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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NAKURU

FOR THE YEAR ENDED
30 JUNE, 2025

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COUNTY ASSEMBLY OF NAKURU

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

Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting
Method Under International Public Sector Accounting Standards (IPSAS)

County Assembly of Nakuru
Annual Report and Financial Statements for the year ended June 30, 2025.

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

Fiduciary Management *The key management personnel who had financial responsibility*

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2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per article 177 of the Constitution of Kenya 2010. It is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes fifty-five Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and twenty nominated members to cater for special interest groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies, and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Joel Karuri Maina
2.	Clerk of the County Assembly	Joseph Mutua Malinda
3.	Deputy Clerk	Stephen Gatimu Maina
4.	Director Legislative, Library and Research Services	Leonard Opiyo Otieno
5.	Director Financial and Accounting Services	Jane Njoki Waweru
6.	Director of Human Resources and Administration	Jane Wakanyi Karanja
7.	Director Hansard and ICT	Joseph Chege kingori
8.	Director Audit	Samuel Munyeki Maina
9.	Director of Budget	Emmanuel Njuguna Mbugua
10.	Director Committee Services	Rachael Jebungei Cherutich
11.	Ag. Deputy Director of Procurement	John Waweru Mwangi

(c) Fiduciary Management

The key management personnel who held office during the year ended June,2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Clerk of the County Assembly	Joseph Mutua Malinda
2	Deputy Clerk	Stephen Gatimu Maina
3	Director Legislative, Library and Research Services	Leonard Opiyo Otieno

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No.	Designation	Name
4	Director Financial and Accounting Services	Jane Njoki Waweru
5	Director of Human Resources and Administration	Jane Wakanyi Karanja
6	Director Hansard and ICT	Joseph Chege kingori
7	Director Audit	Samuel Munyeki Maina
8	Director of Budget	Emmanuel Njuguna Mbugua
9	Director Committee Services	Rachael Jabungei Cherutich
1	Ag. Deputy Director of Procurement	John Waweru Mwangi

a) Fiduciary Oversight Arrangements

The County Assembly Service Board prepared annual estimates of expenditure for the County Assembly and submitted them to the County Assembly for approval, and exercised budgetary control over the service.

The county Assembly has audit committee which undertook its mandate during the year under review which included; Providing strong and effective oversight of the County Assembly Internal Audit, Monitoring the effectiveness of the County Assembly's performance management and performance information, Promoting effective and efficient audit process by providing an independent review of the internal audit work plans and reports, Evaluating internal and external audit reports and making appropriate recommendations, undertaking independent reviews of the County Assembly's financial statements and Reviewing the level of compliance with relevant legislative and regulatory requirements by promoting a culture committed to lawful and ethical behaviour.

The Finance Committee of the County Assembly Service Board over sighted the financial activities of the Assembly and gave approvals for crucial programs that were undertaken by the Assembly. The Committee's undertakings were presented to the Board for guidance and ratification in the period ended 30th June,2025.

The Nakuru County Assembly's Budget and appropriation committee together with Finance Committee steered the Budget making process and Finance acts respectively. The two Committees were instrumental in ensuring the County achieved its targets in terms of budgetary allocations and local revenue generation. Its mandate was to investigate, inquire and report on all matters related to coordination, control and monitoring of the county budget.

The County Assembly Public Accounts and Investment Committee followed up on all Audit issues that were raised by the Office of the Auditor General as far as all the County Entities were concerned. Its mandate was to Examines the accounts, showing the appropriations of sum voted by the house to meet public expenditure, reports and accounts for all county public investments.

b) County Assembly Headquarters

Ugatuza Plaza
P.O. Box 907 -20100
Ugatuza Plaza
Nakuru – Eldoret Highway
Nakuru, Kenya.

c) County Assembly Contacts

Telephone: (254) 051-2216472
E-mail: clerk@nakuruassembly.go.ke
Website: www.nakuruassembly.go.ke

d) County Assembly Bankers

1. Central Bank of Kenya

Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Family Bank Ltd

Family Bank Towers,
Muindi Mbingu Street
Account No. 018000071948
P.O. Box 7414-00200
City Square
Nairobi, Kenya

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e) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

f) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

g) County Attorney/County Assembly Legal Advisor.

The Nakuru County Attorney
P.O. Box 2870 - 20100
County Government of Nakuru Headquarters
Nakuru, Kenya.

3. Governance Statement

a. Background and roles



The County Assembly is constituted by the MCAs of Nakuru County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the secretary. Section 10 (4) of the County Governments Act 2012 provides that a county assembly shall observe the following order of precedence.

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



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

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

b. Profiles

 Hon. Joel Karuri Maina - Speaker	Hon Joel Karuri Maina has served as an elected Member of County Assembly for Biashara Ward in Naivasha from 2013 to 2022. He later vied for the post of Speaker which he succeeded. He holds bachelor degree in Journalism (Development Communication) from St Paul's University. Certificate in HIV/TB counselling course HIV Adherence & Behavioural Counselling
 Hon. William Tallam Leader of Majority	Majority Leader Hon. William Mutai is pursuing a Master's in Education Management at Mt. Kenya University. He holds a Bachelor of Education from Kenyatta University, a Diploma in Education from Laikipia University, and a Diploma in Education Management from Kenya Education Management Institute (KEMI)

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 Hon. Philip Wanjohi Leader of minority	He is elected to represent electorates of Lare ward in Njoro Constituency. He holds Master's degree in Education – Kenyatta University Bachelor of Education – Kenyatta University Diploma in Human Resource Management – Kenyatta University
 Joseph Mutua Malinda	Masters of Business Administration (MBA), Bachelors of Law (LLB). 27 years' Experience. Clerk to the County Assembly.

c. Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- i) Committee of Powers and Privileges
- ii) Public Accounts/Investment Committee
- iii) Budget and Appropriations Committee
- iv) Agriculture Committee
- v) Health Services Committee
- vi) Culture, Sports and Community services Committee
- vii) Roads, Transport and Public Works Committee
- viii) Trade, Tourism, Cooperative and Planning Committee
- ix) Early Childhood Education and Vocational Training Committee
- x) Labour, Gender, Youth and Social welfare Committee
- xi) Justice and Legal affairs Committee
- xii) Information Communication Technology and e-government Committee
- xiii) Land, Housing and physical planning Committee
- xiv) Governance and Security Committee
- xv) Energy, Environment and Natural resources Committee
- xvi) House business committee
- xvii) Committee on Appointments
- xviii) Committee on Selection
- xix) Finance Committee
- xx) Rules and Delegated Legislation Committee,
- xxi) Committee on Implementation

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- xxii) Liaison Committee
- xxiii) Members' Welfare, Catering and Library Committee.

d. Select Committees

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

i. Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the County Assembly Members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held twenty-one meetings in FY 2024/25. The committee members during FY 2024/25 were:

Member	Designation	Ward
Hon. Joel Karuri Maina	Chairperson	Speaker
Hon. Wilson Mwangi	V/Chairperson	Menengai East
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Ann Njaguara	Member	Nominated
Hon. Moses Koros	Member	Mauche
Hon. Hezy Kungu	Member	Njoro
Hon. Hellen Megek	Member	Visoi
Hon. Leah Serem	Member	Nominated

ii) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held extra sittings to deal with the Audit reports for the executive, water companies, hospitals, and municipal boards. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Simon Kamau Karanja	Chairperson	Kihingo
Hon. Michael Njenga	V/Chairperson	Nominated
Hon. Ann Njaguara	Member	Nominated
Hon. Bethsheba Kerubo	Member	Nominated

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Hon. Ben Kirui	Member	Barut
Hon. Irene Cheboi	Member	Nominated
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Keziah Okumu	Member	Nominated
Hon. Robert Langat	Member	Amalo
Hon. Neto Sakwa	Member	Kivumbini
Hon. Robert Rutto	Member	Kapkures
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. James Gathuita Mwangi	Member	Dundori

iii) Budget and Appropriations Committee

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

Member	Designation	Ward
Hon. Alex Mbugua	Chairperson	Lakeview
Hon. Degaulle Naburuki	V/Chairperson	Soin
Hon. Joseph Ngware	Member	Molo
Hon. Alex Langat	Member	Mosop
Hon. Ali Hassan	Member	Nominated
Hon. Doreen Korir	Member	Nominated
Hon. Fadhili Msuri	Member	Biashara Nakuru
Hon. Grace Mwathi	Member	Bahati
Hon. Isabella Makori	Member	Subukia
Hon. John Mwangi Macharia	Member	Turi
Hon. Leah Wambui Nganga	Member	Kabatini

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Hon. Mary Wanjiku	Member	Nominated
Hon. Njuguna Mwaura	Member	Elburgon
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Peter Njoroge Maina	Member	Murindat
Hon. Peter Palanga	Member	Olkaria
Hon. Philip Wanjohi	Member	Lare
Hon. Rose Chepkoech	Member	Kiptangich
Hon. Samuel Tonui	Member	Nessuit
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamitha Gicanga	Member	Hellsgate
Hon. Wesley Langat	Member	Nyota
Hon. Wilson Mwangi	Member	Menengai East

iv) Committee on Agriculture

The Committee on Agriculture deals with all matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries veterinary services. Its composed of;

Member	Designation	Ward
Hon. Isabella Makori	Chairperson	Subukia
Hon. Elijah Mwaura Macharia	V/Chairperson	Biashara Naivasha
Hon. Robert Langat	V/Chairperson	Amalo
Hon. Doreen Korir	Member	Nominated
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Grace Mwathi	Member	Bahati
Hon. James Gathuita Mwangi	Member	Dundori
Hon. John Maritim	Member	Kamara
Hon. John Mwangi Macharia	Member	Turi
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Leah Serem	Member	Nominated
Hon. Leah Nganga	Member	Kabatini
Hon. Michael Gathanwa	Member	Eburu/Mbaruk

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Hon. Mwaura Njuguna	Member	Elburgon
Hon. Nixon Morogo	Member	Solai
Hon. Paul Warege	Member	Kiamaina
Hon. Philip Wanjohi	Member	Lare
Hon. Rose Chepkoech	Member	Kiptangich
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. Wilson Mwangi	Member	Menengai East
Hon. Wesley Langat	Member	NYOTA

v) Committee on Trade, Tourism, Cooperatives & Planning

The Committee deals with all matters related to trade development and regulation, including markets, trade licenses (excluding regulation of professions), fair trading practices, local tourism and cottage industry, and cooperative societies, liquor licensing, markets, outdoor advertising county planning and development including County statistics. The membership includes;

Member	Designation	Ward
Hon. Stanley Karanja	Chairperson	Naivasha East
Hon. Cyrus Ndegwa Dida	V/Chairperson	Mau Narok
Hon. Robert Rutto	V/Chairperson	Kapkures
Hon. Alex Bor	Member	Kiptororo
Hon. Alex Langat	Member	Mosop
Hon. Ann Wamaitha	Member	Nominated
Hon. Alex Mbugua	Member	Lakeview
Hon. Anthony Kamau	Member	Nakuru East
Hon. Catherine Mwangi	Member	Nominated
Hon. David Kihumba Muraya	Member	Flamingo
Hon. George Nene	Member	Elementaita
Hon. George Tallam	Member	Kabazi
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru
Hon. Hezy Kungu	Member	Njoro
Hon. Irene Cheboi	Member	Nominated
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Leah Serem	Member	Nominated
Hon. Njuguna Mwaura	Member	Elburgon
Hon. Robert Langat	Member	Amalo
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. William Mutai	Member	Keringet
Hon. Samuel Tonui	Member	Nessuit

vi) Committee on Roads, Transport & Public Works

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The committee is mandated to look into all matters related to county transport, including county roads, streetlighting, traffic and parking, public road transport, ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works and services including storm water management systems in built-up areas. The committee is composed of;

Member	Designation	Ward
Hon. Francis Kuria	Chairperson	Malewa West
Hon. Ben Kirui	V/Chairperson	Barut
Hon. Paul Warege	V/Chairperson	Kiamaina
Hon. Alex Bor	Member	Kiptororo
Hon. Anthony Kamau	Member	Nakuru East
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Hellen Megek	Member	Visoi
Hon. Hezy Kungu	Member	Njoro
Hon. Isaac Rottok	Member	Menengai West
Hon. Mary Wanjiku Njoroge	Member	Nominated
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Neto Sakwa	Member	Kivumbini
Hon. Paul Langat	Member	Tinet
Hon. Robert Langat	Member	Amalo
Hon. Rose Njoroge	Member	Gilgil
Hon. Simon Kamau Karanja	Member	Kihingo
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. Wilson Mwangi	Member	Menengai East
Hon. Wesley Langat	Member	Nyota

vii) Committee on Culture, Sports & Community Services

The mandate of the committee is to check on all matters related to Cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities and county parks, beaches and recreation facilities; firefighting services and disaster management, control of drugs and pornography. It's composed of;

Member	Designation	Ward
Hon. Alex Bor	Chairperson	Kiptororo
Hon. David Macharia Wathiai	V/Chairperson	Shabab
Hon. Alex Langat	Member	Mosop
Hon. Ann Gite	Member	Nominated
Hon. Cynthia Mukami	Member	Nominated

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Hon. David Kihumba Muraya	Member	Flamingo
Hon. Dorcas Gatherer	Member	Nominated
Hon. Doreen Korir	Member	Nominated
Hon. George Tallam	Member	Kabazi
Hon. George Kanure	Member	Nominated
Hon. Hellen Megek	Member	Visoi
Hon. Hellen Chepkorir	Member	Nominated
Hon. Irene Cheboi	Member	Nominated
Hon. Isaac Rottok	Member	Menengai West
Hon. Mary Wanjiku Njoroge	Member	Nominated
Hon. Mercy Kilel	Member	Nominated
Hon. Michael Njenga	Member	Nominated
Hon. Paul Langat	Member	Tinet
Hon. Robert Rutto	Member	Kapkures
Hon. Rose Njoroge	Member	Gilgil

viii) Committee on Health Services

Health Committee checks on all matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary healthcare, licensing and control of undertakings that sell food to the public, cemeteries, funeral, parlours and crematoria. Licensing facilities for the accommodation, burial of animals, water and sanitation services, refuse disposal and solid waste management. Membership comprises of;

Member	Designation	Ward
Mwaura Njuguna	Chairperson	Elburgon
Hon. Samuel Ngarama	V/Chairperson	Lanet/Umoja
Hon. Benard K. Langat	V/Chairperson	Mariosioni
Hon. Alex Langat	Member	Mosop
Hon. Alex Mbugua	Member	Lakeview
Hon. Ali Hassan	Member	Nominated
Hon. Doreen Korir	Member	Nominated
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Francis Kuria	Member	Malewa West
Hon. Grace Mwathi	Member	Bahati
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru
Hon. Isabella Makori	Member	Subukia
Hon. John Mwangi Macharia	Member	Turi
Hon. Joseph Ngware	Member	Molo
Hon. Nixon Morogo	Member	Solai
Hon. Peter Kajwang	Member	Kaptembwa

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Hon. Peter Njoroge	Member	Murindat
Hon. Rose Chepkoech	Member	Kiptangich
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. Wilson Mwangi	Member	Menengai East

ix) Committee on Disaster Management & Emergency Services

Its mandate includes; Implementation of specific National Government policies at the County level on disaster prevention, coordination, risk assessment, mitigation, response and recovery measures, disaster preparedness and firefighting services. Its composed of;

Member	Designation	Ward
Hon. Moses Koros	Chairperson	Mauche
Hon. Jane Gituku	V/Chairperson	Maiella
Hon. Degaulle Naburuki	Member	Soin
Hon. George Nene	Member	Elementaita
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Joseph Ngware	Member	Molo
Hon. Keziah Okumu	Member	Nominated
Hon. Loise Kagecha	Member	Nominated
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Michael Njenga	Member	Nominated
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Zipporah Wambui	Member	Nominated

x) Committee on Land, Housing & Physical Planning

The Committee main roles are Land survey and mapping, rating, boundaries, fencing and housing and urban development. Its composed of;

Member	Designation	Ward
Hon. Peter Palanga	Chairperson	Olkaria
Hon. Eliud Kamau Chege	V/Chairperson	Mai Mahiu
Hon. Wesley Langat	V/Chairperson	Nyota
Hon. Alex Mbugua	Member	Lakeview
Hon. Ali Hassan	Member	Nominated
Hon. Ann Wamaitha	Member	Nominated
Hon. Benard Gatuso	Member	London
Hon. Bethsheba Kerubo	Member	Nominated

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Hon. Catherine Mwangi	Member	Nominated
Hon. David Kihumba Muraya	Member	Flamingo
Hon. Degaulle Naburuki	Member	Soin
Hon. George Kanure	Member	Nominated
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru
Hon. John Mwangi Macharia	Member	Turi
Hon. Joseph Ngware	Member	Molo
Hon. Mary Wanjiku Njoroge	Member	Nominated
Hon. Neto Sakwa	Member	Kivumbini
Hon. Paul Langat	Member	Tinet
Hon. Peter Njoroge	Member	Murindat
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. Samuel Tonui	Member	Nessuit

xi) Committee on Labour, Gender, Youth & Social Services

The committee looks into all matters relating to gender, youth, people with disability children's welfare and elderly citizens labour, trade union relations, manpower or human resource planning. It's composed of;

Member	Designation	Ward
Hon. Grace Mwathi	Chairperson	Bahati
Hon. Ann Wamaitha	V/Chairperson	Nominated
Hon. Ali Hassan	Member	Nominated
Hon. Ann Wanjiru Njaguara	Member	Nominated
Hon. Anthony Kamau	Member	Nakuru East
Hon. Cyrus Dida	Member	Mau Narok
Hon. Cynthia Mukami	Member	Nominated
Hon. Degaulle Naburuki	Member	Soin
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Elija Mwaura Macharia	Member	Biashara Naivasha
Hon. Evalyne Chepkirui	Member	Nominated
Hon. Irene Cheboi	Member	Nominated
Hon. Isabella Makori	Member	Subukia
Hon. James Gathuita Mwangi	Member	Dundori
Hon. Jane Gituku	Member	Maiella
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Michael Njenga	Member	Nominated

Hon. Peter Kajwang	Member	Kaptembwa
Hon. Peter Palanga	Member	Olkaria
Hon. Philip Nderitu	Member	Lare

**xii) Committee on Information Communication Technology (ICT)
& E-government**

The committee's mandate revolves around Information, Communication and Technology (ICT) on all matters relating to access, development, Use and skill in ICT and e-government. Access to information for PWDs. Its membership comprises of;

Member	Designation	Ward
Hon. Hezy Kungu	Chairperson	Njoro
Hon. Ann Wanjiru Njaguara	V/Chairperson	Nominated
Hon. Ben Kirui	Member	Barut
Hon. Benard Langat	Member	Marioshoni
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. George Kanure	Member	Nominated
Hon. John Maritim	Member	Kamara
Hon. Samuel Tonui	Member	Nessuit
Hon. Zipporah Wambui	Member	Nominated

xiii) Committee on Finance

The Committee's mandate includes; Overseeing granting and administration of donations and grants; approving taxation measures including interrogation and approving of Finance Bill; identifying and advising on new revenue streams; monitoring implementation of Finance Bill and Finance raising measures; considering requests for borrowing of loans by County Government including consideration of the relevant regulations; overseeing the implementation of Ward Development Fund and other Funds as contemplated in Section 116 of the Public Finance Management Act, 2012. Its members are;

Member	Designation	Ward
Hon. John Maritim	Chairperson	Kamara
Hon. Joseph Mwangi Muraya	V/Chairperson	Viwandani
Hon. Ann Gitce	Member	Nominated
Hon. Ben Kirui	Member	Barut
Hon. David Macharia Wathiai	Member	Shabab
Hon. Dorcas Gatherer	Member	Nominated
Hon. Evalyne Chepkirui	Member	Nominated
Hon. George Tallam	Member	Kabazi
Hon. Hellen Chepkorir	Member	Nominated

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Hon. Jane Gituku	Member	Maiella
Hon. Leah Serem	Member	Nominated
Hon. Loise Kagecha	Member	Nominated
Hon. Mercy Kilel	Member	Nominated
Hon. Robert Rutto	Member	Kapkures
Hon. Rose Njoroge	Member	Gilgil
Hon. Simon Karanja	Member	Kihingo
Hon. William Mutai	Member	Keringet
Hon. Zipporah Wambui	Member	Nominated

xiv) Committee on Early Childhood & Vocational Training

The committee looks on matters related to pre-primary education, village polytechnics, homecraft centres and childcare facilities.

Member	Designation	Ward
Hon. Peter Njoroge	Chairperson	Murindat
Hon. Hellen Megek	V/Chairperson	Visoi
Hon. George Nene	V/Chairperson	Elementaita
Hon. Ann Gite	Member	Nominated
Hon. Ann Wanjiru Njaguara	Member	Nominated
Hon. Benard Gatuso	Member	London
Hon. Cyrus Dida	Member	Mau Narok
Hon. Dorcas Gatherere	Member	Nominated
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Evalyne Chepkirui	Member	Nominated
Hon. Hellen Chepkorir	Member	Nominated
Hon. Keziah Okumu	Member	Nominated
Hon. Leah Nganga	Member	Kabatini
Hon. Loise Kagecha	Member	Nominated
Hon. Moses Koros	Member	Mauche
Hon. Philip Nderitu	Member	Lare
Hon. Simon Kamau Karanja	Member	Kihingo
Hon. William Mutai	Member	Keringet

xv) Committee on Energy, Environment & Natural Resources

The mandate of the committee includes Implementation of specific national government policies on natural resources, environmental conservation, including soil water conservation, control of water conservation, forestry, noise pollution and other public nuisances, refuse removal, All

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matters relating to energy development including alternative sources of energy such as biogas, county electricity reticulation, water sources development and improvements, sewerage and drainage system maintenance. It comprises of;

Member	Designation	Ward
Hon. Rose Chepkoech	Chairperson	Kiptangich
Hon. James Gathuita Mwangi	V/Chairperson	Dundori
Hon. Isaac Rottok	V/Chairperson	Menengai West
Hon. Benard Langat	Member	Marioshoni
Hon. Benard Gatuso	Member	London
Hon. Catherine Mwangi	Member	Nominated
Hon. Cynthia Mukami	Member	Nominated
Hon. David Macharia Wathiai	Member	Shabab
Hon. Elija Mwaura Macharia	Member	Biashara Naivasha
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. Emmanuel Langat	Member	Sirikwa
Hon. Francis Kuria	Member	Malewa West
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Keziah Okumu	Member	Nominated
Hon. Leah Nganga	Member	Kabatini
Hon. Mercy Kilel	Member	Nominated
Hon. Moses Koros	Member	Mauche
Hon. Neto Sakwa	Member	Kivumbini
Hon. Nixon Morogo	Member	Solai
Hon. Paul Warege	Member	Kiamaina
Hon. Peter Palanga	Member	Olkaria

xvi) Committee on Members' Welfare, Catering & Library

The Members' Welfare, Catering and Library Committee shall liaise and consult with the County Assembly Service Board on the welfare, including the fitness sporting activities of members and staff and the provision of catering and library services for Members.

Member	Designation	Ward
Hon. Doreen Korir	Chairperson	Nominated
Hon. Cynthia Mukami	V/Chairperson	Nominated
Hon. Mercy Kilel	V/Chairperson	Nominated
Hon. Dorcas Gathere	V/Chairperson	Nominated
Hon. Ann Gite	Member	Nominated
Hon. Ann Wamaitha	Member	Nominated

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Hon. Ben Kirui	Member	Barut
Hon. Bethsheba Kerubo	Member	Nominated
Hon. Catherine Mwangi	Member	Nominated
Hon. Cyrus Dida	Member	Mau Narok
Hon. David Macharia Wathiai	Member	Shabab
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Evalyne Chepkirui	Member	Nominated
Hon. Hellen Chepkorir	Member	Nominated
Hon. Isabella Makori	Member	Subukia
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Rose Chepkoech	Member	Kiptangich
Hon. Ziporah Wambui	Member	Nominated

xvii) Committee on Implementation

While respecting the scope and the mandate of the relevant committees, the Committee is mandated to scrutinize the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine—

- ✓ Whether or not such decisions and undertakings have been implemented the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and
- ✓ 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.

The committee is composed of the following members;

Member	Designation	Ward
Hon. John Mwangi Macharia	Chairperson	Turi
Hon. George Tallam	V/Chairperson	Kabazi
Hon. Paul Langat	V/Chairperson	Tinet
Hon. Irene Cheboi	V/Chairperson	Nominated
Hon. Alex Langat	Member	Mosop
Hon. Elijah Mwaura Macharia	Member	Biashara Naivasha
Hon. Grace Mwathi	Member	Bahati
Hon. Hezy Kungu	Member	Njoro
Hon. Isaac Rottok	Member	Menengai West
Hon. Isabella Makori	Member	Subukia
Hon. James Gathuita Mwangi	Member	Dundori

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Hon. John Maritim	Member	Kamara
Hon. John Macharia Gachiri	Member	Rhoda
Hon. Joseph Ngware	Member	Molo
Hon. Keziah Okumu	Member	Nominated
Hon. Mercy Kilel	Member	Nominated
Hon. Mwaura Njuguna	Member	Elburgon
Hon. Nixon Morogo	Member	Solai
Hon. Peter Njoroge	Member	Murindat
Hon. Peter Palanga	Member	Olkaria
Hon. Philip Nderitu	Member	Lare
Hon. Rose Njoroge	Member	Gilgil
Hon. Simon Karanja	Member	Kihingo
Hon. Stanley Karanja	Member	Naivasha East
Hon. Virginia Wamaitha	Member	Hellsgate
Hon. William Mutai	Member	Keringet

xviii) Committee on Rules & Delegated Legislation

The Assembly Rules and Delegated Legislation Committee considers and report on:

- ✓ on all matters relating to these Standing Orders, and
- ✓ on all statutory instruments submitted to the Assembly pursuant the Constitution, any written law or existing Standing Orders. The committee comprises of;

Member	Designation	Ward
Hon. Nixon Morogo	Chairperson	Solai
Hon. David Kihumba Muraya	V/Chairperson	Flamingo
Hon. Loise Kagecha	V/Chairperson	Nominated
Hon. Ann Gite	V/Chairperson	Nominated
Hon. Alex Bor	Member	Kiptororo
Hon. Benard Gatuso	Member	London
Hon. Cynthia Mukami	Member	Nominated
Hon. Degaulle Naburuki	Member	Soin
Hon. Emmanuel Langat	Member	Sirikwa
Hon. George Tallam	Member	Kabazi
Hon. George Nene	Member	Elementaita
Hon. Hellen Megek	Member	Visoi
Hon. Jane Gituku	Member	Maiella
Hon. John Maritim	Member	Kamara
Hon. John Mwangi Macharia	Member	Turi

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Hon. Michael Gathanwa	Member	Dundori
Hon. Moses Koros	Member	Mauche
Hon. Neto Sakwa	Member	Kivumbini
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Robert Rutto	Member	Kapkures
Hon. Samuel Ngarama	Member	Lanet/Umoja
Hon. Wesley Langat	Member	Nyota

xix) Committee on Justice and Legal Affairs

The committee handle matters on Constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption, human rights and Public Petitions. It comprises of;

Member	Designation	Ward
Hon. Anthony Kamau	Chairperson	Nakuru East
Hon. Leah Nganga	V/Chairperson	Kabatini
Hon. George Kanure	V/Chairperson	Nominated
Hon. Evalyne Chepkirui	V/Chairperson	Nominated
Hon. Alex Bor	Member	Kiptororo
Hon. Ann Wamaitha	Member	Nominated
Hon. Benard Langat	Member	Marioshoni
Hon. Bernard Gatuso	Member	London
Hon. Catherine Mwangi	Member	Nominated
Hon. David Kihumba Muraya	Member	Flamingo
Hon. David Macharia Wathiai	Member	Shabab
Hon. Dorcas Gatherer	Member	Nominated
Hon. Elijah Mwangi Murage	Member	Weseges
Hon. Elija Mwaura Macharia	Member	Biashara Naivasha
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. George Nene	Member	Elementaita
Hon. Francis Kuria	Member	Malewa West
Hon. Loise Kagecha	Member	Nominated
Hon. Michael Njenga	Member	Nominated
Hon. Paul Langat	Member	Tinet
Hon. Paul Warege	Member	Kiamaina
Hon. Zipporah Wambui	Member	Nominated

xx) Committee on Governance & Security

The committee ensures and coordinate the participation of communities and locations in governance at the local level and assisting communities and locations to administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level, county security, consultation and cooperation between National and county government, dispute resolution between the county government and national government and other county governments. Additionally, Conducting civic Education. Listed below are the members of the said committee.

Member	Designation	Ward
Hon. Ali Hassan	Chairperson	Nominated
Hon. Samuel Tonui	V/Chairperson	Nessuit
Hon. Mary Wanjiku Njoroge	V/Chairperson	Nominated
Hon. Hellen Chepkorir	V/Chairperson	Nominated
Hon. Alex Mbugua	Member	Lakeview
Hon. Anthony Kamau	Member	Nakuru East
Hon. Benard Langat	Member	Marioshoni
Hon. Cyrus Dida	Member	Mau Narok
Hon. Eliud Kamau Chege	Member	Mai Mahiu
Hon. Francis Kuria	Member	Malewa West
Hon. George Kanure	Member	Nominated
Hon. Hamisi Fadhili Msuri	Member	Biashara Nakuru
Hon. Leah Serem	Member	Nominated
Hon. Isaac Rottok	Member	Menengai West
Hon. Jane Gituku	Member	Maiella
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Paul Warege	Member	Kiamaina
Hon. Robert Langat	Member	Amalo
Hon. Rose Njoroge	Member	Gilgil
Hon. William Mutai	Member	Keringet

xxi) House Business Committee

The house business committee is mandated to;

- (a) Prepare and, if necessary, from time to time 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;

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- (d) Determine the order in which the reports of Committees shall be debated in the Assembly;
- (e) May take 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 maybe.
- (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.

The listed below are the members of the committee

Member	Designation	Ward
Hon. Joel Karuri Maina	Chairperson	Speaker
Hon. Neto Sakwa Aluktsa	V/Chairperson	Kivumbini
Hon. Alex Langat	Member	Mosop
Hon. Alex Mbugua	Member	Lakeview
Hon. Anthony Kamau	Member	Nakuru East
Hon. Bethsheba Kerubo	Member	Nakuru East
Hon. Benard Langat	Member	Marioshoni
Hon. Fadhili Msuri Hamisi	Member	Biashara Nakuru
Hon. Virginia Wamaitha Gicanga	Member	Hellsgate
Hon. Robert Langat	Member	Amalo
Hon. Peter Njoroge Maina	Member	Murindat
Hon. Francis Kuria	Member	Malewa West
Hon. Grace Mwathi	Member	Bahati
Hon. George Tallam	Member	Kabazi
Hon. Joseph Mwangi Muraya	Member	Viwandani
Hon. Joseph Ngware	Member	Molo
Hon. John Maritim	Member	Kamara
Hon. John Mwangi Macharia	Member	Rhoda
Hon. Michael Gathanwa	Member	Eburu/Mbaruk
Hon. Moses Ng'eny Koros	Member	Mauche
Hon. Nixon Morogo	Member	Solai
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Peter Njuguna Mwaura	Member	Elburgon
Hon. Philip Wanjohi Nderitu	Member	Lare
Hon. Wilson Wachira Mwangi	Member	Menengai East
Hon. Mercy Chekirui Kilel	Member	Nominated
Hon. Rose Njoroge	Member	Gilgil
Hon. Kezziah Okumu	Member	Nominated
Hon. Leah Serem	Member	Nominated

xxii) Liaison Committee

The Liaison Committee is mandated to;

- i. Guide and co-ordinate the operations, policies and mandates of all Committees;
- ii. Deliberate on and apportion the annual operating budget among the Committees;
- iii. Consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly;
- iv. Ensure that Committees submit reports as required in the Standing Orders;
- v. Determine, whenever necessary, the committee or committees to deliberate on any matter; and
- vi. Give such advice relating to the work and mandate of select committees as it may consider necessary;

The members of the committee are as listed.

Member	Designation	Ward
Hon. Joseph Ngware	Chairperson	Molo
Hon. Joel Karuri Maina	Member	Speaker
Hon. Isabela Makori	Member	Subukia
Hon. Stanley Karanja	Member	Naivasha East
Hon. Francis Kuria	Member	Malewa West
Hon. Alex Bor	Member	Kiptororo
Hon. Njuguna Mwaura	Member	Elburgon
Hon. Moses Koros	Member	Mauche
Hon. Peter Palang'a	Member	Olkaria
Hon. Peter Njoroge Maina	Member	Murindat
Hon. Hezy Kung'u	Member	Njoro
Hon. Roses Chepkoech	Member	Kiptangich
Hon. Grace Mwathi	Member	Bahati
Hon. John Maritim	Member	Kamara
Hon. Doreen Korir	Member	Nominated
Hon. John Mwangi Macharia	Member	Turi
Hon. Antony Kamau	Member	Nakuru East
Hon. Simon Kamau Karanja	Member	Kihingo
Hon. Ali Hassan Abdi	Member	Nominated
Hon. Alex Ndung'u Mbugua	Member	Lakeview
Hon. Wilson Mwangi	Member	Menengai East
Hon. Nixon Morogo	Member	Solai
Hon. Peter Kajwang	Member	Kaptembwa
Hon. Alex Langat	Member	Mosop
Hon. Philip Nderitu	Member	Lare

e. Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held Annual consultative meetings in all the 11 sub-counties where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

- i. The County Assembly also subjected 3 bills through public participation which are;
- ii. The Nakuru County Gender Reproductive Health Education Bill No.3 of 2024,
- iii. The Nakuru County Persons with Disability (Amendment) Bill No.5 of 2024 and,
- iv. The Nakuru County Access to Information Bill No. 2 of 2025.

f. Risk management

Assembly of Nakuru has a robust Risk Management Policy in place that was approved by the Board and is in use in all the Directorates. The Internal Audit Directorate under the stewardship of County Assembly Audit Committee monitors and evaluates its implementation and reports on the level of compliance on quarterly basis.

The management also has put in place mechanism for annual risk assessments in all functional areas of the organization. The risk assessment identifies any changes in the internal and external environments which give rise to any risk exposure.

The risks identified during the risk assessments are analysed and mitigation measures are put in place. The risks included;

- i. Reduction of County Assembly budget as a result of unsuccessful finance bill of 2024 with Kenya shillings 154 million affected Assembly's planned activities.
- ii. Compliance with statutory deductions which were introduced the previous year such as, introduction of a Housing Levy, which required both employers and employees to contribute 1.5% each to the National Housing Development Fund of the gross income.
- iii. Increase in VAT on petroleum products (excluding LPG gas) from 8% to 16%.
- iv. The NSSF contribution rate rose to 12% of pensionable earnings which is split in half, with 6% coming from the employee and 6% coming from the employer.

The Assembly was forced to re-organize itself in order to accommodate the change without necessarily affecting its operations.

In addition, the rollout migration from cash basis accounting method to accrual basis of accounting method under international public sector accounting standards (IPSAS) was affected. The Assembly had planned for capacity building of its team, budgeted for identification of her assets which was to include coding and tagging of the said assets. To caution this, the Assembly had to rely on National

Treasury trainings on capacity building while the other planned activities were rolled over to the following year.

g. Compliance

The County Assembly of Nakuru complies with relevant regulatory frameworks as set out in the Constitution of Kenya ,2010 and subsequent regulations as well as legislation touching on devolved units of the Government.

The Assembly has a properly constituted County Assembly Service Board in accordance with County Government Act and a fully-fledged Audit Committee. The Assembly during the period under review complied with the Public Procurement and Disposal Act in all procured goods and services. The Assembly also filed and remitted all the statutory deductions in the period under review.

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4. Foreword by the Clerk of the County Assembly

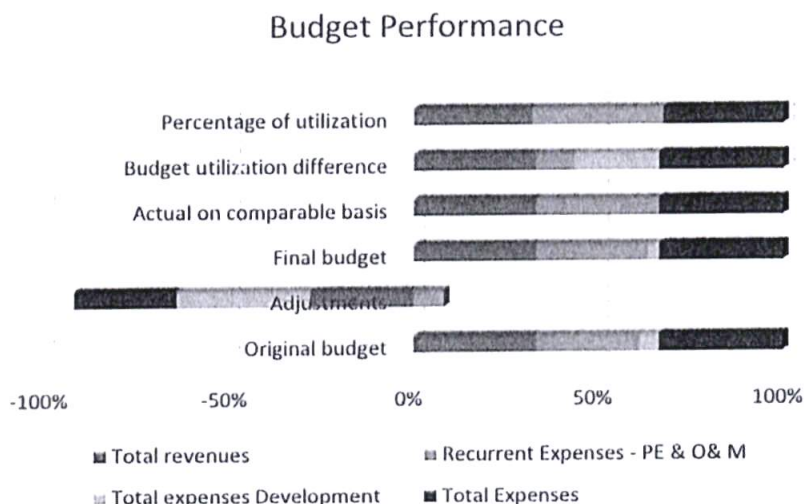
Foreword By the Clerk of The Assembly

(i) Budget performance

The Assembly performed well in terms of budget execution in the financial year ended 2024-2025. The funding from the exchequer stood at KES 1.168 billion representing 87% percent.

The overall budget execution stood at 83% percent for both recurrent and development vote heads while the level of execution was higher at 95% for development vote. The scaled down performance on the recurrent vote head was due to a reduction of budget by the revision of County Allocation of Revenue Act passed by parliament in the same period.

The graph below depicts the overall performance;



(ii) Operational Performance

In undertaking its mandate, Nakuru County Assembly was able to pass 5 bills in the financial year ended 30th June, 2025. The bills are;

- i. The Nakuru County Gender Reproductive Health Education Bill No.3 of 2024,
- ii. The Nakuru County Persons with Disability (Amendment) Bill No.5 of 2024 and,
- iii. The Nakuru County Access to Information Bill No. 2 of 2025.
- iv. The Nakuru County Supplementary Appropriation Bill No.1 of 2025
- v. The Nakuru County Appropriations Bill No. 3 of 2025

The Assembly has got both select and sectoral committees. The Sectoral Committees are Agriculture, Health Services, Culture, Sports and Community services, Roads, Transport and Public Works, Trade, Tourism, Cooperative and Planning, Early Childhood Education and Vocational Training, Labour,

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Gender, Youth and Social welfare, Justice and Legal affairs, Information Communication Technology and e-government, Land, Housing and physical planning, Governance and Security and Energy, Environment and Natural resources.

On the other hand, select committees includes; House business committee, Committee on Appointments, Committee on Selection, Public Accounts and Investments committee, Finance, Budget and Appropriation committee, Rules and Delegated Legislation committee, Committee on Powers and Privileges, Committee on Implementation, Liaison committee and Members' Welfare, Catering and Library committee.

The committees were able to consider and approve 2 bills which includes; The Nakuru County Access to Information Bill No. 1 of 2025 and The Nakuru County Supplementary Appropriation Bill No. of 2025. They were also able to sought for 36 statements amongst them; The implementation and status of all House resolutions since inception of the 3rd Assembly, status of the construction of affordable houses at selected the County Estates. Twenty-six reports were also tabled and adopted originating from the various committees and twelve petitions which have been forwarded to the various committees.

The budget for the County Assembly was passed on 25th June 2024. During the year, one supplementary budget was passed on 9th January, 2025. This made realization of planned activities a reality.

(iii) Performance of key development projects

In the year ended 30th June 2025, the County Assembly of Nakuru implemented the following development projects;

- Administration Block phase 3 – The Assembly Commenced the construction of basement parking and members office block. The project is expected to have green building certification with energy star appliances which will be a game changer in saving utility bills amongst others.
- a) Ward offices – Five number of ward offices were completed having passed the defect liability period and retention monies paid to the contractors. The Assembly continued to offer oversight and supervision while the projects were ongoing. The Assembly will also have control and save on the monthly rent for the said ward offices.

(iv) Comment on value-for-money achievements

Nakuru County Assembly believes in Accountability, Transparency and Prudence in utilization of public funds. In the Financial Year 2024-2025, value for money was achieved through observing existing laws and regulations by ensuring that goods and services rendered met the required standards and quality. The Assembly engaged the relevant authorities on all key developments undertaken during the year before, during and after completion of the projects to

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ensure compliance. Some of the external oversight organs engaged was department of Public Works, Public Procurement and Regulatory Authority, Office of the Auditor general among others.

(v) Challenges and recommended way forward

1. **Introduction of SHIF contributions** - The employees will part with 2.75 per cent of the gross pay to Social Health Insurance Fund in what will see contributions for top earners rise.
2. **Introduction of IPSAS 33 on first-time adoption of accrual basis IPSAS** - International Public Sector Accounting Standard (IPSAS) 33 grants transitional exemptions to entities adopting accrual basis IPSASs for the first time, providing a major tool to help entities along their journey to implement IPSASs. The transition commenced in the year ending 30th June 2025. The biggest challenge was on capacity building, conversion of fixed asset register from cash accounting method to accrual accounting method, identification of all assets both inherited and acquired, valuation of assets and liabilities and tagging and coding of assets. All these activities were not budgeted for in the year ending 30th June 2025.
3. **Budget cut** – Following the unsuccessful passage of the finance bill 2024, all Counties including County Assemblies' budget were reduced significantly. The County Assembly of Nakuru's approved recurrent budget was reduced by 154 million. This affected the planned activities significantly in the year ending 30th June 2025.
4. **Introduction of Affordable Housing Levy (AHL)**-Compliance with statutory deductions which were introduced the previous year such as, introduction of a Housing Levy, which required both employers and employees to contribute 1.5% each to the National Housing Development Fund of the gross income.
5. **Increase in Social benefits contributions**-The NSSF contribution rate rose to 12% of pensionable earnings which is split in half, with 6% coming from the employee and 6% coming from the employer.

Recommendations

1. Civic education should be made to all employees who will be affected by the introduction of SHIF since it will have an impact on their take home effective from 1st October 2024. The employees may have committed the same and may end up affecting them psychologically.
2. Capacity Building on the new accrual reporting concept should be done early enough to ensure that the Assembly transit to accrual together with other entities within the specified period of three years. In addition, budget for valuation of assets, tagging and coding should be provided to ensure a smooth transition.
3. The National Government should initiate new collective measures of enhancing revenue collections to finance annual budgets.


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Joseph Mutua Malinda

Clerk of the County Assembly.

5. Statement of Performance against Predetermined Objectives County Assembly

Strategic development objectives

The key mandate of the County Assembly of Nakuru 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 2024-25.

Program 1	Objective	Outcome	Indicator	Performance	<i>Remarks (Explain the reasons underperformance/ Overperformance</i>
Legislation, oversight and representation	Bills passed into Acts by the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2024/2025 five number of bills were passed.	
	Enhanced professional development of MCAs.	Increased capacity and ability of MCA in the legislation process	Increased efficiency in Assembly operation	Passed two bills, considered 36 statements, tabled 26 reports and 12 petitions were received and forwarded to respective committees	
Program 2 Administrative Programme	Enhance Professional Development of Staff-Facilitate requisite training for Members of Staff enlisted in the Professional bodies	Enhanced performance and output by Members of Staff	Number of Staff trained in the year	All cadres of Staff were trained for at least 5days in the FY 2024/2025: The training incorporated Team building exercise. >Staff with professional courses attended	

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				the mandatory Continuous Professional Development trainings.	
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6. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

As a follow-up to the passed law on Nakuru County Assembly (Members' Offices) Bill No. 7 of 2021, the County Assembly in consultation with the County Executive department of Lands identified County lands where MCAs Offices could be constructed. This was aimed at reducing on the cost of purchasing land to construct the said Ward offices. The construction of Ward offices was to reduce the annual rental cost incurred by the Assembly for Members office space in the long run and thus make the running of Ward offices more sustainable.

b) Environmental performance

In the period under consideration, The County Assembly used electronic transmission of house business and is in the process of implementing an electronic voting system that will completely make the Assembly chambers paperless. This will eliminate use of papers at the Chambers thus saving thousands of trees from being cut to produce papers in future. The Assembly also changed most of its lighting units and replaced them with energy saving bulbs. The Assembly also in a bid to cut power costs installed solar lighting within the compound, this source of power is green and renewable and more environmentally friendly.

c) Employee welfare

The County Assembly Service Board through the Human Resource Development department has developed Human Resource manual that covers all Staff matters. There is in place a medical cover for all Members of Staff that also covers their dependants. The Board also uses appraisals tools to monitor performance by Members of Staff and as a measure of promotion. The Assembly has put adequate measures to ensure safety of Staff Members; this includes but limited to-proper signage of fire exits, provision of firefighting equipment, conducive working environment and fire assembly point outside the Assembly.

d) Marketplace practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

The Assembly maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices. All contracts and tenders issued during the year were done competitively, all contracts were honoured and payments done on time.

b) Responsible ethical practices-

The Assembly applied ethical values and behaviours to the organisational. It applied all aspects of organisational conduct, including corporate governance, employment practices, stakeholder relations, accounting practices and corporate responsibility.

c) Stewardship of goods and services

The adoption of anti-corruption policy by the County Assembly service Board was a great milestone achieved. Assembly made proper use of available resources prudently and was able to account for every cent disbursed to her by National Treasury. The Assembly was able to exert a positive influence in the work place by providing a conducive and friendly working environment. Additionally, it also provided a wellness programs, promoted a culture of health to encourage positive behaviour change and health risk improvements through shared responsibility with employees.

e) Community Engagements

During the year ending 30th June 2025, the Assembly members and staff participated in County Assemblies sports activities (CASA) held on 20th -27th October, 2024 in Bungoma County where Members were able to interact with fellow MCAs and staff from all the 47 counties. In addition, the county Assembly conducted a five days team building activities for the staff which improved their inter-relations within departments and sections within the assembly.

7. Management Discussion and Analysis

The County Assembly of Nakuru is guided by a five-year strategic plan that started in the year 2021. The strategic plan is in line with the County Integrated Development Plan and it guides Assembly's objectives and planning. The Assembly's strategy matrix is covered under four key result areas of ;

- i. Legislation
- ii. Oversight
- iii. Representation and
- iv. Institutional Capacity.

In an attempt to achieve this key result areas, the Assembly has instituted key projects and activities which are in various stages as enumerated below:

Construction of ward offices-in an effort to enhance representation and, the assembly began the construction of ward offices in all the fifty-five wards within the County and due to resource limitations, the Assembly has so far completed, furnished and handed over five ward offices.

Construction of Members' offices- The Assembly during the financial year 2024-2025 started the construction of Members offices at the headquarters so as to accord them an ample working space to enable them carry out their duties in a conducive environment.

In the financial year ended 30th June, 2025, the Assembly paid all the statutory dues in time and remained compliant. The Member's gratuity was also remitted to lap fund, a registered pension scheme body in good time and Members are guaranteed to receive their dues on time when their term ends.

The major challenge we had in the just concluded financial year was that of budget cuts from the revised County Allocation of Revenue act. The outcome of this is that the Assembly did not attain all its intended programs and some were deferred to future periods.

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity 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 financial statements, which give a true and fair view of the state of affairs of the County Assembly for and as at the end of the financial year ended on June 30, 2025. This responsibility includes:

- i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;

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- ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive/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 Executive;
Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Accrual 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 financial statements give a true and fair view of the state of the County Assembly's transactions during the financial year ended June 30, 2025 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 that the County Assembly funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Assembly of Nakuru financial statements were approved and signed by the CEC member/Clerk for finance on 04/11/2025.



.....
Clerk to the Assembly.

REPUBLIC OF KENYA



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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Assembly of Nakuru set out on pages 1 to 56, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Assembly of Nakuru as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Undisclosed Material Uncertainty Related to Sustainability of Services

The statement of financial position reflects current liabilities balance of Kshs.297,387,249 which exceeds the current assets balance of Kshs.225,513,640 resulting to a negative working capital of Kshs.71,873,609. The County Assembly is therefore technically insolvent and its ability to continue to sustain its services is dependent upon support from the Government and its creditors. However, this material uncertainty has not been disclosed in the financial statements.

In the circumstances, the County Assembly may be unable to meet its short-term liabilities as and when they fall due.

2. Variances Between the Financial Statements and the Supporting Ledgers

The statement of comparison of budget and actual amounts – recurrent and development budgets combined reflects total actual expenditure of Kshs.1,121,002,500 (comprising of Recurrent expenditure of Kshs.1,006,523,094 and Development expenditure of Kshs.114,479,406). However, the supporting Integrated Financial Management Information System (IFMIS) ledger reflects cumulative total expenditure of Kshs.1,264,276,058 (recurrent amount of Kshs.1,160,452,094 and development: amount of Kshs.103,823,964) resulting in an unexplained variance of Kshs.143,278,558.

In the circumstances, the accuracy of the financial statements could not be confirmed

3. Variances in Transactions Details Between the Systems Payments and the Payment Details Report

Review of the Integrated Finance Management Information System (IFMIS) payment reports processed against the payments made revealed that there were one hundred and fifty (150) payment transactions amounting to Kshs.89,218,241 in system payments. However, the corresponding payment details report derived from the system had different

amounts for the transactions which amounted to Kshs.(2,107,100) resulting to a total unexplained variance of Kshs.91,325,342 as at 30 June, 2025.

In the circumstances, the accuracy and completeness of the payments totaling to Kshs.89,218,241 could not be confirmed.

4. Variance in the Transfers to County Assembly

The statement of financial performance reflects transfers from County Revenue Fund amount of Kshs.1,342,828,080 as disclosed in Note 6 to the financial statements. However, the financial statements of the County Revenue Fund (CRF) indicate transfers to County Assembly amount of Kshs.1,259,512,738 resulting to an unexplained and unreconciled variance of Kshs.83,315,342.

In the circumstances, the accuracy and completeness of transfers from County Revenue Fund amount of Kshs.1,342,828,080 for the year ended 30 June, 2025 could the confirmed.

5. Unconfirmed Property, Plant and Equipment Balance

The statement of financial position and Note 26 to the financial statements reflect property, plant and equipment balance of Kshs.119,589,742. The amount includes balances of Kshs.92,486,632, Kshs.4,374,981 and Kshs.22,728,129 in respect of buildings, furniture and fittings and computers and ICT equipment respectively. However, review of records revealed that the County Assembly acquired a parcel of land of unknown value measuring approximately 1.2498 Ha on 9 December, 2004 where its offices are situated. However, the land has not been reflected in the fixed assets register or disclosed in the financial statements in the property, plant, and equipment balance.

Further, the County Assembly has several motor vehicles in its possession whose value has not been included in the financial statements. The ownership documents including the logbooks for the vehicles were not provided for audit verification.

An audit inspection carried out in September, 2025 revealed that the County Assembly had not updated the fixed asset register for the year under review. In addition, the asset register provided for audit verification did not have the required information such as the acquisition costs, opening balances at the start of the year, disposals and the closing balances at the end of the year, with others missing serial numbers, models and makes.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.119,589,742 could not be confirmed.

6. Non-Compliance with Transitional IPSAS Reporting Template

The cover page to the annual report and financial statements indicates "Transitional IPSAS financial statements/ Prepared in accordance with accrual basis of accounting method under international public sector accounting standards (IPSAS). This is indicative of Management failure to choose the method adopted to prepare the financial statements. Further, under Note 2 to Financial Statements on Statement of Compliance and Basis of

Preparation of the financial statements, Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budget revenue and actual on comparable basis amounts of Kshs.1,342,828,080 and Kshs.1,168,495,070 respectively resulting to an underfunding of Kshs.174,333,010 or 13% of the budget. Further, the statement reflects that the County Assembly spent an amount of Kshs.1,121,002,500 against the actual receipts of Kshs.1,168,495,070 resulting in an under absorption of Kshs.47,492,570 of actual receipts.

The under-funding affected the planned activities of the County Assembly and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status of issues as at 30 June, 2025 indicated that the seven (7) issues indicated in the table below remained unresolved:

	Year	Audit Issue
1.	2023/2024	Inaccurate pending bills
2.	2023/2024	Unsupported compensation of employees
3.	2023/2024	Budgetary Control and performance
4.	2023/2024	Unsupported expenditure on subscription to professional bodies
5.	2023/2024	Unsupported payments of acting allowance
6.	2023/2024	Noncompliance with affirmative action on gender, ethnicity and regional balance
7.	2023/2024	Inadequate staffing of the internal audit

Other Information

Management is responsible for the Other Information set out on page iii to xxxvii which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the County Assembly, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Expenditure on Subscriptions to Professional Bodies

The statement of financial performance reflects use of goods and services amount of Kshs.705,957,188 which as disclosed in Note 10 to the financial statements includes a balance of Kshs.9,533,467 in respect of membership fees, dues and subscriptions to professional and trade bodies. The expenditure of Kshs.9,533,467 further includes

payments of Kshs.750,000 made to the Society of Clerks-At-The Table in Kenya Legislatures (SOCATT) and Kshs.500,000 to County Assemblies Sports Associations (CASA) as annual subscription fees. Although the expenditure was budgeted for, there is no existing law or policy in place authorizing the payments of subscription fees to the two (2) bodies. In addition, no evidence was provided for audit verification to support the two (2) organizations' constitutional or legal mandates.

In the circumstances, the regularity of Kshs.1,250,000 paid as subscription fees could not be confirmed.

2. Officers in Acting Capacity Beyond the Stipulated Time

Review of the human resources records revealed that four (4) County Assembly staff were offered acting appointments for various positions by the County Assembly Service Board (CASB) on 20 February, 2023 for a period of one (1) year. However, the staff have been in acting capacity for the respective positions since February, 2023 despite the lapse of the acting appointment in February, 2024 and that the statutory six (6) months acting appointment having ended in September, 2023. Further, the acting allowances paid to them during the year, amounting to Kshs.1,200,858, were irregularly paid. This is contrary to Section 34 (3) of the Public Service Commission Act, 2007 which states that an officer may be appointed in an acting capacity for a period of at least thirty days but not exceeding a period of six (6) months.

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

3. Non-compliance with the Law on the One-Third of Basic Salary Rule

Review of payroll records extracted from the Integrated Payroll and Personnel Database for July to November, 2024 revealed that a number of employees of the Assembly had received net salary that was less than a third of their respective basic salary, and some employees were earning nil net salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which states 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 which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

4. Non-compliance with the Law on Employment of Persons Living with Disabilities

Review of human resources records revealed that during the year the Assembly had one hundred and twenty-eight (128) employees. However, it was observed that there were no persons living with disabilities or special needs employed by the Assembly. This was contrary to Article 54 (2) of the Constitution of Kenya that states that the State shall

ensure the progressive implementation of the principle that at least five percent of the members of the public in elective and appointive bodies are persons with disabilities.

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

5. Non-Compliance with the Law on Staff Ethnic Composition

Review of the human resource records revealed that during the year the Assembly had one hundred and twenty-eight (128) staff, out of which seventy (70) or 55% are from the same ethnic community. This is Contrary to Section 7 (1) and (2) of the National Cohesion and Integration Act, 2008 which requires that all public establishments shall seek to represent the diversity of the people of Kenya in employment of staff and that no public establishment shall have more than one third of its establishment from the same ethnic community.

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

6. Construction of Ward Offices

6.1 Mai Mahiu Ward Office

The contract for the construction of ward offices and associated works for Mai Mahiu Ward was awarded to a local contractor at a contract sum of Kshs.6,020,160. The contract comprised of the construction of the Member of County Assembly (MCA's) office and a two (2) door pit latrine. In the year under review, the Assembly made a final payment of Kshs.1,804,338 to the contractor on 28 March, 2025. This was further supported by a certificate of practical completion of the works certified by the project supervisor. The certificate of handing over stated that the project was handed over on 25 February, 2025.

Audit verification of the project and review of the valuation certificate No. 2 revealed that the contractor had been paid a total amount of Kshs.6,018,450 which includes an expenditure of Kshs.431,060 comprising of amounts of Kshs.281,060 for the construction of a pit latrine and Ksh.150,000 contingency amount. However, the audit inspection revealed that the construction of the pit latrine had not been completed and the utilization of the contingency amount was not supported and therefore there was no value for money on the work done on the two (2) items.

6.2 Dundori Ward

The contract for the construction of ward offices and associated works for Dundori Ward was awarded to a local Contractor at a contract sum of Kshs.5,934,000. The contract comprised of the construction of the MCA's office and a two (2) door pit latrine. During the year under review, the Assembly made a final payment of Kshs.1,741,800 to the Contractor vide payment voucher No.735 dated 28 March, 2025. This was further supported by a certificate of practical completion of the works certified by the project supervisor on 25 February, 2025 and the certificate of handing over stated that the project was handed over on 25 February, 2025.

Review of the valuation certificate No. 2 revealed that the contractor had utilized Kshs.5,934,400 and there was no value of work done on one item of Kshs.239,720 for construction of pit latrine. It is not clear on why this item was included in the original contract.

In the circumstances, value for money on the projects expenditure of Kshs.670,780 could not be confirmed.

7. Long Outstanding Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.293,657,869 as disclosed in Note 32 to the financial statements. The balance includes an amount of Kshs.22,199,730 or 8% of the total payables that had been outstanding for more than one (1) year. Management did not provide an explanation for the failure to clear the long outstanding bills.

In the circumstances, the Assembly may incur additional and unnecessary costs on interest and penalties on the delayed payments on the outstanding payables.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Inadequate Staffing of the Internal Audit Department

Review of the human resources records and the staff establishment of the Assembly revealed that the Internal Audit function is understaffed having only two (2) staff namely the Director Internal Audit and Internal Auditor I. The department should have six (6) staff according to the staff establishment. The staffing gap includes, Assistant director, Principal Internal Auditor and Chief Internal Auditor.

In the circumstances, the effectiveness of the internal audit function in ensuring a conducive internal control, risk management and governance environment, could not be confirmed.

2. Weak Controls Related to Voided Transactions

Review of the Integrated Financial Management Information System (IFMIS) records revealed that there were one hundred and seventy-nine (179) transactions totaling to Kshs.54,430,235 which were processed and subsequently voided or cancelled during the year under review. However, the transactions were not supported with relevant documentation such as payment vouchers, authority or justification for voiding, journal vouchers reversing the transactions and final payment records.

In the circumstances, the effectiveness of internal controls related to recording of transactions could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

County Assembly of Nakuru

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

10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY 2024-2025
		KES
Revenue from non-exchange transactions		
Transfers from CRF	6	1,342,828,080
Miscellaneous Revenue	7	-
Total		1,342,828,080
Revenue from exchange transactions		
Other income	8	-
Total revenue		1,342,828,080
Expenses		
Employee costs	9	476,411,499
Use of goods and services	10	705,957,188
Transfers to other Government Entities	11	56,085,112
Depreciation and amortization expense	12	18,143,683
Other Grants and Subsidies	13	-
Finance costs	14	3,567
Social Benefits	15	29,929,680
Total expenses		1,286,530,730
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		56,297,350
Taxation	20	-
Net Surplus/Deficit		56,297,350

The Financial Statements set out on pages 1 to 3 were signed by:

.....


Joseph Mutua Malinda
Clerk of The County Assembly

.....


Name Jane Njoki Waweru
Director-Finance &
Accounting Services
ICPAK M/No 7941.

11. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024-2025	Opening Statement 1 st July 2025
		KES	KES
Assets			
Current Assets			
Cash and Cash equivalents	21	50,820,630	3,388,062
Receivables from Exchange Transactions	22	-	-
Receivables from Non-Exchange Transactions	23	174,693,010	-
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		225,513,640	3,388,062
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	119,589,742	-
Intangible Assets	27	8,581,218	-
Investment Property	28	-	-
Right-of-use assets	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		128,170,960	-
Total Assets (A)		353,684,600	3,388,062
Liabilities			
Current Liabilities			
Trade and Other Payables	32	293,657,869	88,968,678
Refundable Deposits and Prepayments	33	3,729,380	3,328,059
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		297,387,249	3,328,059
Non-Current Liabilities			

County Assembly of Nakuru


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

	Notes	FY 2024-2025	Opening Statement 1 st July 2025
		KES	KES
Non-Current Provisions	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		297,387,249	3,328,059
Net Assets(A-B)		56,297,350	92,296,737
Represented By:			
Reserves		-	-
Accumulated Surplus		56,297,350	(88,778,676)
Capital Fund			-
Net Assets		56,297,350	(88,778,676)

The financial statements set out on pages 1 to 3 were signed by:


.....

Joseph Mutua Malinda
Clerk of The County
Assembly.


.....

Jane Njoki Waweru
Director- Finance & Accounting
Services
ICPAK M/No. 7941

County Assembly of Nakuru
Annual Report and Financial Statements for the year ended June 30, 2025.

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	190,002	-	-	190,002
Adjustments:	-	-	-	-
Recognition of assets	-	-	-	-
Recognition of liabilities Opening balance on pending bills	(88,968,678)	-	-	(88,968,678)
As at July 1, 2024	(88,778,676)	-	-	(88,778,676)
Surplus/ deficit for the period	56,297,350			(28,166,192)
Returns to CRF	(60,002)	-	-	(60,002)
Pending bills paid during the period	88,838,678	-	-	88,838,678
Other changes (specify)			-	
As at June 30, 2025	56,297,350	-	-	(28,166,192)

County Assembly of Nakuru

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

13. Statement of Cash Flows for the year ended 30 June 2025

		FY 2024-2025
	Notes	KES
Cash flows from operating activities		
Receipts		
Transfers from CRF	6	1,168,495,070
Miscellaneous Revenue		-
Other income		-
Total receipts		1,168,495,070
Payments		
Employee costs	9	431,357,578
Use of goods and services	10	547,726,406
Transfers to other Government Entities		-
Other Grants and Subsidies		-
Finance costs	14	3,567
Social Benefits	15	27,435,540
Total payments		1,006,523,091
Net cash flows from/ (used in) operating activities		161,971,979
Cash flows from investing activities		
Purchase of PPE	26(b)	(107,479,134)
Purchase Intangible assets	27	(7,000,275)
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(114,479,409)
Cash flows from financing activities		
Returns to CRF		(60,002)
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		(60,002)
Net increase/(decrease) in cash & Cash equivalents		47,432,568
Cash and cash equivalents at 1 July	21	3,388,062
Cash and cash equivalents at 30 June	21	50,820,630

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Receipts/Payments 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%
	KES	KES	KES	KES	KES	
Budget carry overs (Special Purpose A/c)		-	-	-		
Receipts						
Transfers from the CRF	1,420,221,758	(77,393,678)	1,342,828,080	1,168,495,070	174,333,010	87%
Other receipts	-	-	-	-	-	-
Total Receipts	1,420,221,758	(77,393,678)	1,342,828,080	1,168,495,070	174,693,010	87%
Payments						
Compensation of employees	490,222,063	(48,778,000)	441,444,063	431,357,578	10,086,485	98%
Use of goods and services	670,450,000	18,989,288	689,439,288	547,726,406	141,712,882	79%
Transfers to other government units		56,085,112	56,085,112	-	56,085,112	0%
Finance costs, including loan interest		3,600	3,600	3,567	33	99%
Other payments-Social Benefits	35,349,695	(3,600,000)	31,749,695	27,435,540	4,314,155	86%
Total	1,196,021,758	22,700,000	1,218,721,758	1,006,523,091	212,198,667	83%
Capital items						
Acquisition of PPE	214,200,000	(97,293,678)	116,906,322	107,479,134	9,427,188	92%
Acquisition of Intangible assets	10,000,000	(2,800,000)	7,200,000	7,000,275	199,725	97%
Total expenses Development	224,200,000	(100,093,678)	124,106,322	114,479,409	9,626,913	92%
Total Expenses	1,420,221,758	(77,393,678)	1,342,828,080	1,121,002,500	221,825,579	83%
Surplus	-	-	-	47,492,570		

Reconciliation table

S/No.	Description of Particulars	KES
	Actual Surplus Amounts as per the statement of Budget	47,492,570
	Basis difference	
1	Timing differences	-
2	Entity differences	-
3	Classification differences	(60,002)
	Closing Cash and Cash Equivalent as per the statement of Cash flows	47,432,568

Budget Notes

1. Transfer from CRF – An amount of ksh 174,333,010 as at 30th June 2025 where ksh 91,377,668 was received in July 2025
2. Use of goods and services – As at 30th June 2025, Assembly had committed ksh 158,230,782 where 57% were paid in July 2025
3. Transfers to other government units – The Assembly had committed to transfer the total amount of Ksh 56,085,112 to the car loan, grant and mortgage scheme fund which was done in July 2025.
4. Other payments-Social Benefits – An amount of ksh 2,494,140 which formed part of June 2025 salary which was paid in July 2025.
5. The reduction of the approved budget was as a result of revision of County Assembly allocation following the none approval of the finance bill 2024.

15. Notes to the Financial Statements

1. General Information

County Assembly of Nakuru is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are:

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

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year's financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

These financial statements were authorised for issue by the accounting officer on August, 2025.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June, 2025.

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Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *Assembly* pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *Assembly* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *Assembly's* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *Assembly's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the assembly as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

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

Standard	Effective date and impact
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;

Standard	Effective date and impact:
	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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

Standard	Effective date and impact:
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

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iii) Early adoption of standards

The County Assembly of Nakuru did not early – adopt any new or amended standards in the financial year.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

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

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Assembly's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024-2025 was approved by the County Assembly on 25th June, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The Assembly did one supplementary budget and was approved at the Chamber on 9th January, 2025. The Assembly's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Notes to the Financial Statements (Continued)

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section thirteen of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

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

Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the Assembly; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Assembly can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

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

i. Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Notes to the Financial Statements (Continued)

Fair value through net assets/equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

ii. Financial liabilities

Classification

The Assembly classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

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

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

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

k) Provisions

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

l) Contingent liabilities

The Assembly 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.

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Notes to the Financial Statements (Continued)

m) Contingent assets

The Assembly 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 Assembly 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.

n) Nature and purpose of reserves

The Assembly creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

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

p) Employee benefits

Retirement benefit plans

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

q) Foreign currency transactions

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

Notes to the Financial Statements (Continued)

r) Borrowing costs

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

s) Related parties

The *Assembly* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Assembly*, or vice versa. Members of key management are regarded as related parties and comprise *the Speaker of the County Assembly and, Clerk of the County Assembly and Directors.*

t) Service concession arrangements.

The *Assembly* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Assembly* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Assembly* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

Notes to the Financial Statements (Continued)

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

County Assembly of Nakuru

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Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized in Cashflow statement	Receivable Exchequer releases as at 30th June 2025	Amount recognized in Statement of Performance
Recurrent	1,076,594,731	158,627,027	1,235,221,758
Development	91,900,339	15,705,983	107,606,322
Special purpose transfers			-
Total	1,168,495,070	174,333,010	1,342,828,080

7. Miscellaneous Revenue

Nature of Revenue	FY 2024-2025
	KES
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

8. Other Incomes

Description	FY 2024-2025
	KES
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	Amount paid by the Period ended 30th June 2025	Add: Accrued Expense as at 30th June 2025	Total Expenses as at 30th June 2025
	KES	KES	KES
Basic salaries of permanent employees	181,686,723	17,730,622	199,417,345
Basic wages of temporary employees	49,591,909	4,565,702	54,157,611
Personal allowances – part of salary	139,699,751	16,478,762	156,178,513
Pension and other social security contributions	19,045,865	1,253,215	20,299,080
Employer contributions to compulsory national social security schemes	1,601,640	141,120	1,742,760
Employer contributions to compulsory national health insurance schemes			-
Employer contribution to compulsory housing scheme			-
Other social benefit schemes			-
Temporary Committee Meetings (Sitting Allowances)	39,731,690	4,884,500	44,616,190
Total Employee costs	431,357,578	45,053,921	476,411,499

*

10. Use of Goods and Services

Description	For the Period ended 30th June 2025	Add: Accrued Expense as at 30th June 2025	FY 2024-2025
	KES	KES	KES
Utilities, supplies and services	1,553,163	5,109,237	6,662,400
Communication, supplies and services	2,470,412	5,015,556	7,485,968
Domestic travel and subsistence	118,492,692	17,356,294	135,848,986
Foreign travel and subsistence	72,202,780	8,881,259	81,084,040
Printing, advertising, and information supplies & services	17,392,927	20,673,569	38,066,496
Rentals of produced assets	5,487,956	467,902	5,955,858
Training expenses	41,387,794	27,182,848	68,570,642
Hospitality supplies and services	95,388,939	27,631,370	123,020,309
Insurance costs	50,825,238	140,505	50,965,743
Specialized materials and services	7,177,262	610,525	7,787,787
Other operating expenses including bank Charges	57,797,457	2,910,900	60,708,357

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Description	For the Period ended 30th June 2025	Add Accrued Expense as at 30th June 2025	EY 2024- 2025
	KES	KES	KES
Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	1,879,467	7,654,000	9,533,467
Legal Dues/fees, Arbitration and Compensation Payments	21,442,191	15,085,520	36,527,711
Office and general supplies and services	29,118,455	9,622,123	38,740,579
Fuel Oil and Lubricants	3,000,000	2,000,000	5,000,000
Routine maintenance – vehicles and other transport equipment	1,088,726	1,519,990	2,608,716
Routine maintenance – other assets	14,384,946	6,369,185	20,754,132
Car Reimbursements	6,636,000	-	6,636,000
Total	547,726,406	158,230,782	705,957,188

11. Transfers to Other Government Entities

Description	For the Period ended 30th June 2025	Add Accrued Expense as at 30th June 2025	Total Expenses as at 30th June 2025
			KES
Transfers to other County Government entities			-
Transfers to self-reporting projects			-
Transfers to car loan and mortgage schemes	0	56,085,112	56,085,112
Others (specify)			-
Total	0	56,085,112	56,085,112

12. Depreciation and Amortization Expense

Description	For the Period ended 30th June 2025	Add Accrued Expense as at 30th June 2025	Total Expenses as at 30th June 2025
	Kshs	Kshs	Kshs
Property, plant and equipment	13,859,506		13,859,506
Intangible assets	4,284,177		4,284,177
Investment property carried at cost			
Total	18,143,683	-	18,143,683

13. Other Grants and Subsidies

Description	FY 2024-2025
	KES
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	-
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	-
Subsidies to Public entities	-
Subsidies to Private entities	-
Total Grants and Subsidies	-

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14. Finance Costs

Description	FY 2024-2025
	KES
Bank Charges	3,567
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	3,567

15. Social Benefits

Description	For the Period ended 30th June 2025	Add: Accrued Expense as at 30th June 2025	Total Expenses as at 30th June 2025
			KES
Gratuity	27,435,540	2,494,140	29,929,680
NSSF			
Transfers to the physically challenged			
Total social benefit expenses	27,435,540	2,494,140	29,929,680

16. Gain/Loss on Sale of Assets

Description	FY 2024-2025
	KES
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	FY 2024-2025
	KES
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

18. Gain/Loss on Fair Value Investments

Description	FY 2024-2025
	KES
Investments at Fair Value	-
Total Gain	-

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19. Impairment Loss

Description	FY 2024-2025
	KES
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

20. Taxation

Description	FY 2024-2025
	KES
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

21. Cash and Cash Equivalents

Description	FY 2024-2025	Opening Statement 1 st July 2024
	KES	KES
Recurrent Account	46,611,849	2
Development Account	470,105	60,000
Deposits Account	3,729,380	3,328,059
Imprest Account	9,296	
Total	50,820,630	3,388,062

21 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY 2024-2025	Opening Statement 1 st July 2024
		KES	KES
Recurrent Accounts			
<i>CBK00001</i>	1000239778	46,611,849	2
Development Accounts			
<i>CBK00002</i>	1000285281	470,105	60,000
Deposits Accounts			
<i>CBK00003</i>	1000285273	3,729,380	3,328,059
Imprest Account-Family Bank of Kenya Ltd	018000071948	9,296	
Total		50,820,630	3,388,062

22. Receivables from Exchange Transactions

Description	For the Period ended 30th June 2025	Opening Statement
	Kshs	Kshs
Total receivables		
Receivable from Exchequer releases		
Government imprest		
Total receivables		
a) Current receivables		
b) Non-current receivables		
Total Receivables (a+b)		

i) Ageing analysis for Receivables

Description	FY 2024/2025		Opening Statement 1 st July 2025	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year		%		%
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (a+b)		%		%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	FY 2024/2025
	Kshs
At the beginning of the year	
Additional allowance during the year	
Recovered during the year	
Written off during the year	
At the end of the year	

23. Receivables from Non-Exchange Transactions

Description	FY 2024-2025		Opening Statement 1 st July 2024	
	KES		KES	
Receivable from Exchequer releases	174,333,010			
Government imprest	360,000		360,000	
Total receivables from non- exchange transactions	174,693,010		360,000	
Ageing Analysis- Receivables from non- exchange transactions	FY 2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	174,693,010	100%	360,000	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	174,693,010	100%	360,000	100%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	FY 2024-2025
	KES
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	(-)
Written off during the year	(-)
At the end of the year	-

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Notes to the Financial Statements (Continued)

24. Inventories

Description	FY 2024/2025	Opening Statement 1 st July 20XX
	Kshs	Kshs
Spare parts		
Goods held for distribution		
Less: allowance for impairment		
Total		

Detailed disclosure on inventories

	Insert Current FY
Opening balance	
Additional Inventory in the year	
Inventory expensed in the year	
Write-downs in the year	
Others specify	
Closing balance	

25. Investments

Description	FY 2024/2025	Opening Statement 1 st July 20XX
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK		
CBK		
Sub- total		
b) Investment with Financial Institutions/ Banks		
Bank x		
Bank y		
Sub- total		
c) Equity investments (specify)		
Equity/ shares in Entity xxx		
Sub- total		
Grand total		
Analysed as:		
Current portion of Investment		
Non-current portion of investment		

d) Movement of Equity Investments

	FY 2024/2025
	Kshs
At the beginning of the year	
Purchase of investments in the year	
Sale of investments during the year	
Increase /(decrease) in fair value of investments	
At the end of the year	

Notes to the Financial Statements (Continued)

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Kshs
Entity A						
Entity B						
Entity C						

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26. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.5%	33.3%	x%			
Cost	KES	KES	KES	KES	KES	KES	KES	KES	KES	KES
Opening Bal as 1st July 2024										
Additions	-	94,374,114			4,999,978	34,075,156				133,449,248
Disposals	-	-		-	-	-	-	-	-	-
Transfer/Adjustments	-			-	-	-	-	-	-	
As At June, 2025		94,374,114			4,999,978	34,075,156				133,449,248
Depreciation And Impairment										
Depreciation for the year	-	1,887,482	-	-	624,997	11,347,027				13,859,506
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At June,2025	-	1,887,482	-	-	624,997	11,347,027				13,859,506
Net Book Values		92,486,632	-	-	4,374,981	22,728,129	-	-	-	119,589,742
Opening Bal as at 1st July 2024										
As At June, 2025		92,486,632	-	-	4,374,981	22,728,129	-	-	-	119,589,742

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Additions

	For the Period ended 30th June 2025	Add. Accrued Expenses at 30th June 2025	Total Expenses as at 30th June 2025
	Kshs	Kshs	Kshs
Land			-
Buildings	91,624,358	2,749,756	94,374,114
Plant And Machinery			-
Motor Vehicles, Including Motorcycles			-
Computers And Related Equipment	10,854,798	23,220,358	34,075,156
Office Equipment, Furniture, And Fittings	4,999,978		4,999,978
Total	107,479,134	25,970,114	133,449,248

Depreciation Schedule

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	94,374,114	1,887,482	92,486,632
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	34,075,156	11,347,027	22,728,129
Office Equipment, Furniture, And Fittings	4,999,978	624,997	4,374,981
Total	133,449,248	13,859,506	119,589,742

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Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	For the Period ended 30th June 2025	Add: Accrued Expense as at 30th June 2025	Total Expenses as at 30th June 2025
	KShs	KShs	KShs
Cost/Opening balance at the beginning of the year			-
Additions	7,000,275	5,865,120	12,865,395
Disposal			
At end of the year	7,000,275	5,865,120	12,865,395
Additions—internal development			-
Disposal			-
At end of the year	7,000,275	5,865,120	12,865,395
Amortization and impairment			
At beginning of the year			-
Amortization			-
At end of the year			-
Impairment loss	2,331,092	1,953,085	4,284,177
At end of the year	2,331,092	1,953,085	4,284,177
NBV	4,669,183	3,912,035	8,581,218

28. Investment Property

Description	FY 2024/2025
	Kshs
Cost/Opening balance at the beginning of the year	xxx
Additions	
Disposal during the year	
Depreciation	
Impairment	
At end of the year	

(This note applies to investment property held at cost. For investment property held at fair value, changes in fair value should go through the statement of financial performance).

Notes to the Financial Statements (Continued)

29. Right-of-use assets

	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Cost				
As at 1 July 20xx				
Additions				
As at June 20xx				
Accumulated Depreciation				
As at 1 July 20xx				
Charge for the year				
As at June 20xx				
Carrying Amount				
As at June 20xx				

30. Biological Assets

<i>Description</i>	<i>FY 2024/2025</i>	<i>Opening Statement 1st July 20XX</i>
	<i>Kshs</i>	<i>Kshs</i>
Specify		
Specify		
Total		

31. Tangible Natural Resources

	<i>Sub-soil assets</i>	<i>Water</i>	<i>Wildlife</i>	<i>Total</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Cost				
As at 1 July 20xx				
Additions				
As at June 20xx				
Accumulated Depreciation				
As at 1 July 20xx				
Charge for the year				
As at June 20xx				
Carrying Amount				
As at June 20xx				

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Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	For the Period ended 30th June 2025		Opening Statement	
	KES		KES	
Trade payables	131,356,694		88,968,678	
Trade payables (PPE)	20,157,069			
Trade payables (PPE) paid in July 2025	41,005,074			
Employee payables paid in July 2025	45,053,921			
Transfer to Car Loan and Mortgage Fund paid in July 2025	56,085,112			
Total trade and other payables	293,657,869		88,968,678	
Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	271,460,140	92%	-	%
1-2 years	11,741,430	3.6%	-	%
2-3 years	10,458,300	3.4%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	293,657,869		-	

33. Refundable Deposits and Prepayments

Description	FY 2024-2025		Opening Statement	
	KES		1 st July 2025	
Retention	3,729,380		3,328,059	
Prepayments	-		-	
Other deposits	-		-	
Total deposits	3,729,380		3,328,059	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	3,729,380	100%	-	-
1-2 years	-	-	3,328,059	100%
2-3 years	-	-	-	-
Over 3 years	-	%	-	-
Total	3,729,380		3,328,059	

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Notes to the Financial Statements (Continued)

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f				
Additional provisions				
Provision utilised				
Change due to discount and time value for money				
Total provisions year end				
Current Provisions				
Non-Current Provisions				

35. Lease Liabilities

Description	FY 2024/2025	Opening Statement 1 st July 20XX
	Kshs	Kshs
Balance at the beginning of the year		
Discount interest on lease liability		
Paid during the year		
At end of the year		

Maturity Analysis

Period	Amount
Year 1	
Year 2	
Year 3	
Year 4	
Year 5 and onwards	
Less: unearned Interest	

Analysed as:

Description	Amount
Current	
Non- Current	
Total	xxx

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Notes to the Financial Statements (Continued)

36. Deferred Income

Description	FY 2024/2025	Opening Statement 1 st July 20XX
	Kshs	Kshs
National Government		
International Funders		
Public Contributions and Donations		
Total Deferred Income		

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward				
Additions				
Transfers To Capital Fund				
Transfers To Income Statement				
Other Transfers				
Balance Carried Forward				

Analysed as:

Description	Amount
Current	
Non- Current	
Total	

Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	FY 2024/2025	Opening Statement 1st July 2025
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation					
Non-Current Benefit Obligation					
Total Employee Benefits Obligation					

Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity operates a defined benefit scheme for all full-time employees from July 1, 2025. The scheme is administered by while are the custodians of the scheme. The scheme is based on xxx percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at June by 2025 actuarial valuers on this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	FY 2024/2025	Opening Statement 1st July 2025
Discount Rates		
Future Salary Increases		
Future Pension Increases		
Mortality (Pre- Retirement)		
Mortality (post-retirement)		
Withdrawals		
Ill Health		
Retirement		

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Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	<i>FY 2024/2025</i>	<i>Opening Statement 1st July 2025</i>
Description	Kshs	Kshs
The return on defined plan assets		
Actuarial gains/ losses arising from changes in demographic assumptions		
Actuarial gains/ losses arising from changes in financial assumptions		
Actuarial gains and losses arising from experience adjustments		
Others (specify)		
Adjustments for restrictions on the defined benefit asset		
Remeasurement of the net defined benefit liability (asset)		

b) Amounts recognized in the Statement of Financial Position

	<i>FY 2024/2025</i>	<i>Opening Statement 1st July 2025</i>
Description	Kshs	Kshs
Present value of defined benefit obligations(a)		
Fair value of plan assets(b)		
Funded status(=a-b)		
Restrictions on asset recognised		
Others		
Net asset or liability arising from defined benefit obligation		

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by Pension Fund. Employees contribute xx% while employers contribute xx% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

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Notes to the Financial Statements (Continued)

38. Borrowings

Description	FY 2024/2025
	K.shs
a) External borrowings	
Balance at beginning of the year	
External borrowings during the year	
Repayments of during the year	
Balance at end of the year	
b) Domestic borrowings	
Balance at beginning of the year	
Domestic borrowings during the year	
Repayments during the year	
Balance at end of the year	
Balance at end of the period- domestic and External borrowings c = (a+b)	

The analyses of both external and domestic borrowings are as follows:

	FY 2024/2025	Opening Statement 1st July 2025
	K.shs	K.shs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'		
Sterling Pound Denominated Loan From 'Y Organisation'		
Euro Denominated Loan from Z Organisation'		
Domestic Borrowings		
Kenya Shilling Loan From KCB		
Kenya Shilling Loan from Barclays Bank		
Kenya Shilling Loan from Consolidated Bank		
Total /Balance at end of The Year		

Notes to the Financial Statements (Continued)

Description	FY 2024/2025	Opening
	Kshs	Kshs
Short Term Borrowings (Current Portion)		
Long Term Borrowings		
Total		

(NB: the total of this statement should tie to note 41 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed).

39. Service Concession Arrangements Liability

Description	FY 2024/2025	Opening Statement - 1st July 2025
	Kshs	Kshs
Fair value of service concession assets recognized under PPE		
Accumulated depreciation to date		
Net carrying amount		
Service concession liability at beginning of the year		
Service concession revenue recognized		
Service concession liability at end of the year		

40. Financial Risk Management

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

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

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

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The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Receivables from exchange transactions				
Receivables from non-exchange transactions				
Bank balances				
Total				

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position)

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Notes to the Financial Statements (Continued)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

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

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total				

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

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

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

a) Foreign currency risk

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 20xx			
Financial Assets			
Investments			
Cash			
Debtors			
Total Financial Assets			
Financial Liabilities			
Trade And Other Payables			
Borrowings			
Total Financial Liabilities			
Net Foreign Currency Asset/(Liability)			

Financial Risk Management

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

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
20xx			
Euro			
USD			
20xx-1			
Euro			
USD			

Notes to the Financial Statements (Continued)

b) Interest rate risk

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

Management of interest rate risk

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

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (20xx: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs xxx (20xx – KShs xxx)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Financial Assets				
Quoted Equity Investments				
Non- Financial Assets				
Investment Property				
Land And Buildings				

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

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

	FY 2024/2025	Opening Statement 1 st July 20xx
	Kshs	Kshs
Revaluation Reserve		
Retained Earnings		
Capital Reserve		
Total Funds		
Total Borrowings		
Less: Cash And Bank Balances		
Net Debt/(Excess Cash And Cash Equivalentents)		
Gearing		

Notes to the Financial Statements (Continued)

41. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity*'s equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

42. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

43. Contingent Assets and Contingent Liabilities

Contingent Assets

	<i>FY 2024/2025</i>
	KShs
Contingent Assets	
Insurance Reimbursements	
Assets Arising from Determination Of Court Cases	
Reimbursable Indemnities and Guarantees	
Receivables From Other Government Entities	
Others (Specify)	
Total	

(Give details)

Contingent Liabilities

	<i>FY 2024/2025</i>
	KShs
Contingent Liabilities	
Court Case against the County Assembly of Nakuru	4,981,725.00
Bank Guarantees in Favour of Subsidiary	
Contingent Liabilities arising from Contracts Including PPPs	
Others (Specify)	
Total	4,981,725.00

(Give details)

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44. Capital Commitments

Capital Commitments	FY 2024/2025
	Kshs
Authorised for	
Authorised and contracted for	
Total	

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)

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Notes to the Financial Statements (Continued)

45. Program for Results (PforR) Disclosure

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

Name of PforR:		Name of Financing Partners: xxx and xxx				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	xx	xx	xx	xx	xx	xx

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

46. Events after the Reporting Period

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

47. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

48. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
351	Inaccuracies in the pending bills balance	The cash basis of accounting method in both budgeting and reporting did not provide for commitments of the unpaid pending bills in the system. The matter will be resolved once both reporting and budgeting in IFMIS will transit to accrual accounting method.	Unresolved	Ongoing
352	Unsupported compensation of employees	Reconciliation was done conclusively.	Resolved	
354	Irregular payment of subscriptions	SOCCAT and CAF are registered bodies that plays advocacy role for County Assemblies in Kenya. The matter is at the Senate awaiting deliberation and guidance.	Not Resolved	Ongoing
355	Non-compliance with guidelines on acting positions	The matter has been resolved. The officers on secondment terminated their engagement and reverted back to their substantive positions. Acting allowances were thereby terminated.	Resolved	
356	Non-compliance with National	The County Assembly inherited staff from the	Unresolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Cohesion and Integration Act, 2008	local defunct authority and had no control at that point on balancing based on ethnic communities. Progressively the board has strived to ensure the spirit of non-discrimination in recruitment is achieved.		
356	Inadequate staffing of Internal Audit department	The CASB is considering replacing the retiring officers with personnel in key departments like Audit & Legal in order to facilitate seamless operation of Assembly business and operations.	Unresolved	Ongoing



Accounting Officer

Date.

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Appendix II: Projects implemented by (The Entity)

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor	Consolidated in these financial

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

Project	Total	Total	Completion %	Budget	Actual	Sources of

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/ Donor Transferring	Date received as per books	Nature: Recurrent/Development	Total Amount - KES		Statement of Financial	Where Recorded/recognized			
						Derecognized Income	Receivables	Others - must be specified	Total Transfers during the year

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds				Implementing Partners
				01	02	03	04	

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Appendix VII: Disaster Expenditure Reporting Template

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

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Appendix VIII: Fixed Asset Register

Asset class	Historical Cost/f (KES) Previous Year	Additions during the year (KES)	Disposals during the year (KES)	Transfers in/(out) during the year	Historical Cost/f (KES) Current Year
Land		-	-	-	
Buildings and structures		94,374,114	-		94,374,114
Transport equipment		11,482,000	-		11,482,000
Office equipment, furniture and fittings		4,999,978	-	-	4,999,978
ICT Equipment		34,075,156	-	-	34,075,156
Machinery and Equipment			-	-	
Biological assets			-	-	
Infrastructure Assets- Roads, Rails			-	-	
Heritage and cultural assets			-	-	
Intangible assets		12,865,395	-	-	12,865,395
Work in Progress		-	-	-	
Total		157,796,643			157,796,643