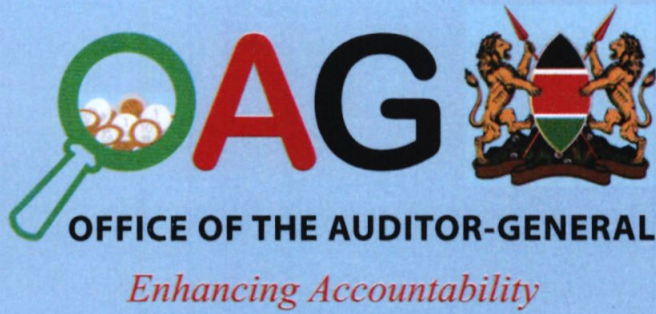


REPUBLIC OF KENYA



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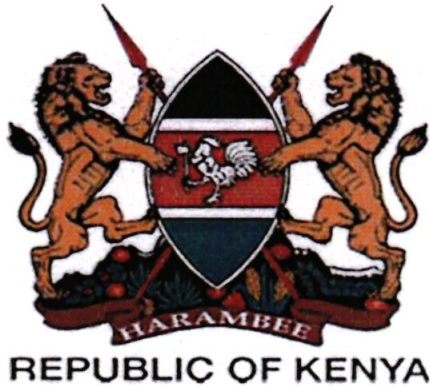
ON

COUNTY ASSEMBLY OF NYERI

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

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Mas Whip
COMMITTEE	
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Revised 30th June 2024



COUNTY ASSEMBLY OF NYERI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



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

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County Assembly of Nyeri

Annual Report and Financial Statements For the year ended 30th June 2024

1. Acronyms and Glossary of Terms

a) *Acronyms*

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

b) *Glossary of Terms*

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

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

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

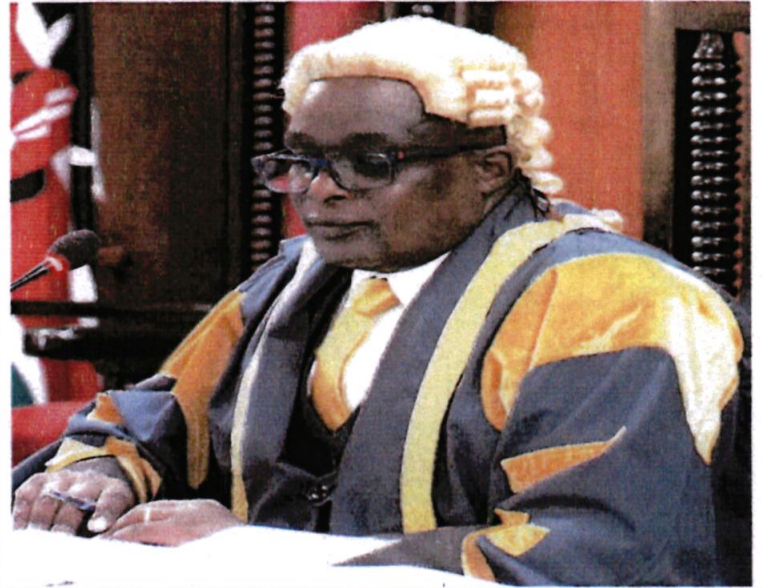
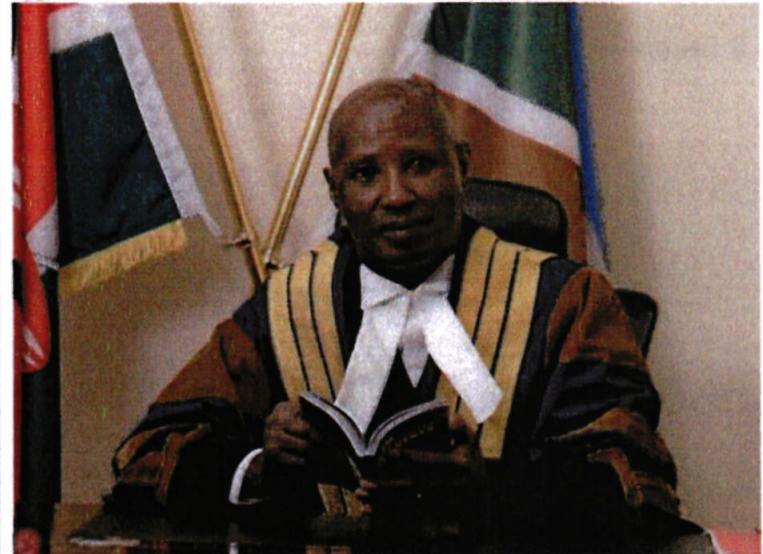
2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 42 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

The county assembly day-to-day management is under the following key organs:

1.	<i>Speaker of the County Assembly</i> 	<i>-Hon. James Gichuhi Mwangi</i>
2.	<i>Clerk of the County Assembly</i> 	<i>Jenard N. Mwiggeh</i>

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

Head of Departments

1.

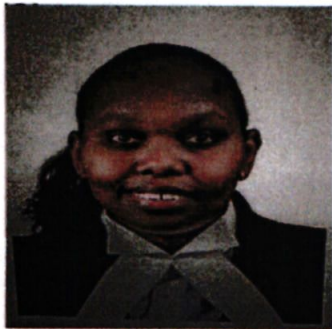


Deputy Clerk, Administration

Francis Kariuki

Scolastica Wambui

2.



Deputy Clerk, Procedural & Legislative Services



Josiah Mathenge

3.



Directorate of Human Resource Management and Administration

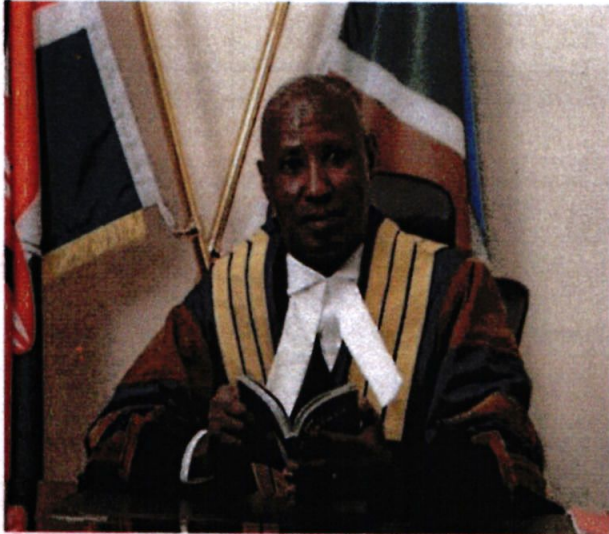

County Assembly of Nyeri
Annual Report and Financial Statements For the year ended 30th June 2024

4	 <p>Directorate Information Services</p>	<i>Lucy Bitutu</i>
5	 <p><i>Director Finance and Accounting Services</i></p>	<i>Joseph Kimiti</i>



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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk 	Jenard N. Mwiggeh
2.	Director Finance 	CPA Joseph Kimiti

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

3.	Assistant Director Finance and Accounting Services 	CPA. Eustace M Kingori
4	Procurement Officer  <small>QAFD A9 2020</small>	Brenda Gichu

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

Key Entity Information and Management (Continued)

Key County Assembly of Nyeri Information and Management (Continued)

Fiduciary Oversight Arrangements

Fiduciary Oversight Arrangements

Audit committee activities

Internal Audit Department

Ensure Assembly mandates are implemented according to laid down laws i.e Human Resource Manuals

(d) Entity Headquarters

County Assembly Headquarters

P.O. Box 162 Nyeri

Off Nyeri-Karatina –Nairobi Highway

Ruringu

(e) Entity Contacts

Phone: +061 2037100E-

mail:nyeriassembly@gmail.com & info@nyeriassmbly.go.ke

Website: www.nyeriassembly.go.ke

(f) Entity Bankers

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

2. Other Commercial Banks
Family bank ltd

(g) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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

(i) County Attorney

Deputy Clerk, Procedural & Legislative Services

County Assembly Headquarters

Ruringu

Nyeri Kenya

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of the County government of Nyeri. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the Secretary.

Section 10 (4) of the County Governments Act, 2012 provides that a County Assembly shall observe the following order of precedence.

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

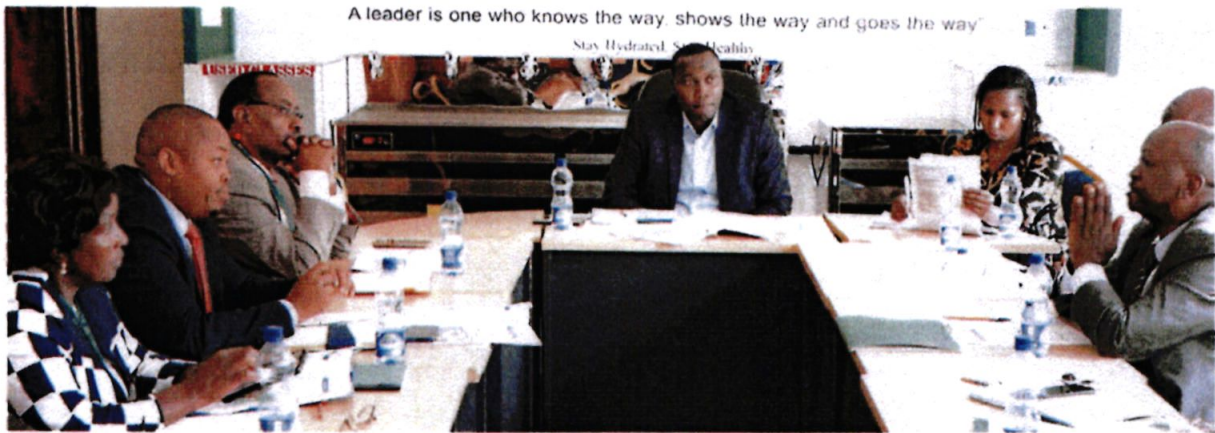
The Roles of the county assembly are outlined in Section 8 of the County Governments Act, 2012 and they include:

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

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

a) Select Committees

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



Hon. Member chairing the Consultative Committee sitting

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Public Accounts Committee
- c) Public Investments Committee
- d) Budget and Appropriations Committee

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

- e) Water and Sanitation Services
- f) Environment and Natural Resources Committee
- g) Legal Affairs, County Public Service & Administration Committee
- h) Gender, Social Services and Special Programmes Committee
- i) Agriculture, Livestock & Fisheries Committee
- j) Finance & Economic Planning Committee
- k) Health Services Committee
- l) Education, Science & Technology Committee
- m) Transport, Public Works & Infrastructure Committee
- n) Physical Planning, Housing & Urbanization Committee
- o) Trade, Tourism & Co-Operatives Development Committee
- p) Youth and Sports Committee
- q) County Budget and Appropriations Committee
- r) Delegated County Legislation Committee
- s) Committee on Implementation
- t) County Ward Development Oversight Committee
- u) County Assembly Procedure and Rules Committee
- v) Committee on Appointments
- w) Assembly Business Committee
- x) Committee on Selection
- y) Liaison Committee

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held Nil meetings in FY 2023/24. The committee members during FY 2023/24 were:

Member	Designation	Ward
Hon. James Gichuhi Mwangi	Chairperson	N/A
Hon. David Mwangi Muthiri Kabatha	Member	Iriaini - Mathira
Hon. Samuel Kariuki Gichuki	Member	Ruring'u
Hon. Sabastian Mugo Theuri	Member	Wamagana
Hon. Margaret Muthoni Kuruga	Member	Kiganjo Mathari
Hon. James Kanyugo Mwangi	Member	Mahiga
Hon. Atanasio Gichohi Kabaire	Member	Mukurwe – ini West
Hon. Ziporah Wangechi Njithi	Member	Gatitu Muruguru
Hon. Lucy Mugure Wanyitu	Member	Gender Representative
Hon. Johnstone Kamau Mwangi	Member	Mugunda

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

b) Public Accounts Committee

The committee is responsible for the examination of the accounts of the County Government. The committee held forty (40) meetings during the year. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Margaret Muthoni Kuruga	Chairperson	Kiganjo Mathari
Hon. Patrick Wachira Kanyi	Vice Chairperson	Thegu River
Hon. Agnes Wanjiku Wachira	Member	Gender Representative
Hon. Jackson Kabingu Gichuhi	Member	Magutu
Hon. Fidelis Wangui Nderitu	Member	Gender Representative
Hon. Janet Muthoni Kamiru	Member	Gender Representative
Hon. Jonah Kamau Taiti	Member	Kamakwa Mukaro
Hon. Watson Mburungo Weru	Member	Karatina Town
Hon. Patrick Karanja Maina	Member	Ethnic Minority

c) Public Investments Committee

The committee is responsible for the examination of the working of the public investments. The committee held twenty nine (29) meetings during the year. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Stanley Ngaru Wakibia	Chairperson	Aguthi Gaaki
Hon. Priscilla Thanji Mwangi	Vice Chairperson	Gender Representative
Hon. Agnes Wanjiru Macharia	Member	Gender Representative
Hon. Patrick Wachira Kanyi	Member	Thegu River
Hon. Njuguna Kawanjiku	Member	Mweiga
Hon. Wilfred Wambari Nyaga	Member	Iriaini Othaya
Hon. Julius Kamiri Ndaini	Member	Konyu
Hon. Cyrus Ndiritu Kibiru	Member	Mukurweini Central
Hon. Pauline Nyokabi Gichuki	Member	PWD Representative

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

d) Budget and Appropriations Committee

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

Member	Designation	Ward
Hon. Erastus Karanja Muriuki	Chairperson	Ruguru
Hon. Cyrus Ngure Kagwi	Vice Chairperson	Rugi
Hon. Charity Wangui Wachira	Member	Gakawa
Hon. Sabastian Mugo Theuri	Member	Wamagana
Hon. James Kanyugo Mwangi	Member	Mahiga
Hon. Simon Mbogo Kiragu	Member	Rware
Hon. Ziporah Wangechi Njithi	Member	Gatitu Muruguru
Hon. Christopher Mbichi	Member	Endarasha Mwiyo
Hon. David Mwangi Muthiri Kabatha	Member	Iriaini - Mathira

e) Sectoral Committees

The Sectoral committees oversight the corresponding Departments of the County Executive and perform the following functions;

- i. Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- ii. Study the programme and policy objectives of departments and the effectiveness of the implementation;
- iii. Study and review all county legislation referred to it;
- iv. Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- v. Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the assembly;
- vi. To vet and report on all appointments where the constitution or any law requires the assembly to approve, except those understanding order 183 (*committee on appointments*) ; and
- vii. Make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

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

1) Water and Sanitation Services Committee

Member	Designation	Ward
Hon. Stephen Kigotho Gathagu	Chairperson	Gikondi
Hon. Johnstone Kamau Mwangi	Vice Chairperson	Mugunda
Hon. Antony M.M Ndagita	Member	Kirimukuyu
Hon. Charity Wangui Wachira	Member	Gakawa
Hon. Margaret Muthoni Kuruga	Member	Kiganjo Mathari
Hon. Julius Kamiri Ndaini	Member	Konyu
Hon. Stanley Ngaru Wakibia	Member	Aguthi gaaki
Hon. Simon Mbogo Kiragu	Member	Rware
Hon. Wilfred Wambari Nyaga	Member	Iriaini Othaya

2) Environment and Natural Resources Committee

Member	Designation	Ward
Hon. Jackson Kabingu Gichuhi	Chairperson	Magutu
Hon. Fidelis Wangui Nderitu	Vice Chairperson	Gender Representative
Hon. Johnstone Kamau Mwangi	Member	Mugunda
Hon. Patrick Wachira Kanyi	Member	Thegu River
Hon. Jonah Kamau Taiti	Member	Kamakwa/Mukaro
Hon. Emma Wangui Nyawira	Member	Gender Representative
Hon. Agnes Wanjiru Macharia	Member	Ethnicity Representative
Hon. Watson Mburungo Weru	Member	Karatina Town
Hon. Wilfred Wambari Nyaga	Member	Iria-ini-Othaya

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

3) Legal Affairs, County Public Service & Administration Committee

Member	Designation	Ward
Hon. Clement Warutere Ndegwa	Chairperson	Gatarakwa
Hon. Julius Kamiri Ndaini	Vice Chairperson	Konyu
Hon. Cyrus Ndiritu Kibiru	Member	Mukurwe-ine Central
Hon. Gibson Kuria Wahinya	Member	Dedan Kimathi
Hon. Agnes Wanjiku Wachira	Member	Gender Representative
Hon. Kelvin Kariithi Wambui	Member	Youth Representative
Hon. Jonah Kamau Taiti	Member	Kamakwa/Mukaro
Hon. Agnes Wanjiru Macharia	Member	Ethnicity Representative
Hon. Ann Muthoni Thumbi	Member	Gender Representative

4) Gender, Social Services and Special Programmes Committee

Member	Designation	Ward
Hon. Ziporah Wangechi Njithi	Chairperson	Gatitu/Muruguru
Hon. Jane Wandia Mwangi	Vice Chairperson	Gender Representative
Hon. Meshack Kiruga Thuku	Member	Chinga
Hon. Clement Warutere Ndegwa	Member	Gatarakwa
Hon. Gibson Wahinya Kuria	Member	Dedan Kimathi
Hon. Agnes Wanjiku Wachira	Member	Gender Representative
Hon. Antony Muriithi Maina Ndagita	Member	Kirimukuyu
Hon. Kelvin Kariithi Wambui	Member	Youth Representative
Hon. Lucy M. Wanyitu	Member	Gender Representative

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

5) Agriculture, Livestock & Fisheries Committee

Member	Designation	Ward
Hon. Antony Muriithi Maina Ndagita	Chairperson	Kirimukuyu
Hon. Eunice Wagaki Wanderi	Vice Chairperson	Karima
Hon. Njuguna Kawanjiku	Member	Mweiga
Hon. Patrick Wachira Kanyi	Member	Thegu River
Hon. Patrick Muriuki Wambui	Member	Kabaru
Hon. Margaret Muthoni Kuruga	Member	Kiganjo/Mathari
Hon. Christopher Wambugu Mbichi	Member	Mwiyogo/Edarasha
Hon. Gibson Wahinya Kuria	Member	Dedan Kimathi
Hon. Samuel Kariuki Gichuki	Member	Ruring'u

6) Finance & Economic Planning Committee

Member	Designation	Ward
Hon. Atanasio Gichohi Kabaire	Chairperson	Mukurwe-ini West
Hon. Jonah Kamau Taiti	Vice Chairperson	Kamakwa / Mukaro
Hon. Wilfred Wambari Nyaga	Member	Iria-ini-Othaya
Hon. Jackson Kabingu Gichuhi	Member	Magutu
Hon. Meshack Kiruga Thuku	Member	Chinga
Hon. Clement Warutere Ndegwa	Member	Gatarakwa
Hon. Eunice Wagaki Wanderi	Member	Karima
Hon. Ziporah Wangechi Njithi	Member	Gatitu/Mururguru
Hon. Watson Mburungo Weru	Member	Karatina Town

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

7) Health Services Committee

Member	Designation	Ward
Hon. Njuguna Wanjiku Kawanjiku	Chairperson	Mweiga
Hon. Ann Muthoni Thumbi	Vice Chairperson	Gender Representative
Hon. Emma Wangui Nyawira	Member	Gender Representative
Hon. Julius Kamiri Ndaini	Member	Konyu
Hon. Gibson Wahinya Kuria	Member	Dedan Kimathi
Hon. Janet Muthoni Kamiru	Member	Gender Representative
Hon. Samuel Kariuki Gichuki	Member	Ruring'u
Hon. Meshack Kiruga Thuku	Member	Chinga
Hon. Atony Muriithi Ndagita	Member	Kirimukuyu

8) Education, Science & Technology Committee

Member	Designation	Ward
Hon. Gibson Wahinya Kuria	Chairperson	Dedan Kimathi
Hon. Janet Muthoni Kamiru	Vice Chairperson	Gender Representative
Hon. Patrick Karanja Maina	Member	Ethnicity Representative
Hon. James Kanyugo Mwangi	Member	Mahiga
Hon. Simon Mbogo Kiragu	Member	Rware
Hon. Stanley Ngaru Wakibia	Member	Aguthi-Gaaki
Hon. Pauline Nyokabi Gichuki	Member	PWD Representative
Hon. Lucy M. Wanyitu	Member	Gender Representative
Hon. Martin Matu Kamau	Member	Naromoru

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

9) Transport, Public Works & Infrastructure Committee

Member	Designation	Ward
Hon. Martin Matu Kamau	Chairperson	Naromoru - Kiamathaga
Hon. Charity Wangui Wachira	Vice Chairperson	Gakawa
Hon. Watson Mburungo Weru	Member	Karatina Town
Hon. Atanasio Gichohi Kabaire	Member	Mukurwe-ini Central
Hon. James Kanyugo Mwangi	Member	Mahiga
Hon. Sabastian Mugo Theuri	Member	Wamagana
Hon. Margaret Muthoni Kuruga	Member	Kiganjo/Mathari
Hon. David Mwangi Muthiri Kabatha	Member	Iria-ini Mathira
Hon. Eunice Wagaki Wanderi	Member	Karima

10) Physical Planning, Housing & Urbanization Committee

Member	Designation	Ward
Hon. Simon Mbogo Kiragu	Chairperson	Rware
Hon. Agnes Wanjiru Macharia	Vice Chairperson	Ethnicity Representative
Hon. Sabastian Mugo Theuri	Member	Wamagana
Hon. Jane Wandia Mwangi	Member	Gender Representative
Hon. Priscilla Thanji Mwangi	Member	Gender Representative
Hon. Samuel Kariuki Gichuki	Member	Ruring'u
Hon. Atanasio Gichohi Kabaire	Member	Mukurwe-ini West
Hon. David Mwangi Muthiri Kabatha	Member	Iria-ini Mathira
Hon. Meshack Kiruga Thuku	Member	Chinga

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

11) Trade, Tourism & Co-Operatives Development Committee

Member	Designation	Ward
Hon. David Mwangi Muthiri Kabatha	Chairperson	Iria-ini Mathira
Hon. Emma Wangui Nyawira	Vice Chairperson	Gender Representative
Hon. Atanasio Gichohi Kabaire	Member	Mukurwe-ini West
Hon. Erastus Karanja Muriuki	Member	Ruguru
Hon. Christopher Wambugu Mbichi	Member	Mwiyogo/Endarasha
Hon. Simon Mbogo Kiragu	Member	Rware
Hon. Patrick Muriuki Wambui	Member	Kabaru
Hon. Priscilla Thanji Mwangi	Member	Gender Representative
Hon. Cyrus Ngure Kagwi	Member	Rugi

12) Youth and Sports Committee

Member	Designation	Ward
Hon. Wilfred Wambari Nyaga	Chairperson	Iria-ini Othaya
Hon. Kelvin Kariithi Wambui	Vice Chairperson	Youth Representative
Hon. Emma Wangui Nyawira	Member	Gender Representative
Hon. Patrick Karanja Maina	Member	Ethnicity Representative
Hon. Patrick Wachira Kanyi	Member	Thegu River
Hon. Christopher Wambugu Mbichi	Member	Mwiyogo/Endarasha
Hon. Jane Wandia Mwangi	Member	Gender Representative
Hon. Antony Muriithi Maina Ndagita	Member	Kirimukuyu
Hon. Agnes Wanjiru Macharia	Member	Ethnicity Representative

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

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2017 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

f) Audit Committee

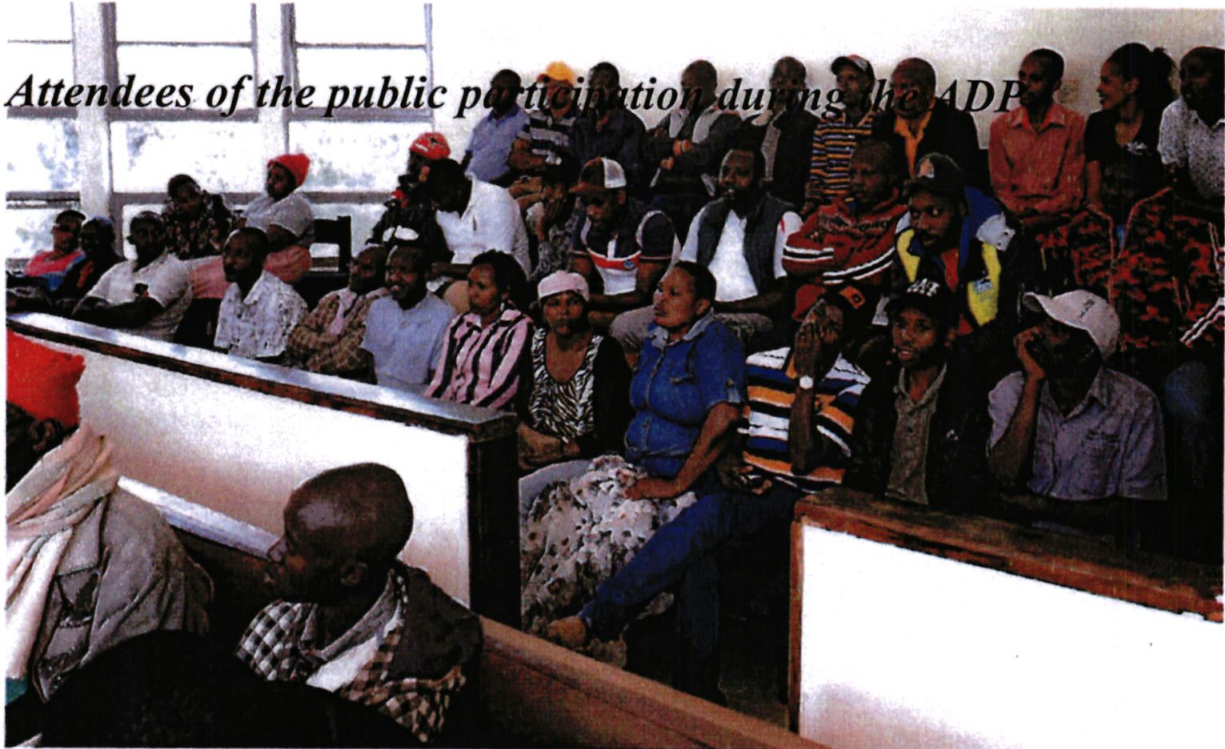
The audit committee was constituted in the month of May 2023. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held 4 quarterly meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation
1. Stephen Mwangi Kioni	Chairperson
2, Scolastica Wambui Ngunjiri	Vice Chairperson
3.Eunice Wambui Mwangi	Member
4.Geoffrey Thiga	Member
5.Zackary Munyi	Member

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

Communication with all Stakeholders

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



County Assembly of Nyeri

Annual Report and Financial Statements For the year ended 30th June 2024

Risk management

Risk management is the process of identifying, assessing and controlling financial, legal, strategic and security risks to an organization's capital and earnings. These threats, or risks, could stem from a wide variety of sources, including financial uncertainty, legal liabilities, strategic management errors, accidents and natural disasters.

In a risk averse, blame attributing society, accountability is often seen as a way of shifting responsibility. It should however, be a process that helps public entities and businesses manage risks, protect existing value, and enable further value-creation. The County Assembly of Nyeri entity is publicly accountable for its successes and challenges. This means demonstrating responsibility for its decision-making. But accountability is more than meeting regulatory requirements or explaining how things went wrong, it is about holding others to account and being accountable to others.

The Public Finance Management Act, 2012 and its attendant Regulations 2015, and Code of Governance for State Corporations (Mwongozo) place a duty on Accounting Officers of all public sector entities, in both levels of government (National and County) to develop systems of risk and internal controls that build robust business operations.

Compliance

To promote a coherent approach to discharging these duties and to assist public sector entities to understand the requirements for managing risk, the National Treasury is releasing this Risk Management Guideline as an element of the Public Management Reform Agenda (PMRA). One of the guiding principles of the PMRA is that 'engaging with risk is a necessary first step in improving performance', and one of the lasting benefits that the reforms are seeking to deliver is 'a more mature approach to risk across the public sector. The effective management of risks assists public sector entities to:

- (i.) Set and achieve strategic objectives;
- (ii.) Proactively anticipate and manage risks;
- (iii.) Comply with legal and policy obligations;
- (iv.) Improve decision making; and
- (v.) Allocate and utilise resources effectively.

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

4. Foreword by the Clerk of the Assembly



This financial statement is prepared in accordance with Section 163, 164, and 165 of the Public Finance Management Act, 2012. The sections of the PFM listed above require all County Governments through their respective county treasuries to prepare financial statements at the end of every quarter and end of each financial year.

Preparation of these statements must be in accordance with the guidelines, standard, and format prescribed by the Public Sector

Accounting Standard Board. The financial statements provide a true and fair view of the financial position of the County Assembly as at 30th June, 2024.

This is the eighth time the County Assembly is preparing its full year financial statements. The preparation of the Financial Statements is as per the statutory requirements. In regards to budget performance against the actual, the Assembly performed its core mandates to satisfactory level, with an absorption level of 96% and 38% for recurrent and development expenditure respectively.

Budget performance

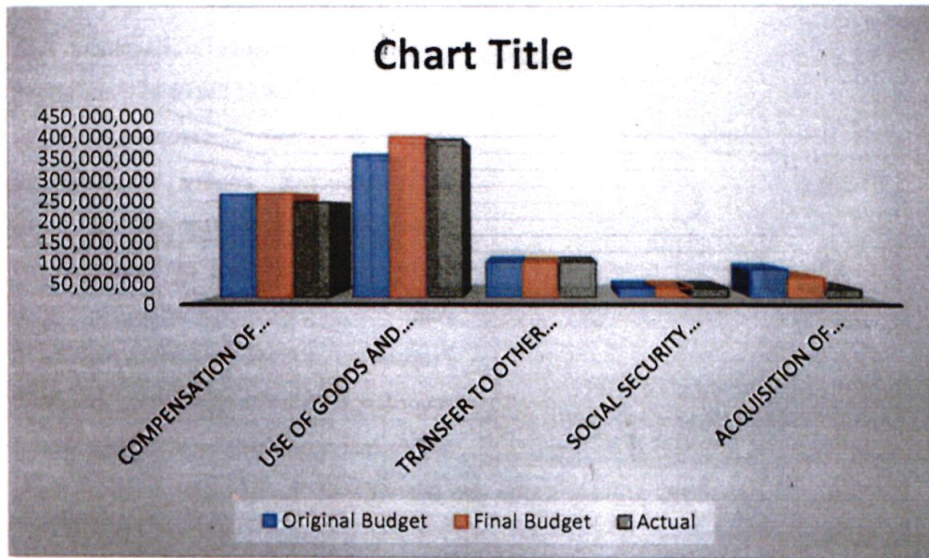
The County Assembly of Nyeri had a total budget of Ksh. 855,714,253 where the recurrent budget amounted to Ksh. 805,714,253 and development was Ksh. 50,000,000. Overall budget performance was 93% where recurrent was at 96% and the development was at 38% respectively

The County Assembly has performed in terms of its budget against actual amounts for year based on programmes as in the table and bar graphs below.

Budget utilization on recurrent and development combined expenditures

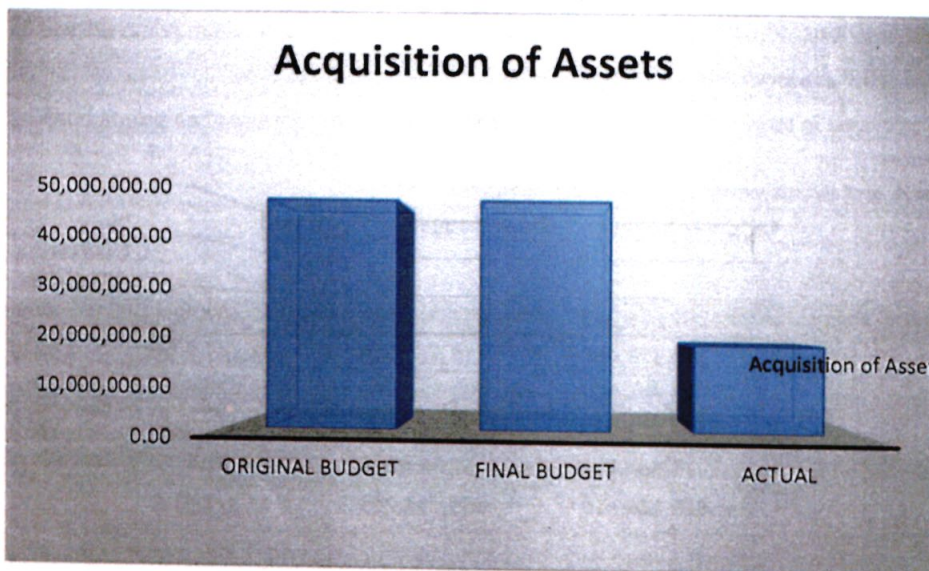
	Original Budget	Final Budget	Actual	% Utilization difference
Compensation of Employees	267,575,215	271,014,523	247,402,349	91%
Use of Goods and Services	368,373,468	415,514,990	408,147,074	98%
Transfer to Other Government Entity	92,904,000	92,880,000	92,880,000	100%
Social Security Benefits	23,773,927	23,980,740	23,532,963	98%
Acquisition of Assets	73,500,000	52,324,000	20,848,633	40%
TOTALS	826,126,610	855,714,253	792,811,018	93%

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



Budget utilization on development expenditures

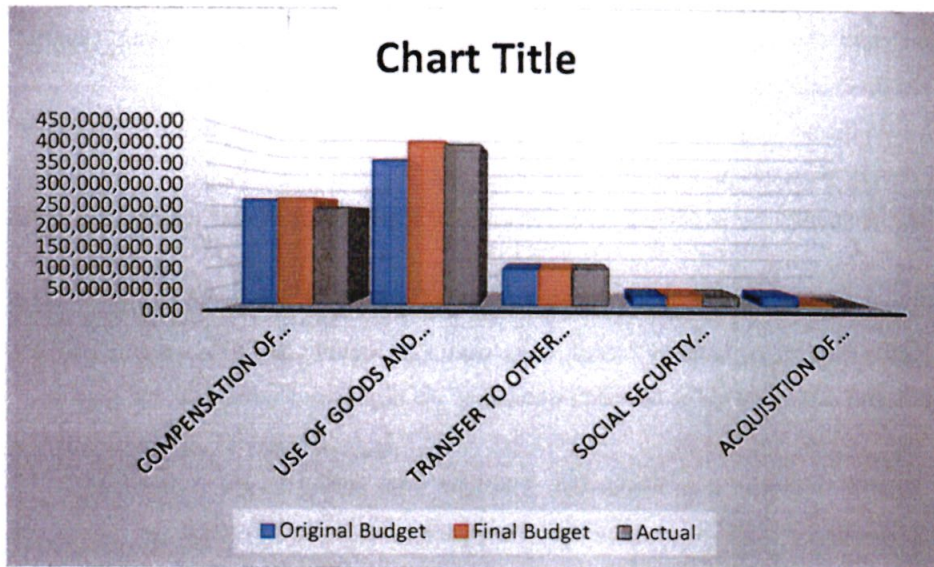
Receipt/Expense Item	Original Budget	Final Budget	Actual	
Acquisition of Assets	50,000,000.00	50,000,000.00	18,949,568.00	38%



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

Budget utilization on recurrent expenditures

	Original Budget	Final Budget	Actual	% Utilization difference
Compensation of Employees	267,575,215.	271,014,523	247,402,348	91%
Use of Goods and Services	368,373,468	415,514,990	408,147,073	98%
Transfer to Other Government Entity	92,904,000	92,880,000	92,880,000	100%
Social Security Benefits	23,773,927	23,980,740	23,532,962	98%
Acquisition of Assets	23,500,000	2,324,000	1,899,065	82%
TOTALS	776,126,610	805,714,253	773,861,450	96%



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

(i) Operational Performance

The County Assembly passed six (6) Bills and one (1) policy as listed below;

The Nyeri County Finance Bill, 2023;

The Nyeri County Supplementary Appropriation Bill, 2023;

The Nyeri County Alcoholic Drinks Control Bill, 2023;

The Nyeri County Appropriation Bill, 2023;

The Nyeri County Community Health Services Bill, 2023;

The Nyeri County Appropriation Bill, 2023;

The Nyeri County Youth Development Policy, 2023.

Benefits to the Community on enactment of the policies and laws

The Nyeri County Alcoholic Drinks Control Bill will benefit the community through the management, Control, Licensing and Regulation of the production, sale, distribution and consumption of alcoholic drinks;

The Nyeri County Youth Development Policy, intent is to empower youth to participate in socio economic development, promote career development, talent development among others.

The Finance Bill benefits the Community by reviewing taxes, fees and charges to levels that the community is comfortable with.

The Community Health services Bill provides for a framework for coordinating the provision of community health services, establishment and delineation of community Health units within the county for effective and efficient delivery of community based health services and for the establishment of the necessary institutional and regulatory mechanisms

Budget Estimates for the FY 2023/24 – Approved on Wednesday, 21st June, 2023 during the afternoon sitting;

First Supplementary Budget Estimates FY 2023/24 - Approved on Wednesday, November 15, 2023;

Second Supplementary Budget Estimates FY 2023/24 - Approved on Monday, April 8, 2024



His Excellence the Governor Nyeri County Signing the Nyeri Finance Bill 2023

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

Assembly Committees

The County Assembly has the following Select and Sectoral committees:

Committee of Powers and Privileges

Public Accounts Committee

Public Investments Committee

Budget and Appropriations Committee

Water and Sanitation Services

Environment and Natural Resources Committee

Legal Affairs, County Public Service & Administration Committee

Gender, Social Services and Special Programmes Committee

Agriculture, Livestock & Fisheries Committee

Finance & Economic Planning Committee

Health Services Committee

Education, Science & Technology Committee

Transport, Public Works & Infrastructure Committee

Physical Planning, Housing & Urbanization Committee

Trade, Tourism & Co-Operatives Development Committee

Youth and Sports Committee

County Budget and Appropriations Committee

Delegated County Legislation Committee

Committee on Implementation

County Ward Development Oversight Committee

County Assembly Procedure and Rules Committee

Committee on Appointments

Assembly Business Committee

Committee on Selection

Liaison Committee

During the financial year in question, the County Assembly performed its oversight role through;

Engaging in consultative meetings with the County Departments;

Undertaking field visits in various areas and projects within the County;

Review and scrutiny of the Budget Implementation Reports, Auditor General reports, Receiver of Revenue Reports,

Annual Reports by the County Public Service Board, Waiver Reports among others.

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

(ii) Performance of key development projects

General administration and policy Development and implementation

Outputs	Outcome	Impact
Hon. Speakers Official residence	Of official residences constructed	-To enhance security and conducive leaving environment for the Hon Speaker
Office & Chamber refurbishment	No. of Offices refurbished	-To enhance Legislative and oversight roles
Car Loans and Mortgages	Loans approved and disbursed	-To enhance mobility and improved leaving environment for Hon Members and staff
Parking canopies	Parking Canopies erected	- To enhance safety for motor vehicles with assembly
Perimeter walls	No. of Perimeter walls constructed	-To enhance security
Bills, Motions, polices and regulations	No. of Bills, Motions, polices and regulations enacted	-To enhance Legislative and oversight roles

Construction of Hon. Speaker's official Residence



Proposed construction of official residence of Hon Speaker of the County Assembly



Ongoing construction of the official resident House Hon Speaker to the County Assembly

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



Refurbishment of buildings



Refurbishment and operationalization of a staff's canteen



Construction of a perimeter wall



Parking canopies

(iii) Comment on value-for-money achievements

As a measure of performance, Value for Money (vfm) helps the County Assembly to strike the right balance between what is spent and what is achieved.

The term "value" can be expressed quantitatively or qualitatively. It can also relate to outcomes or objectives, or to services or outputs. There can be cultural, social, or environmental value as well as economic or monetary value. The County Assembly of Nyeri resources has been used efficiently with proper follow up of all regulations on procurement where the tender with least prices was given the work, this played a key role in ensuring that reasonable prices were

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

used in buying of goods and services . We have always honoured paying suppliers in time and ensuring that a competitive and transparent process is involved while sourcing for the same. This is done through adherence to Public Procurement and Asset Disposal Act 2015

(iv) Challenges and Recommended Way Forward

Challenges

- Inadequate funds
- Delays in exchequer releases

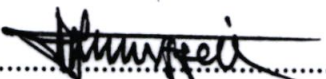
Way forward

Review of expenditure ceilings issued upward to cater for objectives outlined.

- 1 Inadequate funds. Due the Assembly budget being restricted to the ceilings issued by the CRA, some activities could not be implemented i.e Speakers House Construction, Procurement of items i.e ICT related like CCTV installation, laptops.
- 2 The National Treasury should ensure that funds are released to the counties on time to avoid delays in implementation of projects and payment to suppliers.

Strategic Focus Areas	Strategic Objectives
Legislative and Committee Services	To strengthen the capacity of the Members of the County Assembly
Staff management and development	To develop staff capacity to support Assembly in its role
Physical Infrastructure development	To improve physical infrastructure to provide a conducive work environment
Research and ICT in service delivery	To strengthen research and information services for the Assembly
Financial resources management	To enhance and sustain financial resources mobilization and management.
Public education and outreach activities	To develop consultative public education and outreach activities
Good governance and accountability by the Assembly leadership	To develop of an ethical working environment that enhances good governance

As outlined in the strategic plan summarized above, the Assembly focus areas and the expected objectives, indicates that the Assembly outlook will be an enterprising one.

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 Name: **Juana P. Mung'eh**
 Clerk of the County Assembly

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

Statement of Performance against County Assembly Predetermined Objectives

The key mandate of the County Assembly of Nyeri is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024

Program 1	Objective	Outcome	Indicator	Performance	Program 1
Program 1 Legislation, oversight and representation	Objective	Outcome	Indicator	Performance	Program 1
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in making legislation.	No of bills and/or legislative business passed in the County Assembly	In FY 23/24 fifteen (15) Bills were passed by the Assembly namely:	Legislation, oversight and representation

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

5. Corporate Social Responsibility Statement/Sustainability Reporting

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

a) Sustainability strategy and profile -

The County Assembly of Nyeri has established a research section mandated in identification and determination of distinct aspects concerning economic, ecological and social dimensions of sustainability, on the other hand the County Assembly has embraced scientific efforts regarding the establishment of specific sustainability strategies. These are strategies that focus on internal /external orientation of sustainability commitments.

The County Assembly of Nyeri has a profile that clearly outlines its strategic plan that has set priorities, focus on energy and resources that are set to strengthen operations and give a way forward on the direction the institution wants to take. The plan will run from 2024-2029

b) Environmental performance

The organization does not have an environmental policy to guide the organization. This is informed by the mandate of the organization which is to provide efficient and effective legislative, oversight and representative services for the welfare of the people of Nyeri County. However, The County Assembly of Nyeri is guided by the Kenya National Environment Policy 2013; the policy provides a framework for an integrated approach to sustainable environment management and natural resources.

The Assembly has outsourced the function of cleaning and managing the Assembly grounds to a registered Company with clear instructions on the waste management which is also significantly very little going by the nature and mandate of the Assembly.

Further, to ensure there is organized waste management approach, the Assembly has placed waste containers in all strategic places in the Assembly and they are promptly emptied for safe disposal.

c) Employee welfare

The County Assembly of Nyeri is guided by the constitution of Kenya chapter 226 in matters concerning employment. There is a clear training program that identifies the needs of training on members and staff to improve on skills. We have established a clear policy that guides on managing careers, appraisal and reward systems.

In accordance with the occupational safety and health act 2007, it is responsibility of an employer to provide institution with training and supervision as is necessary to ensure healthy and safety at work and of workers, The County Assembly of Nyeri has conducted trainings on safety and first aid to all employees and has a budgetary allocation on insurance of WIBA and a medical cover to members and all staffs.

d) Market place practices-

a) Generally, the Assembly operates in a highly political environment on a day-to-day basis. However, despite the influence this can have in operations, the institution sees to it that procedures are followed and

County Assembly of Nyeri

Annual Report and Financial Statements For the year ended 30th June 2024

this ensures that there are no issues with bodies like the EACC. The Assembly competes fairly on all aspects as situations may demand. Responsible competition practice.

b) The County Assembly of Nyeri maintains an updated list of pre-qualified Suppliers. The list is developed competitively by placing an advert in the dailies and having all interested bidders submit their tender. This then goes through an evaluation process which ensures the qualified suppliers are shortlisted for the stated period. The list is further developed on a continuous basis as provided for in PPAD 2015 Act. The Assembly ensures that payments to suppliers are done in good time; on a first come, first served basis

c) Whenever the Assembly requires running an advertisement, it does so either on the dailies with a wide circulation in the Country or via its website. This ensures that the advertisement reaches a wide population as it should without any agenda to withhold information from reaching any particular group.

d) The Assembly is among other duties, charged with the responsibility of serving the electorate. Thus, it ensures that whatever engagements it is involved in on a day-to-day basis, the interests of the electorate come first. Product stewardship- outline efforts to safeguard consumer rights and interests

e) Community Engagements-

The County Assembly has not budgeted for corporate social responsibly; this was informed by the Office of the Controller of Budget that county assemblies should not be involved in the CSP activities because there is a very likelihood that may easily conflict with assembly oversight role. While on the other hand the Office of the Controller of Budget also felt that CSP activates could also be used to gain political mileage to the detriment of the Assembly's mandate of representation.

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

6. Statement of Management Responsibilities

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


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

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

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

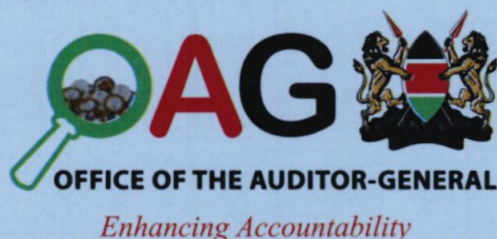
Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 4/11/ 2024


.....
Name: Felicia N. Mung'ere
Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nyeri set out on pages 1 to 38, which comprise of the statement of financial assets and liabilities as at 30 June, 2024 statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a

Report of the Auditor-General on County Assembly of Nyeri for the year ended 30 June, 2024

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

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

Basis for Qualified Opinion

1. Mis-classification of Salary Expenditure

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services amount of Kshs.408,147,074 which includes Kshs.51,523,292 in respect of hospitality supplies and services which further includes Kshs.12,040,600 explained as salary payments wrongly charged to the hospitality account. No explanation was provided for charging the salary to hospitality vote.

In the circumstances, the accuracy and completeness of hospitality balance of Kshs.12,040,600 reported in the financial statement could not confirmed.

2. Non-Compliance with Cut-Off Date

The statement of receipts and payments reflects total receipts of Kshs.792,988,260 which included an amount of Kshs.54,107,457 comprising of recurrent receipts of Kshs.42,189,623 and development receipts of Kshs.11,917,834 that were received after the financial year cut-off date of 30 June, 2024 contrary to Regulation 97(1)(4) of the Public Finance Management (County Governments) Regulations, 2015 which prohibits recognition of cash transactions after the financial year cut off period.

In the circumstances, the accuracy of receipt amount of Kshs.792,988,260 could not be confirmed.

3. Unsupported Payment of Arrears

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.247,402,349. Included in the amount is payment of arrears amounting to Kshs.912,179 explained as sitting allowance for Members of County Assembly for the month of June, 2023 which was not disclosed as pending accounts payable in the prior year audited financial statements.

In the circumstances, the accuracy and completeness of payments of Kshs.912,179 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to act on the recommendations.

Other Information

Management is responsible for the Other Information set out on page iii to xxxiv which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Corporate Social Responsibility Statement and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly 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 and I am required to report that fact.

Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statement.

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. Compensation of Employees and Other Staff Matters

1.1 Irregular Payments of Salaries Outside Integrated Personnel Payroll Data (IPPD)

The statements of receipts and payments and as disclosed under Note 4 to financial statements reflects compensation of employee amount of Kshs.247,402,349 which include Kshs.32,732,789 paid outside the Integrated Personnel Payroll Data (IPPD) systems Contrary to the National Treasury Circular No.13/2019 which requires the allocation of personnel emoluments be supported by Integrated Personnel Payroll Data (IPPD) systems.

In the circumstances, the legality of payments could not be confirmed.

1.2 Irregular Transfer of Tax Liability

The statements of receipts and payments and as disclosed under Note 4 to financial statements reflects compensation of employee amount of Kshs.247,402,349 which includes personnel allowances provided in kind of Kshs.5,855,985 which further includes Kshs.2,269,978 paid to Kenya Revenue Authority to settle an outstanding tax liability which relates to non-cash benefits in form of motor vehicles provided to the employees by the County Assembly. However, the payments of Kshs.2,269,978 to KRA by the Assembly was irregular because the burden of payments of the tax was shifted from the employee to employer contrary to Section 5(2B) of Income Tax Act CAP 470 2023.

Further, although the Kshs.5,855,985 outstanding tax liabilities had been outstanding for long, no disclosure has been made as pending accounts payable or a contingent liability in the prior year audited financial statements.

In the circumstances, value for money may not have been realised to the public on the expenditure of Kshs.2,269,978.

1.3 Non-Compliance with Law on Staff Ethnic Diversity

Review of Human Resource records revealed that during the year under review, the County Assembly had sixty-two (62) members of staff out of whom, fifty-seven (57) or 92% were from the dominant ethnic community of the county Contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

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

1.4 Non-Compliance to One Third of Basic Salary Rule

Review of the monthly payroll records revealed that thirty-two (32) employees' salary deductions fell below the one-third (1/3) of the basic salary contrary to Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages. No explanation was provided by Management for enabling the employee earnings go below the statutory minimum.

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

1.5 Irregular Promotion of Staff

During the year under review, nine (9) staff of the County Assembly were promoted to various grades without being subjected to any interviews to assess their suitability contrary to Article 232(g) of the Constitution which requires fair competition and merit as the basis of appointments and promotions.

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

2. Subscription Fees Paid Without a Guiding Policy

The statement of receipts and payments and as disclosed under Note 5 to financial statements, reflects use of goods and services of Kshs.408,147,074 which includes other operating expenses of Kshs.52,364,846 which further includes Kshs.2,000,000 and Kshs.750,000 paid to County Assemblies Forum (CAF) and the Society of Clerks at the Table (SOCATT) respectively without any enabling legislation supporting the contributions to the Forum and the Society.

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

3. Irregular Daily Subsistence Allowance

Review of records at Nyeri County Assembly revealed that a total of Kshs.29,622,262 was paid to various officers for domestic travel and subsistence allowance. Records revealed that the officers were not issued with imprest while proceeding on official duties, but instead used their money and later claim for the refund. This was contrary to Regulation 93(3) of the Public Finance Management (County Governments) Regulations, 2015.

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

4. Direct Procurement of Air Ticket and Travel Services

Review of the documents provided for audit of air ticket and travel services revealed that three companies were pre-qualified for provision of air tickets and travel service. However, it was observed that out of total expenditure of Kshs.9,990,000 spent on purchase of air ticket, total sum of Kshs.9,955,000 were paid to one company directly. No

documentation was provided to justify why the other two companies were not considered to provide the services despite being pre-qualified.

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

5. Direct Procurement on Rent and Rates

Review of documents provided for audit revealed that the County Assembly of Nyeri spent Kshs.5,522,550 on payment of Ward office rental expenses. However, no evidence was provided to indicate that the service was procured competitively contrary to Public Procurement and Asset Disposal Act, 2015, Section 103(2) on guidelines on direct procurement.

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

6. Irregular Payment of House Allowance to Members of County Assembly

Review of the monthly payroll records revealed that a total payment of Kshs.410,000 was made to forty-one (41) members of County Assembly in respect of house allowance in the month of September 2023 at rates above the rates approved by the Salaries and Remuneration Commission contrary to SRC Gazette Notice No. 10350 dated 9 August, 2023 which provides for the rates upon which house allowances are paid to state officers depending on their responsibilities.

In the circumstances, the regularity and legality of the payments could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Non-Updated Fixed Assets Register

Review of documents indicated that the Assembly owns assets valued at Kshs.254,502,493 as at 30 June, 2024. It was observed that the assets register was not updated and the following details were missing; dates of purchase were not indicated for additions in the assets, tags on existing assets do not match the narration in the assets register, and some assets had differing descriptions in the assets register.

In the circumstances, the existence, measurement and valuation of the Assembly's assets could not be confirmed.

2. Lack of Business Continuity and Disaster Recovery Plans

During the period under review, Management had not established business continuity and disaster recovery plans to ensure smooth running of the County Assembly's operations in the event of a disaster or unforeseen occurrence.

In the absence of the above plans, the County Assembly could be disrupted in the event of occurrence of unexpected events that may have negative impact on its operations.

3. Inadequate Internal Audit Function

Review of the operations of the Internal Audit functions revealed that the County Assembly had an internal audit unit in place. However, the internal audit section had only one staff member who was not able to carry out all the required internal audit functions effectively. This was contrary to Regulation 155(2) of the Public Finance Management (County Government) Regulation, 2015 which provides that an Accounting Officer should ensure that the organizational structure of internal audit unit is sufficient.

In absence of evidence of adequacy and effective internal audit function, the assurance of the operational internal controls could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP 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

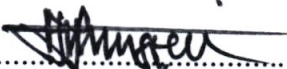
30 December, 2024


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

8. Statement of Receipts and Payments for the Year Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	792,863,260	734,121,427
Proceeds from sale of assets	2	10,000	
Miscellaneous receipts	3	115,000	
Total receipts		792,988,260	734,121,427
Payments			
Compensation of employees	4	247,402,349	216,859,659
Use of goods and services	5	408,147,074	392,862,238
Subsidies	6		
Transfers to other government entities	7		
Other grants and transfers	8	92,880,000	
Social security benefits	9	23,532,963	21,638,907
Acquisition of assets	10	20,848,633	102,760,324
Finance costs	11		
Other payments	12		
Total payments		792,811,018	734,121,128
Surplus/deficit		177,242	299

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 4/11/2024 and signed by:


 Name: Francis N. Mung'ere
 Clerk of the Assembly


 Name: JOSEPH KUMAI
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 8458


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


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

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

Financial assets	Note	2023-2024	2022-2023
		KShs	KShs
Cash and cash equivalents			
Bank balances	13A	2,072,201	99,837
Cash balances	13B		
Total cash and cash equivalents		2,072,201	99,837
Imprests and Advances	14		
Total financial assets		2,072,201	99,837
Financial liabilities			
Third party deposits and retention	15	1,894,960	99,538
Net financial assets		177,242	299
Represented by			
Fund balance b/fwd	16		
Prior year adjustment	17		
Surplus/(deficit) for the year		177,242	299
Net Financial Position		177,242	299

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 4/11/2024 and signed by:

.....

 Name: Jemari N. Munzgel
 Clerk of the Assembly

.....

 Name: JOSEPH K. KAMITI
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 8458

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

10. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	792,863,260.20	734,121,427
Miscellaneous receipts	3	115,000.00	
Total receipts from operating income		792,978,260.20	734,121,427
Payments for operating expenses			
Compensation of employees	4	247,402,349	216,859,659
Use of goods and services	5	408,147,074	392,862,236
Subsidies	6		
Transfers to other government entities	7		
Other grants and transfers	8	92,880,000	
Social security benefits	9	23,532,961	21,638,907
Finance costs	11		
Other payments	12		
Total payments for operating expenses		771,962,385	631,261,266.00
Net receipts/(payments) from operating activities		21,025,875	102,860,161.00
Adjusted for:			
Prior year adjustment Returns to the Crf	17	(299)	
Decrease/(increase) in accounts receivable:	18		
Increase/(decrease) in accounts payable:	19	1,795,422	(99,538.00) -
Net cash flows from operating activities		22,820,998	102,860,161.00
Cash flow from investing activities			
Proceeds from sale of assets	2	10,000.00	
	10		
Acquisition of assets		(20,848,633)	(102,760,324 -
Net cash flows from investing activities		(20,848,633)	(102,760,324)

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

Cash flow From Financing Activities

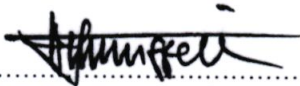
Proceeds from borrowing

Repayment of principal on domestic and foreign borrowing

Net cash flow from financing activities

Net increase in cash and cash equivalents	1,972,365	99,836
Cash & cash equivalent at Start of the year	99,836	
Cash & cash equivalent at end of the year	2,072,201	99,836

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 4/11/ 2024 and signed by:



Name: Leonard N. Mung'ela
 Clerk of the Assembly



Name: JOSEPH KIMITI
 Chief Finance Officer – County Assembly
 ICPAK Member Number 8458

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

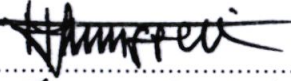
11. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

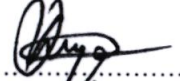
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	826,126,610	29,587,643	855,714,253	792,988,260	93%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL RECEIPTS	826,126,610	29,587,643	855,714,253	792,988,260	93%
PAYMENTS					
Compensation of Employees	267,575,215	3,439,308	271,014,523	247,402,349	91%
Use of Goods and Services	368,373,468	47,141,522	415,514,990	408,147,074	98%
Subsidies					
Transfer to Other Government Entity					
Other Grants and Transfers	92,904,000	(24,000)	92,880,000	92,880,000	100%
Social Security Benefits	23,773,927	206,813	23,980,740	23,532,963	98%
Acquisition of Assets	73,500,000	(21,176,000)	52,324,000	20,848,633	40%
Finance Costs					
Finance Costs, including Loan Interest					
Other Payments					
TOTALS	826,126,610	29,587,643	855,714,253	792,811,018	93%
SURPLUS/ (DEFICIT)				177,242	

The absorption rate of 93 % was as a result of not realization of full budgeted local revenues, the target was at 800,000, 000 and the amount realised was ksh 667,119,101

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

The entity financial statements were approved on 4/11/ 2024 and signed by:


.....
Name: Jervane N. Amugeh
Clerk of the Assembly


.....
Name: JOSEPH H. KIMITI
Chief Finance Officer – County Assembly
ICPAK Member Number: 8458

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Transfers from the County	776,126,610	29,587,643	805,714,253	774,038,692	96%
Treasury/Exchequer Releases					
Proceeds from Sale of Assets					
Other Receipts					
TOTAL RECEIPTS	776,126,610	29,587,643	805,714,253	774,038,692	96%
PAYMENTS					
Compensation of Employees	267,575,215	3,439,308	271,014,523	247,402,349	91%
Use of Goods and Services	368,373,468	47,141,522	415,514,990	408,147,074	98%
Subsidies					
Transfer to Other Government Entity					
Other Grants and Transfers	92,904,000	-24,000	92,880,000	92,880,000	100%
Social Security Benefits	23,773,927	206,813	23,980,740	23,532,963	98%
Acquisition of Assets	23,500,000	-21,176,000	2,324,000	1,899,065	82%
Finance Costs					
Finance Costs, including Loan Interest					
Other Payments					
TOTALS	776,126,610	29,587,643	805,714,253	773,861,450	96%
SURPLUS/ (DEFICIT)				177,242	

The entity financial statements were approved on 4/11/ 2024 and signed by:

.....
 Name: Fernand N. Mwiggen
 Clerk of the Assembly

.....
 Name: Joseph Kimiti
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 8458

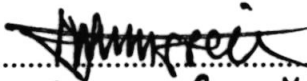
County Assembly of Nyeri
Annual Report and Financial Statements For the year ended 30th June 2024

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	50,000,000		50,000,000	18,949,568	38%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL RECEIPTS	50,000,000		50,000,000	18,949,568	38%
PAYMENTS					
Compensation of Employees					
Use of Goods and Services					
Subsidies					
Transfer to Other Government Entity					
Other Grants and Transfers					
Social Security Benefits					
Acquisition of Assets	50,000,000		50,000,000	18,949,568	38%
Finance Costs					
Finance Costs, including Loan Interest					
Other Payments					
TOTALS	50,000,000		50,000,000	18,949,568	38%
SURPLUS/ (DEFICIT)					

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

The entity financial statements were approved on 4/11/ 2024 and signed by:


.....
Name: Ferdinand N. Kumbegen
Clerk of the Assembly


.....
Name: Joseph Kimiti
Chief Finance Office – County Assembly
ICPAK Member Number: 8458

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

12. Budget Execution By Programmes And Sub-Programmes

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES							
Nyeri County Ledger							
Entity: 3922-Nyeri - County Assembly							
Period: JUL-23 To JUN-24							

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
710003910		0 General administration, Policy I	826,126,610.00	29,587,643.00	855,714,253.00	792,811,018.00	62,903,235.00
	710013910	Administration and planning services	826,126,610.00	29,587,643.00	855,714,253.00	792,811,018.00	62,903,235.00
		Grand Total	826,126,610.00	29,587,643.00	855,714,253.00	792,811,018.00	62,903,235.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By:	<u>Ididiat Kamin</u>	Date:	<u>4/11/24</u>	<u>Liaka</u>
Reviewed By:	<u>Elizabeth W. Kingori</u>	Date:	<u>4/11/24</u>	<u>EL</u>
Approved By:	<u>Joseph Kimuti</u>	Date:	<u>4/11/24</u>	<u>JK</u>

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

13. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

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

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

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 8 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 21st June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

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

14. Notes to the Financial Statements

1. Transfer from CRF

	2023-2024	2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	223,925,046	56,944,665
Transfers from the county treasury for Q2	180,352,951	189,329,898
Transfers from the county treasury for Q3	184,612,277	209,629,951
Transfers from the county treasury for Q4	204,097,986	278,216,913
Cumulative amount	792,863,260	734,121,427

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets(LAPTOP)	10,000	
Total	10,000	

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

Notes to the Financial Statements

3. Miscellaneous receipts

	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries		
Other receipts (Returned by KISIM)	115,000	
Total	115,000	

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	110,993,222	104,261,874
Basic wages of temporary employees	32,732,789	26,841,260
Personal allowances paid as part of salary	82,269,400	73,494,095
Personal allowances paid as reimbursements	2,736,000	2,425,066
Personal allowances provided in kind	5,855,985	1,480,580
Employer contribution to compulsory national social schemes	12,814,953	8,356,785
Employer contribution to compulsory national health insurance schemes		
Pension and other social security contributions		
Social benefit schemes outside government		
Other personnel payments		
Total	247,402,349	216,859,659

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

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	1,546,228	1,173,938
Communication, supplies and services	4,595,880	4,723,886
Domestic travel and subsistence	161,409,550	147,466,730
Foreign travel and subsistence	68,513,882	71,156,692
Printing, advertising and information supplies & services	3,455,275	4,327,235
Rentals of produced assets	5,522,550	4,479,000
Training expenses	18,953,888	17,725,403
Hospitality supplies and services	51,523,292	47,183,552
Insurance costs	27,513,751	34,508,647
Specialized materials and services	1,481,700	19,046
Office and general supplies and services	2,240,340	2,068,460
Fuel, oil and lubricants	4,891,560	4,159,650
Other operating expenses	52,364,846	48,552,059
Routine maintenance – vehicles and other transport equipment	1,970,730	2,544,579
Routine maintenance – other assets	2,163,602	2,773,361
Total	408,147,074	392,862,238

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

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs

Subsidies To County Corporations

Subsidies To Private Enterprises

Total

7. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs

Transfers to national government entities

Transfers to other county assembly entities

Car loan scheme fund

Mortgage scheme/fund

Car grants to Hon members 92,880,000

Total **92,880,000**

These was car grants for Hon members

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

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits		
Membership fees and dues and subscriptions to organizations		
Emergency relief and refugee assistance		
Car grants to Hon members	92,880,000	
Total	92,880,000	

9. Social Security Benefits

	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	23,532,963	21,638,907
Social Security Benefits		
Employer Social Benefits		
Total	23,532,963	21,638,907

This was gratuity for hon members appointed board members and ward staff for Hon members

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

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	18,949,568	995,384
Refurbishment of buildings		
Construction of roads		
Construction and civil works		
Overhaul and refurbishment of construction and civil works		
Purchase of vehicles and other transport equipment		
Overhaul of vehicles and other transport equipment		7,040
Purchase of household furniture and institutional equipment		90,900
Purchase of office furniture and general equipment	1,795,400	292,000
Purchase of specialized plant, equipment and machinery	103,665	
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals		
Research, studies, project preparation, design & supervision		
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities		
Acquisition of land		
Acquisition of intangible assets		
Total acquisition of non- financial assets	20,848,633	1,385,324
 <u>Financial assets</u>		
Domestic public non-financial enterprises		101,375,000
Domestic public financial institutions		
Total acquisition of financial assets		
Total acquisition of assets	20,848,633	102,760,324

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

Notes To The Financial Statements (Continued)

11. Finance Costs

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

12. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
<i>Specify</i>		
<i>Specify</i>		
<i>specify</i>		
Total		

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

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			Kshs	Kshs
Central Bank of Kenya. County Assembly of Nyeri Development account(Ksh)	1000282298	Development	-	-
Central Bank of Kenya. County Assembly of Nyeri Recurrent account(Ksh)	1000243805	Recurrent	177,241	299
Central Bank of Kenya. County Assembly of Nyeri Deposit account (Ksh)	1000282274	Deposit	1,894,960	99,538
Total			2,072,201	99,837

13B. Cash In Hand

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

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

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

14. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs

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

Government Imprests

Salary Advance

Clearance accounts

Total

Breakdown Of Imprest And Salary Advance Per Department

2023-2024

2022-2023

Imprests

Kshs

Kshs

Sub-Total

Salary Advance

Sub-Total

Grand Total

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

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Deposits		
Retentions	1,894,960	99,538
Total	1,894,960	99,538

Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparati ve FY	% of the Total
Under one year	1,894,960	10%	99,538	10%
1-2 years				
2-3 years				
Over 3 years				
Total (tie to above total)	1,894,960	10%	99,538	10%

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

16. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts		
Cash In Hand		
Imprests and advances		
Third party deposits and retentions		
Total		

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

17. Prior Year Adjustments

Description Of The Error	Balance b/f from Comparative FY as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted Balance b/f For Comparative FY Kshs
Bank Account Balances			
Cash In Hand			
Imprests and advances			
Third party deposits and retention			
Others (<i>Specify</i>)			

18. Changes In Imprests and Advances

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

19. Changes In Third-Party Deposits and Retentions

Description	2023-2024 Kshs	2022-2023 Kshs
Opening Third Party Deposits and Retention As At 1 st July 2024	(99,538)	
Closing Third Party Deposits and Retention As At 30 th June 2024	1,894,960	99,538
Change In Third Party Deposits and Retention	1,795,422	(99,538)

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

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

Description	Balance b/f 2022-2023 Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f (2023-2024 Kshs
Construction Of Buildings				
Construction Of Civil Works				
Supply Of Goods				
Supply Of Services	20,879,640	67,585,241	20,717,410	67,585,241
Total	20,879,640	67,585,241	20,717,410	67,585,241

2. Pending Staff Payables (See Annex 2)

Description	Balance b/f 2022-2023 Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f (2023-2024 Kshs
Senior Management	787,800	787,800		33,477,690
Middle Management				9,199,342
Unionisable Employees				2,706,800
Others	787,800	787,800		45,383,832
Total				

**County Assembly of Nyeri
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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

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

4. External Assistance

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

Total

a) External assistance relating loans and grants

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

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

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

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

The County Assembly has not been in any agreement with any donor for the financial ended 30th June 2024

c) Classes of providers of external assistance

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

The County Assembly has not received any Non-Monetary External Assistance for the Year Ended 30th June 2024

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

Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

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

The County Assembly has not received any Non-Monetary External Assistance for the Year Ended 30th June 2024

e. Purpose and use of external assistance.

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

(There was no external assistance paid by a third party on behave of the County Assembly)

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

Notes To The Financial Statements (Continued)

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

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

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

(There was no external assistance paid by a third party on behalf of the County Assembly)

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

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

5.1 Classification by Source

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

During the financial year 2023-2024 there were no payment made by any Third Party for the Assembly

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

Notes To The Financial Statements (Continued)

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

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

During the financial year 2023-2024 there were no payment made by any Third Party for the Assembly

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

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

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

Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	138,850,446	115,422,808
Key Management Compensation (Clerk and Heads of departments)	18,096,030	19,738,442
Total Compensation to Key Management	156,946,476	135,161,250
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes		101,375,000
Transfers to other entities under the Assembly		
Total Transfers to related parties		101,375,000
<u>Transfers from related parties</u>		
Transfers from the CRF	792,988,260.20	734,121,427
Payments made on behalf of the County Assembly by other Government Agencies (Insert any other transfers received)		
Total Transfers from related parties	792,988,260.20	734,121,427

7. Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court case against the entity	10,500,000	
Kenya Revenue Authority Audit	10,000,000	
contingent liabilities arising from PPPs		
Total	20,500,000	

(Give details- Update ANNEX 8 Contingent liabilities register)

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

8. Program for Results (PforR) Disclosure

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

Name of the PforR:

Financing Partners:

Purpose of the PforR:

Expenditure Details

Amount in Kshs

Cumulative actual expenditures for the previous years

Actual expenditure in the current financial year.

- 1. Employee Cost*
- 2. Use of goods and Services*
- 3. Grants and Subsidies*
- 4. Building of ECDE facilities*
- 5. Others (specify)*

Sub-total

Cumulative Actual Expenditures to date

The County Assembly of Nyeri Did Not Have Any Program for Result

County Assembly of Nyeri

Annual Report and Financial Statements For the year ended 30th June 2024

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

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

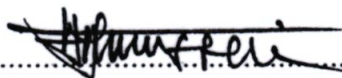
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report of OAG for the year ended 30 th June 2023.	Subscription fee paid without a guiding policy			
Report of OAG for the year ended 30th June 2021, 22, 23.	Ward Administration Expenses	The issue was implemented as the CRA Circular Ref : CRA/CSO/CMG/9/VOL.V(43) dated 3rd August,2020	Resolved	
Report of OAG for the year ended 30th June 2021	Budgetary Control and Performance	The matter was due to delayed release of exchequers issues which was beyond the Assembly control	Resolved	
Report of OAG for the year ended 30th June 2021.	Meetings and retreats held outside the precincts of the County Assembly	The Budget for holding training and retreats are duly approved. The retreats and trainings are supported with approved invitations and request letters by the Speaker and the Clerk of County Assembly respectively.	Resolved	
Report of OAG for the year ended 30th June 2021,22	Subscription Fees to Society of Clerks-at-the-Table (SOCATT	The Assembly stopped payment as recommended.	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report of OAG for the year ended 30th June 2021, 22, 23.	Non-Compliance with Ethnic Diversity	The County Assembly had put the advertisement for recruitment on the widely circulating newspaper as required by law; unfortunately the respondents who qualified were from the dominant ethnic community. However, the Assembly remains an all-inclusive institution.	Not Resolved	
Report of OAG for the year ended 30th June 2021	Non-Submission of the County Assembly Service Board Financial Statements	The County Assembly Service Board does not receive exchequers or any transfer from Assembly Recurrent or Development Account. The expenditure of the Board which is mainly comprised of sitting allowance is budgeted and executed under the County Assembly operations budget, as it happens to other committees of the house.	Resolved	
Report of OAG for the year ended 30th June 2021.	Payment for permanent Staff Outside IPPD Payroll	The Assembly would like to clarify that during the period under review, there were no permanent staff that were paid outside the IPPD System. These are police officers seconded from National Police Service to the Assembly to offer security services and therefore they are not paid salary by the Assembly rather, they are only paid top up allowance	Resolved	

County Assembly of Nyeri
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report of OAG for the year ended 30th June 2021	Assets not in Use	The Assembly wishes to clarify that, the lack of operationalization of the tagging machine and integrated reverse osmosis water dispenser was occasioned by delay in shipping of ribbons and lack of responsive bidder for the construction of water tower to ensure continuous flow of water respectively. The issue of ribbons and adequate flow of water for reverse osmosis machine was sorted and the assets are now in use.	Resolved	



Clerk of the County Assembly

Date 24/11/2024

County Assembly of Nyeri
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15. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Particulars		a	b	c	d	
Construction Of Buildings						
1.						
Sub-Total						
Construction Of Civil Works						
2.						
Sub-Total						
Supply Of Goods						
3.						
Sub-Total						
Supply Of Services						
4.						
Sub-Total						
Grand Total						
			20,879,640	67,585,241	20,717,410	67,585,241
			20,879,640	67,585,241	20,717,410	67,585,241

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

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

Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Gro up	Date Contracted	Original Amount	Amount Paid To- Date	Outstandi ng Balance Current FY c=a-b	Outstanding Balance Comparative FY	Comments
			a	b			
Senior Management							
1.	P-T	June 2024				31,597,890	Daily subsistence's allowance
2	P	June 2024	787,800	787,800		1,879,800	Seating allowance for Hon Members for the month of June
Sub-Total			787,800	787,800		33,477,690	
Middle Management	K- M						
2.						9,199,342	Daily subsistence's allowance
Sub-Total						9,199,342	
Unionisable Employees							
3.						2,706,800	Daily subsistence's allowance
Sub-Total						2,706,800	
Others (specify)							
4.							
Sub-Total							
Grand Total			787,800	787,800		45,383,832	

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

Annex 3 – Analysis Of Other Pending Payables

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

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

Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	19,000,000				19,000,000
Buildings and structures	89,471,629	18,949,568			108,421,197
Transport equipment	39,047,640				39,047,640
Office equipment, furniture and fittings	66,965,524	1,899,065			68,864,589
ICT equipment	5,873,600		(174,000)		5,699,600
Machinery and equipment	3,741,057				3,741,057
Biological assets					
Infrastructure assets	1,891,000				1,891,000
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total	225,990,450	20,848,633	(174,000)		246,665,083

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

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

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

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Brenda Wanjugu Wanjiru	16/10/2023	200,000	200,000	
Lucy Bitutu Ogoti	16/04/2024	103,665	103,665	
Josiah Mathenge Wahinya	16/10/2023	130,000	130,000	
James Gichuki Ndungu	17/08/2023	300,000	300,000	
Total		733,655	733,655	

County Assembly of Nyeri
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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>

Total

During the year they were no salary advances given to any staff or Hon Members

County Assembly of Nyeri
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Annex: 6 Reporting of Climate Relevant Expenditures

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

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

Annex 7 Reporting on Disaster Expenditure

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

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

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Legal fee		Kshs	5,000,000	Not known	Various case that might occur
2.	Compensation to employees	Hesbon Ngaruiya	Kshs	3,000,000	Not known	Expected he might petition for his dismissal
3.	Compensation to employees	Employees	Kshs	500,000		The increment in salaries that was to be effected on July 2024 was not effected and might be effected within this 2024/2025 financial year.
4.	Water bill	NYEWASCO	Ksh	2,000,000	Not known	Contested bill
5.	KRA Tax Demand	Kenya Revenue Authority	Kshs	10,000,000	Not Known	KRA Audit
6.	TOTALS			20,500,000		