county assembly members by way of legislation or standing orders. Additionally, the committee is tasked with performing any other functions as may be delineated by the pertinent enabling legislation.

During the fiscal year 2022-2023, the committee held one meeting. The members of the committee during this fiscal year were:

Member	Designation	Ward
1. Hon. Stephen Wachira Waiganjo	Chair	Speaker to the County Assembly
2. Hon. Samuel Mathu Wainaina	Member	Mirangine
3. Hon. Samuel Chege Gathirimu	V/Chair	Geta
4. Hon. Mary Wanjiku Kabiru	Member	Nominated Member
5. Hon. Ebrahim Mwangi Maina	Member	Murungaru
6. Hon. Milka Wanjiru Ndirangu	Member	Kiriita
7. Hon. Waruiru Kamwana Geoffrey	Member	Gathara

b) Audit Committee

The audit committee is an independent Committee established on 14th February 2017 in compliance with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held six (6) meetings in FY 2022-2023.

The committee members during FY 2022-2023 were:

Member	Designation
CPA. Joachim Githinji	Chair
CPA. Beth Wang'ombe	Vice Chair
CPA. Damaris Wanjiku	Member

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CPA. Charles Wahinya	Member
CPA. Charles Kimani	Secretary

c) Public Accounts/Investment Committee

The committee was established with the primary objective of exercising oversight over the County's financial affairs. It conducted mandatory quarterly meetings as prescribed by its mandate over the course of the year. In addition to these scheduled sessions, the committee convened an additional sixty-four extraordinary meetings to address emergent matters of concern.

The members who served on the committee during the year were:

Member	Designation	Ward
1. Hon. Chege Duncan Githinji	Chairperson	Gatimu
2. Hon. Babu Juliana Mugure	v/Chair	Nominated Member
3. Hon. Wambugu King'ori Edinald	Member	North Kinangop
4. Hon. Mwangi James Gichuki	Member	Engineer
5. Hon. Rimui Kaiyani Samuel	Member	Githabai
6. Hon. Samuel Wainaina Mathu	Member	Mirangine
7. Hon. Wangari Esther Waithera	Member	Nominated Member
8. Hon. Kithinji Lucy Kageni	Member	Nominated Member
9. Hon. Ngatia Naomi Muthoni	Member	Nominated Member
10. Hon. Patrick Muhindi Kariuki	Member	Magumu
11. Hon. Benson Kiarie Njoki	Member	Magumu

d) Budget and Appropriations Committee

The Budget and Appropriations Committee is mandated with providing essential guidance and oversight over the budgetary process. It is entrusted with the responsibility of overseeing the formulation of the budget and ensuring that meaningful public participation is integrated into the budgetary proceedings.

The members who served on the committee during the specified period were:

Member	Designation	Ward
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1. Hon.Wanjiru Isaac Kung'u	Chairperson	Wanjohi
2. Hon.Reuben Gitau Karanja	v/Chairperson	Shamata
3. Hon.Kiiru Gachomba James	Member	Njabini/Kiburu
4. Hon.Paul Mburu Kiruka	Member	Charagita
5. Hon.Mburu Simon Mbogo	Member	Weru
6. Hon.Milka Wanjiru Ndirangu	Member	Kiriita
7. Hon.Gachino John Thuo	Member	Kanjui-ridge
8. Hon.Ndung'u Daniel Gitau	Member	Karau
9. Hon.Mwangi Milka Nyambura	Member	Nominated Member
10. Hon.Manga Patience Nyambura	Member	Nominated Member
11. Hon. Isaac Mbae Kamau	Member	Githioro

e) Finance, Economic Planning and ICT.

The committee deals with an array of crucial matters, including:

- Oversight of County plans and investment policies.
- Management and oversight of County Public Debt.
- Evaluation of County revenue generation strategies, which encompasses the annual County Finance Act.
- Deliberations on finance and economic development.
- Administration of trade licenses (with the exclusion of the regulation of professions).
- Supervision of outdoor advertising policies.

Furthermore, the committee is vested with the responsibility of advising the County Government on viable and lawful channels for County revenue augmentation. Additionally, it is charged with formulating policies pertaining to the seizure, impoundment, and auctioning of assets.

The Committee is composed of the following members:

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Member	Designation	Ward
Hon. Mwangi Njeru Zackary	Chairperson	Nyakio
Hon. Benson Kiarie Njoki	V/Chair	Magumu
Hon. Wambugu King'ori Edinald	Member	N. Kinangop
Hon. Maina Peter Mwangi	Member	Central
Hon. Nyagah Elijah Mwangi	Member	Kaimbaga
Hon. Kuria Joseph Thuo	Member	Gathanji
Hon. Mathenge Cathyrn Nyawira	Member	Nominated Member
Hon. Babu Juliana Mugure	Member	Nominated Member
Hon. Patrick Muhindi Kariuki	Member	Nominated Member

Communication with all Stakeholders

The County Assembly remained dedicated to ensuring transparent communication and engagement with its stakeholders. This commitment extended to providing timely information about the County's programs and performance, as well as affording stakeholders the opportunity to offer feedback. This was facilitated through:

i. Request for Memoranda

The County Assembly requested memoranda, inviting various stakeholders to share information on the following matters:

- i. The vetting process for County Assembly Board Members.
- ii. The vetting process for the County Executive Committee Members (CECMs).
- iii. The vetting process for the County Chief Officers.
- iv. The vetting process for the County Assembly Clerk.

ii. Public Participation Forums

The County Assembly held several public participation forums across the County to collect the public's views and inputs on the following bills:

1. Nyandarua County Integrated Development Plan 2022/23-2027/28
2. Nyandarua County Annual Development Plan 2022/23
3. Nyandarua County Finance Bill, 2022
4. Nyandarua County 1st Supplementary Appropriation Bill, 2022

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5. Nyandarua County 2nd Supplementary Budget Appropriations Bill (No. 2), 2022/2023
6. The Nyandarua County Appropriation Bill, 2023
7. Nyandarua County Revenue Board Bill, 2022
8. Nyandarua County Alcoholic Drinks Control Bill, 2023

iii. Outreach and Openness programme

The Assembly sustained an outreach and openness programme which saw it open its doors to learners from various schools and organized groups across the County. The following is a tabulation of the groups that visited the Assembly during the FY 2022/2023.

S/NO	SCHOOL / GROUP	DATE VISITED	NO OF ATTENDEES	Ward
	Wanjura Secondary School	2 ND Nov 2022	35	Charagita
	Mugumo Primary School	8 th Nov 2022	109	Rurii
	Kaimbaga Primary School	9 th Nov 2022	52	Kaimbaga
	Tumaini Secondary School	7 th March 2023	73	Kanjuri
	Malewa Secondary School	29 th March 2023	22	Kipipiri
	Tano Tena Group	19 th April 2023	15	Kipipiri
	Magomano High School	17 th May 2023	51	Gathaara

iv. Visiting Dignitaries

On 14th February, 2023, the Senator, Nyandarua County, Hon. John Muhia Methu visited and gave an address to the Nyandarua County Assembly. He was accompanied by the following dignitaries:

Name of Dignitary	County/ Constituency
1. Sen. Mwenda Gataya	Tharaka Nithi County
2. Sen. Essy Okenyuri	Nominated Sen.
3. Hon. Wanjiku Muhia	MP Kipipiri
4. Hon. Adams Kipsanai	MP Keiyo North
5. Hon. Reuben Kiborek	MP Mogotio
6. Hon. Josses Lelmengitch	MP Emgwen Constituency
7. Hon. Japheth Nyakundi	MP Kitutu Chache Constituency

v. Media Briefs

The Assembly hosted media personalities during the following events:

<i>S/N.</i>	<i>Event</i>	<i>Date</i>
1.	Swearing in of the third Assembly	23 rd September 2022
2.	Election of Speaker	23 rd September 2022
3.	Media Breakfast	13 th October 2022
4.	1st supplementary budget FY 2022/ 23	16 th November 2022
5.	Annual County Prayer Breakfast	8 th December 2022
6.	Inaugural of new Clerk	19 th January 2023
7.	Senator Methu's visit 14/2/23	14 th February 2023
8.	Motion on elevation of Mairo Inya and Engineer into municipalities	22 nd March 2023
9.	Petition of Senate on Lake Ol'bolossat	8 th March 2023

vi. Annual Prayer Breakfast

The County Assembly organized and hosted the Nyandarua County Annual Prayer Breakfast on 8th December 2022.

The event brought together the County leadership including H.E. the Governor, Dr. Moses Kiarie Badilisha, the Deputy Governor, Mwangi Mathaara, the Senator, Hon. John Methu and the County Executive Committee Members; Members of the Clergy and the public.

vii. Consultative meetings with the County Executive

The County Assembly through its Committees organized several consultative meetings with the various departments of the Executive.

The meetings were aimed at knowledge sharing and creation of consensus on various matters of County importance including:

1. Nyandarua County Integrated Development Plan 2022/23-2027/28
2. Nyandarua County Annual Development Plan 2022/23
3. Nyandarua County Finance Bill, 2022
4. Nyandarua County 1st Supplementary Appropriation Bill, 2022
5. Nyandarua County 2nd Supplementary Budget Appropriations Bill (No. 2), 2022/2023
6. The Nyandarua County Appropriation Bill, 2023
7. Nyandarua County Revenue Board Bill, 2022

8. Nyandarua County Alcoholic Drinks Control Bill, 2023

This commitment to public involvement underscores the County's dedication to inclusive governance and accountability.

Risk management

i. Effective risk management and internal control

During the year under review, the Assembly had effective arrangements for risk management and internal control as described below;

- a. An established audit committee operated with a robust mandate: to seek assurance from Management concerning the efficacy of Internal Controls and Risk Management functions.
- b. The County Assembly implemented comprehensive policies across diverse operational domains. These policies served as a framework for internal controls and risk mitigation, providing clear guidance to all relevant stakeholders.
- c. The County Assembly adopted a range of advanced systems, including IFMIS, IPPD, Biometric registers, and E-parliament. These systems served to fortify the risk management and internal control mechanisms in place.
- d. A regimen of training sessions was conducted, equipping all stakeholders involved in the internal controls and risk management processes with the necessary knowledge and skills to carry out their functions effectively.

ii. Formal processes for identification and assessment of risks

The Assembly has a comprehensive risk management policy that was applied during the year under review as a structured framework, guiding the systematic identification, assessment, and mitigation of potential incidents of risk within the County Assembly.

iii. Formal processes for analysis of risks as a basis for their management

- a. Each department established risk registers, which served as invaluable tools in facilitating the identification, assessment, and continual monitoring of risks.
- b. The annual internal audit work plan was crafted using a risk-based approach. This method leveraged established risk parameters as a foundation for prioritizing audit activities, ensuring that resources were allocated judiciously in alignment with potential areas of concern.

iv. **Formal processes for assessment of changes in the internal and external environments which could give rise to risks**

The following risk parameters assisted in the assessment of changes in the internal and external environments;

	Risk Parameters (Key Variables)	Descriptive profile (Criteria)	Significance Weight)	
A	Amount of Money or Amount Expended or disbursed	Large financial commitments or disbursements associated with an activity significantly elevate the level of scrutiny during audit reviews. For instance, procurement activities often entail significant financial transactions, making them a focal point of heightened audit interest.	Large sum	7-10
			Medium sum	4-6
			Low sum	1-3
B	Changes in the institutional regulations.	National politics influencing matters related to devolution, including regulations like the budget ceiling and those set forth by the Salaries and Remuneration Commission (SRC).	Full changes	7-10
			Partial changes	4-6
			No changes	1-3
C	Internal Control– (Strength and Weaknesses)	In assessing present performance, there is a sharper focus on processes, activities, or departments with less robust internal controls. The evaluation is grounded in a thorough examination of the existing controls to gauge their effectiveness or vulnerability. This approach allows for a targeted review that prioritizes areas where improvements in internal control systems (ICS) are most crucial.	Weak ICS	7-10
			Moderate ICS	4-6
			Strong ICS	1-3
D			Major Contributor	7-10

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	Contribution to County Assembly objectives	This is based on Significance of the process/ activity in the overall attainment of the objectives. Where a process/ activity is very crucial then a lot of review will be done to ensure it does not hinder attainment of objectives. E.g. Members facilitations	Moderate contributor	4-6
			Minor contributor	1-3
E	Political exposure	When an institution holds a politically exposed status, it naturally attracts substantial attention from a diverse range of stakeholders and leaders. This heightened visibility places the institution under intense scrutiny, necessitating a greater emphasis on accountability. As a result, a heightened frequency of reviews becomes imperative. This heightened interest manifests in various activities, including procurement processes, hiring practices, and more.	High Political exposure	7-10
			Medium Political exposure	4-6
			Low Political exposure	1-3
F	Public sensitivity	In areas where the public is well-informed, particularly about provisions outlined in specific Acts, there is a heightened expectation for compliance. For instance, the public is cognizant that public participation should precede the approval of the budget, prompting a call for a thorough review and adherence to this process.	More Informed public	7-10
			Reasonable Informed public	4-6
			Less informed public	1-3
G			Full system Changes	7-10

	Changes in Accounting systems	As a new accounting system is introduced within an institution there are bound to be challenges and errors. More training will be required for staff and part of senior management. Since more challenges will be faced in the process of adopting the system it will increase the need for more review. Therefore, frequent audit around the IFMIS and IPPD systems.	Partial system Changes	4-6
			No system Changes	1-3
H	Extent of computerized systems	In areas where operations have not been fully computerized, risk of errors may be high and hence need for more reviews.	Computerized	7-10
			Partial Computerized	4-6
			Not Computerized	1-3

Scale

1-3 Low risk

4-6 Normal risk

7-10 High risk

v. Risks identified and analyzed in the period and how they were managed

During the process of developing risk registers and conducting internal audit reviews, a diverse range of risks were identified and analysed.

These encompassed:

- a. Financial risks,
- b. Policy Risks,
- c. Human Resource Risks, and
- d. Disaster risks, among others.

The identified risks were featured in the internal audit reports, which also included recommendations for their mitigation.

Subsequently, these findings and recommended actions were communicated to the management for their attention and implementation.

Compliance

The County Assembly operations are subject to a range of laws, including but not limited to:

- i. The Constitution of Kenya, 2010.
- ii. The County Governments Act, 2012.
- iii. The County Assembly Services Act, 2017.
- iv. The Public Finance Management Act, 2012.
- v. The Office of the Auditor-General Act, 2011.
- vi. The Leadership and Integrity Act, 2012.
- vii. The Public Audit Act, 2015.
- viii. The Access to Information Act, 2016.
- ix. The Fair Administrative Action Act, 2015.
- x. The Ethics and Anti-Corruption Commission Act, 2011.
- xi. The Public Officer Ethics Act, 2003.
- xii. The Salaries and Remuneration Commission Act, 2011.

The Internal Audit department conducted a comprehensive compliance audit. Subsequently, the resulting reports and recommendations were deliberated upon with the assembly management.

4. Foreword by the Clerk of the Assembly

In accordance with Section 164(1) of the Public Finance Management Act which requires the Accounting Officer of a County Government entity to prepare financial statements, adhering to formats prescribed by the Accounting Standards Board, at the conclusion of each financial year, it is my utmost pleasure to present the Nyandarua County Assembly's financial statements for the year ended 30th June, 2023.

The Statements are an accurate representation of the financial performance of the County Assembly during the financial year 2022/2023.

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These financial statements will be submitted to key entities including the Office of the Auditor General, Office of the Controller of Budget, the National Treasury, Commission of Revenue Allocation, and the County Assembly.

This adherence to regulatory standards and the timely submission of financial statements reflects our steadfast commitment to upholding transparency and accountability in the stewardship of public funds.

(i) Budget performance

In the FY 2022/2023, the Nyandarua County Assembly had a budget of Ksh.911, 747,686 this included Kshs.664, 826,431 earmarked for recurrent purposes, Ksh.102, 000,000 being set aside for development budget and Ksh. 144,921,255 for Staff Car Loan and Mortgage Scheme.

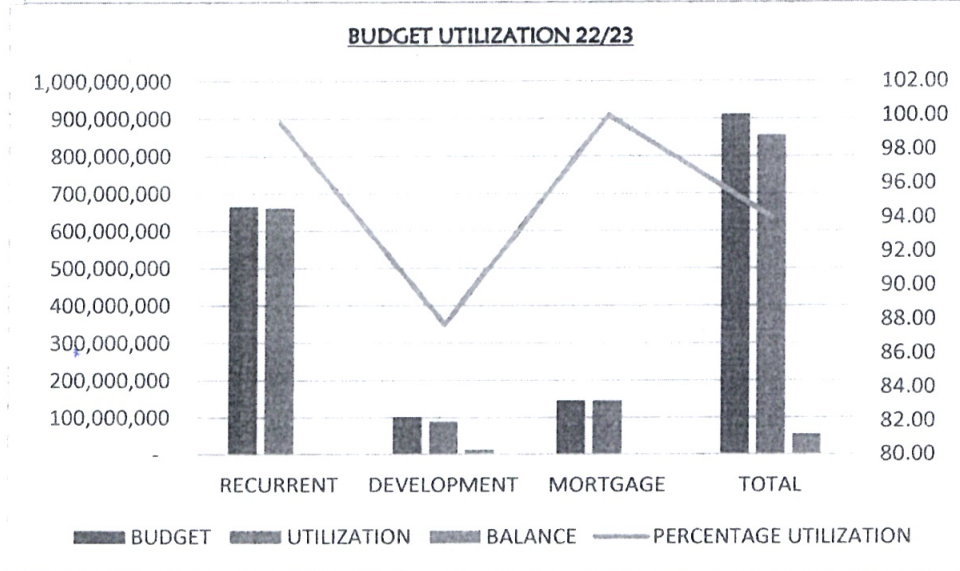
The total expenditure amounted to Ksh.856, 930,618 which represents an absorption rate of 94% of the total budget. The recurrent expenditure amounted to Ksh.661, 786,605 representing 100% of the recurrent budget, development expenditure amounted to Ksh.89, 432,511 representing an absorption rate of 88% of the development budget, and Ksh.144, 921,255 was transferred to the Staff Car Loan and Mortgage Scheme.

The Assembly's budget performance for the financial year 2022/23 is summarized in the table below:

Expenditure	Allocation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
Recurrent	664, 826,431	661, 786,605	100%
Development	102, 000,000	89, 432,511	88%
Car loan and Mortgage	144,921,255	144, 921,255	100%

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Total	911, 747,686	856, 930,618	94%
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(ii) Operational Performance

The table below summarizes the bills processed during the year under review.

S/No.	BILL	SPONSOR	DATED	1 ST READ	2 ^N READ	3 RD READ	REMARKS
1.	Nyandarua County Finance Bill 2022	Hon. Zachary Mwangi Njeru (Chairperson, Committee on Finance, Economic Planning and ICT)	Tuesday 25 th October 2022, 9.30a.m	25 th October 2022, 9.30a.m.	6 th January, 2023 At 10.30 A.M	6 th January, 2023 At 10.30 A.M	Done
2.	Nyandarua County Revenue Board Bill, 2022	Hon. Zachary Mwangi Njeru (Chairperson Committee on Finance and	18 th April 2023 at 9.30 A.M.	18 th April 2023 at 9.30 A.M			Pending

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S/No.	BILL	SPONSOR	DATED	1 ST READ	2 ^N READ	3 RD READ	REMARKS
		Economic Planning)					
3.	Nyandarua County 1 st Supplementary Appropriation Bill 2022	Hon. Isaac Kung'u Wanjiru (Chairperson Committee on Budget and Appropriations)	Wednesday 30th November 2022 2.30p.m		30 th November 2022 2.30p.m	30 th November 2022 2.30p.m	Done
4.	Nyandarua County 2 nd Supplementary Budget Appropriations bill (No. 2) 2022/2023	Hon. Isaac Kung'u Wanjiru (Chairperson, Budget and Appropriations Committee)	Tuesday 9 th May 2023 9.30a.m 9.30a.m	9 th May 2023 9.30a.m	9 th May 2023 10.50a.m	9 th May 2023 10.50a.m	Done
5.	The Nyandarua County Appropriation Bill, 2023	Hon. Isaac Wanjiru (Chairperson, Budget and Appropriations Committee)	Tuesday 4 th July 2023 at 9.30 A.M	4 th July 2023 at 9.30 a.m.)	4 th July 2023 at 2.30 p.m.	4 th July 2023 at 2.30 p.m	Done
6.	Nyandarua County Alcoholic Drinks Control Bill, 2023	Hon. Peter Gathungu Kamau (Chairperson, Committee on Education,	Wednesday 22 nd February 2023 2.30p.m	22 nd February 2023 2.30p.m			Pending

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S/No.	BILL	SPONSOR	DATED	1 ST READ	2 ^N READ	3 RD READ	REMARKS
		Gender Affairs, Culture, Children and Social Services)					

The passage of appropriations laws has been vital in ensuring that the key mission of transforming the livelihoods of the citizenry of Nyandarua by having infrastructural developments which include improvement of roads network, health facilities, provision of water, sporting facilities etc.

The business in the County Assembly is achieved through committees. They have the delegated authority to execute their constitutional mandates. These are smaller units or groups of Members of the County Assembly that allow the Assembly to perform several functions simultaneously, and also provides the opportunity for more detailed investigation and discussions before the findings and outcomes of these committee meetings are presented as committee reports to the House for debate and adoption.

The committees include;

- The Committee of the whole House
- Standing or Select Committees, including;
 - a) Sectoral Committees
 - b) House Keeping Committees
 - c) Watchdog Committees
- Adhoc Select Committees;

The County Assembly has eighteen committees which have their roles as stipulated in the standing orders-

i. Standing or Select Committees

A Standing or Select Committee is a permanent committee established by Standing Orders of the Assembly. It may study matters referred to it by special order, within its area of responsibility in the Standing Orders or, may undertake studies on its own initiative.

They are as listed below.

ii. Sectoral Committees

The functions of a Sectoral Committee are to-

- a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned County departments;
- b) study the programme and policy objectives of departments and the effectiveness of the implementation;
- c) study and review all county legislation referred to it;
- d) study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;
- f) to vet and report on appointments where the Constitution or any law requires the Assembly to approve; and
- g) Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

• ***County Budget and Appropriations Committee***

The County Budget and Appropriations Committee consists of a chairperson, and not more than eight other Members. The functions of the Committee are-

- a) investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget,
- b) discuss and review the estimates and make recommendations to the Assembly;
- c) examine the County Budget Policy Statement presented to the Assembly;
- d) examine Bills related to the national budget, including Appropriations Bills; and
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

• ***Committee on Implementation***

The work of the Committee on Implementation is to scrutinize the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine

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- a) Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary
- b) Whether or not legislation passed by the Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.

The Committee may propose to the Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons.

iii. House Keeping Committees

The mandate of House Keeping Committees is to ensure that the business of the Assembly is running smoothly.

The committees are:

• **House Business Committee**

The work of the House Business Committee is to:

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

• **Liaison Committee**

The Liaison Committee consists of the Chairpersons of all Committees of the assembly

This committee also considers reports of Committee that have not been deliberated by the Assembly and reports to the Assembly on the consideration of such reports.

Its role is to examine:

- a) guides and co-ordinates the operations, policies and mandates of all Committees
- b) deliberates on and apportions the annual operating budget among the Committees
- c) considers the programmes of all the Committees, including their need to travel and sit away from the precincts of Assembly
- d) ensures that Committees submit reports as required by these Standing Order
- e) determines, whenever necessary the committee or committees to deliberate on any matter
- f) Gives such advice relating to the work and mandate of select committees as it may consider necessary;

iv. Watchdog Committees

• ***County Public Accounts and Investments Committee***

The Public Accounts and Investments Committee is a watchdog committee. And has the following roles;

- a) The accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit.
- b) The reports and accounts of all county public investments.
- c) The reports, if any, of the Auditor General on the public investments; and
- d) Whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

The County Assembly is a law-making organ that plays an oversight role on all county public establishments. The County Assembly is made up of: members elected by the registered voters of the wards; special seat members; number of members of marginalized groups, including persons with disabilities and the youth; and the speaker who is an ex-officio member.

(iii) Performance of key development projects

During the reporting year:

- i. The year under review saw relocation of staff from County Executive owned premises to the new Assembly Office Block greatly enhancing service delivery to the citizenry. This includes bolstering the overall efficiency of the Assembly and yielding substantial financial savings.

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- ii. The Speaker's Residence was completed in accordance with the strategic plan and its occupation will translate to prudence in the application of public funds previously spent on House allowance in respect of the Speaker.
- iii. In a concerted effort to uphold responsible practices and combat corruption, the County Assembly operationalized strict adherence to the requirements of Article 232(1) of the Constitution, which outlines the values and principles of public service. This was reinforced through the strict implementation of a human resources policy and manual.
- iv. Additionally, an institutional risk framework was implemented to address systemic weaknesses that could potentially foster corrupt practices.
- v. Furthermore, in compliance with Article 232, the staff members were trained to maintain political neutrality.
- vi. The Members of County Assembly (MCAs) also demonstrated adherence to the provisions of Article 10 of the Constitution, which pertains to national values and governance.
- vii. In accordance with the provisions of the Public Procurement and Disposal Act of 2015, specifically Section 71(1), the County Assembly maintained and continuously updated a roster of registered suppliers, contractors, and consultants across various specific categories of goods, works, or services in line with its procurement requirements. This approach not only provided opportunities for new and emerging suppliers but also ensured a fair and competitive procurement process.
- viii. Special considerations were extended to youth, women, and individuals with disabilities by reserving specific categories for competition amongst themselves.
- ix. All registered suppliers were afforded an opportunity to bid on a rotational basis based on procurement needs.

(iv) Comment on value-for-money achievements

The Nyandarua County Assembly demonstrated commendable value-for-money achievements through prudent fiscal management and strategic project execution.

- a) Successful completion of the Speaker's Residence and the near-completion of the Office Block have enhanced efficient resource utilization and project delivery.
- b) Further, these infrastructural investments have significantly enhanced the operational capacity of the County Assembly, thereby optimizing the utilization of available resources.

i. Specific Examples of Project Impact:

- a) Completion of the Speaker's Residence is a testament to the County Assembly's commitment to providing conducive working environments for its leadership. The completion of this residence saves the County the expense of paying monthly rental fees for the Speaker while ensuring that the Speaker is adequately accommodated, allowing for seamless execution of duties. This, in turn, contributes to the efficient functioning of the Assembly, positively impacting its overall performance.
- b) Completion and occupation of the office Block has greatly enhanced the working conditions of both staff and members of the County Assembly. This centralized workspace will foster collaboration and efficiency, ultimately leading to improved service delivery for the citizens.

ii. Community Engagement and Charitable Initiatives:

The County Assembly demonstrated a commitment to community well-being through various forms of engagement and charitable giving:

- a) The Assembly actively invested in programs that directly benefitted the community. This includes initiatives aimed at civic education and public participation forums, and capacity-building (through industrial attachment and internship opportunities), creation of green spaces with a view of reducing carbon footprints.

- b) The Assembly, through the Community Involvement Committee donated 1400 A4 Exercise books worth kshs. 100,000 to Kiganjo and Weru Secondary Schools. Additionally, in conjunction with Girl Aid foundation.
- c) The County Assembly engaged in cause-related marketing efforts, aligning its brand with meaningful social causes including environmental conservation through the production of a call for action documentary that sought to draw attention to the drying up of Lake Ol’Bollokat as a result of human activities and climate change (<https://www.youtube.com/watch?v=cY2q0icU6-M&t=5s>) . This not only raised awareness but also ignited actions geared towards saving the Lake.
- d) Community Participation in Project Development: The Assembly sought and valued community input in the development and execution of projects. In producing the documentary dubbed ‘Resuscitating Lake Ol’Bollokat, the Highland Gem’, Nyandarua County Assembly engaged the local population in a bid to ensure that their concerns were raised.

(v) Challenges and Recommended Way Forward

i. Implementation Challenges:

Resource Constraints: Limited financial resources posed a significant challenge to the effective implementation of strategic objectives. This hindered timely project execution and capacity-building efforts.

Complex Regulatory Environment: Navigating the intricate regulatory landscape has proven to be a challenge, particularly in matters related to procurement and compliance with various legal frameworks.

Stakeholder Alignment: Ensuring alignment and collaboration among stakeholders, both internal and external to the Assembly, has been a hurdle in achieving seamless project implementation.

Technological Integration: Keeping up with evolving technological demands and ensuring optimal utilization of available systems for efficient operations has been an ongoing challenge.

ii. Recommended Way Forward

Enhanced Resource Mobilization: The County Assembly endeavours to explore innovative avenues for resource mobilization, including seeking partnerships, grants, and exploring cost-effective measures for project implementation.

Capacity Building and Training: Continuous training and capacity-building programs for staff will be prioritized to ensure adeptness in navigating the regulatory environment and leveraging available technology.

Stakeholder Engagement Strategies: The Assembly strives to implement robust stakeholder engagement strategies to foster collaboration in pursuit of shared objectives.

Technology Adoption and Integration: Regularly assess and invest in technological solutions that enhance efficiency and productivity within the Assembly.

iii. Key Factors Hindering Goal Attainment and Remedial Measures

Economic Effects: Economic downturns or fluctuations can impede the Assembly's revenue streams and financial capabilities. Implementing prudent financial management practices and exploring diversified revenue sources can help mitigate the impact.

iv. Future Outlook and Strategic Plan

The future outlook of the County Assembly, as outlined in the strategic plan, envisions a more efficient, transparent, and accountable institution. The plan emphasizes sustainable development, community engagement, and improved service delivery to citizens.

v. Employee Welfare Policies

- a) **Hiring and Gender Ratio:** The Assembly has instituted policies promoting fair and transparent hiring practices, ensuring gender diversity and equal opportunities for all.
- b) **Skills Improvement:** The Assembly prioritized continuous learning and development through training programs, workshops, and mentorship initiatives to enhance employee skills and competencies. Every MCA and Members of staff attended at least one training. Priority was given to Continuous Professional Development (CPDs) for members of professional bodies in a bid to ensure that they remain in good professional standing.

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- c) Workplace Safety: The Nyandarua County Assembly embarked on the process of institutionalizing the Occupational Safety and Health Act of 2007 (OSHA) through; formulation of the OSHA Policy, establishment of an OSHA Committee and procurement of OSHA Abstracts prominently displayed at the Assembly's receptions.
- d) The Assembly initiated the process of establishing comprehensive safety policies and procedures, including regular workplace safety audits, risk assessments, and employee training on safety measures.
- e) Addressing Employee Turnover: The Assembly sustained various employee retention strategies include competitive remuneration packages, career advancement opportunities, and a conducive work environment.



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Name: Gideon Mukiri Muchiri
Clerk of the County Assembly

5. Statement of Performance against County Assembly Predetermined Objectives

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

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Program 1	Objectives	Outcome	Key performance indicators	Output
Legislation, oversight and representation	Legislations			
	Enhanced professional development of MCAs – To provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No. of bills enacted in the County Assembly	In FY 2022/2023 MCAs were trained on Management and governance, prudent use of public finances and resources
	2. To strengthen public participation	Increase engagement with the public and improve on openness and transparency	No. of public participation exercises held	Over 10 public participation forums were held among them, visits by various groups and schools Members of the public were engaged through organized social media (WhatsApp and Facebook) and encouraged to submit written memoranda
	Oversight			

	1. To strengthen oversight role of county assembly	Enhance Capacity of MCAs to deal with Oversight	No. of capacity building workshops	Four trainings undertaken for a group of 20 MCAs and Staff
	2. To ensure compliance with approved plans, treaties, MOUs and regulations	Improve efficiency in execution of government functions	No. of approved plans, programmes, policies, motions and statements	The committees and house generated over 40 reports, bills and statements
	Representation			
	1. To ensure that the electorate is properly represented	Address public complaints and outcry	No. of complaints addressed through petitions, statements and motions	Over 30 petitions, motions and statement sought were addressed and approved

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

Nyandarua County Assembly Community engagements are guided by its Strategic Plan and the Nyandarua County Assembly Community Involvement Policy, 2018.

Among the community engagement activities provided for by the Assembly's Strategic Plan II 2017-2022 included;

Facilitation of school visits to the Assembly, Sustenance of mentorship programmes to college and university students, Tree planting and participation in charity activities

Further, Section 3.5 of the Nyandarua County Assembly Community Involvement Policy provides that the Institution may undertake the following activities:

i. Legal Aid

The institution will offer legal aid to the following:

- Remandees and convicts.
- GBV victims.
- Terminally ill patients.

- The vulnerable in the society (OVCs, and the aged).

ii. Civic Education

- Creating awareness on citizens' rights.
- Creating awareness on citizens' duties and obligation.
- Creating awareness on the governance structure and roles and responsibilities.
- Creating awareness on the opportunities in the county and national government.

iii. Direct Assistance

The institution shall provide to the vulnerable (OVCs, aged, disaster victims) in the society the following:

- Provision of relief food.
- Provision of non-food items (NFIs).
- Providing assistive devices to the people living with disability.
- Paying school fees.
- Buying uniforms.

iv. Aid to Gender Based Violence (GBV) Victims/ Abused Children and PWDs

- Creating awareness on GBV/ abuse and help available.
- GBV/ abused children and PWDs cases identification.
- Victims rescue and placement.

v. Mentorship Programmes

The institution will mentor the following:

- Primary school pupils.
- Secondary school students.
- Tertiary institutions students.
- CBOs. –Community based organizations
- Self-help groups.
- Support groups for terminally ill.

vi. Health Care

- Creating awareness on HIV/AIDs and other lifestyle diseases.
- Creation of support groups for people living with HIV/AIDs.

- Creating awareness on mental health issues.
- Providing counselling services to victims of mental health illnesses.
- Setting up a preventive program for mental health cases.
- Creating awareness on lifestyle diseases.
- Creating awareness on better nutrition.
- Creating awareness on water purification methods.

vii. Environmental Conservation

- Tree planting activities.
- Town clean ups.
- Protection of water sources and catchment areas.
- Soil conservation.

During the Financial Year 2022/23 the Assembly recorded minimal community involvement programmes and projects. This was attributed to the following:

- a. The Assembly adjourned Sine Die on to prepare for the August 2022 election.
- b. Process of Induction and Transition of newly elected MCAs.
- c. Delayed re-constitution of the Assembly's Community Involvement Committee Membership.
- d. In adequate funds to implement projected Community Involvement programs.

Nonetheless, the Assembly achieved the following:

1. Facilitation of 20 school visits to the Assembly
2. Sustenance of mentorship programmes to college and university students by providing 32 industrial attachment and 9 internship opportunities.
3. Donation of 1400 A4 Exercise books worth kshs. 100,000 to Kiganjo and Weru Secondary Schools.
4. Donation of dignity packs to 100 girls from Kiganjo and Weru Secondary Schools, in conjunction with Girl Aid foundation.
5. Planting of 60 indigenous trees along the Assembly wall.
6. Planting of 500 trees at Kiganjo Secondary School, Ol'Kalou.

The Nyandarua County Assembly is dedicated to the pivotal task of ensuring effective governance and service delivery to the citizens of Nyandarua County. Central to our mission is a robust commitment to sustainability, which encapsulates the capacity to uphold and enhance service

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provision over the long term. In line with this commitment, the Assembly devised a comprehensive strategy that incorporates sustainable efforts, adeptly navigating prevailing political and macroeconomic trends that influence our sustainability priorities. Drawing from international best practices, the Assembly strove to align its operations with global benchmarks while leveraging its resources.

Sustainability Efforts

The Nyandarua County Assembly implemented a range of sustainability measures aimed at fortifying its capacity to deliver services consistently and effectively.

This encompassed prudent financial management, evidenced by an absorption rate of 94% of the total budget in the 2022/2023 fiscal year.

This not only reflects fiscal responsibility but also ensures that resources are optimally allocated to meet the needs of our constituents. Additionally, the Assembly prioritized staff development and retention, recognizing that a skilled and motivated workforce is instrumental in sustaining service delivery excellence.

b) Environmental performance

During the year under review, Nyandarua County Assembly embarked on the process of establishing a comprehensive environmental policy aimed at underscoring our commitment to sustainable practices and responsible resource management. This policy is anchored in the principles of conservation, pollution prevention, and compliance with relevant environmental laws and regulations. It emphasizes the importance of minimizing our ecological footprint and safeguarding the natural environment for present and future generations.

The Policy will serve as a guiding framework for decision-making processes, project planning, and procurement practices, ensuring that environmental considerations are integrated into all aspects of our operations.

The County Assembly successfully implemented energy conservation measures, including installation of solar panels to power the borehole water pump resulting in a notable reduction in energy consumption.

The County Assembly is committed to preserving local biodiversity. This includes initiatives such as the establishment of green spaces, tree planting campaigns, and the protection of natural habitats within our jurisdiction. Furthermore, the Assembly collaborated with local environmental agencies

and community groups to support conservation efforts and calling for action to restore the only highland lake in Kenya, Lake Ol' Bollosat.

c) Employee welfare

The Nyandarua County Assembly is committed to a fair, transparent, and inclusive hiring process guided by a comprehensive Human Resources Manual. This policy emphasizes equal opportunities for all candidates regardless of gender, ethnicity, or any other protected characteristic. It also emphasizes stakeholder engagements in the hiring process, incorporating input from relevant departments and community representatives.

i. Gender Ratio Consideration:

The Assembly's hiring policies place a strong emphasis on gender diversity. We actively seek to maintain a balanced gender ratio within our workforce and encourage the inclusion of women in traditionally underrepresented roles. This commitment aligns with our broader gender equity and inclusion initiatives.

viii. Improvement of Hiring Policies:

The Assembly continuously reviews and enhances its hiring policies to adapt to evolving needs and industry best practices. Regular assessments and feedback mechanisms from employees, stakeholders, and the community contribute to the iterative improvement of our recruitment processes.

ix. Efforts in Skill Improvement and Career Management:

The County Assembly is keen on the continuous development of its employees. During the year under review, it facilitated skill enhancement through regular training sessions, workshops, and access to educational resources.

x. Appraisal and Reward Systems:

Our appraisal and reward systems are designed to recognize and incentivize outstanding performance. We conduct periodic performance evaluations that consider key performance indicators and individual contributions. High-performing employees are rewarded with promotions, bonuses, and other recognition programs.

xi. Safety Policy and Compliance with OSHA:

The Nyandarua County Assembly embarked on the process of institutionalizing the Occupational Safety and Health Act of 2007 (OSHA) through; formulation of the OSHA Policy, establishment of an OSHA Committee and procurement of OSHA Abstracts prominently displayed at the Assembly's receptions.

We have established comprehensive safety policies and procedures, including regular workplace safety audits, risk assessments, and employee training on safety measures. In addition, we maintain an Occupational Health and Safety Committee to oversee compliance and address safety concerns.

xii. Retention Efforts:

To retain top talent, we implement various strategies, including competitive compensation packages, opportunities for career advancement, and a supportive work environment. We conduct employee satisfaction surveys to gauge morale and address concerns promptly. Moreover, we actively engage with staff through feedback sessions and open forums to ensure their voices are heard and valued

d) Market place practices

i. Responsible Supply Chain and Supplier Relations:

The Nyandarua County Assembly places a strong emphasis on responsible supply chain management. We uphold good business practices by maintaining transparent and ethical relations with our suppliers. This includes fair and transparent pre-qualification and all other processes along the procurement process spectrum; honouring contracts, adhering to agreed-upon terms, and ensuring timely and fair payment practices. We foster a collaborative partnership with our suppliers, valuing their contributions to our operations and recognizing them as vital stakeholders in our success.

ii. Responsible ethical practices

Integrity and transparency are non-negotiable values within the County Assembly. We maintain a zero-tolerance approach to corruption in all its forms. Stringent anti-corruption measures, including regular training, anonymous reporting mechanisms, and strict adherence to procurement regulations, were in place to ensure a corruption-free environment. The Assembly actively. Among the activities geared towards promotion of a culture of ethical conduct and accountability among the Assembly Members and Staff included:

1. MCAs subscription to the EACC code of conduct and wealth declaration forms upon induction.
2. Annual County Prayer Breakfast held on 8th December 2022.

3. Monthly prayer and counselling sessions.
4. MCAs annual retreat held from 12th -16th December 2022.
5. Staff Annual retreat held from 19th -23rd December 2022.

iii. Stewardship of Goods and Services:

The County Assembly remained committed to safeguarding the rights and interests of its citizens. It exercised prudent stewardship over public resources to ensure they were allocated and utilized efficiently, effectively, and in accordance with the law. Transparent procurement processes, diligent financial management, and regular audits were among the measures employed to protect the interests of its citizens.

e) Community Engagements

The Board has developed and adopted the Nyandarua County Assembly Community Involvement Policy (NCACIP) focused on addressing critical social, economic, and environmental needs of the underprivileged and downtrodden sections of the society.

The community involvement policy and activities thereof, recognizes the values and principles as envisioned in article 10 (2) and chapter 4 of the constitution on the bill of rights; Patriotism, Human dignity, equity, social justice, inclusiveness, human rights, non-discrimination, protection of the marginalized, Integrity, Accountability and Transparency, Sustainable development.

During the period, the Assembly conducted Corporate Social Responsibility programs in line with its thematic areas.

Though the assembly had planned a myriad of activities, the institution was involved in major political wrangles that derailed and disrupted most of the Assembly's activities within the financial year.

Further, the Assembly operated an open policy to schools that requested for study visits during plenary sessions. Additionally, internship and attachment programmes were rolled out benefiting a significant number of graduates' trainees and on school program students. However, the CI committee made the following achievements;

Nonetheless, the Assembly achieved the following:

1. Facilitation of 20 school visits to the Assembly.
2. Sustenance of mentorship programmes to college and university students by providing 32 industrial attachment and 9 internship opportunities.

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3. Donation of 1400 A4 Exercise books worth Kshs. 100,000 to Kiganjo and Weru Secondary Schools.
4. Donation of dignity packs to 100 girls from Kiganjo and Weru Secondary Schools, in conjunction with Girl Aid foundation.
5. Planting of 60 indigenous trees along the Assembly wall.
6. Planting of 500 trees at Kiganjo Secondary School, Ol'Kalou.

7. Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023.

This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the County Assembly;
- (v) selecting and applying appropriate accounting policies; and
- (vi) Preparing accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the

County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29th 11 2023.



.....
Name: Gideon Mukiri Muchiri

Clerk of the County Assembly

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nyandarua set out on pages 1 to 41, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments,

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

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

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

Basis for Qualified Opinion

1. Compensation of Employees

1.1 Unsupported Payment of Special House Allowance

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.305,842,391. The compensation of employees expenditure includes Kshs.106,625,953 in respect of personal allowances paid as part of salary which further includes Kshs.70,099,213 paid as special house allowance. However, Management did not provide approval from the Salaries and Remuneration Commission to support payment of the special house allowance.

In the circumstances, the validity and regularity of the special house allowance of Kshs.70,099,213 could not be confirmed.

1.2 Unsupported Mileage Allowances

The statement of receipts and payments reflects expenditure on compensation of employees totalling to Kshs.305,842,391 out of which an amount of Kshs.106,625,953 was in respect of personal allowances paid as part of salary as disclosed in Note 4 to the financial statements. Included in the personal allowances is an amount of Kshs.9,148,932 in respect of mileage allowances paid to Members of County Assembly (MCAs). However, review of the supporting documents on the mileage allowances revealed that claims made and paid to MCAs amounting to Kshs.9,148,932 were not supported by copies of motor vehicle log books or lease agreements as proof of ownership of motor vehicles used by the respective Members when travelling from the County Assembly offices to their respective ward offices.

In the circumstances, the validity, accuracy and propriety of the expenditure on transport allowances totalling to Kshs.9,148,932 could not be confirmed.

2. Unsupported Pending Bills

Annex 1 of the financial statements on other disclosures reflects pending accounts payable of Kshs.108,450,158, comprising of payables in respect of construction of

buildings, supply of goods and supply of services. However, the balance was not supported by detailed aging analysis and supporting schedules for the opening balances, breakdown of the pending bills paid during the year and the aging analysis of the balance as at 30 June, 2023.

In the circumstances, the validity and accuracy of the pending bills balance of Kshs.108,450,158 could not be confirmed.

3. Variance in Receipts

The statement of receipts and payments reflects transfers from County Revenue Fund (CRF) of Kshs.897,532,346 as disclosed in Note 1 to the financial statements. However, the County Revenue Fund financial statements reflected transfers to the County Assembly of Kshs.876,225,353 resulting in an unreconciled variance of Kshs.21,306,993.

In the circumstances, the accuracy of transfers from County Revenue Fund of Kshs.897,532,346 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, 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 issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management did not resolve the issues or provide any explanation for failure to resolve the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Implement e-Procurement System

Review of procurement records revealed that during the year, procurement of goods and services through request for quotations was done outside the Integrated Financial Management Information System (IFMIS). This was contrary to the requirement of Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

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

2. Non-Compliance with Staff Ethnic Diversity Requirement

Review of human resource records revealed that the County Assembly had 214 employees as at 30 June, 2023. It was, however, noted that 203 members of staff which translates to 95 % of the total employees were from the dominant ethnic Community. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which requires the County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

3. Failure to Adhere to One Third Rule on Basic Salary

Analysis of sampled staff from the payroll revealed that sixty-six (66) employees were earning less than one third of their basic salaries in different months which amounted to Kshs.1,653,196. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

4. Late Remittance of Statutory Deductions

Review of correspondence from various statutory bodies indicated that the County Assembly did not remit deductions and contributions owed to the National Social Security Fund (NSSF) of Kshs.1,008,400 and National Hospital Insurance Fund (NHIF) of Kshs.590,700 respectively as at 30 June, 2023 within the statutory timelines. This was contrary to Section 19(4) of the Employment Act 2007, which states that an employer who deducts an amount from employee's remuneration in accordance with subsection 19(1) (a), (f), (g) and (h) shall pay the amount so deducted in accordance with time period and other requirements specified in law, agreement, court order or arbitration as the case may be.

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

5. Irregular Payment of House Allowance to the Speaker of the County Assembly

Analysis of the July, 2022 to June, 2023, Integrated Payroll and Personnel Database (IPPD) revealed that the Speaker of the Assembly was paid rental house allowance of amounting to Ksh.640,000. This was Contrary to the Salaries and Remuneration Commission Circular Ref. No: SRC/ADM/11 dated 27 June, 2022, which stipulates that the option for County Governments paying rent/leasing official residential houses for Governors, Deputy Governor and County Assembly speaker shall ceases on 30 June, 2022 as earlier communicated.

In the circumstances, Management was in breach of the Salaries and Remuneration Commission Circular.

6. Direct Payments of Imprest and Subsistence Allowances to County Assembly Staff Outside IFMIS

Review of sampled payment vouchers totalling to Kshs.60,123,100 revealed that the County Assembly paid its staff imprests and subsistence allowances directly through selected banks avoiding individual requisitions of imprest through Integrated Financial Management Information System (IFMIS). This was contrary to Regulation 93(3) of the Public Finance Management (County Governments) Regulations, 2015 which requires temporary imprests to be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. In addition, it was noted that during the year various activities were undertaken before approvals by the relevant officials.

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

7. Irregular Expenditure on Foreign Travel

During the year under review, the Assembly incurred expenditure of Kshs.24,203,795 on foreign travel and subsistence allowance. It was however, noted that the officers proceeded on foreign trips before being issued with imprest and made claims after returning from the assignments. This was contrary to Regulation 93(3) Public Finance Management (County Governments) Regulations, 2015 which provides that temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. Management did not explain why officers financed the foreign trips and sought refunds later.

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

8. Irregular Expenditure on Subscriptions to Professional Bodies

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects expenditure on use of goods and services totalling to Kshs.309,132,070 which includes Kshs.28,830,605 in respect of other operating expenses. Included in the operating expenses were payments of Kshs.2,500,000 and Kshs.500,000 made to the Society of Clerks At The Table (SOCATT) and County Assemblies Forum (CAF) respectively as annual subscription fees. However,

Management did provide justification for the payments to the two organizations without legal or policy framework that support payment of subscriptions to the two organizations.

In the circumstances, it was not possible to confirm the regularity of expenditure of Kshs.3,000,000.

9. Irregular Payment of Legal Expenses

Annex 1 of the financial statements on other disclosures reflects pending accounts payable of Kshs.108,450,158 which includes payables in respect of legal services amounting to Kshs.34,891,150. However, the legal services were not included in annual procurement plan for the year under review. This was contrary section 45(3)(a) of Public Procurement and Asset Disposal, Act 2015 which provides that all procurement processes shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan.

Further, the Management did not provide the relevant procurement records to confirm that the legal firms were competitively identified and engaged in accordance with the provisions of the Public Procurement and Asset Disposal Act, 2015. This was contrary to Section 44(2)(d) of the Public Procurement and Asset Disposal Act, 2015 which provides that in the performance of the responsibility under subsection (1), an accounting officer shall ensure proper documentation of procurement proceedings and safe custody of all procurement records in accordance with the Act.

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

10. Delayed Projects Completion

Review of the project's implementation records provided revealed that the following projects were not completed within the contract period stipulated in the contract agreements:

10.1 Proposed Construction of Office Block at the Existing Nyandarua County Assembly

The Construction of office block at the existing Nyandarua County Assembly at a cost of Kshs.535,000,000 commenced on 17 October, 2017 and was expected to be completed in May 2019. However, audit inspection carried out in October, 2023 revealed that the project was incomplete. In addition, Management did not provide for audit review the project files detailing the status of the project.

In the circumstances, value for money spent on the project may not have been realized due delayed completion of the project.

10.2 Proposed Construction of Speaker's Official Residence

The construction of Speaker's official residence at a cost of Kshs.37,799,670 commenced on 16 June, 2020 and was expected be completed on 26 January, 2021. However, audit inspection carried out in October, 2023 revealed that the project was incomplete. In addition, the Management did not provide for audit review the project progress reports and completion certificates of certified works.

In the circumstances, value for money spent on the project may not have been realized due delayed completion of the project.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the 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 overall governance were not effective.

Basis for Conclusion

1. Fixed Assets Management and Controls

Review of the fixed asset register maintained revealed the following weaknesses in management of fixed assets:

1.1 Completeness of the Asset Register

The asset register maintained was not properly updated and detailed support schedules and analysis for each asset category was not provided for audit review. In addition, details in regard to the land size, land values for the parcels of land owned by the Assembly, key assets information including date of acquisition, costs, accumulated depreciation, net book values, assets locations and codes were not included in the asset register.

1.2 Ownership Documents

The Management did not provide title deeds for the parcels of land owned by the County Assembly. It was therefore not possible to confirm the ownership status and security of the Assembly's land.

1.3 Valuation and Verification of Assets

The Management did not provide evidence that the major assets were valued since the year 2014. In Addition, Management did not provide records for assets count and verification carried at regular intervals to confirm existence and condition of the recorded assets.

1.4 Assets Movement, Controls and Disposals

It was noted that most of the assets were not tagged and asset movement registers were not properly maintained. Although there were some unserviceable assets which were already bonded there was no evidence of disposal of any assets in the last three years to save on storage costs, space and obtain better salvage value.

Further, the fixed asset register maintained revealed that laptops issued to some officers were missing. Management did not provide measures put in place to recover the missing laptops from the concerned officers.

In the circumstances, the effectiveness of the County Assembly's asset management system in place and its ability to safeguard the Assembly 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Assembly or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Assembly ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2024

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

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

		2022-2023	FY. 2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	897,532,346	777,947,823
Total receipts		897,532,346	777,947,823
Payments			
Compensation of employees	4	305,842,391	309,749,234
Use of goods and services	5	309,132,070	293,103,801
Subsidies	6	-	-
Transfers to other government entities	7	144,921,255	40,000,000
Other grants and transfers	8	-	-
Social security benefits	9	39,209,752	41,900,280
Acquisition of assets	10	97,034,903	90,578,988
Finance costs	11	-	-
Other payments	12	-	-
Total payments		896,140,370	775,332,303
Surplus/deficit		1,391,976	2,615,520

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th 11 2023 and signed by:



Name: Gideon Mukiri Muchiri
 Clerk of the Assembly



Name: Charles Wahinya Wambui
 Director Finance & Economic Planning
 ICPAK Member Number: 8772

10. Statement of Financial Assets and Liabilities as at 30th June 2023

Financial assets	Note	2022-2023	2021-2022
		KShs	KShs
Cash and cash equivalents			
Bank balances	13A	61,029,280	53,714,133
Cash balances	13B	-	-
Total cash and cash equivalents		61,029,280	53,714,133
Imprests and Advances	14	74,900	1,552,944
Total financial assets		61,104,180	55,267,077
Financial liabilities			
Third party deposits and retention	15	59,712,204	52,651,555
Net financial assets		1,391,976	2,615,522
Represented by			
Fund balance b/fwd	16	2,615,521	15,873,556
Prior year adjustment	17	(2,615,521)	(15,873,556)

Surplus/(deficit) for the year		1,391,976	2,615,521
Net Financial Position		1,391,976	2,615,521

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27th 2023 and signed by:



Name: Gideon Mukiri Muchiri

Clerk of the Assembly



Name: Charles Wahinya Wambui

Director Finance & Economic Planning

ICPAK Member Number:8772

11. Statement of Cash Flows for the Period Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	897,532,346	777,947,825
Miscellaneous receipts	3	-	-
Total receipts from operating income		897,532,346	777,947,825
Payments for operating expenses			
Compensation of employees	4	(305,842,391)	(309,749,234)
Use of goods and services	5	(309,132,070)	(293,103,801)
Subsidies	6	-	-
Transfers to other government entities	7	(144,921,255)	(41,900,280)
Other grants and transfers	8	-	-
Social security benefits	9	(39,209,752)	(40,000,000)
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		(799,105,467)	(684,753,315)
Net receipts/(payments) from operating activities		98,426,879	93,194,510
Adjusted for:			
Prior year adjustment	17	(2,615,521)	(15,873,556)

		2022-2023	2021-2022
	Note	KShs	KShs
Decrease/(increase) in accounts receivable:	18	1,478,044	10,824,263
Increase/(decrease) in accounts payable:	19	7,060,649	9,067,400
Net cash flows from operating activities		104,350,051	97,212,617
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(97,034,903)	(90,578,988)
Net cash flows from investing activities		(97,034,903)	(90,578,988)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities			
Net increase in cash and cash equivalents		7,315,148	6,633,629
Cash & cash equivalent at Start of the year		53,714,133	47,080,502
Cash & cash equivalent at end of the year		61,029,280	53,714,131

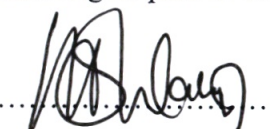
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were

approved on 28/11/2023 and signed by:



Name: Gideon Mukiri Muchiri

Clerk of the Assembly



Name: Charles Wahinya Wambui

Director Finance & Economic Planning

ICPAK Member Number: 8772

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	830,444,228	81,303,458	911,747,686	897,532,346	14,215,340	98%
Total	830,444,228	81,303,458	911,747,686	897,532,346	14,215,340	98%
Payments						-
Compensation of employees	347,970,343	(41,513,325)	306,457,018	305,842,391	614,627	100%
Use of goods and services	248,768,290	63,381,872	312,150,162	309,132,070	3,018,092	99%

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Transfers to other government entities	74,921,255	70,000,000	144,921,255	144,921,255	-	100%
Social security benefits	36,330,340	2,264,911	38,595,251	39,209,752	(614,501)	102%
Acquisition of assets	122,454,000	(12,830,000)	109,624,000	97,034,903	12,589,098	89%
Total	830,444,228	81,303,458	911,747,686	896,140,370	15,607,316	98%
Surplus/ deficit	-	-	-	1,391,976	(1,391,976)	-

(a) The Underutilisation of the Acquisition of assets of 11% was as a result of delay in submission of the certificates of completion by the public works officers.

(b) The changes between the original and final budget were as a result of reallocations within the budget.

The entity financial statements were approved on 27/11 2023 and signed by:



Name: Gideon Mukiri Muchiri
Clerk of the Assembly



Name: Charles Wahinya Wambui
Director Finance & Economic Planning
ICPAK Member Number:8772

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	724,444,228	85,303,458	809,747,686	808,089,835	1,657,851	100%
Total	724,444,228	85,303,458	809,747,686	808,089,835	1,657,851	100%
Payments						
Compensation of employees	347,970,343	(41,513,325)	306,457,018	305,842,391	614,627	100%
Use of goods and services	248,768,290	63,381,872	312,150,162	309,132,070	3,018,092	99%
Transfers to other government entities	74,921,255	70,000,000	144,921,255	144,921,255	-	100%

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Social security benefits	36,330,340	2,264,911	38,595,251	39,209,752	(614,501)	102%
Acquisition of assets	16,454,000	(8,830,000)	7,624,000	7,602,392	21,608	100%
Total	724,444,228	85,303,458	809,747,686	806,707,860	3,039,826	100%
Surplus/ deficit	-	-	-	1,381,975	(1,381,975)	-

(a) The changes between the original and final budget were as a result of reallocations within the budget.

The entity financial statements were approved on 27/11 2023 and signed by:

Name: Gideon Mukiri Muchiri
Clerk of the Assembly

Name: Charles Wahinya Wambui
Director Finance & Economic Planning
ICPAK Member Number:8772

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	106,000,000	(4,000,000)	102,000,000	89,442,511	12,557,489	88%
Total	106,000,000	(4,000,000)	102,000,000	89,442,511	12,557,489	88%
Payments						
Acquisition of assets	106,000,000	(4,000,000)	102,000,000	89,432,511	12,567,490	88%
Total	106,000,000	(4,000,000)	102,000,000	89,432,511	12,567,490	88%
Surplus/ deficit	-	-	-	10,001	(10,001)	-

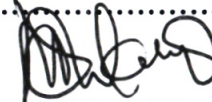
(a) The Underutilisation of the Acquisition of assets of 12% was as a result of delay in submission of the certificates of completion by the public works officers.

(b) The changes between the original and final budget were as a result of reallocations within the budget.

The entity financial statements were approved on 27/11/2023 2023 and signed by:



Name: Gideon Mukiri Muchiri
Clerk of the Assembly



Name: Charles Wahinya Wambui
Director Finance & Economic Planning
ICPAK Member Number:8772

13. Budget Execution by Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% utilization	Budget
	2023	2023	2023	2023	2023	
	Kshs	Kshs	Kshs	Kshs	Kshs	
	-	-	-	-	-	
Legislative Oversight	136,822,559	34,860,029	171,682,589	170,022,638	99%	
Legislation and Representation	111,945,731	28,521,842	140,467,572	139,109,431	99%	
Institutional Capacity Building	581,675,938	17,921,586	599,597,524	587,008,300	98%	
Grand Total	830,444,228	81,303,458	911,747,686	896,140,369	98%	

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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)
- c) Payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

- 1)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 *Nyandarua* 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.

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i. Transfers from the Exchequer/ County Treasury

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

ii. Other Receipts

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

b) Recognition of payments

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

i. Compensation of employees

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

ii. Use of goods and services

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

iii. Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4) In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5) Third Party Payments

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

6) Cash and cash equivalents

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

7) Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

As at 30th June 2023, this amounted to Kshs.59, 712,204 compared to Kshs .52, 651,555 in prior period as indicated on note 15. *There were no other restrictions on cash during the year.*

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.

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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 *entity* 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.

12) Contingent Liabilities

A contingent liability is:

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

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

13) Contingent Assets

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

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 23rd May 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15) Comparative figures

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

16) Subsequent events

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

17) Prior period adjustment

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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

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	91,640,962	0
Transfers from the county treasury for Q2	314,179,298	222,497,139
Transfers from the county treasury for Q3	166,713,812	132,039,029
Transfers from the county treasury for Q4	324,998,274	423,411,655
Cumulative amount	897,532,346	777,947,823

A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is attached below.

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Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount
Nyandarua CA Dev				
29-Nov-22	FT2233318BLB	38610000460	National Treasury	21,723,413
20-Jun-23	FT23171HC7T8	38610000461	National Treasury	49,480,713
30-Jun-23	FT23181B0VX7	38610000462	National Treasury	8,339,285
6-Jul-23	FT23187HGGBK	38610000463	National Treasury	9,899,100
			Sub Total	89,442,511
Nyandarua CA Rec				
Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount
12-Aug-22	FT22224FXFRF	38610000398	National Treasury	21,148,466
12-Aug-22	FT22224JJD7H	38610000396	National Treasury	772,368
13-Aug-22	FT22224R0H5L	38610000397	National Treasury	6,737,910
26-Aug-22	FT2223884RZN	38610000400	National Treasury	4,163,638
26-Aug-22	FT22238PMJ7T	38610000401	National Treasury	13,423,780

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Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount
26-Aug-22	FT22238RTMB8	38610000399	National Treasury	2,641,971
22-Sep-22	FT222650C4RN	38610000403	National Treasury	23,993,717
22-Sep-22	FT22265S00YX	38610000402	National Treasury	2,351,730
29-Sep-22	FT2227269827	38610000406	National Treasury	3,719,245
29-Sep-22	FT22272S6M7F	38610000407	National Treasury	10,438,019
29-Sep-22	FT22272T07RD	38610000405	National Treasury	1,956,118
29-Sep-22	FT22272XRNRL	38610000404	National Treasury	294,000
11-Oct-22	FT222847448G	38610000409	National Treasury	11,832,900
11-Oct-22	FT22284CSL73	38610000408	National Treasury	1,651,460
31-Oct-22	FT22304DNJHJ	38610000413	National Treasury	17,199,485
31-Oct-22	FT22304GPSD4	38610000410	National Treasury	8,080,095
31-Oct-22	FT22304K6S60	38610000412	National Treasury	16,622,567
31-Oct-22	FT22304PTJ2X	38610000411	National Treasury	10,171,934
2-Nov-22	FT22306LLPRF	38610000414	National Treasury	59,921,255

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Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount
10-Nov-22	FT22314QKS3M	38610000415	National Treasury	17,457,688
25-Nov-22	FT2232919JTY	38610000416	National Treasury	9,050,090
25-Nov-22	FT22329LB0ZC	38610000417	National Treasury	13,863,308
25-Nov-22	FT22329LLSL0	38610000419	National Treasury	25,322,436
25-Nov-22	FT22329M3MZX	38610000418	National Treasury	23,167,521
22-Dec-22	FT2235619ZSF	38610000420	National Treasury	9,698,500
22-Dec-22	FT223566N6LW	38610000422	National Treasury	22,255,661
22-Dec-22	FT223569S64M	38610000421	National Treasury	10,038,583
22-Dec-22	FT22356BZRG4	38610000423	National Treasury	36,122,402
4-Jan-23	FT23004VWJWL	38610000424	National Treasury	15,000,000
2-Feb-23	FT23033R1PXG	38610000426	National Treasury	18,480,421
2-Feb-23	FT23033RFPN0	38610000425	National Treasury	8,761,429
2-Feb-23	FT23033YGTF1	38610000427	National Treasury	22,205,593
7-Feb-23	FT23038LMW3N	38610000428	National Treasury	21,126,786

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Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount
17-Mar-23	FT23076CWHM X	38610000429	National Treasury	3,760,508
17-Mar-23	FT23076X3RTD	38610000430	National Treasury	14,137,354
31-Mar-23	FT230901QBXF	38610000435	National Treasury	21,306,993
31-Mar-23	FT230903HDRJ	38610000431	National Treasury	8,781,034
31-Mar-23	FT230904LDZZ	38610000434	National Treasury	11,617,905
31-Mar-23	FT23090HJSJS	38610000432	National Treasury	10,422,104
31-Mar-23	FT23090ZFGW8	38610000433	National Treasury	11,113,685
12-Apr-23	FT231022MQ4M	38610000436	National Treasury	12,394,091
28-Apr-23	FT231180BRZK	38610000440	National Treasury	21,896,983
28-Apr-23	FT231183QTYN	38610000437	National Treasury	8,640,621
28-Apr-23	FT23118M30W0	38610000438	National Treasury	9,840,029
28-Apr-23	FT23118NJR5C	38610000439	National Treasury	15,065,628
23-May-23	FT23143Y1N3Y	38610000442	National Treasury	21,372,193
23-May-23	FT23143YN1TP	38610000441	National Treasury	8,424,182

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Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount
16-Jun-23	FT23167RGYMP	38610000443	National Treasury	12,479,662
20-Jun-23	FT2317110V32	38610000445	National Treasury	1,456,325
20-Jun-23	FT23171FBNFP	38610000444	National Treasury	1,332,105
20-Jun-23	FT23171KFSJM	38610000446	National Treasury	32,901,598
30-Jun-23	FT23181DVM6L	38610000447	National Treasury	2,086,000
30-Jun-23	FT23181F8TS6	38610000450	National Treasury	21,748,675
30-Jun-23	FT23181H069T	38610000449	National Treasury	8,783,623
30-Jun-23	FT23181JRR3Q	38610000448	National Treasury	5,366,931
6-Jul-23	FT23187PP964	38610000452	National Treasury	3,490,530
6-Jul-23	FT23187WM28Q	38610000455	National Treasury	37,604,000
6-Jul-23	FT23187Y2MN7	38610000454	National Treasury	32,396,000
		Sub Total		808,089,835
		Grand Total		897,532,346

2. Proceeds from Sale of Assets

Not applicable

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3. Miscellaneous receipts

Not applicable

4. Compensation of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	185,502,095	210,921,933
Basic wages of temporary employees	4,565,410	4,375,022
Personal allowances paid as part of salary	106,625,953	90,457,375
Personal allowances paid as reimbursements	9,148,932	3,994,925
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	305,842,391	309,749,255

NB: Other personal allowances relate to mileage claims paid outside IPPD

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	1,924,640	1,634,679
Communication, supplies and services	6,834,046	7,426,220
Domestic travel and subsistence	114,867,288	98,203,452
Foreign travel and subsistence	23,040,000	26,999,999
Printing, advertising and information supplies & services	8,485,176	8,091,091
Rentals of produced assets	2,991,500	3,783,000
Training expenses	20,100,000	17,479,200
Hospitality supplies and services	47,365,721	52,858,452
Insurance costs	32,401,054	22,416,881
Specialized materials and services	1,210,300	625,850
Office and general supplies and services	5,833,803	5,072,069
Fuel, oil and lubricants	7,000,000	5,678,801
Other operating expenses (Include Bank charges)	28,830,605	33,254,558
Routine maintenance – vehicles and other transport equipment	4,556,871	4,711,162
Routine maintenance – other assets	3,691,067	4,868,386
Total	309,132,070	293,103,800

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Notes to the Financial Statements (Continued)

6. Subsidies

Not applicable

7. Transfers to Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to national government entities		
Transfers to other county assembly entities		
Staff Car loan and Mortgage scheme fund	30,000,000	40,000,000
MCA's Car loan and Mortgage scheme fund	114,921,255	-
Others (insert name of budget agency)	-	-
Total	144,921,255	40,000,000

NB: The transfer was done to both the MCA's and Staff Car Loan and Mortgage scheme, which is a self-reporting entity.

Notes to the Financial Statements (Continued)

8. Other Grants And Transfers

Not applicable

9. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	-	
Social Security Benefits	38,192,472	41,900,280
Employer Social Benefits	1,017,280	-
Total	39,209,752	41,900,280.00

NB: Ksh.39,209,752 was Employer contributions paid to other entities on behalf of staff. This constitutes Ksh.1,017,080 paid to NSSF, Ksh.15,243,269 paid to LAPFund being Employer contributions to staff pension scheme, and Ksh.22,949,203 being members and staff gratuity.

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Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	89,432,510	87,545,008
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	7,602,392	2,296,200
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-

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Acquisition of land	-	-
Acquisition of intangible assets	-	737,760
Total acquisition of non- financial assets	97,034,902	90,578,968
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	97,034,902	90,578,968

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Notes To the Financial Statements (Continued)

11. Finance Costs

Not applicable

12. Other Payments

Not applicable

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Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c.	2022-2023	2021-2022
			Kshs	Kshs
Central Bank of Kenya, Nyandarua County Assembly Development Account	1000250135	Development	10,001	-
Central Bank of Kenya, Nyandarua County Assembly Recurrent Account	1000239743	Recurrent	1,307,075	1,062,577
Central Bank of Kenya, Nyandarua County Assembly Deposit Account	1000292978	Deposit	59,712,204	52,651,555
Total			61,029,280	53,714,132

13B. Cash In Hand

Not applicable

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Notes to the Financial Statements (Continued)

14. Imprests and Advances

<i>Description</i>	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	74,900	1,552,944
Salary Advance	-	-
Clearance accounts	-	-
Total	74,900	1,552,944

<i>Breakdown Of Imprest And Salary Advance Per Department</i>	2022-2023	2021-2022
<i>Imprests</i>	Kshs	Kshs
Nyandarua County Assembly	74,900	1,552,944
Sub-Total	74,900	1,552,944
Salary Advance	-	-
Grand Total	74,900	1,552,944

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

Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits				
Retentions		59,712,204		52,651,555
Total		59,712,204		52,651,555
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	8,443,251	14%	9,067,400	17%
1-2 years	8,656,068	14%	4,869,431	9%
2-3 years	3,898,161	7%	5,723,000	11%
Over 3 years	38,714,723	65%	32,991,723	63%
Total (tie to above total)	59,712,203		52,651,554	

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16. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	53,714,132	47,080,504
Cash In Hand	-	-
Imprests and advances	1,552,944	12,377,207
Third party deposits and retentions	(52,651,555)	(43,584,155)
Total	2,615,521	15,873,556

NB: The fund balances brought forward refer to the previous financial year's closing balances.

17. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	1,062,577	-	1,062,577
Cash In Hand		-	
Imprests and advances	1,552,944	-	1,552,944
Third party deposits and retention	-	-	-

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Others (Specify)	-	-	-
	2,615,521	-	2,615,521

NB: There were no prior year adjustments

18. Changes in Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Imprests and Advances as At 1 st July 2023	1,552,944	12,377,207
Closing Imprests and Advances as At 30 th June 2023	74,900	1,552,944
Change In Imprests and Advances	1,478,044	10,824,263

19. Changes In Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retentions as at 1 st July 2023	52,651,555	43,584,155
Closing Third Party Deposits and Retention as at 30 th June 2023	59,712,204	52,651,555
Change In Third Party Deposits and Retention	7,060,649	9,067,400

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Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f (2022-2023)
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	6,091,530	-	6,091,530	-
Construction Of Civil Works	-	-	-	-
Supply Goods Of	2,147,200	737,538	2,641,138	-
Supply Services Of	26,988,312	146,933,625	65,739,880	108,450,158
Total	35,227,042	147,695,663	74,472,548	108,450,158

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2. Pending Staff

3. (See Annex 2)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f (2022-2023)
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	1,895,500	11,859,836	10,872,136	2,883,200
Middle Management	6,216,900	27,852,306	25,122,894	8,946,312
Unionisable Employees	7,157,960	41,767,708	37,157,776	11,767,892
Others (MCAs)	8,682,284	90,905,211	77,547,456	22,040,039
Total	23,952,644	172,385,061	150,700,262	45,637,443

Notes To The Financial Statements (Continued)

4. Other Pending Payables (See Annex 3)

Not applicable

5. External Assistance

Not applicable

6. Payments by Third Party on Behalf of the County Assembly

Not applicable

7. 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.

Related party transactions:

	2022-2023	2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	77,477,406	79,368,348
Key Management Compensation (Clerk and Heads of departments)	21,421,666	15,007,976
Total Compensation to Key Management	98,899,072	94,376,324
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	144,921,255	40,000,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	144,921,255	40,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	897,532,346	777,947,825
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	897,532,346	777,947,825

8. Contingent Liabilities

Not Applicable

16. Progress on Follow on Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.2	Statutory Deductions- Withholding tax on ward offices rent	The Assembly obtained all the taxpayers Personal identification numbers, we had a challenge because some of them were not updated, However all the payment acknowledgement receipts were obtained	Resolved	
5	Accounts Receivable- Outstanding imprest	The management confirms that the imprest amounting to ksh. 1,552,944 is now fully surrendere	Resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;

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- (ii) Obtain the "Issue/Observation" and "management comments", required above, from 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 entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



Clerk of the County Assembly

Date

17. 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							
Perfection Point Limited	30/06/2023	Construction of speaker's residence	6,091,530	6,091,530	-	6,091,530	-
Sub-Total			6,091,530	6,091,530	-	6,091,530	-
Supply Of Goods							
Kenya Medical Supplies Authority	30/06/2023	Supply of Masks	542,800	542,800	-	542,800	-
Lantechnics Computers	30/06/2023	Supply of headphones	243,600	-	243,600	-	243,600
Jaynet Printers	30/06/2023	Supply of airtime	520,938	27,000	493,938	520,938	-
Phyllis Goods Creation Limited	30/06/2023	Supply of chamber uniforms	966,800	966,800	-	966,800	-

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
				a	b	c	d=a+b-c
Pesaeld Suppliers	30/06/2023	Supply of tonners	610,600	610,600	-	610,600	-
Sub-Total			2,884,738	2,147,200	737,538	2,641,138	243,600
Supply Of Services							-
Matiri Mburu & Chepkemboi Advocates	30/06/2023	Provision of legal services	622,500	622,500	-	622,500	-
Gordon Ogola Kipkoech & Co. Advocates	30/06/2023	Provision of legal services	24,040,000	1,600,000	22,440,000	5,000,000	19,040,000
Nyingi Wanjiru & Co. Advocate	30/06/2023	Provision of legal services	474,000	474,000	-	474,000	-
Mirugi Kariuki & Co. Advocate	30/06/2023	Provision of legal services	19,871,150	1,880,000	17,991,150	4,020,000	15,851,150
Ondaba And Partners Advocate	30/06/2023	Provision of legal services	1,288,028	1,288,028	-	1,288,028	-
Tough Oaks Company Ltd	30/06/2023	Painting and beautification works	112,500	112,500	-	112,500	-
Kenwatch Security Services Ltd	30/06/2023	Provision of security services	544,000	544,000	-	-	544,000
Eastmark Hotel Ltd	30/06/2023	Conference facility	627,200	627,200	-	-	627,200
Epashikino Resort & Spa	30/06/2023	Conference facility	1,236,000	72,000	1,164,000	1,005,000	231,000
Silver Creek Traders Ltd	30/06/2023	Provision of point to point Ifmis network	178,410	178,410	-	178,410	-
Kenya Library Association	30/06/2023	Training services	116,500	50,000	66,500	50,000	66,500
Ciala Resort Kenya Ltd	30/06/2023	Conference facility	960,000	(195,000)	1,155,000	-	960,000
Hylise Hotel	30/06/2023	Conference facility	1,618,000	1,618,000	-	-	1,618,000

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
				a	b	c	d=a+b-c
Lake Naivasha Resort	30/06/2023	Conference facility	194,000	194,000	-	-	194,000
Grand Royal Swiss Hotel	30/06/2023	Conference facility	132,000	132,000	-	132,000	-
Seas Motors & Spares	30/06/2023	Motor vehicle repairs	1,478,710	182,352	1,296,358	1,095,330	383,380
Prime Tours Ltd	30/06/2023	Provision of flight services	7,570	7,570	-	7,570	-
Kenya School Of Government	30/06/2023	Training services	2,106,240	891,140	1,215,100	920,140	1,186,100
Masada Hotel	30/06/2023	Conference facility	327,000	273,000	54,000	99,000	228,000
Sweetlake Resort	30/06/2023	Conference facility	1,306,500	1,306,500	-	82,500	1,224,000
The Standard Group Ltd	30/06/2023	Advertisement services	4,748,300	787,640	3,960,660	1,711,000	3,037,300
Kenya School Of Monetary Studies	30/06/2023	Training services	1,034,960	1,034,960	-	-	1,034,960
Icpak	30/06/2023	Training services	2,302,000	659,000	1,643,000	768,000	1,534,000
Esami	30/06/2023	Training services	10,685,700	2,457,000	8,228,700		10,685,700
Lanet Matfam Resort	30/06/2023	Conference facility	5,537,200	296,000	5,241,200	2,504,800	3,032,400
Computer Society Of Kenya	30/06/2023	Training services	536,600	32,000	504,600	107,400	429,200
Fly Beyond Africa	30/06/2023	Provision of flight services	696,770	273,870	422,900	332,000	364,770
Attic Tours And Travel Ltd	30/06/2023	Provision of flight services	2,967,445	2,414,560	552,885	2,688,400	279,045
Top Cliff Lodge	30/06/2023	Conference facility	3,285,750	1,352,550	1,933,200	822,050	2,463,700
Kenya Pipeline Company Ltd	30/06/2023	Conference facility	1,007,000	1,007,000	-	792,000	215,000

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Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
				a	b	c	d=a+b-c
Kenya Institute Of Supplies Management	30/06/2023	Training services	662,830	288,030	374,800	258,800	404,030
Umoa Builders	30/06/2023	Repair and maintenance services	689,584	600,184	89,400	600,184	89,400
Cfao Motors Kenya Ltd	30/06/2023	Motor vehicle repairs	2,705,001	796,237	1,908,764	1,311,894	1,393,107
Fk Resort & Spa	30/06/2023	Conference facility	784,000	784,000	-	-	784,000
Black Wood Hodge Kenya Ltd	30/06/2023	Generator repairs	263,842	263,842	-	263,842	-
Responsive Systems	30/06/2023	Website upgrade services	371,200	371,200	-	-	371,200
Bhoghals Garage Toyota Nakuru	30/06/2023	Motor vehicle repairs	37,029	37,029	-	-	37,029
Kenya School Of Law	30/06/2023	Training services	302,000	68,000	234,000	-	302,000
Safaricom Ltd	30/06/2023	Internet connectivity	525,603	347,594	178,009	525,603	-
Dimenson Data	30/06/2023	Internet connectivity	1,205,291	251,715	953,576	847,700	357,591
Destiny World	30/06/2023	Provision of flight services	222,160	25,180	196,980	90,400	131,760
Mfi Documents Solutions	30/06/2023	Repair of photocopying machine	543,762	382,522	161,240	554,562	(10,800)
Tumaini Conference	30/06/2023	Conference facility	600,000	600,000	-	600,000	-
Apa Insurance	30/06/2023	Medical and motor vehicle insurance	16,765,640	-	16,765,640	16,801,543	(35,903)
Tranquil Guest House	30/06/2023	Catering services	815,810	-	815,810	809,410	6,400
Socatt	30/06/2023	Subscriptions and training	794,000	-	794,000	544,000	250,000

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
				a	b	c	d=a+b-c
County Assemblies Forum	30/06/2023	Subscriptions	5,000,000	-	5,000,000	2,500,000	2,500,000
Kenya Redcross Society	30/06/2023	Training services	227,500	-	227,500	-	227,500
Fringe Benefit Tax	30/06/2023	Tax	2,952,587	-	2,952,587	-	2,952,587
Waichungo Martin & Co. Advocates	30/06/2023	Provision of legal services	14,084,175	-	14,084,175	-	14,084,175
Mathea Gikunju & Co. Advocates	30/06/2023	Provision of legal services	5,364,805	-	5,364,805	-	5,364,805
Githinji Kimamo & Co. Advocates	30/06/2023	Provision of legal services	1,693,600	-	1,693,600	-	1,693,600
Dove Nest Lodge	30/06/2023	Conference facility	939,000	-	939,000	-	939,000
Lake Nakuru Flamingo Resort	30/06/2023	Conference facility	840,000	-	840,000	-	840,000
Village Travel And Tours Ltd	30/06/2023	Provision of flight services	125,275	-	125,275	-	125,275
Kasarani Sportview Hotel	30/06/2023	Conference facility	637,000	-	637,000	-	637,000
The Copy Cat Ltd	30/06/2023	Photocopier servicing and repairs	450,935	-	450,935	-	450,935
Lymack Suites	30/06/2023	Conference facility	1,464,900	-	1,464,900	-	1,464,900
Buraha Zenoni Hotel	30/06/2023	Conference facility	965,600	-	965,600	-	965,600
Mombasa Beach Hotel	30/06/2023	Conference facility	1,687,150	-	1,687,150	-	1,687,150
Daykin Commercial Agencies Ltd	30/06/2023	Refill of fire extinguishers	52,508	-	52,508	-	52,508
Wailer K Ltd	30/06/2023	Provision of security services	510,400	-	510,400	-	510,400

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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
				a	b	c	d=a+b-c
Timelink Solutions	30/06/2023	Repair of laptops and tablet	269,410	-	269,410	89,000	180,410
Sunstar Hotel Ltd	30/06/2023	Conference facility	801,150	-	801,150	-	801,150
Royal Gardens Gateway	30/06/2023	Catering services	215,700	-	215,700	-	215,700
Kenya Institute Of Highway & Building Technology	30/06/2023	Training services	106,794	-	106,794	71,196	35,598
Institute Of Certified Public Secretaries	30/06/2023	Training services	100,000	-	100,000	-	100,000
Institute Of Human Resource Management	30/06/2023	Training services	552,000	-	552,000	173,800	378,200
The Star Publications	30/06/2023	Advertisement services	1,575,164	-	1,575,164	1,331,564	243,600
The Nation Media Group	30/06/2023	Advertisement services	4,210,916	-	4,210,916	2,482,400	1,728,516
African Touch Safaris	30/06/2023	Provision of flight services	246,395	-	246,395	223,595	22,800
Setech Security Ltd	30/06/2023	Provision of security services	319,500	-	319,500	159,750	159,750
Fgee Technology Ltd	30/06/2023	E parliament system maintenance	154,580	-	154,580	-	154,580
Kenya Literature Bureau	30/06/2023	Publication services	798,010	-	798,010	746,245	51,765
Centre For Parliamentary Studies	30/06/2023	Training services	251,300	-	251,300	145,700	105,600
Cic General Insurance Ltd	30/06/2023	Medical and motor vehicle insurance	8,310,668	-	8,310,668	8,101,569	209,099
Old Mutual General Insurance K Ltd	30/06/2023	Medical insurance	1,685,132	-	1,685,132	1,694,496	(9,364)
Sub-Total			173,921,937	26,988,312	146,933,625	65,739,880	108,182,058

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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
				a	b	c	d=a+b-c
Grand Total			182,898,205	35,227,042	147,671,163	74,472,548	108,425,658

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

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Annex 2 – Analysis of Pending Staff Payables

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		
				A	B	C=A-B		
	SENIOR MANAGEMENT							
1	SIMON NJOGU MWAURA	R	30/6/2023	1,644,900	1,255,100	389,800	469,400	
2	GIDEON MUKIRI MUCHIRI	S	30/6/2023	3,728,260	2,664,960	1,063,300	294,700	
3	CHARLES WAHINYA WAMBUI	R	30/6/2023	2,541,750	2,222,050	319,700	397,600	
4	STEPHEN MURIITHI WAIRIMU	R	30/6/2023	1,946,500	1,570,100	376,400	173,600	
5	STANLEY KIMERIA	Q	30/6/2023	1,565,900	1,341,900	224,000	162,400	
6	JOHN MATHENGE LEKTARI	Q	30/6/2023	1,410,976	1,145,176	265,800	389,400	
7	CHARLES KIMANI KAHARI	Q	30/6/2023	917,050	672,850	244,200	8,400	

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	Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
						-		
				13,755,336	10,872,136	2,883,200	1,895,500	
	MIDDLE MANAGEMENT							
8	ROSEJOY NKATHA	Q	30/6/2023	1,362,200	962,500	399,700	364,000	
9	DAVID GITAU NGIGI	Q	30/6/2023	1,588,300	1,026,900	561,400	312,900	
10	PETER GICHINA KARANU	Q	30/6/2023	1,946,000	1,347,500	598,500	287,000	
11	SALOME WANGECHI MURIUKI	Q	30/6/2023	1,591,432	1,549,432	42,000	277,500	
12	SAMUEL IRUNGU KIGOTHO	P	30/6/2023	3,554,100	2,082,400	1,471,700	452,100	
13	STEPHEN MWANGI KAIRU	P	30/6/2023	434,000	392,000	42,000	192,500	
14	JOHN KABUE KAHINGA	P	30/6/2023	2,390,600	1,629,600	761,000	735,000	
15	BENARD KIBOI GITONGA	Q	30/6/2023	1,615,900	1,395,400	220,500	63,000	
16	IRENE WANGECI KANG'AU	P	30/6/2023	758,800	266,000	492,800	98,000	
17	JOEL KARANJA GICHEHA	Q	30/6/2023	1,320,000	1,141,500	178,500	371,000	

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	Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
18	MOSES KINYUA MBUTHIA	P	30/6/2023	1,465,100	1,027,600	437,500	413,000	
19	DORCAS NJERI KARANJA	P	30/6/2023	644,850	483,050	161,800	-	
20	JOYCE WANJIKU GATHURA	P	30/6/2023	1,315,376	977,876	337,500	162,400	
21	FAITH GATHIGIA MUCHIRI	P	30/6/2023	338,500	337,000	1,500	42,000	
22	GRACE NJERI NG'ANG'A	P	30/6/2023	1,843,212	868,000	975,212	301,000	
23	AURELIA WANJIRU WANGUI	Q	30/6/2023	616,000	434,000	182,000	170,800	
24	NANCY WACEKE MUTHEE	P	30/6/2023	1,530,960	1,294,960	236,000	70,000	
25	KENNEDY WAINAINA MWANIKI	Q	30/6/2023	2,160,976	1,776,576	384,400	704,200	
26	PETER WAWERU KAMAU	Q	30/6/2023	560,000	308,000	252,000	-	
27	JAYNE WARWATHIA CHEGE	P	30/6/2023	1,381,800	1,110,900	270,900	434,000	
28	DOMINIC CHEGE WACERA	P	30/6/2023	1,711,200	1,711,200	-	51,800	
29	JOSEPHINE WAKIURU CHRISTINE	P	30/6/2023	791,700	739,200	52,500	-	
30	LEAH NJOKI WANJIKU	Q	30/6/2023	1,376,700	938,700	438,000	420,700	
31	JOACHIM MWANGI GITHINJI	P	30/6/2023	694,500	397,600	296,900	-	

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	Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
32	ESTHER GATHONI KIARIE	Q	30/6/2023	488,000	392,000	96,000	-	
33	CECILIA WANJIRU NDEGWA	P	30/6/2023	589,000	533,000	56,000	294,000	
			30/6/2022	34,069,206	25,122,894	8,946,312	6,216,900	
	UNIONISABLE EMPLOYEES							
34	AMOS WAWERU MACHARIA	K	30/6/2023	749,916	395,100	354,816	157,100	
35	JOHN MAINA MURIU	K	30/6/2023	624,400	624,400	-	126,000	
36	PETER GITHAE MUHIA	L	30/6/2023	716,876	490,376	226,500	33,600	
37	MOSES MWANGI MWANGI	H	30/6/2023	725,190	702,790	22,400	151,200	
38	JEREMIAH MBUGUA MUCHEMI	K	30/6/2023	2,856,300	1,534,700	1,321,600	184,800	
39	DANIEL MUCHERU MWANIKI	K	30/6/2023	1,030,350	853,950	176,400	-	
40	ABRAHAM KIRUNGA NDICHU	L	30/6/2023	2,593,570	1,883,310	710,260	498,000	
41	MARTHA WACUKA NDUNGU	N	30/6/2023	797,750	786,550	11,200	207,200	
42	PETER MAINA MARIRU	L	30/6/2023	680,800	543,800	137,000	324,200	

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43	NAOMI WANGUI KIENJE	K	30/6/2023	971,660	817,660	154,000	-	
44	BENJAMIN MUNYEKI GATONGA	L	30/6/2023	394,500	302,400	92,100	-	
45	ROBERT WANJOHI GAKIO	N	30/6/2023	778,400	571,200	207,200	257,600	
46	TERESA WAMBUI MWARARI	K	30/6/2023	618,490	550,290	68,200	-	
47	DENNICE ADUNG'O ODOOT	M	30/6/2023	991,200	663,600	327,600	277,200	
48	PAUL MUYA GITAU	M	30/6/2023	408,800	221,200	187,600	42,000	
49	NICHOLAS NDEITHI GITAMAKA	N	30/6/2023	423,800	266,000	157,800	61,600	
50	SAMUEL WACHANGA NGONDI	N	30/6/2023	782,125	657,925	124,200	44,800	
51	LEWIS PETER NJENGA KARIRU	L	30/6/2023	473,276	347,576	125,700	11,200	
52	FAITH WAMBUI KAMORI	L	30/6/2023	604,800	554,400	50,400	44,800	
53	LEAH WANJIRU NJENGA	L	30/6/2023	898,000	537,600	360,400	156,800	
54	DANIEL KAMAU MACHARIA	L	30/6/2023	319,200	168,000	151,200	-	
55	PATRICIA CHEGE NDUTA	N	30/6/2023	1,080,100	515,200	564,900	56,000	

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56	GLADYS NYAWIRA KARUIRU	N	30/6/2023	771,500	526,400	245,100	56,000	
57	CHRISTABEL NJERI GITU	N	30/6/2023	574,850	390,650	184,200	5,460	
58	DAVID MUTAHI NDUNG'U	N	30/6/2023	605,800	473,200	132,600	114,800	
59	ALICE NYAMBURA KIMANI	N	30/6/2023	743,300	374,900	368,400	56,000	
60	LUCY WANJIKU GICHUKI	M	30/6/2023	1,164,800	994,000	170,800	-	
61	MERCY WANJIRU MUTHONI	N	30/6/2023	795,200	716,800	78,400	134,400	
62	CHARLES MAINA EUNICE	K	30/6/2023	224,000	224,000	-	64,400	
63	SUSAN WAIRIMU KARAYA	L	30/6/2023	405,300	405,300	-	178,500	
64	RUTH WAMBUI NJOGU	M	30/6/2023	423,600	266,000	157,600	-	
65	GLADYS CHEPKOECH CHEPKWONY	M	30/6/2023	212,800	212,800	-	33,600	
66	JOSPHINE WAMBUI MAINA	K	30/6/2023	469,616	114,800	354,816	-	
67	MARY NYAWIRA WAGURA	K	30/6/2023	89,600	89,600	-	-	
68	AGNES NYAGUTHII MUGO	K	30/6/2023	109,200	67,200	42,000	-	
69	LEAH WANJIRU WANDERI	M	30/6/2023	579,525	579,525	-	-	

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70	MERCY NYAKARIA MBUGUA	L	30/6/2023	224,000	179,200	44,800	89,600	
71	MIRIAM WANGUI WANGARI	L	30/6/2023	674,800	515,200	159,600	-	
72	MARY WARUGURU KIBARI	N	30/6/2023	1,442,000	1,265,600	176,400	-	
73	JAMES NDEGWA NDIRANGU	N	30/6/2023	846,950	846,950	-	-	
74	NJIHIA KING'ORI	M	30/6/2023	280,000	168,000	112,000	78,400	
75	PETERSON NDEGWA KAMUNYA	M	30/6/2023	1,084,700	939,100	145,600	313,600	
76	ANTHONY MUCHAI KARIUKI	M	30/6/2023	307,000	242,600	64,400	123,200	
77	BONIFACE WAWERU RIMUI	K	30/6/2023	756,473	459,673	296,800	-	
78	JUDY NYAMBURA KINYUA	N	30/6/2023	638,400	504,000	134,400	-	
79	EDWARD GACHIU GITAU	K	30/6/2023	1,728,025	1,471,825	256,200	377,100	
80	GLADYS WANJIRU MATHENGE	M	30/6/2023	478,800	436,800	42,000	44,800	
81	GEORGE KAMUNYA WANG'OMBE	N	30/6/2023	1,013,600	691,600	322,000	338,800	
82	CHRISTOPHER KIMANA MWANGI	N	30/6/2023	895,100	827,900	67,200	-	

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83	FRANSISCA CHELANGAT CHAMON	K	30/6/2023	67,200	67,200	-	-	
84	JOHN KAMAU KIMANI	K	30/6/2023	137,200	137,200	-	-	
85	BETH GATUNE WANGOMBE	N	30/6/2023	841,050	795,550	45,500	-	
86	DAMARIS WANJIKU WAIHARO	N	30/6/2023	528,800	310,100	218,700	-	
87	JOHN MUHIA METHU	N	30/6/2023	229,200	229,200	-	229,200	
88	FRANCIS KIARIE MBURU	M	30/6/2023	546,000	529,200	16,800	22,400	
89	GEORGE KIMANI KANYONI	M	30/6/2023	2,234,800	1,492,400	742,400	81,200	
90	SIMON GATIMU MWAGO	N	30/6/2023	635,600	347,200	288,400	56,000	
91	ANN MURINGO THUMBI	M	30/6/2023	137,200	137,200	-	123,200	
92	ANTONY MATERE GATHURU	M	30/6/2023	624,400	459,200	165,200	156,800	
93	MICHAEL MUNYEKI KINYUA	M	30/6/2023	476,000	302,400	173,600	140,000	
94	RICHARD MACHARIA WAMWEA	M	30/6/2023	235,200	112,000	123,200	-	
95	JOSEPH WAIRAGU MUMBI	M	30/6/2023	702,800	526,400	176,400	22,400	
96	DANIEL MACHARIA KAMAU	K	30/6/2023	474,600	452,600	22,000	183,900	

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97	PITHON GACHOMO MAINA	M	30/6/2023	296,800	252,000	44,800	42,000	
98	SUSAN NJERI WANJENGA	N	30/6/2023	1,293,000	1,101,800	191,200	315,000	
99	BRETT MUNDIA WAMBUGU	H	30/6/2023	228,900	153,300	75,600	39,900	
100	JOSEPH KINYUA	H	30/6/2023	153,400	81,900	71,500	-	
101	RONN KINUTHIA NDUNG'U	M	30/6/2023	56,000	56,000	-	532,000	
102	JOHN MURONJO MAINA	H	30/6/2023	81,900	81,900	-	-	
103	LUCY WAMBUI MUIGAI	H	30/6/2023	139,300	139,300	-	6,300	
104	TITUS GICHO KIGOTHO	M	30/6/2023	675,176	675,176	-	282,800	
105	JOSEPH WANJOHI MUTHONI	M	30/6/2023	369,600	257,600	112,000	-	
106	REGINA WANGECHI NJUGUNA	H	30/6/2023	115,500	71,400	44,100	25,200	
107	DANIEL GITAU MBURU	M	30/6/2023	25,200	25,200	-	25,200	
108	PAUL KIMITA NJOROGE	M	30/6/2023	325,800	204,400	121,400	114,800	
109	GEOFFREY MAINA	H	30/6/2023	236,600	188,300	48,300	116,900	

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				48,925,668	37,157,776	11,767,892	7,157,960	-
				96,750,210	73,152,806	23,597,404	15,270,360	-
	SUB TOTAL							
	MCAs							
1	JOHN KIERU WAMBUI	R	30/6/2023	115,500	14,000	101,500	115,500	
2	LOISE WANJA KIMONDO	R	30/6/2023	204,596	148,596	56,000	204,596	
3	ANDREW KAMAU KARIUKI	R	30/6/2023	133,000	133,000	-	133,000	
4	MARGARET WANJIRU IRERI	R	30/6/2023	977,473	977,473	-	977,473	
5	DAVID MWANGI MAITAI	R	30/6/2023	565,302	133,000	432,302	565,302	
6	KENNETH MUKIRA MAHIANYU	R	30/6/2023	453,400	266,900	186,500	453,400	
7	SIMON SAMBIGI MUKURIAH	R	30/6/2023	171,423	171,423	-	171,423	
8	JOHN GITHINJI MWANIKI	R	30/6/2023	126,000	126,000		126,000	
9	GABRIEL GATHURE WAMBUI	R	30/6/2023	45,500	45,500	-	45,500	
10	SULEIMAN KIHKA KIMANI	R	30/6/2023	327,150	267,400	59,750	327,150	
11	ESTHER NYAMBURA MWANGI	R	30/6/2023	162,500	119,000	43,500	162,500	

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	Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
12	CATHERINE WAIRIMU NJANE	R	30/6/2023	105,000	105,000	-	105,000	
13	SAMUEL KINYANJUI NJATHA	R	30/6/2023	231,000	231,000	-	231,000	
14	SALOME GATHONI KAMAU	R	30/6/2023	311,809	148,400	163,409	311,809	
15	ESTHER WANJIKU MUHOHO	R	30/6/2023	14,000	14,000	-	14,000	
16	MARGARET WANJIRU NDUNG'U	R	30/6/2023	14,000	14,000	-	14,000	
17	ZACHARY MWANGI NJERU	R	30/6/2023	14,000	14,000	-	14,000	
18	JAMES NDEGWA WAHOME	S	30/6/2023	240,974	156,974	84,000	240,974	
19	JUSTUS GAITA WAGURA	R	30/6/2023	133,000	133,000	-	133,000	
20	MARY NJERI WANJAU	R	30/6/2023	148,400	148,400	-	148,400	
21	LUCY WANGARI METHU	R	30/6/2023	87,500	87,500	-	87,500	
22	SAMMY NGUMO NGAMAU	R	30/6/2023	201,900	201,900	-	201,900	
23	MARY WAITHIRA WAWERU	R	30/6/2023	203,000	203,000	-	203,000	
24	JOSEPH KARIUKI WAITHIRA	R	30/6/2023	147,000	147,000	-	147,000	
25	JANE NYAMBURA WAWERU	R	30/6/2023	87,500	87,500	-	87,500	

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	Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
26	KARIUKI MUCHIRI	R	30/6/2023	297,947	267,147	30,800	297,947	
27	JECINTA WANGARI GITHAE	R	30/6/2023	133,000	87,500	45,500	133,000	
28	JOHN MBURU GITHINJI	S	30/6/2023	35,000	35,000	-	35,000	
29	GEOFFREY NGARUIYA KARIUKI	R	30/6/2023	143,500	87,500	56,000	143,500	
30	FR. DAVID MUNYEKI	R	30/6/2023	6,658	6,658	-	6,658	
31	NANCY MERCY NJOKI MURIITHI	R	30/6/2023	288,400	288,400	-	288,400	
32	GEORGINA WANJIRU CHIIRA	R	30/6/2023	249,900	179,900	70,000	249,900	
33	FRANCIS MURAYA GITHAIGA	R	30/6/2023	231,000	231,000	-	231,000	
34	BENSON KIARIE NJOKI	R	30/6/2023	2,037,868	1,568,868	469,000	-	
35	BETH WAHITO NJOROGE	R	30/6/2023	2,194,669	1,726,369	468,300	-	
36	CAROLYNE WANGU NJARARA	R	30/6/2023	2,216,336	1,625,436	590,900	-	
37	CATHRYN NYAWIRA MATHENGE	R	30/6/2023	1,728,062	1,259,662	468,400	-	
38	DANIEL GITAU NDUNG'U	R	30/6/2023	2,114,966	1,696,966	418,000	-	
39	DANCUN GITHINJI CHEGE	R	30/6/2023	2,101,874	1,685,974	415,900	-	

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40	EBRAHIM MAINA MWANGI	R	30/6/2023	2,151,726	1,724,526	427,200	-	
41	EDINALD WAMBUGU KING'ORI	R	30/6/2023	2,433,360	1,860,760	572,600	177,900	
42	ELIJAH MWANGI NYAGA	R	30/6/2023	2,376,951	1,627,151	749,800	-	
43	EMMA MWIHAKI KIBIRO	R	30/6/2023	1,402,100	875,700	526,400	-	
44	ESTHER WAITHERA WANGARI	R	30/6/2023	1,939,268	1,589,868	349,400	-	
45	FR. PAUL MWANGI WANJORA	R	30/6/2023	1,075,200	802,200	273,000	-	
46	GEOFFREY WARUIRU KAMWANA	R	30/6/2023	1,425,124	1,099,385	325,739	-	
47	HUSSEIN NDUNG'U KASSANA	R	30/6/2023	2,204,074	2,073,074	131,000	340,753	
48	ISAAC KUNG'U WANJIRU	R	30/6/2023	2,042,398	1,566,159	476,239	308,250	
49	ISAAC MBAE KAMAU	R	30/6/2023	2,238,621	2,057,221	181,400	-	
50	JAMES KIIRU GACHOMBA	R	30/6/2023	3,225,417	2,447,017	778,400	101,500	
51	JAMES MWANGI GICHUKI	R	30/6/2023	1,739,059	1,188,059	551,000	-	
52	JOHN THUO GACHINO	R	30/6/2023	2,425,710	1,792,110	633,600	-	

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53	JOSEPH KURIA THUO	R	30/6/2023	2,261,587	1,747,787	513,800	-	
54	JOYCE WANJIRU MUNYUA	R	30/6/2023	1,384,000	1,040,300	343,700	-	
55	JULIANA MUGURE BABU	R	30/6/2023	2,397,171	1,727,271	669,900	-	
56	LUCY KAGENI KITHINJI	R	30/6/2023	2,313,480	1,724,680	588,800	-	
57	MARY WANJIKU KABIRU	R	30/6/2023	2,368,642	1,784,842	583,800	-	
58	MAUREEN WAIRIMU MUGAKI	R	30/6/2023	1,910,722	1,631,422	279,300	-	
59	MILKA NYAMBURA MWANGI	R	30/6/2023	2,421,675	1,828,775	592,900	-	
60	MILKA WANJIRU NDIRANGU	R	30/6/2023	1,722,651	1,395,651	327,000	-	
61	NAOMI MUTHONI NGATIA	R	30/6/2023	1,430,108	1,167,608	262,500	-	
62	PATIENCE NYAMBURA MANGA	R	30/6/2023	1,642,908	1,167,608	475,300	-	
63	PATRICK MUHINDI KARIUKI	R	30/6/2023	1,693,416	1,195,016	498,400	-	

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64	PAUL KIRUKA MBURU	R	30/6/2023	1,788,671	1,507,171	281,500	-	
65	PAUL WAMBAIRE NGECHÉ	R	30/6/2023	2,580,397	2,048,297	532,100	284,900	
66	PETER GATHUNGU KAMAU	R	30/6/2023	2,234,621	1,969,321	265,300	267,500	
67	PETER MAINA MWANGI	R	30/6/2023	2,815,539	1,877,539	938,000	-	
68	PETER THINJI KIRIGA	R	30/6/2023	1,798,161	1,462,161	336,000	-	
69	REUBEN GITAU KARANJA	R	30/6/2023	1,813,018	1,400,018	413,000	133,250	
70	SAMUEL CHEGE GATHIRIMU	R	30/6/2023	2,545,589	1,991,889	553,700	-	
71	SAMUEL MATHU WAINAINA	R	30/6/2023	2,321,311	1,611,411	709,900	193,900	
72	SAMUEL RIMUI KAIYANI	R	30/6/2023	1,531,245	1,249,845	281,400	162,750	
73	SASHA SARAH NGIMA WAMAE	R	30/6/2023	2,375,799	1,916,599	459,200	-	
74	SIMON MBOGO MBURU	R	30/6/2023	2,332,890	2,019,990	312,900	91,250	

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75	STEPHEN MUREITHI MATIMU	R	30/6/2023	2,068,776	1,557,076	511,700	-	
76	STEPHEN WACHIRA WAIGANJO	S	30/6/2023	3,316,609	2,527,209	789,400	-	
77	ZACHARY MWANGI NJERU	R	30/6/2023	2,224,447	1,839,447	385,000	14,000	
	SUBTOTAL			98,972,548	76,932,509	22,040,040	8,682,285	
	GRAND TOTAL			195,722,758	150,085,314	45,637,444	23,952,645	

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Annex 3 – Analysis Of Other Pending Payables

Not Applicable

Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	10,000,000				10,000,000
Buildings and structures	666,406,876	89,432,511		-	755,839,387
Transport equipment	66,237,315			-	66,237,315
Office equipment, furniture and fittings	53,912,570			-	53,912,570
ICT equipment	19,626,520	7,602,392	3,292,963	1,595,000	22,340,949
Machinery and equipment	10,496,880				10,496,880
Intangible assets	13,477,756				13,477,756
Total	840,157,917	97,034,903	3,292,963	1,595,000	932,304,857

*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.*

Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date	Amount	Amount	Balance
	Imprest Taken	Taken	Surrendered	
		KShs	KShs	KShs
Leah Wanderi	30/06/2023	74,900	-	74,900
Total			-	74900

(b) Salary Advance

Not Applicable

Annex: 6 Reporting of Climate Relevant Expenditures

Not Applicable

Annex 7 Reporting on Disaster Expenditure

Not Applicable

Annex 8: Contingent Liabilities Register

Not Applicable

Annex 9- Bank Reconciliation/FO30 Report

Nyandarua County Assembly Recurrent Account Bank Reconciliation as at 30th June 2023	
Balance as per the cashbook	1,307,075.35
Add: Unpresented items	110,934,945.35
Less Uncredited Income	73,490,530.00
Less: items in BS not in CB	-
Balance as per the bank statement	38,751,490.70
Actual bal as per the bank statement	38,751,490.70
Variance	(0.00)
PREPARED BY... <u>JAMES NDEGWA</u> ...SIGN... <u>[Signature]</u>	
CHECKED BY... <u>Charles Wabinga</u> ...SIGN... <u>[Signature]</u>	

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Nyandarua County Assembly Development Bank Reconciliation as at 30th June 2023	
Balance as per the cashbook	10,000.50
Add Unpresented Items	18,228,385.00
Less Uncredited Income	9,899,100.00
Balance as per the Bank Statement	8,339,285.50
Actual Balance as per the Bank Statement	8,339,285.00
Variance	-0.5
PREPARED BY.....	
SIGN.....	
CHECKED BY..... JAMES MBEWA	
SIGN.....	

NYANDARUA COUNTY ASSEMBLY DEPOSIT ACCOUNT BANK RECONCILLIATION AS AT 30TH JUNE 2023	
Balance as per the Bank Satement	21,747,663.10
Less: unpresented Items	-
Add: Uncredited income	1,322,838.50
Balance as per the cash book	23,070,501.60
Actual Balance as per the cash book	23,070,501.60
Variance	-
Prepared by:..... JAMES MBEWA	
Checked by:..... Charles Wachira	