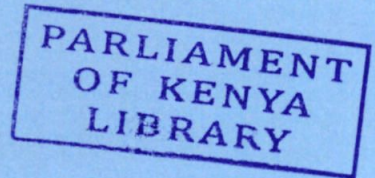


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NYANDARUA

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

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Maj Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim

Revised 30th June 2024



NYANDARUA COUNTY ASSEMBLY

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)

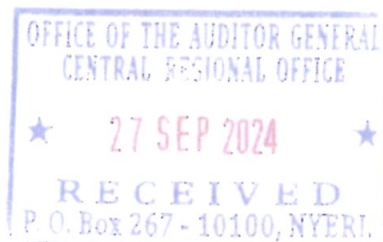


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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CASB	County Assembly Service Board
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

2. Key Entity Information and Management

a) Background information

The County, as established in accordance with Chapter 11, Article 176 of the Constitution of Kenya 2010, is led by the Speaker of the County Assembly. The Speaker is in charge of guiding the overarching policy framework and strategic direction of the Assembly. The Nyandarua County Assembly, as currently constituted, comprises of forty-one elected and nominated Members of the County Assembly (MCAs), entrusted with the mandates to; represent, legislate and approval of plans and policies crucial to the County's functioning, and oversight of the County Executive branch.

b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Stephen Wachira Waiganjo
2.	CASB Member	Samuel Mathu Wainaina
3.	CASB Member	James Kiiru Gachomba
4.	CASB Member	Emma Mwihaki Kibiro
5.	CASB Member	Paul Mwangi Wanjora
6.	Clerk of the County Assembly	Gideon Mukiri Muchiri
3.	Head of Departments	
	i. Director Finance & Accounting	Mr. Charles Wahinya Wambui
	ii. Deputy Clerk and Director Procedural & Legislative, and Committee Services	Mr. Stephen Muriithi Wairimu
	iii. Director Human Resources and Administration	Mr. Simon Njogu Mwaura
	iv. Ag. Director Information and Corporate Communication Services.	Ms. Aurelia Wanjiru Wangui
	v. Principal Internal Auditor	Mr. Charles Kimani Kahari
	vi. Principal Procurement Officer	Mr. John Mathenge Lektari
	vii. Principal Legal Counsel	Mr. Kennedy Mwaniki Wainaina
	viii. Chief Sergeant-at-Arms	Mr. Stanley Kineria

c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Gideon Mukiri Muchiri
2.	Director Finance, Accounting and Economic planning	Mr. Charles Wahinya Wambui
3.	Principal Finance Officer	Ms. Salome Wangechi Muriuki
4.	Principal Procurement Officer	Mr. John Mathenge Lektari

d) Fiduciary Oversight Arrangements

(i) Audit committee activities

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

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

(ii) Finance committee activities

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

- County plans and investment policies.
- Management of County Public Debt.
- Formulation of County revenue augmentation strategies, encompassing the annual County Finance Act.
- Oversight of finance and economic development initiatives.
- Consideration of trade licenses (with the exception of professions' regulation).
- Supervision of outdoor advertising activities.
- Offering recommendations to the County Government on potential and legally permissible channels for County revenue generation.
- Crafting policies pertaining to the seizure, impoundment, and auctioning of assets.

(iii) Public Accounts and Investment committee

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

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

(iv) County Budget and Appropriations Committee

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

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

e) Entity Headquarters

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

f) Entity Contacts

Telephone: (254)743 079 333
P.O Box 720-20303 Olkalou
E-mail: clerk@nyandaruaassembly.go.ke
Website: www.nyandaruaassembly.go.ke

g) Entity Bankers

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

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City Square 00200
Nairobi, Kenya

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

The County Attorney
P.O. Box 701-20303
Ol-Kalou
Nyandarua, Kenya

3. Governance Statement

a. The County Assembly

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

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

- a) The Speaker of the County Assembly.
- b) The Leader of the Majority Party.
- c) The Leader of the Minority Party.

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

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

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

a. Select/Standing Committee

The Select Committees operate within the parameters defined by the Standing Orders, specifically concerning the subject matter assigned to them. Their jurisdiction is delimited by Part 2 of the Fourth Schedule to the Constitution.

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

- i. House Business Committee (S.O 157.)

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- ii. County Public Accounts and Investment Committee (S.O 190);
- iii. County Budget and Appropriation Committee (S.O 191);
- iv. Committee on Implementation (192);
- v. Committee on Delegated County Legislation (193);
- vi. Committee on Members Welfare, Catering and library (94);
- vii. Liaison committee (195);
- viii. Power and privileges (196); and
- ix. Special funds Committee (197);

b. Sectoral Committees

Sectoral committees are generally responsible for overseeing and scrutinizing the activities of different sectors of the county government. Their jurisdiction is delimited by Part 2 of the Fourth Schedule to the Constitution. The County Assembly of Nyandarua has established Sectoral Committees, which are enumerated as follows

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

a) Committee of Powers and Privileges

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

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The members of the committee during this fiscal year were:

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

b) Audit Committee

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

Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held six (6) meetings in FY 2023-2024.

The committee members during FY 2023-2024 were:

Member	Designation
CPA. Joachim Githinji	Chairperson
CPA. Beth Wang'ombe	Vice Chairperson
CPA. Damaris Wanjiku	Member
CPA. Bernard Gitonga	Member
CPA. Charles Kimani	Secretary

c) Public Accounts/Investment Committee

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

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

Member	Designation	Ward
1. Hon. Chege Duncan Githinji	Chairperson	Gatimu

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

d) Budget and Appropriations Committee

The Budget and Appropriations Committee is mandated with providing essential guidance and oversight over the budgetary process. It is entrusted with the responsibility of overseeing the formulation of the budget and ensuring that meaningful public participation is integrated into the budgetary proceedings. During the year under review, the committee convened fifty- nine meetings to address emergence matters of concern.

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

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

e) Finance, Economic Planning and ICT.

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

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

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

The Committee is composed of the following members:

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

b. Communication with all Stakeholders

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

i. Request for Memoranda

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

- The approval hearing for the County Municipal Board Members.

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- ii. The approval hearing County Chief officers for Education and Sports dockets
- iii. The Nyandarua County Trade Development Investment Authority
- iv. The vetting process for the County Assembly Clerk.
- v. Nyandarua County Alcoholic and Drinks Control Act, 2024
- vi. Nyandarua County Facility Improvement Financing Act, 2024
- vii. Nyandarua County Budget Estimates for FY 2024/25
- viii Nyandarua County Annual Development Plan 2024/25
- ix Nyandarua County Finance Bill, 2024

ii) Public Participation Forums

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

- I. Nyandarua County Budget Estimates for FY 2024/25
- II. Nyandarua County Annual Development Plan 2024/25
- III. Nyandarua County Finance Act, 2023
- IV. Nyandarua County Alcoholic and Drinks Control Act, 2024
- V. Nyandarua County Facility Improvement Financing Act, 2024

iii) Outreach and Openness programme

The Assembly sustained an outreach and openness programme which saw it open its doors to learners from various schools and organized groups across the County. The following is a tabulation of the groups that visited the Assembly during the FY 2023/2024.

S/NO	SCH/GROUP	DATE ATTENDED	NO. OF ATTENDEED	WARD
1.	Kihara Secondary School	13th July 2023	32	Central
2.	Kimuru Secondary School	25th July 2023	51	Wanjohi
3.	Munyuini ECD School	27th July 2023	24	Kipipiri
4.	Kimaru Special School	1st August 2023	28	Kiriita
5.	Rutumo Primary School	Pending		Kipipiri
6.	Kalou Secondary School	9th August 2023	103	Kaimbaga

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S/NO	SCH/GROUP	DATE ATTENDED	NO. OF ATTENDEED	WARD
7.	Nyakiambi Primary School	11 th August 2023	69	Mirangine
8.	Mumui Secondary School	19 th September 2023	47	Githioro
9.	Leshau Boys High School	26 th September 2023	51	Leshau Pondo
10.	Magomano Primary School	Pending		Wanjohi
11.	Ecumenical Group	Pending		
12.	La'arche Group	Pending		
13.	ACK St Peters Academy	11 th October 2023	62	Kaimbaga Ward
14.	Silanga Secondary School	18 th October, 2023	35	Rurii Ward
15.	Magomano Primary School	17 th October, 2023,	62	Wanjohi Ward
16.	Huhoini Primary School	24 th October, 2023	60	Rurii Ward
17.	Mureranjau Primary School	Pending		
18.	Kihara Secondary School	Pending		
19.	Silanga Secondary School	13 th July 2023	32	Central
20.	Magomano Primary School	25 th July 2023	51	Wanjohi
21.	Huhoini Primary School	27 th July 2023	24	Kipipiri
22.	Mureranjau Primary School	1 st August 2023	28	Kiriita

iv) visiting Dignitaries

On 16th April, 2024, the Senator, Nyandarua County, Hon. John Muhia Methu visited and gave an address to the Nyandarua County Assembly. He was accompanied by the following dignitaries:

S/NO	Name of Dignitary	County/ Constituency
1.	Sen. Edwin W. Sifuna	Nairobi County
2.	Sen. Karungo Wa Thang'wa	Kiambu County
3.	Sen. Wahome Warnatinga	Nyeri County

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4.	Sen. David Wakoli	Bungoma County
5.	Sen. Jackson Mandago	Uasin Gichu County
6.	Hon. David Kiaraho	MP OI-Kalou
7.	Hon. Michael Muchira	MP OI-Joroorok
8.	Hon. George Gachagua	MP Ndaragwa
9.	Hon. Kwenya Thuku MP	Kinangop
10.	Hon. Eric Wamumbi	MP Mathira
11.	Hon. Betty N. Maina	Women Rep Murang'a
12.	Hon. Maina Karobia	EALA
13.	Hon. Dennis Itumbi	
14.	HSC Samidoh Muchoki	

v) Media Briefs

The Assembly hosted media personalities during the following events:

S/N.	Event	Date
1.	CASA Games 4 th Edition	22nd August, 2023
2.	State of the County Address by Governor Kiarie Badilisha	22 nd Novemeber,2023
3.	2023 Prayer Breakfast	8 th December,2023
4.	Launch of 3 rd NCA Strategic Plan 2022-2027	8 th December,2023
5.	Senator Methu's Address	16 th April,2024

vi) Annual prayer Breakfast

The County Assembly organized and hosted the Nyandarua County Annual Prayer Breakfast on 8th December 2023 themed *Endurance in Adversity: Fostering Hope and Steadfastness*.

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

vii. Consultative meetings with the County Executive

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

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

- I. Nyandarua County Budget Estimates for FY 2024/25
- II. Nyandarua County Annual Development Plan 2024/25
- III. Nyandarua County Finance Act, 2023

- IV. Nyandarua County Alcoholic and Drinks Control Act, 2024
- V. Nyandarua County Facility Improvement Financing Act, 2024

c. Risk management

i) Effective risk management and internal control

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

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

ii) Formal processes for identification and assessment of risks

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

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

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

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

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

Risk Parameters (Key Variables)	Descriptive profile (Criteria)		Significance Weight)
	A	B	
Amount of Money or Expenditure or disbursed	Large financial commitments or disbursements associated with an activity significantly elevate the level of scrutiny during audit reviews. For instance, procurement activities often entail significant financial transactions, making them a focal point of heightened audit interest.	National politics influencing matters related to devolution, including regulations like the budget ceiling and those set forth by the Salaries and Remuneration Commission (SRC).	Large sum 7-10
			Medium sum 4-6
			Low sum 1-3
Changes in the institutional regulations	In assessing present performance, there is a sharper focus on processes, activities, or departments with less robust internal controls. The evaluation is grounded in a thorough examination of the existing controls to gauge their effectiveness or vulnerability. This approach allows for a targeted review that prioritizes areas where improvements in internal control systems (ICS) are most crucial.	Full changes 7-10 Partial changes 4-6 No changes 1-3	Weak ICS 7-10
			Moderate ICS 4-6
			Strong ICS 1-3
Internal Control- Strength and Weaknesses)	This is based on Significance of the process/activity in the overall attainment of the objectives. Where a process/activity is very crucial then a lot of review will be done to ensure it does not hinder attainment of objectives. E.g. Members facilitations	Major Contributor 7-10 Moderate contributor 4-6 Minor contributor 1-3	High Political exposure 7-10
			Moderate contributor 4-6
			Minor contributor 1-3
Contribution to County Assembly objectives	Contribution to County Assembly objectives	Major Contributor 7-10 Moderate contributor 4-6 Minor contributor 1-3	High Political exposure 7-10
			Moderate contributor 4-6
			Minor contributor 1-3
D	Contribution to County Assembly objectives	Major Contributor 7-10 Moderate contributor 4-6 Minor contributor 1-3	High Political exposure 7-10
			Moderate contributor 4-6
			Minor contributor 1-3
E	Contribution to County Assembly objectives	Major Contributor 7-10 Moderate contributor 4-6 Minor contributor 1-3	High Political exposure 7-10
			Moderate contributor 4-6
			Minor contributor 1-3

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		When an institution holds a politically exposed status, it naturally attracts substantial attention from a diverse range of stakeholders and leaders. This heightened visibility places the institution under intense scrutiny, necessitating a greater emphasis on accountability. As a result, a heightened frequency of reviews becomes imperative. This heightened interest manifests in various activities, including procurement processes, hiring practices, and more.	Medium Political exposure	4-6
			Low Political exposure	1-3
F	Public sensitivity	In areas where the public is well-informed, particularly about provisions outlined in specific Acts, there is a heightened expectation for compliance. For instance, the public is cognizant that public participation should precede the approval of the budget, prompting a call for a thorough review and adherence to this process.	More Informed public	7-10
			Reasonable Informed public	4-6
			Less informed public	1-3
G	Changes in Accounting systems	As a new accounting system is introduced within an institution there are bound to be challenges and errors. More training will be required for staff and part of senior management. Since more challenges will be faced in the process of adopting the system it will increase the need for more review. Therefore, frequent audit around the IFMIS and IPPD systems.	Full system Changes	7-10
			Partial system Changes	4-6
			No system Changes	1-3
H	Extent of computerized systems	In areas where operations have not been fully computerized, risk of errors may be high and hence need for more reviews.	Computerized	7-10
			Partial Computerized	4-6
			Not Computerized	1-3

Scale

1-3 Low risk

4-6 Normal risk

7-10 High risk

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

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

These encompassed:

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

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

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

d. Compliance

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

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

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

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4. Foreword By the Clerk of The Assembly

In accordance with Section 164(1) of the Public Finance Management Act which requires the Accounting Officer of a County Government entity to prepare financial statements, adhering to formats prescribed by the Public Sector Accounting Standards Board, at the conclusion of each financial year, it is my utmost pleasure to present the Nyandarua County Assembly's financial statements for the year ended 30th June, 2024.

The Statements are an accurate representation of the financial performance of the County Assembly during the financial year 2023/2024.

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

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

a. Budget performance:

In the FY 2023/2024, the Nyandarua County Assembly had a budget of Ksh.990,285,706 this included Kshs.774,785,706 earmarked for recurrent purposes, Ksh.110, 000,000 being set aside for development budget and Ksh. 105,500,000 for Staff Car Loan and Mortgage Scheme.

The total expenditure amounted to Ksh.924, 911,749 which represents an absorption rate of 93% of the total budget. The recurrent expenditure amounted to Ksh.764,871,750 representing 99% of the recurrent budget, development expenditure amounted to Ksh.54, 539,999 representing an absorption rate of 50% of the development budget, and Ksh. 105,500,000 was transferred to the Staff Car Loan and Mortgage Scheme.

The Assembly's budget performance for the financial year 2023/24 is summarized in the table below:

Expenditure	Allocation (Kshs.)	Actual Expenditure (Kshs.)	Absorption Rate (%)
Recurrent	774,785,706	764,871,750	93%
Development	110,000,000	54,539,999	50%
Car loan and Mortgage	105,500,000	105,500,000	100%
Total	990,285,706	924, 911,749	93%

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3. Report of the Independent Auditor, County Assembly of Nyandarua for the year ended 30th
June 2024

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

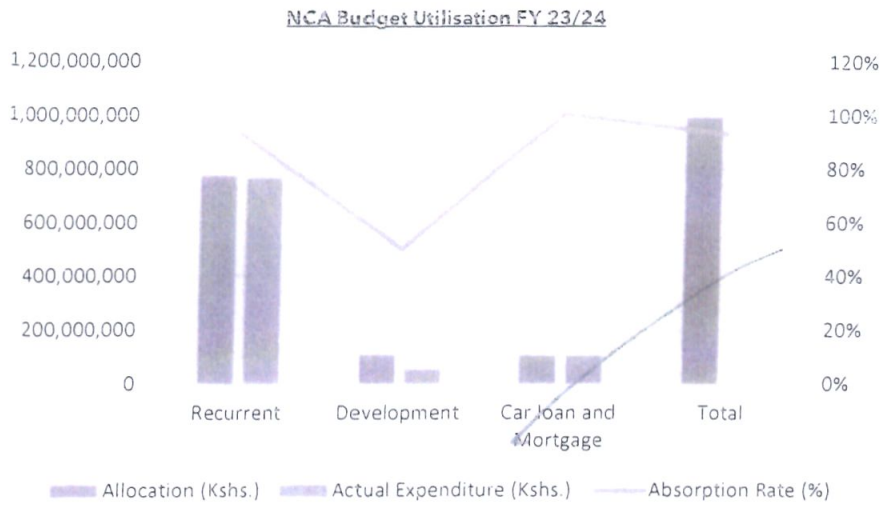
Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 26/09 2024.



Name Gideon Mukiri Muchiri
Clerk of the County Assembly

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b. Operational Performance

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

S/No.	BILL	SPONSOR	DATED	1 ST READING	2 ND READING	3 RD READING	REMARKS
1.	Nyandarua County Alcoholic Drinks Control Bill, 2023	Hon. Peter Gathungu Kamau (Chairperson, Committee on Education, Gender Affairs, Culture, Children and Social Services)	Wednesday 6 th December 2023 2.30p.m.	6 th December 2023	17 th January 2024 at 10.00 a.m.)	17 th January 2024 at 10.00 a.m.)	Enacted
2.	Nyandarua County Revenue Board Bill, 2022	Hon. Zachary Mwangi Njeru (Chairperson Committee on Finance and Economic Planning)	18TH APRIL 2023 at 9.30 A.M.	18 TH APRIL 2023 at 9.30 A.M			Withdrawn (21st February 2024 2.30p.m)
3.	Nyandarua County Revenue Board Bill, 2023	Hon. Zachary Mwangi Njeru (Chairperson Committee on Finance and Economic Planning)	18TH APRIL 2023 at 9.30 A.M.	18 TH April 2023 at 9.30 A.M.)	23 rd October 2023	1 st November 2023 9.30a.m	Enacted
4.	Nyandarua County 2 nd Supplementary Budget Appropriations bill (No. 2) 2022/2023	Hon. Isaac Kung'u Wanjiru (Chairperson, Budget and Appropriations Committee)	Tuesday 9 th May 2023 9.30a.m	9 th May 2023 (9.30a.m)	9 th May 2023 10.50a.m	9 th May 2023 10.50a.m	Enacted
5.	The Nyandarua County Finance Bill, 2023	Hon. Zachary Mwangi Njeru (Chairperson, Finance, Economic Planning and ICT)	Wednesday 11 th October 2023 2.30p.m	11 th October 2023 2.30p.m	14 th February 2024 9.30a.m.)	14 th February 2024 9.30a.m.)	Enacted
6.	The Nyandarua County Bursary Fund	Hon. Peter Gathungu Kamau (Chairperson,	Wednesday 8 th May, 2024 2.30p.m.	Wednesday 8 th May, 2024 2.30p.m.	Wednesday 8 th May, 2024 2.30p.m.	Wednesday 7 th August, 2024 2.30p.m.	Enacted

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S/No.	BILL	SPONSOR	DATED	1 ST READING	2 ND READING	3 RD READING	REMARKS
	Amendment Bill, 2024	Committee on Education, Children, Gender Affairs, Culture and Social Services)					
7.	The Nyandarua County Health Facility Improvement Financing Bill, 2024	Hon. Paul Ngeche Wambaire (Chairperson, Health Services Committee)	Wednesday 8 th May, 2024 2.30p.m.	19 th June, 2024	Wednesday 24 th July, 2024 9.30a.m.	Wednesday 24 th July, 2024 9.30a.m.	Enacted
8.	Nyandarua County Appropriation Bill, 2024	Hon Isaac Kung'u Wanjiru (Chairperson, Budget and Appropriations Committee)	Tuesday 2 nd July, 2024 9.30a.m	2 nd July, 2024 9.30a.m	3 rd July, 2024 9.30a.m.	3 rd July, 2024 9.30a.m.	Enacted
9.	Nyandarua County Community Dams Management Bill, 2024	Hon. Carolyn Wangu Njarara (County Member for Weru Ward)	Wednesday 31 st July, 2024 2.30p.m.	Wednesday 31 st July, 2024 2.30p.m.			Pending
10.	Nyandarua County Inspectorate and Compliance Enforcement Bill, 2024	Hon. Edinald Wambugu King'ori (Chairperson - Committee on Public Service, Administration and Devolution)	Wednesday 31 st July, 2024 2.30p.m.	Wednesday 31 st July, 2024 2.30p.m.			

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

The business in the County Assembly is achieved through committees. They have the delegated authority to execute their constitutional mandates. These are smaller units or groups of Members of the County Assembly that allow the Assembly to perform several functions simultaneously, and also

provides the opportunity for more detailed investigation and discussions before the findings and outcomes of these committee meetings are presented as committee reports to the House for debate and adoption.

The committees include;

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

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

i. Standing or Select Committees

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

They are as listed below.

ii) Sectoral Committees

The functions of a Sectoral Committee are to-

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

- **County Budget and Appropriations Committee**

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

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

- **Committee on Implementation**

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

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

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

- iii) **House Keeping Committees**

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

The committees are:

- **House Business Committee**

The work of the House Business Committee is to:

- a) prepare and, if necessary, adjust the Assembly Calendar with the approval of the Assembly;
- b) Monitor and oversee the implementation of the Assembly Business and programmes.
- c) implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the Assembly;

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- d) determine the order in which the reports of Committees shall be debated in the Assembly;
- e) make decisions and issue directives and guidelines to prioritize or postpone any business of the Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be, and
- f) Consider such matters as may from time to time arise in connection with the business of the Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the Assembly.

- **Liaison Committee**

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

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

Its role is to examine:

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

- iv) **Watchdog Committees**

- **County Public Accounts and Investments Committee**

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

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

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

c. Performance of key development projects

During the reporting year:

- i. During the year under review, staff were relocated from County Executive-owned premises to the new Assembly Office Block, significantly improving service delivery to citizens. This move enhanced the Assembly's overall efficiency and resulted in considerable financial savings.
- ii. The completion of the landscaping project and external works of the Speakers residence played a crucial role in achieving the set objectives. These efforts enhanced the aesthetic appeal and functionality of the area, contributing to the overall success of the project and aligning with the intended goals.
- iii. The completion of the boundary wall project was instrumental in meeting the established objectives. These initiatives not only improved the area's visual appeal and functionality but also contributed significantly to the project's overall success, aligning perfectly with the intended goals.
- iv. Furnishing of the Staff Office Block- A fully furnished office provides an optimal environment for staff to perform at their best. It offers the necessary tools, comfort, and organization to boost productivity, enhance focus, and foster a positive work atmosphere, all of which contribute to improved employee performance.
- v. A determined effort to promote responsible practices and fight corruption, the County Assembly enforced strict compliance with Article 232(1) of the Constitution, which sets out the values and principles of public service. This commitment was further strengthened through the rigorous implementation of a human resources policy and manual.
- vi. An institutional risk framework was put in place to address systemic vulnerabilities that could potentially enable corrupt practices.
- vii. Additionally, in accordance with Article 232, staff members received training to ensure they uphold political neutrality.
- viii. In accordance with the provisions of the Public Procurement and Disposal Act of 2015, specifically Section 71(1), the County Assembly maintained and continuously updated a roster of registered suppliers, contractors, and consultants across various specific categories of goods, works, or services in line with its procurement requirements. This approach not only provided opportunities for new and emerging suppliers but also ensured a fair and competitive procurement process.

- ix. During the period under review, the Board continued to implement its wellbeing policy to support the psychological, emotional physical, occupational, spiritual, social, and financial wellness of its Members and Staff. This policy guides the participation, management, coordination, and promotion of wellness programs, including sports, recreational activities, spiritual nourishment, and counselling sessions
- x. The Board commenced the construction of a modern entrance and other associated amenities for the Nyandarua County Assembly.

d. Comment on value-for-money achievements

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

Project: Constructing Staff offices and the Speakers's residences for the County Assembly represents a significant value-for-money strategy. By reducing the reliance on rented spaces, the initiative leads to substantial long-term savings on rental costs, allowing these funds to be redirected to other essential services or projects.

e. Challenges and Recommended Way Forward

i) Implementation Challenges:

- **Delayed exchequer disbursements.** This posed a significant obstacle to the effectiveness of the Assembly. When funds are not released on time, counties face challenges in executing key projects, delivering services, and meeting operational costs.
- **Budget constraints-** This posed a significant challenge to the effectiveness of operations. Limited financial resources hindered the execution of critical projects and slowed down service delivery.
- **Complex Regulatory Environment:** Navigating the intricate regulatory landscape has proven to be a challenge, particularly in matters related to procurement and compliance with various legal frameworks.
- **Stakeholder Alignment:** Ensuring alignment and collaboration among stakeholders, both internal and external to the Assembly, has been a hurdle in achieving seamless project implementation.
- **Technological Integration:** Keeping up with evolving technological demands and ensuring optimal utilization of available systems for efficient operations has been an ongoing challenge.

ii) Recommended Way Forward

- **Enhanced Resource Mobilization:** The County Assembly endeavours to explore innovative avenues for resource mobilization, including seeking partnerships, grants, and exploring cost-effective measures for project implementation.
- **Capacity Building and Training:** Continuous training and capacity-building programs for staff will be prioritized to ensure adeptness in navigating the regulatory environment and leveraging available technology.
- **Stakeholder Engagement Strategies:** The Assembly strives to implement robust stakeholder engagement strategies to foster collaboration in pursuit of shared objectives.
- **Technology Adoption and Integration:** Regularly assess and invest in technological solutions that enhance efficiency and productivity within the Assembly.

iii) Key Factors Hindering Goal Attainment and Remedial Measures

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

Future Outlook and Strategic Plan

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

Employee Welfare Policies

- a) **Hiring and Gender Ratio:** The Assembly has instituted policies promoting fair and transparent hiring practices, ensuring gender diversity and equal opportunities for all.
- b) **Skills Improvement:** The Assembly prioritized continuous learning and development through training programs, workshops, and mentorship initiatives to enhance employee skills and competencies. Every MCA and Members of staff attended at least one training. Priority was

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Program 1	Objectives	Outcome	Key performance indicators	Output
Legislation, oversight and representation	Legislations			
	Enhanced professional development of MCAs – To provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No. of bills enacted in the County Assembly	In FY 2023/2024 MCAs were trained on Public Sector financial management and accountability.
	2. To strengthen public participation	Increase engagement with the public and improve on openness and transparency	No. of public participation exercises held	Over 7 public participation forums were held among them, visits by various groups and schools Members of the public were engaged through organized social media (WhatsApp and Facebook) and encouraged to submit written memoranda
	Oversight			
	1. To strengthen oversight role of County Assembly	Enhance Capacity of MCAs to deal with Oversight	No. of capacity building workshops	Five trainings undertaken for a group of 20 MCAs and Staff

	2. To ensure compliance with approved plans, treaties, MOUs and regulations	Improve efficiency in execution of government functions	No. of approved plans, programmes, policies, motions and statements	The committees and house generated over 101 reports, bills(3) and 63 motions and statements
	Representation			
	1. To ensure that the electorate is properly represented	Address public complaints and outcry	No. of complaints addressed through petitions, statements and motions	The County Assembly did not receive any, petitions for the reporting period.

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

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

Among the community engagement activities provided for by the Assembly's Strategic Plan III 2022-2027 included;

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

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

i. Legal Aid

The institution will offer legal aid to the following:

- Remandees and convicts.
- GBV victims.
- Terminally ill patients.
- The vulnerable in the society (OVCs, and the aged).

ii. Civic Education

- Creating awareness on citizens' rights.
- Creating awareness on citizens' duties and obligation.
- Creating awareness on the governance structure and roles and responsibilities.

- Creating awareness on the opportunities in the county and national government.

iii. Direct Assistance

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

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

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

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

v. Mentorship Programmes

The institution will mentor the following:

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

vi. Health Care

- Creating awareness on HIV/AIDs and other lifestyle diseases.
- Creation of support groups for people living with HIV/AIDs.
- Creating awareness on mental health issues.
- Providing counselling services to victims of mental health illnesses.
- Setting up a preventive program for mental health cases.
- Creating awareness on lifestyle diseases.
- Creating awareness on better nutrition.
- Creating awareness on water purification methods.

vii. Environmental Conservation

Tree planting activities.

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

During the Financial Year 2023/24 the Assembly recorded minimal community involvement programmes and projects as a result of inadequate budgetary allocations. The CASB will foster and revamp its social responsibility to the community in various ways in the subsequent financial years.

Sustainability Efforts

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

This encompassed prudent financial management, evidenced by an absorption rate of 93% of the total budget in the 2023/2024 fiscal year.

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

The County Assembly established Sustainability and Policy Compliance Committee (SPCC), to ensure adherence to policies, regulations, and sustainable practices within the Assembly.

b) Environmental performance

During the year under review, the established committee developed a Sustainability and Compliance Policy which is now at the draft stage waiting approval. The policy aims at underscoring our commitment to sustainable practices and responsible resource management. This policy is anchored in the principles of conservation, pollution prevention, and compliance with relevant environmental laws and regulations. It emphasizes the importance of minimizing our ecological footprint and safeguarding the natural environment for present and future generations.

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

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

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

our jurisdiction. Furthermore, the Assembly collaborated with local environmental agencies and community groups to support conservation efforts and calling for action to restore the only highland lake in Kenya, Lake Ol'Bollosat.

c) Employee welfare

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

Gender Ratio Consideration:

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

viii. Improvement of Hiring Policies:

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

ix. Efforts in Skill Improvement and Career Management:

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

x. Appraisal and Reward Systems:

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

xi. Safety Policy and Compliance with OSHA:

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

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

xii. Retention Efforts:

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

d) Market place practices

i. Responsible Supply Chain and Supplier Relations:

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

ii. Responsible ethical practices -

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

1. Establishment of Corruption prevention Committee (CPC)
2. Development of Anti-corruption policy which is at draft stage
3. Established systems for regular monitoring and reporting on environmental performance of County Assembly operations, including energy and waste generation emissions.
4. Annual County Prayer Breakfast held on 8th December 2023.
5. Monthly prayer and counselling sessions.

6. MCAs and staff Environmental Educational and Awareness programmes to educate on environmental issues and sustainable practices
7. Staff and MCA Annual retreat held from 17th -23rd December, 2023

7. Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 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) Preparing accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 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.

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

Approval of the financial statements

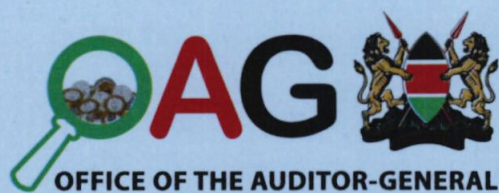
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 26/09 2024.



Name: Gideon Mukiri Muchiri
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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NYANDARUA 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 the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nyandarua set out on pages 1 to 44, 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 summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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 Nyandarua 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 County Governments Act, 2012 and the Public Finance Management Act, 2012 .

Basis for Qualified Opinion

1. Unsupported Mileage Allowances

The statement of receipts and payments and as disclosed under Note 4 to financial statements reflects compensation of employees of Kshs.354,963,582 which includes personnel allowance paid as reimbursement (mileage allowance) of Kshs.22,642,257 which differs with mileage schedule provided of Kshs.17,207,436 resulting to unreconciled and unexplained variance of Kshs.5,434,821.

Further, the supporting documents in form of payment vouchers, copies of motor vehicle logbooks or lease agreements as proof of ownership of motor vehicles used by the respective Members or a report from the transport section of the State Department of Public Works to confirm the distance between the Members of the County Assembly (MCAs) home and the Assembly's chambers was not provided for audit verification.

In the circumstances, the accuracy and propriety of the personnel allowance paid as reimbursement of Kshs.5,434,821 could not be confirmed.

2. Variance in Pending Accounts Payable

Review of other disclosures to the financial statements on pending accounts payable reflects a balance brought forward of Kshs.98,373,853 as disclosed in Note 1 on pending accounts payables which differs with the previous year audited financial statements balance carried forward for pending bills of Kshs.108,076,305, resulting to unreconciled and unexplained variance of Kshs.10,076,305.

In the circumstances, the accuracy and completeness of opening pending bills balance of Kshs.98,373,853 could not be confirmed.

3. Non-Compliance with Cut-Off Date

The statement of receipts and payments reflects total receipts of Kshs.925,914,901. However, included in the amount is Kshs.16,782,092 comprising of recurrent receipts of Kshs.11,657,954 and development receipts of Kshs.5,124,138 that were received after

the financial year cut-off date of 30 June, 2024. This is contrary to Regulation 97(1)(4) of the Public Finance Management Act (County Governments) Regulations, 2015 which prohibits cash transactions after the financial year cut-off date.

In the circumstances, the accuracy and completeness of the total receipts amount of Kshs.925,914,901 could not be confirmed. In addition, Management was in breach of the law.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Nyandarua 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 Information

Conclusion

Management is responsible for the Other Information set out on page v to xl which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance against County Assembly Predetermined Objectives and Corporate Social Responsibility Statement.

The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

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.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Payment of Foreign Travel

Review of records provided for audit revealed that County Assembly of Nyandarua incurred expenditure of Kshs.16,503,698 in respect of foreign travel and subsistence allowance. However, the amount has not been supported by activity program, signed attendance register, and back to office report. This contravenes Regulation 93 of Public Finance Management Regulations,2015.

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

2. Irregular Payments to Society of Clerks At -The Table

The Assembly incurred Kshs.1,044,000 on subscription to Society of Clerks At-The-Table (SOCCAT). However, there is no approved regulation for payment in form of a policy, neither is the Society recognized by SRC for payment of subscription purposes. The propriety of expenditure of Kshs.1,044,000 could not be confirmed as required by Section 149 of Public Finance Management Act, 2012.

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

3. Non-Compliance with SRC Guidelines on County Assembly Speaker's House

The Salaries and Remuneration Commission (SRC) provided that the Speaker's; residence should be built on an existing County Government land. However, Nyandarua County Assembly purchased land of approximately 1.666 hectares from a private individual at Kshs.10,000,000. SRC further provided that the residence of the County Assembly speaker should be on a one (1) acre land. However, the Nyandarua County Assembly speaker's house sits on a three (3) acre land.

In the circumstances, Management was in breach of the SRC guidelines and the public did not get value for money.

4. Long Outstanding Pending Bills

The Assembly had an accumulated pending bill amounting to Kshs.98,225,558 as at 30 June, 2024, out of which Kshs.71,499,930 are long outstanding bills which ought to have been paid as first charge in the approved budget of the subsequent financial years when they fell due. This is contrary to Regulation 139 of Public Procurement Asset and Disposal Regulations, 2020 and Treasury Circular No 10/2020 which requires Accounting Officers to ensure pending bills are treated as first charge on the financial year approved budget.

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

5. Irregular Payment of House Allowances to Member of Staff

The Assembly made payments of Kshs.2,481,200 to thirty-two (32) employees in respect of house allowance above the rates provided by the Salaries and Remuneration Commission while twelve (12) employees were underpaid Kshs.144,000 in respect of house allowances Contrary to SRC circular Ref. No: SRC/TS/MDP/3/1/2(2) dated 11 August, 2015 which provides for the rates upon which house allowances are paid to various officers depending on their cadre.

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

6. Direct Procurement on Rent and Rates

The Assembly incurred an expenditure of Kshs.3,000,000 during the year under review on rents for Ward offices. However, the services were not competitively sourced and no market survey was conducted to establish the prevailing market prices on rental houses. This is contrary to Public Procurement and Asset Disposal Act, 2015, Section 103 (2) guideline on when direct procurement method may be used.

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

7. Non-Compliance to One Third of Basic Salary Rule

Review of the payroll for the period under review revealed that twenty-six (26) employees earned net salaries less than a third of their respective basic salaries Contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

8. Irregularities in the Construction of a Boundary Wall for the Speaker's Residence.

A physical inspection carried out in the month of September, 2024 revealed that even though the house was completed and the certificate of practical completion given, during

the year of audit, County Assembly paid Kshs.19,774,001 for the construction of the boundary wall around the Speaker's house. However, it was noted that The Septic tank was already full and clogged therefore cannot be utilized, the guard house was already showing signs of cracking, deep trenches had already developed around the wall and soil excavated was still all over the boundary wall. Thus, the work was incomplete and the contractor was not on site.

In the circumstances, the value for money on the expenditure of Kshs.19,774,001 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 effects 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-Maintenance Updated Fixed Assets Register

Review of documents revealed that the Assembly had not maintained an accurate and updated Fixed Asset Register with the required necessary information such as; date of acquisition of assets, type of assets, supplier name, value, custodian, identification codes and location of the assets it owns. In addition, some assets, such as land, and water towers had been omitted from the assets register.

In the circumstances, the effectiveness of controls in respect of assets existence, safety, measurement and valuation of the assets could not be confirmed.

2. Lack of an Approved Fraud Management Policy

During the year under review, the County Assembly had no fraud management policy contrary to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires an Accounting Officer to ensure that the County Government entity develops risk Management strategies, which include fraud

prevention mechanism; and a system of risk Management and internal control that builds robust business operations.

In the absence of fraud management policy, Management of fraud risk by the Assembly could not be confirmed.

3. 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 a negative impact its operations.

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.

The Management are responsible for 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 Gatirangu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June 2024 -

	Note	FY 2023/2024 KShs	FY 2022/2023 KShs
Receipts			
Transfers from the CRF	1	925,914,901.00	897,532,346
		-	-
		-	-
Total receipts		925,914,901.00	897,532,346
Payments			
Compensation of employees	4	354,963,582	305,842,391
Use of goods and services	5	337,196,924	309,132,070
Subsidies	6	-	-
Transfers to other government entities	7	105,500,000	144,921,255
Other grants and transfers	8	-	-
Social security benefits	9	45,885,985	39,209,752
Acquisition of assets	10	81,365,258	97,034,903
Finance costs	11	-	-
Other payments	12	-	-
Total payments		924,911,749	896,140,370
Surplus/deficit		1,003,152	1,391,976

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/09 2024 and signed by:



Name:
 Clerk of the Assembly



Name:
 Director Finance & Accounting – Count
 Assembly
 ICPAK Member Number: 8772

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

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

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

Financial assets	Note	FY 2023/2024 KShs	FY 2022/2023 KShs
Cash and cash equivalents			
Bank balances	13A	33,693,110	61,029,280
Cash balances	13B	-	-
Total cash and cash equivalents			61,029,280
Imprests and Advances	14	600,000	74,900
Total financial assets		34,293,110	61,104,180
Financial liabilities			
Third party deposits and retention	15	33,289,958	59,712,204
Net financial assets		1,003,152	1,391,976
Represented by			
Fund balance b/fwd	16	1,391,976.00	2,615,521
Prior year adjustment	17	(1,391,976)	(2,615,521)
Surplus/(deficit) for the year		1,003,152	1,391,976
Net Financial Position		1,003,152	1,391,976

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/09 2024 and signed by:



Name:
 Clerk of the Assembly



Name:
 Director Finance & Accounting – County
 Assembly
 ICPAK Member Number:

County Government of Nyandarua
 Nyandarua County Assembly
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11. Statement Of Cash Flows for The Period Ended 30th June 2024

	Note	FY2023/2024 KShs	FY 2022/2023 KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	925,914,901	897,532,346
Miscellaneous receipts	3	-	-
Total receipts from operating income		925,914,901	897,532,346
Payments for operating expenses			
Compensation of employees	4	(354,963,582)	(305,842,391)
Use of goods and services	5	(337,196,924)	(309,132,070)
Subsidies	6	-	-
Transfers to other government entities	7	(105,500,000)	(144,921,255)
Other grants and transfers	8	-	-
Social security benefits	9	(45,885,985)	(39,209,752)
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		(843,546,491)	(799,105,467)
Net receipts/(payments) from operating activities		82,368,410	98,426,879
Adjusted for:			
Prior year adjustment	17	(1,391,976)	(2,615,521)
Decrease/(increase) in accounts receivable:	18	(525,100)	1,478,044
Increase/(decrease) in accounts payable:	19	(26,422,246)	7,060,649
Net cash flows from operating activities		54,029,088	104,350,051
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(81,365,258)	(97,034,903)
Net cash flows from investing activities		(81,365,258)	(97,034,903)
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		(27,336,170)	7,315,148

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Cash & cash equivalent at Start of the year		61,029,280	53,714,133
Cash & cash equivalent at end of the year		33,693,110	61,029,280

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/09 2024 and signed by:



Name:
Clerk of the Assembly



Name:
Director Finance & Accounting – County
Assembly
ICPAK Member Number:8772




12. 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 on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	985,938,804	4,346,902	990,285,706	925,914,901	64,370,805	93%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	985,938,804	4,346,902	990,285,706	925,914,901	64,370,805	93%
Payments						
Compensation of employees	352,345,143	7,238,150	359,583,293	354,963,582	4,619,711	-
Use of goods and services	342,934,763	(372,080)	342,562,683	337,196,924	5,365,759	99%
Subsidies	-	-	-	-	-	98%
Transfers to other government entities	100,000,000	5,500,000	105,500,000	105,500,000	-	-
Other grants and transfers	-	-	-	-	-	100%
Social security benefits	40,858,898	4,405,832	45,264,730	45,885,985	(621,255)	-
Acquisition of assets	149,800,000	(12,425,000)	137,375,000	81,365,258	56,009,742	101%
Finance costs	-	-	-	-	-	59%
Other payments	-	-	-	-	-	-

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

Total	985,938,804	4,346,902	990,285,706	924,911,749	65,373,957	93%
Surplus/ deficit	-	-	-	1,003,152	(1,003,152)	

The entity financial statements were approved on 26/09 2024 and signed by:



Name:

Clerk of the Assembly



Name:

Director Finance & Accounting -- County Assembly
ICPAK Member Number:8772

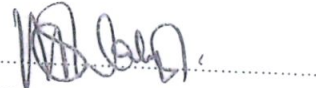
12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	870,438,804	9,846,902	880,285,706	870,971,792	9,313,914	99%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	870,438,804	9,846,902.00	880,285,706.00	870,971,792.00	9,313,914.00	99%
Payments						
Compensation of employees	352,345,143	7,238,150	359,583,293	354,963,582	4,619,710	99%
Use of goods and services	342,934,763	(372,080)	342,562,683	337,196,924	5,365,759	98%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	100,000,000	5,500,000	105,500,000	105,500,000	-	100%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	40,858,898	4,405,832	45,264,730	45,885,985	(621,255)	101%
Acquisition of assets	34,300,000	(6,925,000)	27,375,000	26,825,259	549,741	98%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	870,438,804	9,846,902	880,285,706	870,371,750	9,913,956	99%
Surplus/ deficit	-	-	-	600,042	(600,042)	

The entity financial statements were approved on 26/6/24 2024 and signed by:



Name:
Clerk of the Assembly



Name:
Director Finance & Accounting – County Assembly
ICPAK Member Number:8772

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 on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	115,500,000	(5,500,000)	110,000,000	54,943,109	55,056,891	50%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	115,500,000	(5,500,000)	110,000,000	54,943,109	55,056,891	50%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-

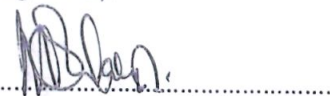
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Annual Report and Financial Statements For the year ended 30th June 2024

Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	115,500,000	(5,500,000)	110,000,000	54,539,999	55,460,001	50%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	115,500,000	(5,500,000)	110,000,000	54,539,999	55,460,001	50%
Surplus/ deficit	-	-	-	403,110	(403,110)	-

The entity financial statements were approved on 26/09 2024 and signed by:



Name:
Clerk of the Assembly



Name:
Director Finance & Accounting – County Assembly
ICPAK Member Number:8772

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023/24	2023/24	2023/24	2023/24	2023/24
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: Representation, Legislation and Oversight					
Use of goods and services	172,664,119	-864,643.00	171,799,476	168,865,203	98%
Subtotal	172,664,119	-864,643	171,799,476	168,865,203	98%
Programme 2: Public Finance Management					
Use of goods and services	141,270,644	-707,437	140,563,207	138,162,438	98%
Subtotal	141,270,644	-707,437	140,563,207	138,162,438	98%
Programme 3: Institutional Capacity					
Recurrent Expenditure					

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Compensation to Employees (salaries and allowances)	352,345,143	7,238,150	359,583,293	354,963,582	99%
Use of goods and services (Social security benefits)	40,858,898	4,405,832	45,264,730	45,885,984	101%
Use of goods and services (Medical insurance)	29,000,000	1,200,000.00	30,200,000.00	30,169,282	100%
Use of goods and services (MICA's and Staff Car Loan and mortgage)	100,000,000	5,500,000	105,500,000	105,000,000	100%
Acquisition of Non-Financial Assets	34,300,000	-6,925,000	27,375,000	26,825,259	98%
Development Expenditure	115,500,000	-5,500,000	110,000,000	54,539,999	50%
Subtotal	672,004,041	5,918,982	677,923,023	617,384,107	91%
Grand Total	985,938,804	4,346,902.00	990,285,706	924,411,749	93%

14. Significant Accounting Policies

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

1) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) 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 Nyandarua County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3) Recognition of receipts and payments

a) Recognition of receipts

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

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.

Significant Accounting Policies (Continued)

4) In-kind contributions

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

5) Third Party Payments

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

6) Cash and cash equivalents

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

7) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs. 33,289,958 compared to Kshs 59,712,204 in prior period as indicated on note 15. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

1. 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 A/E holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

2. 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.

3. 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.

4. 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 bills 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.

Significant Accounting Policies (Continued)

5. Contingent Liabilities

A contingent liability is:

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- 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 6 of this financial statement is a register of the contingent liabilities in the year.

6. Contingent Asset-

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.

Significant Accounting Policies (Continued)

7. 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 Nyandarua for the period 1st July 2023 to 30 June 2024 as required by law. There was one 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.

8. Comparative figures

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

9. 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.

10. Prior Period Adjustment

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

11. 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.

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15. Notes to the Financial Statements

1. Transfer From CRF

	FY2023/2024	FY2022/2023
	Kshs	Kshs
Transfers from the county treasury for Q1	159,376,224	91,640,962
Transfers from the county treasury for Q2	331,391,133	314,179,298
Transfers from the county treasury for Q3	195,981,952	166,713,812
Transfers from the county treasury for Q4	239,165,592	324,998,274
Cumulative amount	925,914,901	897,532,346

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

Nyandarua County Assembly Development Account

Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount	Receipt Description
26-Oct-23	FT232996L0F2	38610000554	Exchequer	13,531,800	COB/NYD/001/149(7) DD 25102023 Oct-24
23-Nov-23	FT23327D1YMZ	38610000555	Exchequer	4,997,177	COB/NYD/001/154(5) DD 22112023 Nov-24
3-Jan-24	FT240037G55T	38610000556	Exchequer	9,583,099	COB/NYD/001/155(13) DD 02012024 Jan-24
15-Feb-24	FT240465YKN8	38610000557	Exchequer	4,906,091	COB/NYD/001/157(9) DD 09022024 Feb-24
27-Mar-24	FT24087TTQP3	38610000558	Exchequer	269,994	COB/NYD/001/160(6) DD 25032024 Mar-24
23-May-24	FT241449LRWF	38610000559	Exchequer	16,530,810	COB/NYD/001/162(13) DD 13052024 May-24
9-Jul-24	FT24191NK5Q6	38610000560	Exchequer	5,124,138	COB/NYD/001/168(16) DD 28062024
		TOTAL DEV		54,943,109	

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Nyandarua County Assembly Recurrent Account

Receipt Date	Receipt Number	Document Sequence	Paid by Name	Receipt Amount	Receipt Description
16-Aug-23	38610000474	38610000474	Exchequer	545,064	COB/NYD/001/141(2) DD 15082023 Aug-24
16-Aug-23	FT232281S6CZ	38610000477	Exchequer	22,091,417	COB/NYD/001/141(4) DD 15082023 Aug-24
16-Aug-23	FT23228F7616	38610000476	Exchequer	11,048,168	COB/NYD/001/141(3) DD 15082023 Aug-24
16-Aug-23	FT23228P8HD9	38610000478	Exchequer	35,303,600	COB/NYD/001/141(5) DD 15082023 Aug-24
16-Aug-23	FT23228V8DFC	38610000475	Exchequer	8,943,560	COB/NYD/001/141(1) DD 15082023 Aug-24
6-Sep-23	FT232490684M	38610000482	Exchequer	9,520,407	COB/NYD/001/142(4) DD 04092023 Sep-24
6-Sep-23	FT232493851B	38610000480	Exchequer	6,402,285	COB/NYD/001/142(5) DD 04092023 Sep-24
6-Sep-23	FT23249NCKR6	38610000479	Exchequer	6,071,658	COB/NYD/001/142(7) DD 04092023 Sep-24
6-Sep-23	FT23249TRC01	38610000483	Exchequer	10,000,000	COB/NYD/001/142(8) DD 04092023 Sep-24
6-Sep-23	FT23249XV18T	38610000481	Exchequer	8,181,800	COB/NYD/001/142(6) DD 04092023 Sep-24
6-Sep-23	FT23249YD2CQ	38610000484	Exchequer	21,476,875	COB/NYD/001/142(3) DD 04092023 Sep-24
22-Sep-23	FT23265PYLMS	38610000485	Exchequer	19,791,390	COB/NYD/001/145(1) DD 21092023 Sep-24
4-Oct-23	FT23277N3X1	38610000489	Exchequer	24,683,056	COB/NYD/001/145(10) DD 03102023 Oct-24
4-Oct-23	FT23277JSH78	38610000487	Exchequer	7,743,344	COB/NYD/001/145(9) DD 03102023 Sep-24
4-Oct-23	FT23277KZC1X	38610000486	Exchequer	4,416,000	COB/NYD/001/145(7) DD 03102023 Sep-24
4-Oct-23	FT23277WB42Q	38610000488	Exchequer	20,692,000	COB/NYD/001/145(8) DD 03102023 Oct-24
17-Oct-23	FT23290FCMD2	38610000492	Exchequer	3,300,900	COB/NYD/001/148(3) DD 17102023 Oct-24
17-Oct-23	FT23290SBMSP	38610000493	Exchequer	13,229,788	COB/NYD/001/148(2) DD 17102023

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					Oct-24
26-Oct-23	FT232991Z3W5	38610000497	Exchequer	23,988,193	COB/NYD/001/149(1) DD 25102023
					Oct-24
26-Oct-23	FT2329967MX3	38610000496	Exchequer	11,398,842	COB/NYD/001/149(4) DD 25102023
					Oct-24
26-Oct-23	FT23299TWB4T	38610000494	Exchequer	7,128,421	COB/NYD/001/149(3) DD 25102023
					45588
26-Oct-23	FT23299BMVYV	38610000495	Exchequer	7,973,264	COB/NYD/001/149(2) DD 25102023
					Oct-24
30-Oct-23	FT233038BQKN	38610000498	Exchequer	15,000,000	COB/NYD/001/149 (5) DD 27102023
					Oct-24
31-Oct-23	FT233040S8G4	38610000499	Exchequer	34,308,000	COB/NYD/001/149(6) DD 27102023
					Oct-24
20-Nov-23	FT233247QQSB	38610000501	Exchequer	2,625,714	COB/NYD/001/152(6) DD 16112023
					Nov-24
20-Nov-23	FT23324GD0CP	38610000551	Exchequer	486,620	COB/NYD/001/152(3) DD 16112023
					Nov-24
20-Nov-23	FT23324NL0LN	38610000502	Exchequer	31,738,180	COB/NYD/001/152(5) DD 16112023
					Nov-24
20-Nov-23	FT23324Z9RKG	38610000500	Exchequer	904,621	COB/NYD/001/152(4) DD 16112023
					Nov-24
23-Nov-23	FT23327GLVNW	38610000504	Exchequer	24,181,977	COB/NYD/001/154(1) DD 22112023
					Nov-24
23-Nov-23	FT23327R8XWQ	38610000503	Exchequer	7,635,654	COB/NYD/001/154(2) DD 22112023
					Nov-24
23-Nov-23	FT23327XR0WK	38610000505	Exchequer	40,769,520	COB/NYD/001/154(3) DD 22112023
					Nov-24
28-Nov-23	FT233325ZNSB	38610000506	Exchequer	20,000,000	COB/NYD/001/154(4) DD 22112023
					Nov-24
8-Dec-23	FT23342F21MV	38610000508	Exchequer	5,120,190	COB/NYD/001/155(5) DD 07122023
					Dec-24
8-Dec-23	FT23342N04JC	38610000507	Exchequer	4,083,300	COB/NYD/001/155(5) DD 07122023
					DEC
8-Dec-23	FT23342ZRSXB	38610000552	Exchequer	1,454,572	COB/NYD/001/155(4) DD 07122023
					Dec-24
3-Jan-24	FT240030NWZY	38610000509	Exchequer	10,196,925	COB/NYD/001/155(11) DD 02012024
					Jan-24
3-Jan-24	FT240038W5RY	38610000553	Exchequer	7,774,079	COB/NYD/001/155(10) DD 02012024

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					Jan-24
3-Jan-24	FT240039C99R	38610000511	Exchequer	24,982,104	COB/NYD/001/155(9) DD 02012024
					Jan-24
3-Jan-24	FT24003HC6CN	38610000510	Exchequer	15,008,700	COB/NYD/001/155(12) DD 02012024
					Jan-24
31-Jan-24	FT24031GKL7Z	38610000512	Exchequer	13,312,806	COB/NYD/001/156(11) DD 29012024
					Jan-24
15-Feb-24	FT2404652BKC	38610000515	Exchequer	7,296,409	COB/NYD/001/157(7) DD 09022024
					Feb-24
15-Feb-24	FT24046JX3HV	38610000516	Exchequer	22,583,664	COB/NYD/001/157(8) DD 09022024
					Feb-24
15-Feb-24	FT24046WJJZP	38610000513	Exchequer	906,988	COB/NYD/001/157(5) DD 09022024
					Feb-24
15-Feb-24	FT24046ZQ91N	38610000514	Exchequer	3,137,300	COB/NYD/001/157(6) DD 09022024
					Feb-24
19-Mar-24	FT240799SRXY	38610000518	Exchequer	24,189,617	COB/NYD/001/157(11) DD 15032024
					Mar-24
19-Mar-24	FT24079V91JG	38610000517	Exchequer	5,708,118	COB/NYD/001/157(10) DD 15032024
					Mar-24
27-Mar-24	FT240876CKPW	38610000522	Exchequer	35,731,141	COB/NYD/001/160(1) DD 25032024
					Mar-24
27-Mar-24	FT24087CX31W	38610000521	Exchequer	5,500,000	COB/NYD/001/160(5) DD 25032024
					Mar-24
27-Mar-24	FT24087KFSKX	38610000519	Exchequer	2,295,792	COB/NYD/001/160(4) DD 25032024
					Mar-24
27-Mar-24	FT24087ZSLSN	38610000520	Exchequer	2,599,125	COB/NYD/001/160(3) DD 25032024
					Mar-24
19-Apr-24	FT241106QS7N	38610000523	Exchequer	19,472,000	COB/NYD/001/160(2) DD 17042024
					Apr-24
25-Apr-24	FT241165TYCR	38610000526	Exchequer	6,042,664	COB/NYD/001/161(13) DD 24042024
					Apr-24
25-Apr-24	FT2411688P1J	38610000527	Exchequer	25,131,972	COB/NYD/001/161(12) DD 24042024
					Apr-24
2-May-24	FT241231C8N5	38610000531	Exchequer	15,791,578	COB/NYD/001/162(10) DD 26042024
					May-24
2-May-24	FT241234QWTS	38610000530	Exchequer	6,053,390	COB/NYD/001/162(9) DD 26042024
					May-24
2-May-24	FT24123P287S	38610000529	Exchequer	3,926,600	COB/NYD/001/162(8) DD 26042024
					May-24
2-May-24	FT24123W6417	38610000532	Exchequer	25,951,824	COB/NYD/001/162(11) DD 26042024

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2-May-24	FT24123X5H8G	38610000528	Exchequer	1,208,192	May-24 COB/NYD/001/162(7) DD 26042024
20-May-24	FT2414126KK6	38610000533	Exchequer	1,780,814	May-24 COB/NYD/001/162(12) DD 13052024
4-Jun-24	FT24156KQCZ2	38610000537	Exchequer	7,222,964	May-24 COB/NYD/001/164 (13) DD 28052024
4-Jun-24	FT24156LSZQ7	38610000534	Exchequer	505,520	Jun-24 COB/NYD/001/164 (12) DD 28052024
4-Jun-24	FT24156MQMLS	38610000538	Exchequer	11,739,631	Jun-24 COB/NYD/001/164 (10) DD 28052024
4-Jun-24	FT24156S70DT	38610000536	CBK	6,261,584	Ju. ↓ COB/NYD/001/164 (9) DD 28052024
4-Jun-24	FT24156WC2R1	38610000535	Exchequer	3,768,800	Jun-24 COB/NYD/001/164 (11) DD 28052024
4-Jun-24	FT24156WSZP3	38610000539	Exchequer	25,253,469	Jun-24 COB/NYD/001/164 (8) DD 28052024
28-Jun-24	FT241800R7TR	38610000546	Exchequer	24,361,829	Jun-24 COB/NYD/001/166(6) DD 25062024
28-Jun-24	FT2418050KR2	38610000545	Exchequer	6,033,561	Jun-24 COB/NYD/001/166(7) DD 25062024
28-Jun-24	FT241806XCX5	38610000542	Exchequer	2,912,679	Jun-24 COB/NYD/001/166(9) DD 2506202
28-Jun-24	FT24180JSXDH	38610000543	Exchequer	4,482,800	Jun-24 COB/NYD/001/167(1) DD 25062024
28-Jun-24	FT24180NXT2X	38610000544	Exchequer	4,633,779	Jun-24 COB/NYD/001/166(10) DD 25062024
28-Jun-24	FT24180XMDX7	38610000541	Exchequer	1,780,814	Jun-24 COB/NYD/001/166(11) DD 25062024
28-Jun-24	FT24180YDSQM	38610000540	Exchequer	1,536,226	Jun-24 COB/NYD/001/166(8) DD 25062024
9-Jul-24	FT24191DGBQB	38610000547	Exchequer	207,111	COB/NYD/001/168(13) DD 28062024
9-Jul-24	FT24191S9L4Y	38610000548	Exchequer	1,171,864	COB/NYD/001/168(14) DD 28062024
11-Jul-24	FT24193KS80S	38610000549	Exchequer	3,678,779	COB/NYD/001/168(12) DD 28062024
11-Jul-24	FT24193WZFSJ	38610000550	Exchequer	6,600,200	COB/NYD/001/168(15) DD 28062024
TOTAL RECURRENT				870,971,792	
GRAND TOTAL				925,914,901	

2. Proceeds From Sale of Assets

Not Applicable

Notes to the Financial Statements

3. Miscellaneous receipts

Not Applicable

4. Compensation Of Employees

	FY2023/2024	FY2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	198,855,798	185,502,095
Basic wages of temporary employees	5,222,495	4,565,410
Personal allowances paid as part of salary	123,210,884	106,625,953
Personal allowances paid as reimbursements	22,642,257	9,148,932
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	5,032,149	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	354,963,582	305,842,391

(Explain what other personnel costs relate to.)

- Other Personnel costs relates to mileage allowances paid outside IPPD
- Employer contribution to compulsory national social schemes relates to Housing Levy paid by the Employer.

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Notes To the Financial Statements (Continued)

5. Use Of Goods And Services

	FY2023/2024	FY2022/2023
	Kshs	Kshs
Utilities, supplies and services	3,000,000	1,924,640
Communication, supplies and services	7,462,700	6,834,046
Domestic travel and subsistence	129,946,417	114,867,288
Foreign travel and subsistence	16,503,698	23,040,000
Printing, advertising and information supplies & services	9,266,719	8,485,176
Rentals of produced assets	3,000,000	2,991,500
Training expenses	21,833,399	20,100,000
Hospitality supplies and services	55,242,036	47,365,721
Insurance costs	33,046,125	32,401,054
Specialized materials and services	6,083,149	1,210,300
Office and general supplies and services	6,093,903	5,833,803
Fuel, oil and lubricants	6,500,000	7,000,000
Other operating expenses (Include Bank charges)	31,066,650	28,830,605
Routine maintenance – vehicles and other transport equipment	5,080,151	4,556,871
Routine maintenance – other assets	3,071,977	3,691,067
Total	337,196,924	309,132,071

Notes To The Financial Statements (Continued)

6. Subsidies

Not Applicable

7. Transfers To Other Government Entities

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other County Assembly entities		
Staff Car loan and Mortgage scheme fund	30,500,000	30,000,000
MCA's Car loan and Mortgage scheme fund	75,000,000	114,921,255
Total	105,500,000	144,921,255

The Transfer was made to the Staff and MCA's Car loan and Mortgage Scheme.

Notes to Financial Statements Continued:

8. Other Grants And Transfers

Not applicable

9. Social Security Benefits

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Pension and Retirement Benefits		
Social Security Benefits	42,884,692	38,192,472
Employer Social Benefits	3,001,292	1,017,280
Total	45,885,985	39,209,752

The amount of Ksh.45,885,985 is computed as follows; Gratuity Ksh.26,647,787, Pension Employer Contributions Ksh.16,236,925 and NSSF Ksh.3,001,292

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Notes to Financial Statements Continued:

10. Acquisition Of Assets

Non-financial assets	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	38,412,299	89,432,510
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	20,467,179	-
Overhaul of vehicles and other transport equipment	-	
Purchase of household furniture and institutional equipment	-	
Purchase of office furniture and general equipment	22,485,780	7,602,392
Purchase of specialized plant, equipment and machinery	-	
Rehabilitation and renovation of plant, machinery and equip.	-	
Purchase of certified seeds, breeding stock and live animals	-	
Research, studies, project preparation, design & supervision	-	
Rehabilitation of civil works	-	
Acquisition of strategic stocks and commodities	-	
Acquisition of land	-	
Acquisition of intangible assets	-	
Total acquisition of non- financial assets	81,365,258	97,034,902

Notes to financial Statements

11. Finance Costs

Not Applicable

12. Other Payments

Not applicable

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13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023/2024 Kshs	FY2022/2023 Kshs
Central Bank of Kenya, Nyandarua County Assembly Development Account	1000250135	Development	403,110	10,001
Central Bank of Kenya, Nyandarua County Assembly Recurrent Account	1000239743	Recurrent	42	1,307,075
Central Bank of Kenya, Nyandarua County Assembly Deposit Account	1000292978	Deposit	33,289,958.00	59,712,204
Total			33,693,109.95	61,029,280

13B. Cash In Hand

Not Applicable

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Notes to financial statements contd.

14. Imprests and Advances

Description	FY2023/2024	FY2022/2023
	Kshs	Kshs
Government Imprests	600,000	74,900
Salary Advance	-	-
Clearance accounts	-	-
Total	600,000	74,900

Breakdown Of Imprest And Salary Advance Per Department	FY 2023/2024	FY 2022/2023
Imprests	Kshs	Kshs
Nyandarua County Assembly	600,000	74900
Sub-Total	600,000	74900
Salary Advance	-	-
Sub-Total	-	-
Grand Total	600,000	74900

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

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Notes to financial statements contd.

15. Third Party Deposits and Advances

Description	FY2023/2024		FY2022/2023	
	Kshs		Kshs	
Deposits				
Retentions		33,289,958		59,712,204
Total		33,289,958		59,712,204
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative	% of the
			FY	Total
Under one year	2,855,920	9%	8,443,251	14%
1-2 years	8,198,296	25%	8,656,068	14%
2-3 years	8,656,068	26%	3,898,161	7%
Over 3 years	13,579,674	41%	38,714,723	65%
Total (tie to above total)	33,289,958		59,712,203.00	

16. Fund Balance Brought Forward

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank Accounts	61,029,280	53,714,132
Cash In Hand	-	-
Imprests and advances	74,900	1,552,944
Third party deposits and retentions	(59,712,204)	(52,651,555)
Total	1,391,976	2,615,521

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17. Prior Year Adjustments

Description Of The Error	Balance b/f from	Adjustments	Adjusted
	Comparative FY as per audited financial statements	during the year relating to prior periods	Balance b/f For Comparative FY 2022/2023
	Kshs	Kshs	Kshs
Bank Account Balances	1,317,076		1,317,076.00
Cash In Hand			
Imprests and advances	74,900		74,900.00
Third party deposits and retention	-		-
Others (Specify)			
	1,391,976		1,391,976.00

NB: There were no error in the Financial Statements of the prior period.

18. Changes in Imprests and Advances

Description	FY2023/2024	FY2022/2023
	Kshs	Kshs
Opening Imprests and Advances as At 1st July 2023	74,900	1,552,944
Closing Imprests and Advances As At 30th June 2024	600,000	74,900
Change In Imprests and Advances	525,100	1,478,044

19. Changes In Third-Party Deposits and Retentions

Description	FY2023/2024	FY2022/2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1st July 2023	59,712,204	52,651,555
Closing Third Party Deposits and Retention As At 30th June 2024	33,289,958	59,712,204
Change In Third Party Deposits and Retention	(26,422,246)	7,060,649

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f (FY 2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	11,277,361	-	11,277,361
Construction Of Civil Works	-	-	-	-
Supply Of Goods	243,600	166,000	243,600	166,000
Supply Of Services	98,130,253	30,716,636	42,272,521	86,574,367.00
Total	98,373,853	42,159,997	42,516,121	98,017,728.00

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f (FY 2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	3,883,200.00	10,244,432.00	9,360,482.00	3,767,150.00
Middle Management	8,946,312.00	21,633,204.00	19,712,332.00	10,867,184.00
Unionisable Employees	1,762,892.00	39,728,494.00	31,264,554.00	14,297,200.00
Others	22,045,040.00	73,325,016.00	63,901,615.00	31,463,441.00
Total	45,637,444.00	144,931,146.00	124,238,983.00	60,394,975.00

Notes to financial statements contd

3. Other Pending Payables (See Annex 3)

Not applicable

4. External Assistance

Not Applicable

b) Undrawn external assistance

Not Applicable

c) Classes of providers of external assistance

Not applicable

d. Non-Monetary External Assistance

Not applicable

e. Purpose and use of external assistance.

Not applicable

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

Not applicable

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

Not applicable

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

Not applicable

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.

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Related party transactions:

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	84,259,812	77,477,406
Key Management Compensation (Clerk and Heads of departments)	36,241,320	21,421,666
Total Compensation to Key Management	120,501,132	98,899,072
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	105,500,000	144,921,255
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	105,500,000	144,921,255
Transfers from related parties		
Transfers from the CRF	925,914,901	897,532,346
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	925,914,901	897,532,346

7. Contingent Liabilities

Contingent liabilities	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
1. Court case Nakuru HC petition No. E002 2021 consolidated with Petition E001 of 2021 against the entity.	1,235,655	1,235,655
2. Court case Nakuru ELRC Petition No. 33 of 2016 & civil appeal No. 85 of 2018 against the entity.	959,529	959,529
3. Court case Nakuru HC Petition No. E008 of 2021 against the entity	496,470	496,470
4. Court case Nyeri ELC Petition No. E004 of 2021	545,650	545,650
5. Court Case Nakuru ELRC PETITION NO. E028 of 2021 against the entity	1,000,000	1,000,000
Total	4,237,304	4,237,304

(Give details- Update ANNEX 8 Contingent liabilities register)

8. Program for Results (PforR) Disclosure

Not Applicable

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)
2	Unsupported Pending Bills	The pending bills for the FY; 2021/2022 were settled in the FY; 2022/2023 as evidenced in creditor's ageing analysis, the pending bills status report as at 30 th June 2023. And also, the pending bills payment plan for FY 2024/2025	Resolved	FY:2024/2025
1.	Failure to Implement E-Procurement System	The integrated system is expected to be fully rolled out in January 2025.,	Not Resolved	January 2025
3.	Failure to Adhere to One Third Rule on Basic Salary	increase in some statutory deductions during the year affected the 1/3 amount for some employees, as their	Not Resolved	By September 2024

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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)
		financial obligations remained unchanged. However, an increase of public servants' salaries through SRC Circular No.SRC/TS/29Volii (28) date 13 th September 2024, will solve the issue.		
4	Late Remittance of Statutory Deductions	In case of foreseeable delay on payment, the Assembly always writes to the relevant authorities informing them of the delays occasioned by unavailability of funds from the National Treasury.	Resolved	
5.	Irregular Payment of House Allowance to the Speaker of the County Assembly	The Kenya Gazette vol CXXIV-No. 145 dated 27 th July 2022 provides House Allowance of Ksh 80,000 as part of County Assembly Speaker 's consolidated salary.	Resolved	

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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)
1.1	Completeness of Asset Register	The Assembly asset Register, in its asset sub-categories shows the following detail; Date of asset acquisition, Asset type, Cost of acquisition, Custodian or location. The County Assembly is in the process of further capturing details as guided by the templates provided by the PSASB.	Partly Resolved	30 th September 2024.
1.2	Ownership Documents	The lease title deed to the land where the Administration block is built and also the title deed for the Speakers residence is now available.	Resolved	
1.3	Valuation and Verification of assets	The County Assembly has been regularly conducting a verification of assets exercise to confirm	Partly Resolved	2 nd Quarter

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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)
		existence of all the reported assets. Most of the assets are manually tagged apart from the recently acquired, which will be tagged once the assembly acquires an asset tagging software. The Asset Management Committee is now constituted as per the Treasury guidelines to effectively manage the institution 's assets.		
1.1	Unsupported Payment of Special House Allowance	That all public servants who were employed by the Nyandarua County Assembly in the year 2013 were paid house allowances as per the SRC Circular ref no. SRC/TS/CGOVI/3/16 dated 29 th July, 2013.	Resolved	

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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)
		Contracts to be submitted to senate		
1.2	Unsupported Mileage Allowances	The Country Assembly does remunerate the members as per the respective guidelines stipulated by SRC. All the log books for the 42 Members of County Assembly of are hereby attached are available	Resolved	
3	Variance in Receipts	We hereby confirm that the receipts as disclosed in the Financial Statements are factual.	Resolved	
Other Matters 2.	Non-Compliance with staff Ethnic Diversity Requirements	Nyandarua County Assembly publicly advertises vacant post in the newspapers and on the official Assembly's website with the intention of reaching applicants from all over the country.	Resolved	

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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)
		<p>Applications are usually received from various ethnic communities and are given equal consideration in the process of recruitment including longlisting, shortlisting and the final selection interview, however, applications received from the non-local communities are minimal.</p> <p>There is absolutely no ethnic discrimination at the County Assembly as evidenced by having staff from other ethnic backgrounds who are currently employees by the Nyandarua County Assembly Service Board despite the challenges of meeting the 1/3 requirements.</p>		

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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)
6.	Direct Payments of Imprest and Subsistence Allowances to County Assembly Staff Outside IFMIS	Delayed funding from the National Treasury forces staff to fund themselves while undertaking Assembly assignments outside the work stations. However, Prior Approval is granted before any activity is undertaken.	Not resolved	By 2 nd quarter
7.	Irregular Expenditure on Foreign Travel	release of exchequer funds is not done on time and therefore makes it impossible to issue safari imprest while travelling abroad. As the County Assembly processes the requisition of funds the payment schedules are shared with the Controller of Budget for approval before the		

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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)
		<p>payments are made, disclosing the beneficiaries. The explanations match the bank schedules and therefore there is no risk for loss of funds.</p>		
8.	<p>Irregular Expenditure on Subscriptions to Professional Bodies</p>	<p>The payment to the two bodies has since been stopped</p>	Resolved	
9.	<p>Irregular Payment of Legal Expenses</p>	<p>Legal expenses form part of the procurement plan. This is however hindered in the fact that disputes are unforeseeable and the plan may not capture what happens in the forthcoming days. All firms issued with the instructions to act for the County Assembly and the</p>	Resolved	

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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)
		CASB were duly prequalified at the time of issuance of instructions.		
10.2	Proposed Construction of Speaker's Official Residence	The speaker 's residence was completed and handed over to the Assembly 30 th November, 2021,	Resolved	

Guidance Notes:

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



Clerk of the County Assembly

Date

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16. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance at the beginning of the year	Additions During the year	Amount Paid During the year	Outstanding Balance
Construction of Buildings				a	b	c	d=a+b-c
Gee Designs		Construction services	11,277,361		11,277,361		11,277,361
Sub-Total			11,277,361	-	11,277,361	-	11,277,361
Supply of Goods							
Lantechnics Computers		Supply of headphones	243,600	243,600	-	243,600	-
Asega Business Solution Ltd		Supply of Tyres	166,000	-	166,000	-	166,000
Sub-Total			409,600	243,600	166,000	243,600	166,000
Supply of Services							
Gordon Ogola Kipkoech & Co. Advocates		Provision of legal services	19,040,000	19,040,000	-	3,000,000	16,040,000
Mirugi Kariuki & Co. Advocate		Provision of legal services	15,851,150	15,851,150	-	-	15,851,150
Waichungo Martin & Co. Advocates		Provision of legal services	14,084,175	14,084,175	-	-	14,084,175

Mathea Gikunju & Co. Advocates	Provision of legal services	5,364,805	5,364,805	-	-	-	5,364,805
Githinji Kimamo & Co. Advocates	Provision of legal services	1,693,600	1,693,600	-	-	-	1,693,600
Epashikino Resort	Conference facility	231,000	231,000	-	159,000	-	72,000
Kenya Library Association	Training services	166,500	66,500	100,000	66,500	-	100,000
Ciala Resort Kenya Ltd	Conference facility	2,220,000	960,000	1,260,000	960,000	-	1,260,000
Hylise Hotel	Conference facility	1,930,000	1,618,000	312,000	1,618,000	-	312,000
Seas Motors & Spares	Motor vehicle repairs	718,610	383,380	335,230	-	-	718,610
Kenya School Of Government	Training services	1,315,200	1,186,100	129,100	419,240	-	895,960
The Standard Group Ltd	Advertisement services	4,770,978	3,037,300	1,733,678	3,308,378	-	1,462,600
Kenya School Of Monetary Studies	Training services	1,034,960	1,034,960	-	-	-	1,034,960
Icpak	Training services	2,803,500	1,528,050	1,275,450	2,373,450	-	430,050
Esami	Training services	10,685,700	10,685,700	-	-	-	10,685,700
Lanet Matfam Resort	Conference facility	3,402,000	3,032,400	369,600	2,105,000	-	1,297,000
Computer Society Of Kenya	Training services	581,800	429,200	152,600	326,600	-	255,200
Fly Beyond Africa	Provision of flight services	1,730,755	364,770	1,365,985	1,035,800	-	694,955
Attic Tours And Travel Ltd	Provision of flight services	1,065,420	279,045	786,375	315,800	-	749,620
Top Cliff Lodge	Conference facility	2,129,700	2,129,700	-	1,240,200	-	889,500
Kenya Institute Of Supplies Management	Training services	404,030	404,030	-	-	-	145,350
Umoa Builders	Motor vehicle repairs	89,400	89,400	-	89,400	-	-
Cfao Motors Kenya Ltd	Motor vehicle repairs	1,393,107	1,393,107	-	1,393,107	-	-

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Responsive Systems			371,200	371,200	-	371,200	-
Bhoghals Garage Toyota Nakuru	Website upgrade services		37,029	37,029	-	37,029	-
Kenya School Of Law	Training services		302,000	302,000	-	68,000	234,000
DIMENSION DATA SOLUTIONS EAST AFRIC	Internet connectivity		357,591	357,591	-	357,591	-
Destiny World	Provision of flight services		433,025	131,760	301,265	188,805	244,220
Tranquil Guest House	Catering services		6,400	6,400	-	6,400	-
society of clerks-at-the-table	Subscriptions and training		250,000	250,000	-	250,000	-
Kenya Redcross Society	Training services		227,500	227,500	-	227,500	-
Dove Nest Lodge	Conference facility		939,000	939,000	-	735,000	204,000
Lake Nakuru Flamingo Resort	Conference facility		882,000	882,000	-	588,000	294,000
Village Travel AND Tours Limited	Provision of flight services		127,975	127,975	-	89,975	38,000
Kasarani Sportview Hotel	Conference facility		1,678,000	637,000	1,041,000	760,000	918,000
Lymack Suites	Conference facility		1,372,000	1,372,000	-	1,067,500	304,500
Buraha Zenoni Hotel	Conference facility		965,600	965,600	-	965,600	-
Mombasa Beach Hotel	Conference facility		1,687,150	1,687,150	-	1,687,150	-
Davkin Commercial Agencies Ltd	Refill of fire extinguishers		52,508	52,508	-	52,508	-
Wailier K Ltd	Provision of security services		510,400	510,400	-	510,400	-
Timelink Solutions	Repair of laptops and tablet		180,410	180,410	-	180,410	-

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Sunstar Hotel Ltd		Conference facility	801,150	801,150	-	378,000	423,150
Royal Gardens Gateway		Catering services	215,700	215,700	-	215,700	-
Kenya Institute Of Highway & Building Technology		Training services	35,598	35,598	-	35,598	-
Institute Of Certified Public Secretaries		Training services	100,000	100,000	-	100,000	-
Institute Of Human Resource Management		Training services	588,600	378,200	210,400	303,200	285,400
The Star Publications		Advertisement services	734,744	243,600	491,144	565,384	169,360
The Nation Media Group		Advertisement services	3,504,171	1,728,516	1,775,655	1,985,731	1,518,440
African Touch Safaris		Provision of flight services	1,931,670	22,800	1,908,870	1,612,610	319,060
Setech Security Ltd		Provision of security services	2,098,750	159,750	1,939,000	1,939,250	159,500
Fgee Technology Ltd		E parliament system maintenance	154,580	154,580	-	154,580	-
Kenya Literature Bureau		Publication services	1,516,311	51,765	1,464,546	766,690	749,621
Centre For Parliamentary Studies		Training services	105,600	105,600	-	105,600	-
Cic General Insurance Ltd		Medical and motor vehicle insurance	209,099	209,099	-	209,099	-
Africa Commercial Motor Group Limited		Motor vehicle repairs	352,244		352,244	-	352,244
Burches Resort		Conference facility	7,856,500		7,856,500	3,121,517	4,734,983
Pewin Motors Limited		Vehicle repairs	1,739,424		1,739,424	1,130,769	608,655
MFI Documents Solutions		Photocopier Repair	818,320		818,320	653,320	165,000

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Chambai Safari Hotel		2,459,400		2,459,400	2,112,900	346,500
Serian Hotel		112,350		112,350	70,350	42,000
Kenya Institute of Mass Communication		76,500		76,500	-	76,500
Naivasha Autocare Limited		350,000		350,000	-	350,000
Sub-Total		128,846,889		30,716,636	42,272,521	86,574,367
Grand Total		140,533,850		42,159,997	42,516,121	98,017,728

Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	B	c=a-b		
SENIOR MANAGEMENT							
SIMON NJOGU MWAURA	R	30/6/2024	1,313,900.00	1,099,000.00	214,900.00		
GIDEON MUKIRI MUCHIRI	S	30/6/2024	4,618,392.00	3,413,692.00	1,204,700.00	389,800.00	
CHARLES WAHINYA WAMBUI	R	30/6/2024	2,091,700.00	1,813,700.00	278,000.00	1,063,300.00	
STEPHEN MURIITHI WAIRIMU	R	30/6/2024	1,430,400.00	868,400.00	562,000.00	319,700.00	
STANLEY KIMERIA	Q	30/6/2024	1,180,300.00	627,900.00	552,400.00	376,400.00	
JOHN MATHENGE LEKTARI	Q	30/6/2024	1,301,200.00	659,400.00	641,800.00	224,000.00	
CHARLES KIMANI KAHARI	Q	30/6/2024	1,191,740.00	878,390.00	313,350.00	265,800.00	
						244,200.00	
MIDDLE MANAGEMENT			13,127,632.00	9,360,482.00	3,767,150.00	2,883,200.00	
ROSEJOY NKATHA	Q	30/6/2024	833,700.00	550,900.00	282,800.00	399,700.00	
DAVID GITAU NGIGI	Q	30/6/2024	1,177,400.00	897,400.00	280,000.00	561,400.00	
PETER GICHINA KARANU	Q	30/6/2024	2,390,222.00	1,613,222.00	777,000.00	598,500.00	
SALOME WANGECHI MURIUKI	Q	30/6/2024	1,963,400.00	1,529,400.00	434,000.00	42,000.00	
SAMUEL IRUNGU KIGOTHO	P	30/6/2024	2,528,700.00	1,271,900.00	1,256,800.00	1,471,700.00	
STEPHEN MWANGI KAIRU	P	30/6/2024	266,000.00	266,000.00	-	42,000.00	

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JOHN KABUE KAHINGA	P	30/6/2024	1,076,000.00	360,500.00	715,500.00	761,000.00	
BENARD KIBOI GITONGA	Q	30/6/2024	2,415,074.00	1,438,630.00	976,444.00	220,500.00	
IRENE WANGECI KANG'AU	P	30/6/2024	1,444,800.00	794,500.00	650,300.00	492,800.00	
JOEL KARANJA GICHEHA	Q	30/6/2024	968,100.00	766,500.00	201,600.00	178,500.00	
MOSES KINYUA MBUTHIA	P	30/6/2024	971,000.00	521,500.00	449,500.00	437,500.00	
DORCAS NJERI KARANJA	P	30/6/2024	518,790.00	404,800.00	113,990.00	161,800.00	
JOYCE WANJIKU GATHURA	P	30/6/2024	1,054,900.00	704,900.00	350,000.00	337,500.00	
FAITH GATHIGIA MUCHIRI	P	30/6/2024	544,700.00	320,700.00	224,000.00	1,500.00	
GRACE NJERI NG'ANG'A	P	30/6/2024	1,792,830.00	1,308,430.00	484,400.00	975,212.00	
AURELIA WANJIRU WANGUI	Q	30/6/2024	896,000.00	448,000.00	448,000.00	182,000.00	
NANCY WACEKE MUTHEE	P	30/6/2024	904,500.00	722,500.00	182,000.00	236,000.00	
KENNEDY WAINAINA MWANIKI	Q	30/6/2024	1,679,600.00	901,600.00	778,000.00	384,400.00	
PETER WAWERU KAMAU	Q	30/6/2024	658,000.00	602,000.00	56,000.00	252,000.00	
JAYNE WARWATHIA CHEGE	P	30/6/2024	1,124,900.00	704,900.00	420,000.00	270,900.00	
DOMINIC CHEGE WACERA	P	30/6/2024	790,600.00	532,800.00	257,800.00	-	
JOSEPHINE WAKIURU CHRISTINE	P	30/6/2024	738,500.00	430,500.00	308,000.00	52,500.00	
LEAH NJOKI WANJIKU	Q	30/6/2024	1,648,500.00	1,228,500.00	420,000.00	438,000.00	
JOACHIM MWANGI GITHINJI	P	30/6/2024	767,300.00	356,250.00	411,050.00	296,900.00	
ESTHER GATHONI KIARIE	Q	30/6/2024	880,000.00	672,000.00	208,000.00	96,000.00	

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CECILIA WANJIRU NDEGWA	P	30/6/2024	546,000.00	364,000.00	182,000.00	56,000.00	
UNIONISABLE EMPLOYEES		30/6/2022	30,579,516.00	19,712,332.00	10,867,184.00	8,946,312.00	
AMOS WAWERU MACHARIA	K	30/6/2024	572,542.00	527,742.00	44,800.00	354,816.00	
PETER GITHAE MUHIA	L	30/6/2024	652,100.00	359,400.00	292,700.00	-	
MOSES MWANGI MWANGI	H	30/6/2024	156,800.00	145,600.00	11,200.00	226,500.00	
JEREMIAH MBUGUA MUCHEMI	K	30/6/2024	3,136,000.00	1,674,400.00	1,461,600.00	22,400.00	
DANIEL MUCHERU MWANIKI	K	30/6/2024	452,000.00	254,800.00	197,200.00	1,321,600.00	
ABRAHAM KIRUNGA NDICHU	L	30/6/2024	959,550.00	589,950.00	369,600.00	176,400.00	
MARTHA WACUKA NDUNGU	N	30/6/2024	224,000.00	201,600.00	22,400.00	710,260.00	
PETER MAINA MARIRU	L	30/6/2024	552,000.00	385,200.00	166,800.00	142,800.00	
NAOMI WANGUI KIENJE	K	30/6/2024	686,994.00	619,794.00	67,200.00	154,000.00	
BENJAMIN MUNYEKI GATONGA	L	30/6/2024	635,300.00	414,400.00	220,900.00	92,100.00	
ROBERT WANJOHI GAKIO	N	30/6/2024	795,200.00	571,200.00	224,000.00	207,200.00	
TERESA WAMBUI MWARARI	K	30/6/2024	213,800.00	213,800.00	-	68,200.00	
DENNICE ADUNG'O ODOOT	M	30/6/2024	1,016,400.00	683,200.00	333,200.00	327,600.00	
PAUL MUYA GITAU	M	30/6/2024	905,400.00	737,400.00	168,000.00	187,600.00	
NICHOLAS NDEITHI GITAMAKA	N	30/6/2024	572,200.00	448,000.00	124,200.00	157,800.00	

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SAMUEL WACHANGA NGONDI	N	30/6/2024	572,200.00	347,200.00	225,000.00	124,200.00	
LEWIS PETER NJENGA KARIRU	L	30/6/2024	404,200.00	325,800.00	78,400.00	125,700.00	
FAITH WAMBUI KAMORI	L	30/6/2024	462,000.00	324,800.00	137,200.00	50,400.00	
LEAH WANJIRU NJENGA	L	30/6/2024	808,400.00	494,800.00	313,600.00	360,400.00	
DANIEL KAMAU MACHARIA	L	30/6/2024	364,000.00	341,600.00	22,400.00	151,200.00	
PATRICIA CHEGE NDUTA	N	30/6/2024	990,500.00	434,000.00	556,500.00	564,900.00	
GLADYS NYAWIRA KARUIRU	N	30/6/2024	576,900.00	575,400.00	1,500.00	245,100.00	
CHRISTABEL NJERI GITU	N	30/6/2024	711,990.00	337,390.00	374,600.00	184,200.00	
DAVID MUTAHI NDUNG'U	N	30/6/2024	479,800.00	434,000.00	45,800.00	132,600.00	
ALICE NYAMBURA KIMANI	N	30/6/2024	819,800.00	373,400.00	446,400.00	368,400.00	
LUCY WANJIKU GICHUKI	M	30/6/2024	1,094,044.00	797,244.00	296,800.00	170,800.00	
MERCY WANJIRU MUTHONI	N	30/6/2024	403,200.00	403,200.00	-	78,400.00	
CHARLES MAINA EUNICE	K	30/6/2024	190,400.00	145,600.00	44,800.00	-	
SUSAN WAIRIMU KARAYA	L	30/6/2024	145,600.00	145,600.00	-	-	
RUTH WAMBUI NJOGU	M	30/6/2024	675,600.00	350,000.00	325,600.00	157,600.00	
GLADYS CHEPKOECH CHEPKWONY	M	30/6/2024	212,800.00	212,800.00	-	-	
JOSPHINE WAMBUI MAINA	K	30/6/2024	650,366.00	650,366.00	-	354,816.00	
MARY NYAWIRA WAGURA	K	30/6/2024	145,600.00	145,600.00	-	-	
AGNES NYAGUTHII MUGO	K	30/6/2024	355,600.00	266,000.00	89,600.00	42,000.00	

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
LEAH WANJIRU WANDERI	M	30/6/2024	190,400.00	145,600.00	44,800.00	-	
MERCY NYAKARIA MBUGUA	L	30/6/2024	235,200.00	145,600.00	89,600.00	44,800.00	
MIRIAM WANGUI WANGARI	L	30/6/2024	400,400.00	299,600.00	100,800.00	159,600.00	
MARY WARUGURU KIBARI	N	30/6/2024	1,132,400.00	673,800.00	458,600.00	176,400.00	
JAMES NDEGWA NDIRANGU	N	30/6/2024	845,600.00	736,600.00	109,000.00	-	
NIHIA KING'ORI	M	30/6/2024	351,200.00	268,800.00	82,400.00	112,000.00	
PETERSON NDEGWA KAMUNYA	M	30/6/2024	1,008,000.00	672,000.00	336,000.00	145,600.00	
ANTHONY MUCHAI KARIUKI	M	30/6/2024	176,400.00	168,000.00	8,400.00	64,400.00	
BONIFACE WAWERU RIMUI	K	30/6/2024	632,800.00	476,000.00	156,800.00	296,800.00	
JUDY NYAMBURA KINYUA	N	30/6/2024	425,600.00	347,200.00	78,400.00	134,400.00	
EDWARD GACHIU GITAU	K	30/6/2024	2,098,304.00	1,618,704.00	479,600.00	256,200.00	
GLADYS WANJIRU MATHENGE	M	30/6/2024	523,600.00	389,200.00	134,400.00	42,000.00	
GEORGE KAMUNYA WANG'OMBE	N	30/6/2024	826,000.00	635,600.00	190,400.00	322,000.00	
CHRISTOPHER KIMANA MWANGI	N	30/6/2024	942,400.00	755,000.00	187,400.00	67,200.00	
FRANSISCA CHELANGAT CHAMON	K	30/6/2024	190,400.00	190,400.00	-	-	
JOHN KAMAU KIMANI	K	30/6/2024	145,600.00	145,600.00	-	-	
BETH GATUNE WANGOMBE	N	30/6/2024	412,110.00	266,960.00	145,150.00	45,500.00	
DAMARIS WANJIKU WAIHARO	N	30/6/2024	534,600.00	347,150.00	187,450.00	218,700.00	
FRANCIS KIARIE MBURU	M	30/6/2024	392,000.00	302,400.00	89,600.00	16,800.00	

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GEORGE KIMANI KANYONI	M	30/6/2024	1,849,400.00	1,078,000.00	771,400.00	742,400.00	
SIMON GATIMU MWAGO	N	30/6/2024	1,372,000.00	1,058,400.00	313,600.00	288,400.00	
ANTONY MATERE GATHURU	M	30/6/2024	557,200.00	355,600.00	201,600.00	165,200.00	
MICHAEL MUNYEKI KINYUA	M	30/6/2024	347,200.00	313,600.00	33,600.00	173,600.00	
RICHARD MACHARIA WAMWEA	M	30/6/2024	460,200.00	313,600.00	146,600.00	123,200.00	
JOSEPH WAIRAGU MUMBI	M	30/6/2024	1,137,800.00	610,400.00	527,400.00	176,400.00	
DANIEL MACHARIA KAMAU	K	30/6/2024	766,094.00	688,094.00	78,000.00	22,000.00	
PITHON GACHOMO MAINA	M	30/6/2024	224,000.00	190,400.00	33,600.00	44,800.00	
SUSAN NJERI WANJENGA	N	30/6/2024	920,800.00	567,200.00	353,600.00	191,500.00	
BRETT MUNDIA WAMBUGU	H	30/6/2024	76,600.00	37,800.00	38,800.00	75,700.00	
JOSEPH KINYUA CHEGE	H	30/6/2024	159,000.00	37,800.00	121,200.00	71,500.00	
JOHN MURONJO MAINA	H	30/6/2024	189,000.00	113,400.00	75,600.00	-	
JOSEPH WANJOHI MUTHONI	M	30/6/2024	463,200.00	380,800.00	82,400.00	112,000.00	
REGINA WANGECHI NJUGUNA	H	30/6/2024	184,950.00	157,500.00	27,450.00	44,100.00	
PAUL KIMITA NJORGE	M	30/6/2024	412,600.00	288,400.00	124,200.00	121,400.00	
GEOFFREY MAINA	H	30/6/2024	187,600.00	120,400.00	67,200.00	48,300.00	
BETHWEL KUGWA KUGWA	H	30/6/2024	2,122,400.00	896,000.00	1,226,400.00		
KENNEDY NGUGI NJIHIA	H	30/6/2024	233,100.00	214,200.00	18,900.00		
EDWIN KIMANI	H	30/6/2024	195,510.00	181,860.00	13,650.00		

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DANIEL GAIKO MIUGO	H	30/6/2024	571,200.00	145,600.00	425,600.00		
RAHAB NYAMBURA KAMAU	H	30/6/2024	75,600.00	-	75,600.00		
			45,561,754.00	31,264,554.00	14,297,200.00	11,762,892.00	
SUB TOTAL							
MCAS			89,268,902.00	60,337,368.00	28,931,534.00	23,592,404.00	
JOHN KIERU WAMBUI	R	30/6/2024	101,500.00	101,500.00		101,500.00	
LOISE WANJA KIMONDO	R	30/6/2024	56,000.00	56,000.00		56,000.00	
ANDREW KAMAU KARIUKI	R	30/6/2024	-	-		-	
MARGARET WANJIRU IRERI	R	30/6/2024	-	-		-	
DAVID MWANGI MAITAI	R	30/6/2024	432,302.00	432,302.00		-	
KENNETH MUKIRA MAHIANYU	R	30/6/2024	186,500.00	186,500.00		432,302.00	
SIMON SAMBIGI MUKURIAH	R	30/6/2024	-	-		186,500.00	
JOHN GITHINJI MWANIKI	R	30/6/2024	-	-		-	
GABRIEL GATHURE WAMBUI	R	30/6/2024	-	-		-	
SULEIMAN KIHKA KIMANI	R	30/6/2024	59,750.00	59,750.00		-	
ESTHER NYAMBURA MWANGI	R	30/6/2024	43,500.00	43,500.00		59,750.00	
CATHERINE WAIRIMU NJANE	R	30/6/2024	-	-		43,500.00	

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SAMUEL KINYANJUI NJATHA	R	30/6/2024	-	-	-	-	
SALOME GATHONI KAMAU	R	30/6/2024	163,409.00	163,409.00	-	163,409.00	
ESTHER WANJIKU MUHOHO	R	30/6/2024	-	-	-	-	
MARGARET WANJIRU NDUNG'U	R	30/6/2024	-	-	-	-	
ZACHARY MWANGI NJERU	R	30/6/2024	-	-	-	-	
JAMES NDEGWA WAHOME	S	30/6/2024	84,000.00	84,000.00	-	84,000.00	
JUSTUS GAITA WAGURA	R	30/6/2024	-	-	-	-	
MARY NJERI WANJAU	R	30/6/2024	-	-	-	-	
LUCY WANGARI METHU	R	30/6/2024	-	-	-	-	
SAMMY NGUMO NGAMAU	R	30/6/2024	-	-	-	-	
MARY WATHIRA WAWERU	R	30/6/2024	-	-	-	-	
JOSEPH KARIUKI WATHIRA	R	30/6/2024	-	-	-	-	
JANE NYAMBURA WAWERU	R	30/6/2024	-	-	-	-	
KARIUKI MUCHIRI	R	30/6/2024	30,800.00	30,800.00	-	30,800.00	
JECINTA WANGARI GITHAE	R	30/6/2024	45,500.00	45,500.00	-	45,500.00	
JOHN MBURU GITHINJI	R	30/6/2024	-	-	-	-	
GEOFFREY NGARUIYA KARIUKI	R	30/6/2024	56,000.00	56,000.00	-	56,000.00	
FR. DAVID MUNYEKI	R	30/6/2024	-	-	-	-	
NANCY MERCY NJOKI MURIITHI	R	30/6/2024	-	-	-	-	

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GEORGINA WANJIRU CHIIRA	R	30/6/2024	70,000.00	70,000.00		70,000.00	
FRANCIS MURAYA GITHAIGA	R	30/6/2024	5,000.00	5,000.00		5,000.00	
BENSON KIARIE NJOKI	R	30/6/2024	1,865,416.00	1,298,416.00	567,000.00	469,000.00	
BETH WAHITO NJOROGE	R	30/6/2024	1,686,288.00	1,254,388.00	431,900.00	468,300.00	
CAROLYNE WANGU NJARARA	R	30/6/2024	1,763,184.00	1,075,784.00	687,400.00	590,900.00	
CATHRYN NYAWIRA MATHENGE	R	30/6/2024	1,664,570.00	1,140,170.00	524,400.00	468,400.00	
DANIEL GITAU NDUNG'U	R	30/6/2024	2,187,824.00	1,354,024.00	833,800.00	418,000.00	
DANCUN GITHINJI CHEGE	R	30/6/2024	2,164,554.00	1,440,654.00	723,900.00	415,900.00	
EBRAHIM MAINA MWANGI	R	30/6/2024	2,332,040.00	1,532,440.00	799,600.00	427,200.00	
EDINALD WAMBUGU KING'ORI	R	30/6/2024	2,027,582.00	1,220,482.00	807,100.00	572,600.00	
ELIJAH MWANGI NYAGA	R	30/6/2024	2,902,136.00	1,802,336.00	1,099,800.00	749,800.00	
EMMA MWIHAKI KIBIRO	R	30/6/2024	2,345,330.00	1,798,430.00	546,900.00	526,400.00	
ESTHER WAITHERA WANGARI	R	30/6/2024	1,840,451.00	1,509,951.00	330,500.00	349,400.00	
FR. PAUL MWANGI WANJORA	R	30/6/2024	1,963,460.00	1,479,760.00	483,700.00	273,000.00	
GEOFFREY WARUIRU KAMWANA	R	30/6/2024	1,784,024.00	1,320,524.00	463,500.00	325,739.00	
HUSSEIN NDUNG'U KASSANA	R	30/6/2024	1,495,783.00	1,231,783.00	264,000.00	131,000.00	
ISAAC KUNG'U WANJIRU	R	30/6/2024	2,284,575.00	1,352,075.00	932,500.00	476,239.00	
ISAAC MBAE KAMAU	R	30/6/2024	1,811,796.00	1,237,096.00	574,700.00	181,400.00	
JAMES KIIRU GACHOMBA	R	30/6/2024	3,376,218.00	2,182,718.00	1,193,500.00	778,400.00	

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JAMES MWANGI GICHUKI	R	30/6/2024	1,898,952.00	1,427,152.00	471,800.00	551,000.00	
JOHN THUO GACHINO	R	30/6/2024	2,063,269.00	1,140,569.00	922,700.00	633,600.00	
JOSEPH KURIA THUO	R	30/6/2024	1,843,907.00	1,065,507.00	778,400.00	513,800.00	
JOYCE WANJIRU MUNYUA	R	30/6/2024	2,127,992.00	1,452,392.00	675,600.00	343,700.00	
JULIANA MUGURE BABU	R	30/6/2024	2,218,073.00	1,150,198.00	1,067,875.00	669,900.00	
LUCY KAGENI KITHINJI	R	30/6/2024	2,106,571.00	1,303,571.00	803,000.00	588,800.00	
MARY WANJIKU KABIRU	R	30/6/2024	2,179,369.00	1,181,869.00	997,500.00	583,800.00	
MAUREEN WAIRIMU MUGAKI	R	30/6/2024	1,529,618.00	1,019,318.00	510,300.00	279,300.00	
MILKA NYAMBURA MWANGI	R	30/6/2024	2,427,802.00	1,520,602.00	907,200.00	592,900.00	
MILKA WANJIRU NDIRANGU	R	30/6/2024	2,406,841.00	1,699,841.00	707,000.00	327,000.00	
NAOMI MUTHONI NGATIA	R	30/6/2024	1,848,392.00	1,377,892.00	470,500.00	262,500.00	
PATIENCE NYAMBURA MANGA	R	30/6/2024	2,141,052.00	1,172,252.00	968,800.00	475,300.00	
PATRICK MUHINDI KARIUKI	R	30/6/2024	1,995,690.00	1,444,790.00	550,900.00	498,400.00	
PAUL KIRUKA MBURU	R	30/6/2024	1,946,888.00	1,379,888.00	567,000.00	281,500.00	
PAUL WAMBAIRE NGECHE	R	30/6/2024	2,250,967.00	1,442,367.00	808,600.00	532,100.00	
PETER GATHUNGU KAMAU	R	30/6/2024	1,477,958.00	1,032,058.00	445,900.00	265,300.00	
PETER MAINA MWANGI	R	30/6/2024	2,677,070.00	1,265,470.00	1,411,600.00	938,000.00	
PETER THINJI KIRIGA	R	30/6/2024	1,352,841.00	990,241.00	362,600.00	336,000.00	
REUBEN GITAU KARANJA	R	30/6/2024	2,080,679.00	1,186,779.00	893,900.00	413,000.00	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
SAMUEL CHEGE GATHIRIMU	R	30/6/2024	3,828,807.00	3,021,707.00	807,100.00	553,700.00	
SAMUEL MATHU WAINAINA	R	30/6/2024	3,094,402.00	2,026,902.00	1,067,500.00	709,900.00	
SAMUEL RIMUI KAIYANI	R	30/6/2024	1,418,070.00	1,119,170.00	298,900.00	281,401.00	
SASHA SARAH NGIMA WAMAE	R	30/6/2024	1,803,870.00	1,154,170.00	649,700.00	459,200.00	
SIMON MBOGO MBURU	R	30/6/2024	1,838,839.00	1,144,439.00	694,400.00	312,900.00	
STEPHEN MUREITHI MATIMU	R	30/6/2024	1,833,656.00	985,880.00	847,776.00	511,700.00	
STEPHEN WACHIRA WAIGANJO	S	30/6/2024	4,071,528.00	3,345,128.00	726,400.00	789,400.00	
ZACHARY MWANGI NJERU	R	30/6/2024	2,077,461.00	1,291,171.00	786,290.00	385,000.00	
SUBTOTAL			94,035,795.00	62,572,354.00	31,463,441.00	22,045,040.00	
GRAND TOTAL			183,304,697.00	122,909,722.00	60,394,975.00	45,637,444.00	

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Annex 3 – Analysis Of Other Pending Payables



Not Applicable

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) Previous Year	Additions during the year (Kshs)	Disposal during the year (KShs)	Transfer in/ (out) during the year (Kshs)	Historical Cost c/f (KShs) 2023
Land	10,000,000	-	-	-	10,000,000
Buildings and Structures	755,839,387	38,412,299	-	-	794,251,686
Transport equipment	66,237,315	20,467,179	(13,825,000)	-	72,879,494
Office equipment, furniture and fittings	53,912,570	15,252,250	-	-	69,164,820
ICT Equipment	22,340,949	7,192,030	-	-	29,532,979
Machinery and Equipment	10,496,880	-	-	-	10,496,880
Intangible assets(Softwares)	13,477,756	-	-	-	13,477,756
Work In Progress	-	-	-	-	-
Total	932,304,857	81,323,758	(13,825,000)	-	999,803,615

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

Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken KShs	Amount Surrendered KShs	Balance KShs
Peter Gichina Karanu	11/12/2023	300,000	-	300,000
George Kimani Kanyoni	27/11/2023	300,000	-	300,000
Total		600,000		600,000



(b) Salary Advance

Not Applicable

Annex: 6 Reporting of Climate Relevant Expenditures

Not Applicable

Annex 7 Reporting on Disaster Expenditure

Not applicable.

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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Legal Costs Nakuru HC petition No. E002 2021 consolidated with Petition E001 of 2021	Ndegwa Wahome	Ksh.	1,235,655	Within the FY 2024/25	
2.	Legal Costs Nakuru ELRC Petition No. 33 of 2016 & civil appeal No. 85 of 2018	Purity Kamuruci	Ksh.	959,529	Within the FY 2024/25	
3.	Legal Costs Nakuru HC Petition No. E008 of 2021	Ndegwa Wahome	Ksh.	496,470	Within the FY 2024/25	
4.	Legal Costs Nyeri ELC Petition No. E004 of 2021	Njoki Mureithi & David Munyeki	Ksh.	545,650	Within the FY 2024/25	
5.	Legal Damages NAKURU ELRC PETITION NO.E028 OF 2021;Elizabeth Wanjiku Muthui & Others-Vs-Nyandarua County Assembly & 2 Others	Elizabeth Wanjiku Muthui	Ksh.	1,000,000	Within the FY 2024/25	

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Annex 9: Bank Reconciliation/ F030 Report

NYANDARUA COUNTY ASSEMBLY RECURRENT BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2024	
Balance as per the cashbook	41
Add:Unpresented items	50,036,015
Less:items in BS not in CB	
Add :uncredited incomes	11,657,953
Balance as per the bank statement	38,378,102
Actual bal as per the bank statement	38,378,102
Variance	-

Prepared by: Salome Mwaniki Sign: [Signature] Date: 19/07/24

Checked by: Charles Makinya Sign: [Signature] Date: 19/07/24

Nyandarua County Assembly Development Bank Reconcillation for the month of June 2024	
Balance as per the cashbook	403,110
Add Unpresented Items	5,124,138
Less Uncredited Income	5,124,138
Balance as per the Bank Statement	403,110
Actual Balance as per the Bank Statement	403,110
Variance	-

Prepared by: Salome Mwaniki Sign: [Signature] Date: 19/07/24

Checked by: Charles Makinya Sign: [Signature] Date: 19/07/24

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NYANDARUA COUNTY ASSEMBLY DEPOSIT ACCOUNT BANK RECONCILLIATION AS AT 30TH JUNE 2024	
Balance as per the Bank Statement	5,988,941
Less: unrepresented Items	-
Add: Uncredited income	512,414
Balance as per the cash book	6,501,355
Actual Balance as per the cash book	6,501,355
Variance	-

Prepared by: Solome Muniira Sign: [Signature] Date: 19/07/24

Checked by: Charles Machingo Sign: [Signature] Date: 19/07/24