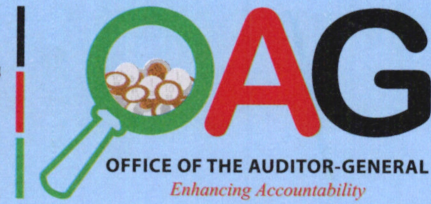
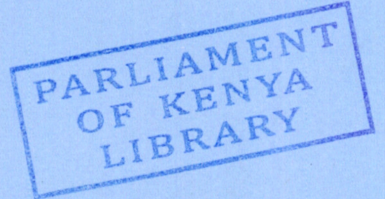


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

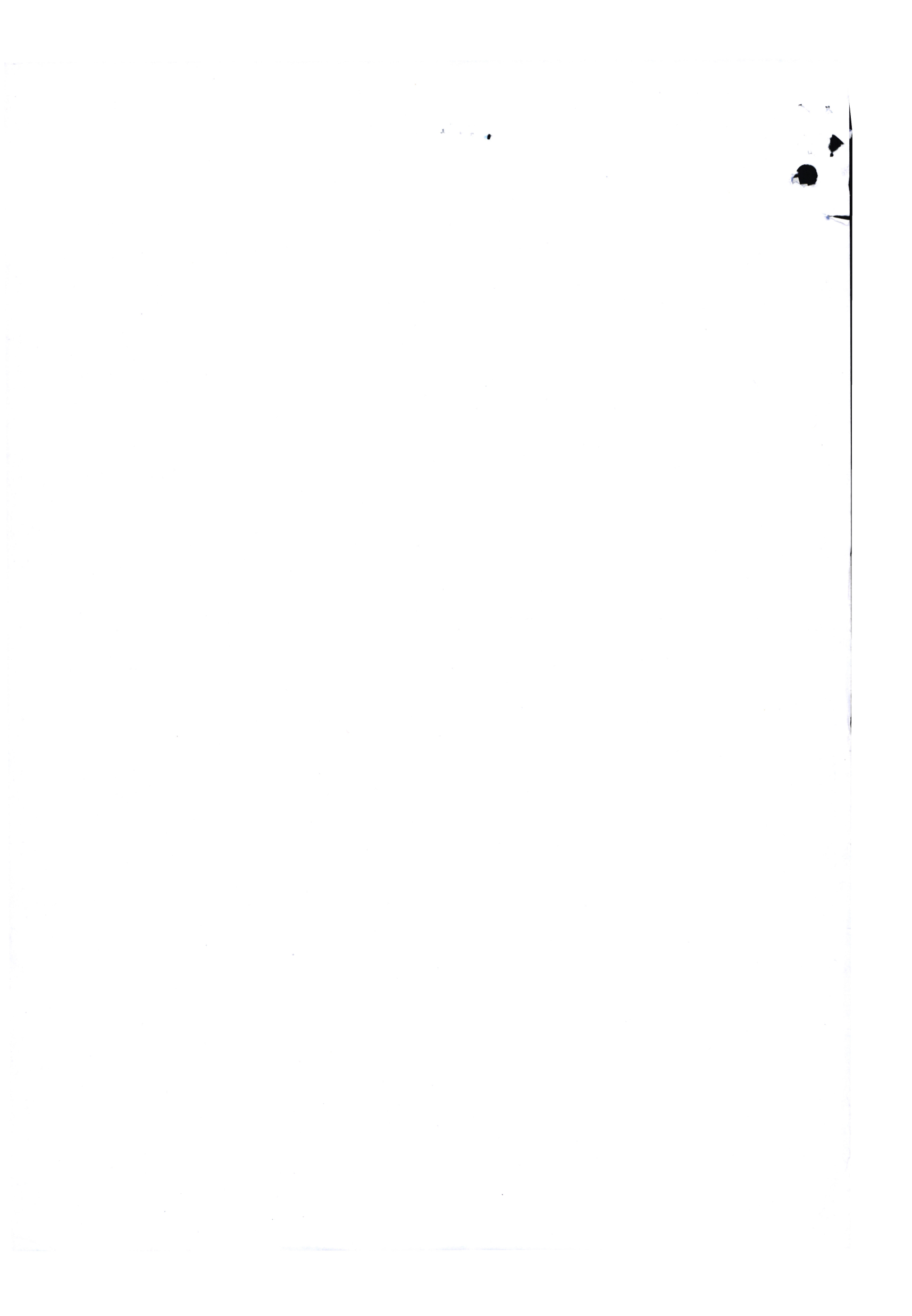
MAUA MUNICIPALITY

FOR THE YEAR ENDED

30 JUNE, 2025

COUNTY GOVERNMENT OF MERU

PAPERS LAID	
5/11/2025	
TABLED BY	S.M.C
COMMITTEE	-
CLERK AT THE TABLE	Abdirahman



Revised 30th June 2025



County Government of Meru
MAUA MUNICIPALITY

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

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

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Acronyms and Definition of Key Terms

A. Acronyms

PSASB	Public Sector Accounting Standards Board
FY	Financial Year
OSHA	Occupational Safety & Health Act

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.
Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

Maua Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011(amended 2019) and Cities and Municipal Charter on 22nd July 2022. The Municipality is under the County Government of Meru and is domiciled in Kenya.

(b) Principal Activities

The principal activity/mission/ mandate of a municipality is to promote social and economic development, provide essential services and infrastructure, ensure a clean and healthy environment, manage land use and urban planning, and facilitate public participation in governance — all aimed at achieving sustainable urban development.

(c) Key Management

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

- County Department of Lands, physical planning and Urban development.
- Maua Municipality Board

(d) Fiduciary Management

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

Ref	Position	Name
1.	Municipal ,Manager	Mwenda Timothy
2	Director Planning	Elizabeth Mburu
3	Heaad of Environment	Ellyjoy
4	Head of Social Services	Ms. Mukami Dorothy
5	Head of Accounts	CPA Peninah Kaiiru
6	Head of supply chain management	Mercy Kaaggwiria

(e) Fiduciary Oversight Arrangements

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

- I. The municipality **Board has** established an **audit and risk management committees** to enhance efficiency in financial oversight and internal controls . The committees typically, Oversee financial reporting and disclosure, Monitors internal controls, risk management, and audit functions.
- II. Meru County Assembly exercises fiduciary oversight over Maua Municipality through its internal audit function and PAC, ensuring public funds are managed transparently and responsibly.
- III. The Senate, through its key committees, like PAC, PIC oversees intergovernmental processes, ensures adherence to devolved governance structures, and keeps county government and its SAGAs by like the municipalities accountable in practice.

(a) Registered Offices

P.O. Box 120-60200
Maua Municipality Offices
Police Station Rd.
Maua, KENYA

(b) Contacts

Telephone: (+254) 732857540
E-mail: Mauamunicipality@gmail.com
Website: www.mauamunicipality.meru.go.ke/

(c) Bankers

Commercial Banks

Consolidated Bank of Kenya, Maua Branch.

Maua Municipality Account

ACCOUNT No10101203000094:

(d) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

a) Principal Legal Adviser

The Attorney General

State Law Office

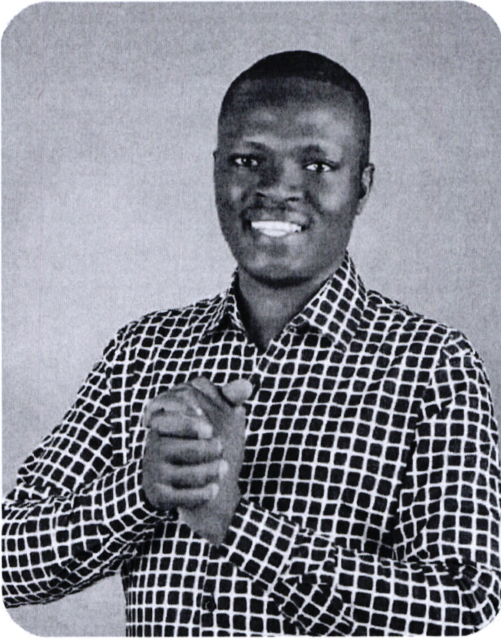
Harambee Avenue


P.O. Box 40112



City Square 00200


Nairobi, Kenya


3. Municipality Board


Serial No.	Name	Details of qualifications and experience
1	<p><i>James Kirema Kiriinya</i></p> 	<ul style="list-style-type: none"> ● James Kirinya Kirema is a dynamic and results-oriented professional with a strong passion for success and adding value to his employers, personal life, and the community. With a diverse background in community development, social work, and leadership, James is highly committed to continuous self-improvement, building effective partnerships, and delivering outstanding customer service. He possesses excellent communication and time management skills, with the ability to interact and collaborate effectively with teams across various levels and work environments. ● Academic: Bachelor of Arts in Community Development – Gretsia University 2019 – 2020, Diploma in Social Work and Community Development – Gretsia University 2017 – 2018 ● <i>Work Experience:</i> C.E.O. – Jacksmart Community and Charity Work Team 2014 – Present. Kenya National Police Service 2008 – 2015. ● The Chairman of the Board.

2	Judith Muthoni Mwambia 	<ul style="list-style-type: none">● Juith Muthoni Mwambia is a compassionate and highly skilled professional with a strong background in counselling psychology, education, and community health. With over three decades of experience in education and public service, she is dedicated to empowering individuals and communities through knowledge, care, and mentorship. Judith’s extensive education, training, and leadership in counselling and public health demonstrate her commitment to addressing societal challenges and promoting well-being.● Academic: 2021 – Present: Master’s Degree in Counseling Psychology, Kenya Methodist University. 2010 – 2015: Bachelor of Arts in Counseling, Kenya Methodist University● Work Experience: Judith is teacher diverse range of skills and experience spanning education, counselling, and community health. She has actively participated in training programs and seminars focusing on: Adolescent reproductive health and life skills, Home-based care for community health workers. Primary school health improvement initiatives.● Vice Chair of the board.
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<p>3</p>	<p>Catherine GatwiriMrangu</p> 	<ul style="list-style-type: none"> ● Catherine Gatwiri is an experienced leader with a proven track record in governance, accountability, and urban management. As a committed advocate for sustainable development, she has demonstrated strong leadership skills, strategic planning expertise, and a passion for improving service delivery in alignment with Millennium Development Goals (MDGs) and Sustainable Development Goals (SDGs). ● Academic: Kenya Methodist University (2018-2024) Diploma in Business Information Technology(2012–2013): Certificate in County Governance & ICT. ● Work Experience: Former Mayor of Maua Municipality (2010–2012), Nominated Councilor for Igembe South Constituency (2007–2012), ● Chairperson Planning and Infrastructure committee.
<p>4</p>	<p>Margaret Maeti Ntongai</p> 	<ul style="list-style-type: none"> ● Forward-thinking, multidisciplinary public servant with over 25 years of experience in community leadership, development, and education. A passionate advocate for Meru County, Margaret has spearheaded transformative projects that have positively impacted youth, women, and marginalized communities. With a proven track record of driving high-impact initiatives in education, healthcare, and community empowerment,

		<p>she is recognized for her strategic vision, innovative leadership, and strong dedication to public service.</p> <ul style="list-style-type: none"> ● Academic: Bachelor’s Degree in Education – Presbyterian University of Eastern Africa (PUEA), Higher Diploma in Psychological Counseling – Kenya Methodist University (KEMU) Diploma in Education Management – Kenya Education Management Institute (KEMI) ● Work Experience: Member of County Assembly (MCA) – Meru County Government 2013 – 2017, Headteacher 2000 – 2012. ● Chairperson Gender Mainstreaming, Capacity building, ICT, Research & Policy Development.
5	<p>Boniface Mwirigi</p> 	<ul style="list-style-type: none"> ● Boniiface is a youth leader with outstanding skills in community mobilization. ● Academic: Bachelor of Commerce (Business Management Option). ● Work Experience: Meru Revenue Board- Online System Mnagement (2017-2019) ● Chair Finance, Audit, Economic Planning & Human Resource management
6	<p>Dr. Joseph Rufus Miriti</p>	<ul style="list-style-type: none"> ● Rufus Miriti is a seasoned administrator and public servant known for his significant contributions to Meru County’s governance and development. With extensive experience in public administration, he has played

		<p>pivotal roles in shaping policy and implementing strategic initiatives aimed at improving service delivery and infrastructure within the county.</p> <ul style="list-style-type: none"> ● Academic: Phd in Education Mngement, Leadership and Administration. ● Work Experience: County Secretary, Meru County Government (2018-2022)
<p>7</p>	<p>Mutembei Stephen Christoper</p>	<ul style="list-style-type: none"> ● Stephen Christopher Mutembei is a highly dedicated and versatile professional with a robust academic background and a passion for education, special needs, and business administration. Currently pursuing a PhD, Stephen’s academic journey has been marked by a focus on education and special needs, complemented by a foundation in business administration. His ongoing pursuit of knowledge and his experience working with Persons with Disabilities (PWD) reflect his commitment to enhancing inclusivity and empowering individuals through education and leadership. ● Academic: PhD (Ongoing) – Chuka University, Master’s Degree in Education – Mount Kenya University 2019 – 2023 Degree in Special Education – Kenyatta University 2003 – 2007 ● Work Experience: Teacher. ● Member.

8	<p>Mwenda Timothy Ntongai</p> 	<ul style="list-style-type: none">● Mwenda holds a degree in Bachelor of Education. He has over 13 years' experience in both private and public sector. Mwenda is a self-directed, resourceful and enthusiastic leader. With a proven track record of organizing support systems with a bias in public affairs. He has a rich experience in program coordination, public mobilization and program implementation. He has sound managerial and decision making skills that richly add to his position as municipal manager.● Municipal Manager/Secretary to the Board.
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4 Key Management Team

Ref	Name	Details of qualifications and experience
1.	Mwenda Timothy	Bachelor of Education, registered with TSC. Overall management and running of the municipality affairs, and the secretary to the board.
2	Elizabeth Mburu	Director Urban Development Registered Planner, Over 10 years of experience in urban planning and management.
3	Elyjoy Ntiritu	Environment Officer: Bachelor of science, Environmental studies. Over 6 years experience working as an environmental officer.
4	CPA Peninah Kaniiru	Head of Accounts with over 12 years of experience in finance
5	Mercy Kagwiria.	A registered Supply Chain manager, with over 10 years of experience on related field.
6	Ms. Mukami Dorothy	Head of Social Services
7	Kendi Regina Erimba	Inspectorate Head A trained and qualified Inspectorate officer incharge of enforcement and inspectorate unit.

5. Municipality Board Chairperson's Report

Foreword by the Chairperson, Maua Municipality Board

It is with great pride and gratitude that I present this foreword, reflecting on the progress, challenges, and future outlook of the Maua Municipality Board. Since our establishment, our mission has remained steadfast: to steer Maua toward sustainable urban development, responsive governance, and inclusive service delivery in line with the Urban Areas and Cities Act and the broader vision of Meru County Government.

Successes and Achievements

Over the past 2 year, Maua Municipality has recorded significant milestones that have positively impacted the lives of our residents. Among the notable achievements is the improvement of urban infrastructure, including upgrading of market facilities, and improvement of public sanitation amenities. These developments have enhanced connectivity, improved the urban experience, and supported local businesses.

Our commitment to public participation has also borne fruit. The Municipality has actively engaged residents and stakeholders through citizen fora, barazas, and media interactions to ensure that our priorities align with community needs. This participatory approach has led to formulation of various planning tools like IDep, and Annual Development Plan (ADP) has strengthened transparency and accountability in our governance processes.

Furthermore, the Municipality Board has laid a strong foundation for integrated urban planning. With the support of technical teams, we have initiated the preparation of a Municipal Integrated Development Plan (IDeP), which will serve as a blueprint for sustainable growth, resource allocation, and investment attraction in the years ahead.

Performance Review

As a Board, we have worked diligently to fulfill our fiduciary responsibilities and oversight role. We have strengthened governance structures, improved coordination with county departments, and upheld compliance with public finance management guidelines. Regular board meetings, strategic reviews, and capacity-building sessions have contributed to better decision-making and institutional performance.

Our internal audit mechanisms and collaboration with the County Assembly's oversight committees have ensured prudent management of municipal funds, while encouraging continuous improvement in operational efficiency.

Challenges Faced

Despite these strides, the Board has encountered several challenges. Key among them is the limitation in financial autonomy, which has occasionally delayed the execution of critical projects. Additionally, gaps in staffing and technical expertise have posed constraints in fast-tracking urban development initiatives.

County Government of Meru

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

Infrastructural backlog and increasing urban population pressure continue to strain existing services, requiring urgent and innovative interventions. Furthermore, navigating intergovernmental coordination remains an area where we continue to seek greater alignment and efficiency.

Future Outlook

Looking ahead, the Board is committed to deepening reforms that enhance service delivery and urban governance. Priorities include the completion and implementation of the Municipal Integrated Development Plan, expanding revenue generation, improving solid waste management systems, and investing in youth and women economic empowerment through targeted programs.

We envision a vibrant, inclusive, and resilient Maua — a municipality that not only meets the needs of today’s residents but is prepared to embrace the opportunities of tomorrow. This will require collaboration, innovation, and sustained commitment from all stakeholders, including the national and county governments, development partners, civil society, and the private sector.

In conclusion, I extend my sincere appreciation to all members of the Board, the municipal administration, our partners, and most importantly, the people of Maua. Your trust, engagement, and resilience continue to inspire our journey. Together, we will build a better Maua — one that is livable, equitable, and full of promise

JAMES KIREMA KIRIINYA



Chairperson of the Board

6. Report Of the Municipality Manager

1. Introduction

Since the establishment of the Municipality, significant strides have been made toward improving infrastructure and service delivery. This report provides a detailed account of the Municipality's performance in the current financial year, focusing on budget utilization, program implementation, outcomes, value-for-money assessment, key challenges, and future strategic direction.

2. Financial Performance

2.1 Budget Overview

The total approved budget for the financial year 2024/25 was **Ksh 5,500,000 (Reccurent)**. There was no budget allocation in the previous financial year, making this the first substantive year of implementation under the Municipality's strategic framework.

2.2 Budget Allocation by Program

Program	Allocation (Ksh)	% of Budget
Fuel and Lubricants	2,500,000	100%
Routine Maintainance of vehicles	700,000	95%
Catering services	400,000	100%
Hire of machines	600,000	99%
Domestic travel and trainings	300,000	99%
Routine maintainance/ other operating expenses	1,000,000	95%

2.3 Budget Performance Against Actuals

Cumulative spending to date: Ksh 5,500,000(100% of total budget).

Key expenditures: Focused on Vehicle fuelling for environmental clean-ups, Board facilitation, Staff support,and policy support.

Spending by program:

- Fuel and Lubricants 100% utilized
- Vehicle Maintainance 100 Utilized.
- Committee Allowances 98% utilized
- Catering services 100% utilized
- Hire of machines 99% utilized

- Domestic travel and training 99%
- Routine maintenance 95%

4. Value-for-Money Achievements

The Municipality ensured that all projects delivered high utility per unit of investment. Efficiency strategies included:

- Local sourcing of labor and materials.
- Proper monitoring and evaluation of the expenditure.

5. Implementation Challenges

Despite commendable progress, several challenges were encountered:

- **Delayed disbursements** from the county treasury
- **Shortage of technical personnel**, especially in urban planning.
- **Weather-related challenges especially flooding during rainy season** affecting drainage channels and garbage collection.

6. Strategic Outlook and Upcoming Plans

6.1 Budget Forecast for Upcoming Financial Year 2025/26

- Proposed Budget: Ksh **116,500,000**

Key Focus Areas:

- Extend paved road network.
- Paving of more parking slots
- Purchase of additional garbage skip bins.
- Implement youth and women empowerment programs.
- Expand urban safety measures (street lighting, patrols)
- Improving drainage channels within town.

These align with the Municipality's **Integrated Development Plan (IDeP)**.

7. Risk Management Strategies

To ensure sustainability and resilience, the Municipality has adopted:

- **Community sensitization** programs to minimize resistance
- **Environmental and social impact assessments**
- **Strategic partnerships with NGOs and the private sector**
- **Early-warning systems** to anticipate climate-related disruptions.
- Regular **financial audits** and performance reviews.

8. Conclusion

This year has laid a strong foundation for us as a municipality being the first year that we had an approved budget to run our recurrent expenditure. With prudent financial oversight, citizen-centered services, and strategic execution, the Municipality is set to be a well-managed, inclusive, and resilient urban center. Continued support, higher funding, and collaborative governance will be critical for long-term success.

Mwenda Timothy Ntongai

Municipality Manager

7. Statement of Performance Against Predetermined Objectives for the FY

The Vision of Maua Municipality is to be a trend-setting, dynamic Municipality delivering quality services while her Mission is to render affordable quality services, promote prosperity and facilitate social-economic Development through application of transparent corporate governance, integrated development planning, skills development and the sustainable use of resources.

To attain the vision and mission, the key development objectives of the Maua Municipality 2023-27 Integrated Development plan are to:

- (a) Provide disaster management services
- (b) provide urban environment management services
- (c) Expand revenue generation activities
- (d) Build an enabling legal, institutional and governance framework for Maua Municipality
- (e) Provide quality Urban infrastructure development and management.
- (f) Provide urban planning services and development control
- (e) Promote trade and enterprise development

During the year under review and in the face of constrained budget (Kshs. 5.5 million), the Municipal administration laid emphasis on environmental management development area. The available resources were applied in solid waste management fleet (repairs and fuel) and other maintenance.

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Urban planning	To control urban development	To create orderly development in urban areas	Number of developments conforming with rules and regulations governing urban development	In FY under review we increased Housing unit by 66%.
Solid Waste Management	To achieve sustainable solid waste management plan.	To achieve cleaner urban area.	Number of new skip bins purchased,	Increased the number of skip bins from 5 to 8.

8. Corporate Governance Statement

Maua Municipality

Financial Year:2024/25

i. Appointment of Board Members, Process of Appointment and Removal of Directors, Board Size, Diversity, and Demographics, Existence of Board Charter

The Board of Maua Municipality is constituted in accordance with the Urban Areas and Cities Act (UACA), 2011 (Revised 2019). Board members were appointed on 26th September 2023 through a gazette notice number 620 and a transparent process involving public advertisement, shortlisting, and vetting by a selection panel, as guided by Section 14 of the UACA. The County Governor appointed the Board upon approval by the County Assembly.

Board members may be removed in line with provisions of the UACA and other relevant legislation, including for misconduct, incapacity, or breach of the law.

As of the reporting period, the Board comprises **9** members, reflecting a balance of gender, professional backgrounds, and community representation, in line with the constitutional requirements of diversity and inclusivity.

The Board operates under a **Municipal Charter**, which outlines its roles, responsibilities, powers, and procedures.

ii. Roles and Functions of the Board

The Board is responsible for the overall governance and strategic direction of the municipality, including:

- Oversight of financial and operational performance.
- Approval and monitoring of the Municipality's Integrated Development Plan (IDP) and strategic objectives.
- Ensuring compliance with statutory and policy obligations.
- Monitoring the performance of the Municipal Manager and senior management.
- Promoting transparency, accountability, and service delivery.
- These roles are executed in accordance with Section 20 of the UACA.

iii. Induction, Training, and Development

New board members underwent an **induction program** covering legal and policy frameworks, governance roles, municipal operations, and ethical obligations. Ongoing **capacity building and**

training is provided periodically in partnership with the Council of Governors and other development partners to ensure members are updated on best practices in urban governance.

iv. Board and Members Performance

Board performance is evaluated annually through a **self-assessment framework**, focusing on the effectiveness of meetings, strategic oversight, and individual member contributions. Any identified performance gaps are addressed through targeted training and mentoring.

v. Number of Board Meetings Held and Attendance

During the financial year, the Board held **6** meetings. The average attendance rate was **72 %**. Individual member attendance is recorded and forms part of the performance assessment.

	Board Member	Meetings attended	% of attendance
1	James Kirema Kiriinya	6	100
2	Muthoni Mwambia	6	100
3	Catherine Gatwiri Marangu	5	83
4	Boniface Mwirigi	5	83
5	Christopher Mutembei	3	50
6	Rufus Miriti	3	50
7	Mwenda Timothy (Municipal Manager)	6	100
8	Arc Martin Gitije	2	33
9	Joy Karwitha	1	16
10	Margaret Maeti Ntongai	6	100

vi. Succession Plan

A **succession plan** is in place to ensure leadership continuity within the Board and management. The plan identifies key positions and potential successors and provides mentorship and training programs to prepare identified individuals for future leadership roles.

vii. Policy to Manage Conflict of Interest

Any conflict of interest that may arise is handled to ensure decisions are made objectively. All board members are required to declare conflicts of interest at the beginning of meetings or before discussing agenda items. Declarations are recorded, and conflicted members are recused from related deliberations.

viii. Board Remuneration

Board remuneration is guided by the Salaries and Remuneration Commission (SRC) guidelines. Members are paid **sitting allowances (8000 for members, 10,000 for Vice Chairperson, 12,000**



from the chairperson), travel reimbursements, and other approved expenses. Remuneration is disclosed in the financial statements and aligned to public sector standards.

x. Communication Policy

The Board has adopted a **Communication and Stakeholder Engagement framework** to guide internal and external communication. The policy promotes transparency, public participation, and timely dissemination of information through public forums, websites, and official notices.

xi. Terms of Reference of Committees

The Board has established the following committees with clearly defined **Terms of Reference (ToRs)**:

- **Finance, Audit, Economic Planning & Human Resource management.** – Oversees financial performance, risk management, and audit functions. Handles board effectiveness, appointments, HR policies, and performance evaluation.
- **Gender Mainstreaming, Capacity building, ICT, Research & Policy Development.** – The committee will voice gender issues in the board, including inclusion, mainstreaming and gender equity. It will also create awareness on gender and PWD issues, as well as promoting inclusion on all matters. This also includes capacity building and Research.
- **Town Planning, Transport & Infrastructure, Environment, Public Health, Disaster Management & Risk Management.** – Monitors the implementation of projects and service delivery standards.

9. Management Discussion and Analysis

(a) Operational and Financial Performance

During the reporting period, Maua Municipality focused on enhancing service delivery, in alignment with the County Integrated Development Plan (CIDP) and the Municipality's Integrated Urban Development Plan (IUDP).

Operational Performance:

- Key services delivered included solid waste management, maintenance of Drainage channels , street lighting, market management, and environmental health.
- Public engagement forums and barazas were held quarterly, promoting citizen participation.

Financial Performance:

- Expenditures totaled **KES 4,000,000**, primarily on fuel for garbage trucks, vehicle maintenance and services, waste management, and administrative costs.
- The Municipality maintained fiscal discipline and adhered to budgetary allocations approved by the County Assembly.

(b) Key Projects or Investment Decisions (Implemented or Ongoing)

During the financial year 2024/25, the municipality did not have any development budget, therefore, no key project was carried out by the municipality. The board is looking forward to various funding arrangements, including Kenya Urban Support Programme (KUSP), County allocations, and development partner support to carry out development projects in the coming financial year.

These investments are aimed at improving urban mobility, market access, sanitation, and overall quality of life for residents.

(c) Compliance with Statutory Requirements

Maua Municipality complied with key legal and regulatory requirements during the period, including:

- **Financial Reporting:** Timely preparation and submission of financial reports in accordance with the Public Finance Management (PFM) Act, 2012.
- **Procurement:** Procurement processes followed the Public Procurement and Asset Disposal Act, 2015.
- **Audits:** Financial and performance audits were supported by the municipality and recommendations are being implemented.

- **Environmental Compliance:** Projects were subjected to Environmental Impact Assessments (EIA) where applicable.

(d) Major Risks and Material Arrears

Major Risks Facing the Municipality:

- Inadequate allocation: Inconsistent budgetary allocation.
- Delays in **Transfer of functions** to the municipality.
- **Urban Population Pressure:** Rapid urban growth increases demand for services and infrastructure.
- **Political Interference:** Changes in leadership or political dynamics may hamper running of the municipality.
- **Drainage Challenges:** Unpredictable weather events affecting infrastructure and public health.

(e) Other Relevant Information

- The Municipality is working towards having more functions transferred from the departments to enhance service delivery. The gazette notice listing the functions to be transferred is already in place,
- The Board of the Municipality remains functional, and public participation frameworks are fully operational.
- The Municipality is pursuing **green initiatives** (e.g., tree planting, solar lighting) to promote sustainability.

10. Environmental And Sustainability Reporting

Maua Municipality aligns its sustainability vision with global, national, and county-level development goals, notably the **Sustainable Development Goals (SDGs)**, **Kenya Vision 2030**, and the **County Integrated Development Plan (CIDP)**. The Municipality recognizes the urgent challenges posed by **climate change, rapid urbanization, pollution, and resource scarcity**, and is committed to integrating environmental sustainability into all its planning and service delivery mechanisms.

The Municipality has been guided by the following strategies for:

- Climate resilience.
- Green urban infrastructure.
- Inclusive development (targeting youth, women, and PWDs).
- Waste management and environmental protection.

Key Achievements 2024/25

- Adoption of recycling of organic waste into manure back to the farms through separation at the source
- Enhanced public participation forums, reaching 4 wards for citizen input on development priorities.

Challenges:

- Limited funding for long-term sustainability projects.
- Low uptake of green technologies by local contractors.

Mitigation Measures:

- Capacity-building for town dwellers to embrace good waste practices including segregation of waste..
- Partnerships with NGOs and private sector for co-financing green initiatives.

2. Environmental Performance

Maua Municipality operates under the guidance of the **Solid Waste Management Policy** adopted in 2024, in compliance with the Environmental Management and Coordination Act (EMCA), 1999.

Policy Implementation Highlights:

- **Waste Management:** Introduction of color-coded skip bins for waste segregation in markets.
- **Recycling and Reuse:** Encouraged re-use of organic waste back to the farms as manure.

Climate Change Initiatives:

- Monthly community clean up exercises dubbed '*Ngarisha Jiji*' to sensitize the community on responsible waste management.
- Tree planting drives with schools and local groups – over 600 trees planted along the streets.

3. Employee Welfare

Hiring and Inclusivity:

The Municipality relies on the **County Public Service Board** to hire our staff. The board is guided by relevant policy frameworks including the **County Government Human Resource Manual**, with special attention to gender, youth, and PWD representation. During the reporting period:

Staff Development:

- Regular capacity-building workshops conducted (e.g., procurement, ethics, urban planning).
- Annual performance appraisals conducted using the **Results-Based Management (RBM)** approach.
- Reward systems include promotions and recognition of performance.

Health and Safety:

- Regular immunization and vaccination for the exposed members of staff.
- Compliance with the **Occupational Safety and Health Act (OSHA), 2007**.
- No fatal injuries reported; minor injuries (e.g., slips, minor burns) were recorded and addressed.
- Mitigation measures include PPE provision, signage for safety awareness, and first aid training for department reps.

(c) Responsible Marketing & Citizen Engagement

- Public outreach through barazas, local radio, and social media.
- Consultative forums conducted on major projects before approval.
- Municipal messages avoid exaggeration or misinformation and emphasize respectful communication.

5. Corporate Social Responsibility (CSR) and Community Engagements

Maua Municipality undertook several CSR and community initiatives during the reporting year, in line with its mandate to support inclusive and participatory urban development.

Key Activities:

- **Tree planting** events in collaboration with schools and CBOs (over 600 trees planted).
- **Sanitation drives** in informal settlements and public spaces.
- **Civic education forums** on budgeting and development planning held in all wards.
- Engagement in **public participation** for budget and by-law formulation.

Impact:

- Improved community trust in the Municipality.
- Increased uptake of public services due to better awareness.
- Strengthened local networks for co-implementing development priorities.

County Government of Meru
Maua Municipality Annual Report and Financial Statements for the year ended June 30, 2025

11. Report of the Municipality Board Members

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

Principal activities

The principal mandate of a municipality is to promote social and economic development, provide essential services and infrastructure, ensure a clean and healthy environment, manage land use and urban planning, and facilitate public participation in governance — all aimed at achieving sustainable urban development.

Performance

The performance of the Municipality for the year ended June 30, 2025 are set out on page ii

Board Members

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

Auditors

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

By Order of the Board



.....
Name:

Secretary of the Board

12. Statement of Management's Responsibilities

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

The Municipality manager is responsible for the preparation and presentation of the Municipality's financial statements, which give a true and fair view of the state of affairs of the Municipality for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Municipality, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) Safeguarding the assets of the Municipality, (v) Selecting and applying appropriate accounting policies, and (vi) Making accounting estimates that are reasonable in the circumstances.

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

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

In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going concern (*disclosed, as applicable, matters relating to the use of going concern basis of*

County Government of Meru
Maua Municipality Annual Report and Financial Statements for the year ended June 30, 2025



preparation of the financial statements). Nothing has come to the attention of the Municipality Manager to indicate that the Municipality will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The /Municipal financial statements were approved by the Board on 25th AUG 2025 and signed on its behalf by:

JAMES KIREMA

Name: 

Chairperson of the Board

TIMOTHY MWENDA

Name: 
SIGN:.....
Accounting officer of the Board



REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON MAUA MUNICIPALITY FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF MERU

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Maua Municipality set out on pages 1 to 29, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for

Report of the Auditor-General on Maua Municipality for the year ended 30 June, 2025 – County Government of Meru

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Maua Municipality as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Urban Areas and Cities Act, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Information

The Fund Committee is responsible for the Other Information set out on page ii to xxx which comprise of Key Entity Information and Management, The Municipality Board, Management Team, Municipality's Chairperson's Report, Report of the Municipality Manager, Statement of Performance against County Entity's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Municipality's Board 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 Municipality's, financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Lack of Performance Management Systems

Maua Municipality Board had not established and implemented performance management systems in accordance with Section 20(1)(p) of the Urban Areas and Cities Act, 2011 which requires the Board of a Municipality to establish, implement and monitor performance management systems.

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

2. Non-Adherence to Data Protection Act, 2019

Maua Municipality had not registered with the Data Protection Commissioner as at the time of audit contrary to Section 18(1) of Data Protection Act, 2019, which requires data controllers and data processors to registered with the Data Protection Commissioner.

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

3. Non-Collection of Own Generated Revenue

The statement of financial performance indicates that the Municipality was financed solely through revenue allocated by the County Government, contrary to Section 172(a) of Public Finance Management Act, 2012 which states that 'an Urban Area or City may also be funded through revenue arising from rates, fees, levies, charges and other revenue raising measures which is retained by the Urban Area'.

Further, conferment of municipal status may have been made without satisfying criterion of demonstrable revenue collection or revenue collection potential, contrary to Section 9 (3)(c) of the Urban Areas and Cities Act, 2011.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern

them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1. Lack of Information Communication Technology Policy and Disaster Recovery Plan

Maua Municipality did not have in place, an approved risk management policy and did not perform formal risk assessments on all key financial risk areas such as revenue, expenditure and fraud review.

In addition, the Municipality did not have a disaster recovery plan and information communication technology policy in place to guide continuity of services in case of disruptions.

In the circumstances, effectiveness of internal controls not be confirmed.

2. Non-Automation of Financial System

Maua Municipality had not implemented an automated financial management system and was relying on manual processes and spreadsheet-based records to capture, process, and report financial transactions as at the time of audit.

In the circumstances, efficiency and effectiveness of service delivery to residents could not be established.

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

Responsibilities of the Management and Municipality Board

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 Maua Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 November, 2025

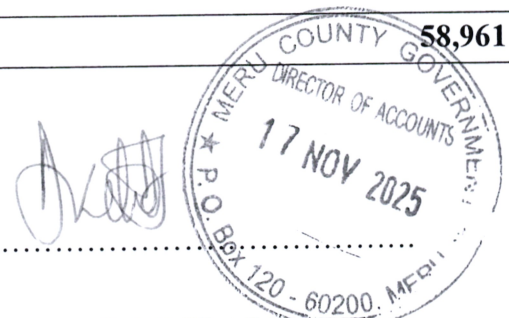
County Government of Meru
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14. Statement of Financial Performance for The Year Ended 30 June 2025.

Description	Note	Insert Current
		FY 2024/2025
		Kshs.
Revenue from non-exchange transactions		
Transfers from the County Government	6	5,500,000
Public contributions and donations		-
Levies Fines and Penalties		-
Other revenues (<i>Specify</i>)		-
Revenue from exchange transactions		
Interest income		-
Miscellaneous Income		-
		-
Total revenue		5,500,000
Expenditure		
Use of goods and services	7	4,326,134
Staff costs		-
Board expenses	8	568,000
Finance costs		-
Depreciation and amortization		-
Repairs and maintenance	9	546,905
Total expenses		5,441,039
Other gains/losses		
Gain/loss on disposal of assets		-
Surplus/(deficit) for the period		58,961



Name: TIMOTHY MWENDA
Municipality Manager



Name: CPA DOUGLAS KOBIA
Head of Finance
ICPAK M/NO 10401

15. Statement of Financial Position As At 30 June 2025

Description	Note	FY 2024/2025
		Kshs.
Assets		
Current assets		
Cash and cash equivalents	10	16,985
Receivables from exchange transactions		
Receivables from non-exchange transactions		1,500,000
Prepayments		
Inventories		
Total current assets		1,516,985
Non-current assets		
Property, plant, and equipment		-
Intangible assets		-
Biological Assets		-
Total Non-current Assets		-
Total assets (A)		
Liabilities		
Current liabilities		
Trade and other payables		1,458,024
Refundable deposits from customers		-
Provisions		-
Borrowings		
Employee benefit obligations		-
Deferred Income		-
Social Benefits		-
Total current liabilities		1,458,024
Non-current liabilities		
Provisions		-
Borrowings		-
Non-current employee benefit obligation		
Deferred Income		-
Social Benefits		-
Total liabilities (B)		1,458,024

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Description	Note	FY 2024/2025
		Kshs.
		-
Net Assets (A-B)		58,961
Represented by:		
Capital/Development Grants/Fund		
Reserves		
Accumulated surplus		58,961
Net Assets/Equity		58,961

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th August 2025 and signed by:



.....
Name: Timothy Mwenda
Municipality Manager
Date:



.....
Name: CPA Douglas Kobia
Head of Finance
ICPAK M/No 10401
Date:

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

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
Bal as at 1 July 2024(current year)				
Surplus/(deficit) for the year		-	58,961	58,961
Funds received during the year	-	-	-	-
Revaluation gain/loss	-	-	-	-
Balance as at 30 June 2025			58,961	58,961

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

Description	Note	Insert Current FY 2024/2025
		Kshs.
Cash flows from operating activities		
Receipts		
Transfers from the County Government	6	4,000,000
Public contributions and donations		-
Interest received		-
Miscellaneous receipts (<i>Specify</i>)		-
Total Receipts		4,000,000
Payments		
Use of goods and services	7	3,302,634
Staff costs		-
Board expenses	8	343,000
Finance costs		-
Repairs and maintenance	9	337,381
Total Payments		(3,983,015)
Net cash flows from operating activities		16,985
Cash flows from investing activities		
Purchase of PPE & intangible assets		-
Proceeds from sale of PPE		-
Net cash flows used in investing activities		-
Cash flows from financing activities		
Receipts from Capital grants		-
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows used in financing activities		-
Net increase/(decrease) in cash & cash equivalents		16,985
Cash And Cash Equivalents At 1 July 2024		-
Cash And Cash Equivalents At 30 June	10	16,985

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18. Statement of Comparison of Budget and Actual Amounts For The Period 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
	A	B	c=(a+b)	D	e=(c-d)	f=d/c
Budget carryovers from the previous year*	-	-	-	-	-	-
Receipts						
Transfers from the County Government	4,000,000	1,500,000	5,500,000	4,000,000	1,500,000	73%
Public contributions and donations	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Miscellaneous income (<i>specify</i>)	-	-	-	-	-	-
Total Receipts	4,000,000	1,500,000	5,500,000	4,000,000	1,500,000	73%
Payments						
Use of goods and services	3,640,015	1,233,024	4,873,039	3,640,015	1,233,024	75.%
Board expenses	343,000	225,000	568,000	343,000	225,000	60%
Staff Costs	-	-	-	-	-	
Finance costs	-	-	-	-	-	
Total expenditure Payments	3,983,015	1,458,024	5,441,039	3,983,015	1,458,024	73%
Capital Expenditure Payments	-	-				
Surplus for the period	16,965	41,976	58,961	16,985	41,976	29%

19. Notes to the Financial Statements

1. General Information

Maua Municipality is established by and derives its authority and accountability from M--Act.

The Municipality is under the Meru County Government and is domiciled in Kenya.

The *entity's* principal activity is to promote social and economic development, provide essential services and infrastructure, ensure a clean and healthy environment, manage land use and urban planning, and facilitate public participation in governance — all aimed at achieving sustainable urban development.

2. Statement of Compliance and Basis of Preparation

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

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

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

3. Application of New and revised standards (IPSAS)

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1st January 2025 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. State the expected impact of the standard to the Entity if relevant
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 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. State the expected impact of the standard to the Entity if relevant
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 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. State the expected impact of the standard to the Entity if relevant

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<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>State the expected impact of the standard to the Entity if relevant</p>
<p>IPSAS 47: Revenue</p>	<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> <p>State the expected impact of the standard to the Entity if relevant</p>
<p>IPSAS 48: Transfer Expenses</p>	<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> <p>State the expected impact of the standard to the Entity if relevant</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<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> <p>State the expected impact of the standard to the Entity if relevant</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<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> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

	<p>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.</p> <p>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.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity’s financial statements.)*

4. 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. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset’s net

surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Intangible assets

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

e) Biological Assets

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

f) Financial instruments

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

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

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

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

Financial liabilities

Classification

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

g) Inventories

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

Raw materials: purchase cost using the weighted average cost method

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

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

h) Provisions

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

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The entity recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is

measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

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

k) Contingent assets

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

l) Nature and purpose of reserves

The Municipality creates and maintains reserves in terms of specific requirements.
Municipality to state the reserves maintained and appropriate policies adopted

m) Changes in accounting policies and estimates

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

n) Employee benefits – Retirement benefit plans

The Municipality provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the Municipality pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further contributions if the Municipality does not hold sufficient assets to pay all employee

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benefits relating to employee service in the current and prior periods. The contributions to scheme obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefits are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

o) Foreign currency transactions

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

p) Borrowing costs

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

q) Related parties

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

r) Cash and cash equivalents

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

s) Comparative figures

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

t) Events after the reporting period

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

Two types of events can be identified:

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

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

The Municipality should indicate whether there are material adjusting and non- adjusting events after the reporting period.

u) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

State all judgements, estimates and assumptions made.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The

City/Municipality based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Municipality. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

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

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

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Notes to the Financial Statements

6. Transfers from the County Government

Description	Insert Current FY 2024/2025	Insert Comparative FY
	Kshs.	Kshs.
Transfers from County Govt. – Recurrent	5,500,000	-
Payments by County on behalf of the entity	-	-
Unconditional development grants	-	-
Total	5,500,000	-

(a) Transfers from County Government entities (Categorized)

Name Of The Entity Sending The Grant	Amount recognized to Statement of financial performance Kshs	Amount deferr ed under deferr ed incom e Kshs	Amount recognised in capital fund.	Total grant income during the year
			Kshs	2024/2025 Kshs
LANDS PHYSICAL PLANNING AND URBAN DEVELOPMENT	5,500,000	-	-	5,500,000
Total	5,500,000			5,500,000

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7. Use of Goods and Services

Description	FY 2024/2025
	Kshs.
Utilities, supplies and services	-
Communication, supplies and services	-
Domestic travel +DSA	809,500
Foreign travel and subsistence	-
Printing, advertising, supplies & services	-
Rent and rates	-
Training expenses-	-
Hospitality supplies and services	200,000
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	
Fuel, oil and lubricants	2,500,000
Other operating expenses (cleaning materials)	
Routine maintenance - vehicles and other equipment	
Routine maintenance – other assets	242,500
Contracted Professional Services	-
Audit fees	-
Hire of Transport, equipment etc	569,509
Bank Charges	4,625
Social Benefit expenses*	-
Total	4,326,134

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8. Board Expenses

Description	Insert Current FY
	KShs
Board Expenses-Sitting allowances	568,000
Total Board Expenses	568,000

9. Repairs and Maintenance

Description	Insert Current FY	Insert Comparative FY
	KShs	KShs
Property- Buildings	-	-
Office equipment	-	-
Furniture and fittings	-	-
Motor vehicle expenses	546,905	-
Maintenance of civil works	-	-
Total repairs and maintenance	546,905	-

10. Cash and cash equivalents

Description	Insert Current FY	Insert Comparative FY
	Kshs.	Kshs.
Fixed deposits account	-	-
On – call deposits	-	-
Current account	16,985	-
Others(<i>specify</i>)	-	-
Total cash and cash equivalents	16,985	-

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

Financial institution	Account number	Insert Current FY	Insert Comparative FY
		Kshs.	Kshs.
a) Current account			
CONSOLIDATED BANK	1010120300009 4	16,985	
Equity Bank – etc		-	-
Sub- total		-	-
b) Others(specify)		-	-
Cash in transit		-	-

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Financial institution	Account number	Insert Current FY	Insert Comparative FY
		Kshs.	Kshs.
Cash in hand		-	-
Mobile Money		-	-
Sub- total		-	-
Grand total		16,985	-

11. Trade and Other Payables

Description	Year ended June 2025		Year ended June 2024	
	Kshs.		Kshs.	
Trade payables	1,458,024		-	
Total Trade and Other Payables	1,458,024		-	
Ageing analysis:	FY2024/2025	% of the Total	FY2023/2024	% of the Total
Under one year	1,458,024	100%	-	-
1-2 years	-	0%	-	-
2-3 years	-	0%	-	-
Over 3 years	-	0%	-	-
Total (to tie to totals above)	1,458,024	100%	-	-

12. Cash generated from operations

Description	Insert Current FY
	Kshs.
Surplus/ (deficit) for the year before tax	58,961
Adjusted for:	
Depreciation	-
Amortisation	-
Gains/ losses on disposal of assets	-
Working Capital adjustments	
Increase in inventory	-
Increase in receivables	(1,500,000)
Increase in payables	1,458,024
Net cash flow from operating activities	16,985

13. Financial risk management

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

I. Credit risk

The Municipality has exposure to credit risk, which is the risk that a counter party 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 assessments in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Municipality's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the Municipality's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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

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

II. Liquidity risk management

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

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

III. Market risk

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

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Municipality's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Municipality's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has

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

IV. Foreign currency risk

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

V. Capital risk management.

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

Description	Insert Current FY	Insert Comparative FY
	Kshs.	Kshs.
Revaluation reserve	-	-
Capital/Development Grants/City/Municipality	-	-
Accumulated surplus	-	-
Total Funds	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/(excess cash and cash equivalents)	-	-
Gearing	-	-

14. Program for Results (PforR) Disclosure

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

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

20. Appendices

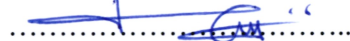
Appendix 1. Progress on Follow up of Auditors Recommendations.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	This is the first time that the municipality is being audited			

Guidance Notes:

- a) Use the same reference numbers as contained in the external audit report.
- b) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- c) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- d) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to County Treasury.

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To be Signed by the Accounting officer of the Entity

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Appendix 2: Inter-Entity Transfers

MUNICIPALITY NAME: MAUA MUNICIPALITY				
Breakdown of Transfers from the County Executive of xxx County				
FY 2024/205				
a.	Recurrent Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			4,000,000	FYB2024/2025
		Total	4,000,000	
b.	Development Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			-	
			-	
			-	
		Total	-	
c.	Direct Payments	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
			-	
			-	
		Total	4,000,000	

(The above amounts have been communicated to and reconciled with the parent Department in the County.)

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Signed by the Head of Accounts of the Entity and the transferring Entities

Appendix 3: Reporting of Climate Relevant Expenditures

Name of the Organization
 Telephone Number
 Email Address
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

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

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