REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MURANG'A

FOR THE YEAR ENDED 30 JUNE, 2023

Revised 30th June 2023

MURANG'A COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30TH JUNE 2023

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
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.

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

Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 47 (Forty-Seven) Members of County Assembly (MCAs) elected and nominated to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County.

(b) Key Management Team

The Murang'a County Assembly day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Johnson Mukuha Mwangi
2.	Clerk of the County Assembly	Mr. Wilson Kuria Thuita
3.	Director Finance and Accounting	Isaac Khalisia
4.	Deputy Director Finance and Accounting	Nancy Githaiga

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Wilson Kuria Thuita
2.	Director Finance and Accounting	Mr. Isaac Khalisia Bubiru
3.	Deputy Director Finance and Accounting	Mrs. Nancy Mwihaki Githaiga
4.	Principal Accountant	Mr. David Kahoro Mwangi

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

While the County Assembly Service Board has the overall fiduciary oversight roles the Board has established the following committees:

(i) The Loan Management Committee which considers applications for car and mortgage loans. The Committee is appointed by the Board and oversights Car and Mortgage loan management.

(ii) The Members Welfare and Board Advisory Committee comprising members of the Assembly who receive and consider the representations and suggestions of members of the County Assembly and makes recommendations to the County Assembly Service Board for action.

(iii) The Audit Committee established pursuant to the provisions of Section 167 of the Public Finance Management (County Governments) Regulations, 2015.

(e) Entity Headquarters

P.O. Box 731-10200
Murang'a County Assembly
Kenyatta Road /Opposite Ihura Stadium
NAIROBI, KENYA

(f) Entity Contacts

E-mail: clerk@assembly.muranga.go.ke
Website: www.assembly.muranga.go.ke

(g) Entity Bankers

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

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. Governance Statement

The County Assembly

The County Assembly is constituted of Members of the County Assembly and the officers of the Assembly.It is headed by the Speaker who is elected by Members of the County Assembly. The Speaker is also the Chairperson of the County Assembly Service Board while the County Assembly Clerk is the secretary.
Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

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

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

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

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

a) Sectoral Committees

Sectoral committees are generally responsible for overseeing the work of government departments and agencies as contemplated under the fourth schedule of the Constitution of Kenya.

b) Select Committees

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

The County Assembly has the following Select and Sectoral committees:

Sectoral Committees

1. Budget and Appropriation Committee
2. Public works, Roads and Transport.
3. Youth, Culture, gender and Social Services.
4. Health Services.
5. Governance, Labour, Social Welfare, Justice and legal Affairs.
6. Energy, Forestry and Natural Resources.
7. Water and Cooperative Development.
8. Lands, Housing, Physical Planning and Settlement.
9. Agriculture, Livestock and Fisheries.
10. Education and Child Welfare, Research, Information Technology and E-Government.
11. Trade, Industrialization, Tourism and Wildlife.
12. Committee on ICT and E- Government.

Select Committees

1. Liaison Committee
2. Committee on Selection
3. Powers and Privileges Committee
4. Committee on Appointments
5. Finance and Economic Planning
6. Committee on Implementation.
7. Committee on Delegated County Legislation.
8. Public Investment and Accounts Committee.
9. House Business and Rules Committee

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held three (3) meetings in FY 2022/2023. The committee members during FY ending June 2023 were

No	Member	Designation	Ward
1.	Hon. Johnson Walter Mukuha Mwangi	Speaker	
2.	Hon. Margaret Wanjiku Gichia	Member	Wangu
3.	Hon. Alex Wainaina	Member	Mugumo-ini
4.	Hon. Thomas Muteti Mwaura	Member	Makuyu
5.	Hon. Jane Mukami Kigotho	Member	Nominated
6.	Hon. Gladys Wambui Waikau	Member	Nominated
7.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
8.	Hon. Hilary Muigai Muchoki	Member	Ichagaki
9.	Hon. Jeremiah Clement Gichobe	Member	Kariara
10.	Hon. Samson Mukora Ngigi	Member	Kagundu-ini
11.	Hon. Peter Munga Njuguna	Member	Murarandia
12.	Hon. Kenneth Kamau Mwangi	Member	Rwathia
13.	Hon. Boniface Ng'ang'a	Member	Muthithi

b) Committee on Appointment

The Committee considers, for approval by the Assembly, appointments under Articles 179 (2) i.e. appointment of Members of County Executive Committee. The committee held four (4) meetings in FY 2022/2023. The committee members during FY ending June 2023 were:

No	Member	Designation	Ward
1	Hon. Johnson Walter Mukuha Mwangi	Chairperson	Speaker
2.	Hon. Franis Kibe Kamau	Member	Ithiru
3.	Hon. Peter Murigi Ngugi	Member	Muruka
4.	Hon. Liz Muthoni Mbugua	Member	Kinyona
5.	Hon. Naomi Nyambura Maina	Member	Ruchu
6.	Hon. Stephen Mugai Kimani	Member	Kakuzi/Mitubiri
7.	Hon. Moses Macharia Mirara	Member	Kangari
8.	Hon. Edwin Mwangi Wairagu	Member	Gitugi

c) House Business and Rules Committee

The Committee shall prepare and, adjust the Assembly Calendar with the approval of the Assembly, monitor and oversee the implementation of the Assembly Business and programmes, mplement the Standing Orders etc. The committee held Sixteen (16) meetings in FY 2022/2023. The committee members during FY ending June 2023 were:

No	Member	Designation	Ward
1	Hon. Johnson Walter Mukuha Mwangi	Chairperson	Speaker
2.	Hon. Moses Gachui Mungai	Deputy Speaker	Kihumbu-ini
3.	Hon. Francis Kibe Kamau	Leader of majority	Ithiru
4.	Hon. Hannah Wairimu	Speakers panel	Nominated
5.	Hon. Antony Marubu	Speakers panel	Nominated
6.	Hon. John Kamwaga	Speakers panel	Mugoiri
7.	Hon. Grace Nduta	Speakers panel	Kanyenya-ini
8.	Hon. Morris Thuku	Majority Whip	Kiru
9.	John Ngugi Kibaiya	Member	Gatanga
10.	James Karanja Kabera	Member	Kamahuha
11.	John Kamau Munyua	Member	Gaichanjiru
12.	Moses Muchiri Maina	Member	Muguru
13.	Bernard Ruiru Njeri	Member	Mbiri
14.	Elizabeth Wambui Warisper	Member	Kimoro/Wempa
15.	Caroline Wairimu Njoroge	Member	Kigumo
16.	Laban Chomba Njaramba	Member	Kambiti
17.	Gathee Wa Njeri	Member	Gaturi

Public Accounts/Investment Committee

The Committee provides oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held twenty three (23) sittings to deal with arising matters. The members who served in the committee during the year were:

No	Member	Designation	Ward
1	Hon. Alex Ndunda Makau	Chairperson	Ithanga
2.	John Munyua	Vice Chairperson	Gaichanjiru
3.	Hon. Moses Cahui Mungai	Member	Kihumbu-ini
4.	Hon. Moris Thuku	Member	Kiru
5.	Hon. Loise Mbogo	Member	Nominated
6.	Hon. Kenneth Kamau Mwangi	Member	Rwahia
7.	Hon. Thomas Muteti Mwaura	Member	Makuyu
8.	Hon. Isaac Njoroge Chefman	Member	Kahumbu
9.	Hon. Gathee Wa Njeri	Member	Gaturi
10	Hon. Pauline Muchiri	Member	Nominated
11.	Hon. Steven Muigai	Member	Kakuzi/Mitubiri

e) Budget and Appropriations Committee

The Budget and Appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The committee held Twenty seven (27) meetings in FY 2022/2023. The members who served in the committee during the period were:

Member		Designation	Ward
1.	Hon. Charles Machigo Karina	Chairperson	Township
2.	Hon. Julian Njiri	Vice Chairperson	Nominated
3.	Hon. Francis Kibe Kamau	Chairperson Committee on Selection	Ithiru
4.	Hon. Gerald Wambugu	Chairperson lands Committee	Kamacharia
5.	Hon. Grace Sharleen Wambui	Chairperson Youth Committee	Nominated
6.	Hon. Caroline Wairimu Njoroge	Chairperson Agriculture Committee	Kigumo
7.	Hon. James Karanja Kabera	Chairperson Trade Committee	Kamahuha
8.	Hon. Jeremiah Gichobe	Chairperson Governance Committee	Kariara
9.	Hon. Naomi Nyambura Maina	Chairperson Education Committee	Ruchu
10.	Hon. John Mwangi Kamau	Chairperson Health Services Committee	Nginda
11.	Hohn John Ngugi Kibaiya	Chairperson Finance Committee	Gatanga
12.	Hon. Dinah Muthoni Kagiri	Chairperson Energy Committee	Nominated
13.	Hon. Samson Mukora Ngigi	Chairperson Public Works Committee	Kagundu-ini
14.	Hon. Edwin Mwangi Wairagu	Chairpeson Water Committee	Gitugi
15.	Hon. Moses Mirara	Chairperson ICT Committee	Kangari
16.	Hon. Liz Muthoni	Member	Kinyona
17	Hon. Peter Murigi Ngugi	Member	Muruka

f) Committee on Implementation

The committee scrutinizes resolutions of the Assembly (including adopted committee reports), Petitions and the undertakings given by the County Executive Committee. The committee held Twenty Five (25) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Hilary Muigai Muchoki	Chairperson	Ichagaki
2.	Hon. Jane Mukami Kigotho	Vice Chairperson	Nominated
3.	Hon. Antony Marubu Chege	Member	Nominated
4.	Hon. Peter Munga Njuguna	Member	Murarandia
5.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
6.	Hon. Grace Nduta Wairimu	Member	Kanyenyaini
7.	Hon. Laban Chomba	Member	Kambiti
8.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa
9.	Hon. John Kawaga Mwangi	Member	Mugoiri

g) Delegated County Legislation

The Committee considers statutory instruments. The committee held seventeen (17) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Moses Muchiri Maina	Chairperson	Muguru
2.	Hon. Mark Gicheru Wainaina	Vice Chairperson	Nominated
3.	Hon. Priscilla Njeri Mwangi	Member	Nominated
4.	Hon. Boniface Ng'ang'a	Member	Muthithi
5.	Hon. Margaret Wanjiku Gichia	Member	Wangu
6.	Hon. Moses Macharia Mirara	Member	Kangari
7.	Hon. Alex Wanyoike Wainaina	Member	Mugumo-ini
8.	Hon. Bernard Ruiru Njeri	Member	Mbiri
9.	Hon. Esther Nyawira Kamindo	Member	Nominated
10.	Hon. Hannah Wairimu Kamau	Member	Nominated

Committee on Selection

The committee nominates Members to serve in Committees, save for the Membership of the House Business Committee and Committee on Appointments. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Francis Kibe Kamau	Chairperson	Ithiru
2.	Hon. Morris Thuku Gathoni	Vice Chairperson	Kiru
3.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
4.	Hon. Alex Ndunda Makau	Member	Ithanga
5.	Hon. Gerald Wambugu Mwangi	Member	Kamacharia
6.	Hon. Charles Machigo Karina	Member	Township
7.	Hon. Dinah Damaris Kagiri	Member	Nominated
8.	Hon. John Mwangi Kamau	Member	Nginda
9.	Hon. Njoroge Chefman Isaac	Member	Kahumbu
10.	Hon. John. Kamwaga Mwangi	Member	Mugoiri

i) Finance and Economic Planning

The Committee considers all matters related to management of public finance and Economic Planning, county planning and statistics and disaster management. The committee held Twenty Three (23) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. John Ngugi Kibaiya	Chairperson	Gatangaq
2.	Hon. Alex Wanyoike Wainaina	Vice Chairperson	Mugumo-ini
3.	Hon. Francis Kamau	Member	Ithiru
4.	Hon. Charles Machigo Karina	Member	Township
5.	Hon. Morris Thuku	Member	Kiru
6.	Hon. Pauline Njeri Muchiri	Member	Nominated
7.	Hon. Loise Mbogo	Member	Nominated
8.	Hon. Steven Muigai Kimani	Member	Kakuzi/Mitubiri
9.	Hon. John Kamau Munyua	Member	Gaichanjiru
10.	Hon. Esther Nyawira Kamindo	Member	Nominated
11.	Hon. Jane Mukami Kigotho	Member	Nominated
12.	Hon. Gladys Wambui Waikau	Member	Nominated
13.	Hon. Peter Murigi Ngugi	Member	Muruka
14.	Hon. Margaret Wanjiku Gichia	Member	Wangu
15.	Hon. Hilary Muigai Muchoki	Member	Ichagaki
16.	Hon. Thomas Muteti Mwaura	Member	Makuyu

j) Youth, Culture, Gender and Social Services

The Committee considers all matters relating to youth, persons with disabilities, orphans, vulnerable persons, cultural activities, public entertainment and public amenities, including sports and cultural activities and facilities, control of drugs and pornography, cinemas video shows, firefighting services and gender, culture and social welfare, national heritage, sports. The committee held Twenty Three meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Grace Sharleen Maina	Chairperson	Nominated
2.	Hon. Kenneth Kamau Mwangi	Vice Chairperson	Rwathia
3.	Hon. Anthony Chege Marubu	Member	Nominated
4.	Hon. Boniface Ng'ang'a Mbau	Member	Muthithi
5.	Hon. Gathee Wanjeri	Member	Gaturi
6.	Hon. Julian Njiri	Member	Nominated
7.	Hon. Naomi Nyambura Maina	Member	Ruchu
8.	Hon. Caroline Wairimu Njoroge	Member	Kigumo
9.	Hon. Moses Muchiri Maina	Member	Muguru
10.	Hon. John Mwangi Kamau	Member	Nginda
11.	Hon. Mark Wainaina Gicheru	Member	Nominated
12.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa
13.	Hon. Moses Macharia Mirara	Member	Kangari
14.	Hon. Jeremiah Gichobe Mbatia	Member	Kariara
15.	Hon. Hannah Wairimu Kamau	Member	Nominated

k) **Public Works Roads and Transport**

The Committee considers all matters related to county transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works. The committee held Twenty Five (25) meetings in FY 2022/2023.The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Samson Mukora Ngigi	Chairperson	Kagundu-ini
2.	Hon. Laban Chomba Njaramba	Vice Chairperson	Kambiti
3.	Hon. Bernard Ruiru Njeri	Member	Mbiri
4.	Hon. Alex Ndunda Makau	Member	Ithanga
5.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
6.	Hon. Grace Nduta Wairimu	Member	Kanyenya-ini
7.	Hon. Gerald Wambugu	Member	Kamacharia
8.	Hon. John Kamwaga Mwangi	Member	Mugoiri
9.	Hon. Isaac Chefman Njoroge	Member	Kahumbu
10.	Hon. Dinah Muthoni Kagiri	Member	Nominated

11.	Hon. Liz Muthoni Mbugua	Member	Kinyona
12.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
13.	Hon. James Karanja Kabera	Member	Kamahuha
14.	Hon. Priscilla Njeri Mwangi	Member	Nominated
15.	Hon. Peter Munga Njuguna	Member	Murarandia

l) **Health Services Committee**

The Committee considers all matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria. The committee held Twenty Eight meetings in FY 2022/2023.The members who served in the committee during the period were:

No	**Member**	Designation	Ward
1.	Hon. John Mwangi Kamau	Chairperson	Nginda
2.	Hon. Boniface Ng'ang'a Mbau	Vice Chairperson	Muthithi
3.	Hon. Liz Muthoni Mbugua	Member	Kinyona
4.	Hon. Morris Thuku	Member	Kiru
5.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa
6.	Hon. Steven Muigai Kimani	Member	Kakuzi/Mitubiri
7.	Hon. Caroline Wairimu Njoroge	Member	Kigumo
8.	Hon. Grace Nduta Wairimu	Member	Kanyenya-ini
9.	Hon. Kenneth Kamau Mwangi	Member	Rwathia
10.	Hon. James Karanja Kabera	Member	Kamahuha
11.	Hon. Julian Njiri	Member	Nominated
12.	Hon. Peter Munga Njuguna	Member	Murarandia
13.	Hon. John Ngugi Kibaiya	Member	Gatanga
14.	Hon. Moses Macharia Mirara	Member	Kangari

m) **Energy, Environment, Forestry and natural Resources Committee**

The Committee considers all matters related to implementation of specific national government policies on environmental conservation including water catchment and riparian areas, energy production and regulation, soil and water conservation, preservation of forests, control of air pollution, noise pollution other public nuisances, outdoor advertising, refuse removal, refuse dumps and both solid and liquid waste management. The committee held Thirty Seven (37) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Dinah Muthoni Kagiri	Chairperson	Nominated
2.	Hon. Gladys Wambui Waikau	Vice Chairperson	Nominated
3.	Hon. Margaret Wanjiku Gichia	Member	Wangu
4.	Hon .John Kamwaga Mwangi	Member	Nginda
5.	Hon. Esther Nyawira Kamindo	Member	Nominated
6.	Hon. Hannah Wairimu Kamau	Member	Nominated
7.	Hon. Edwin Mwangi Wairagu	Member	Gitugi
8.	Hon. Naomi Nyambura Maina	Member	Ruchu
9.	Hon. Gathee Wanjeri	Member	Gaturi
10.	Hon. Alex Wanyoike Wainaina	Member	Mugumo-ini
11.	Hon. John Munyua	Member	Gaichanjiru

n) Governance, Labour, Justice and Energy Committee

The Committee considers all matters related to constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption and human rights, and administrative justice, labour, trade union relations, manpower or human resource planning, County Public Service and ensuring and co-ordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level. The committee held Twenty Five (25) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Jeremiah Gichobe Mbatia	Chairperson	Kariara
2.	Hon. Pauline Muchiri	Vice Chairperson	Nominated
3.	Hon. Moses Muchiri Maina	Member	Muguru
4.	Hon. Loise Mbogo	Member	Nominated
5.	Hon. Grace Sharleen Wambui	Member	Nominated
6.	Hon. Anthony Marubu Chege	Member	Nominated
7.	Hon. Laban Chomba Njaramba	Member	Kambiti
8.	Hon. Bernard Ruiru Njeri	Member	Mbiri
9.	Hon. Thomas Muteti Mwaura	Member	Makuyu
10.	Hon. Mark Gicheru Wainaina	Member	Nominated

Lands, Housing, Physical Planning and Settlement

The Committee considers all matters related to land surveying and mapping, housing, boundaries and fencing. The committee held twenty two meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Gerald Wambugu	Chairperson	Kamacharia
2.	Hon. Isaac Chefman Njoroge	Vice Chairperson	Kahumbu
3.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
4.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
5.	Hon. Charles Machigo Karina	Member	Township
6.	Hon. Francis Kamau	Member	Ithiru
7.	Hon. Peter Murigi Ngugi	Member	Muruka
8.	Hon. Alex Ndunda Makau	Member	Ithanga
9.	Hon. Samson Mukora Ngigi	Member	Kagundu-ini
10.	Hon. Hilary Muigai Kimani	Member	Ichagaki
11.	Hon. Jane Mukami Kigotho	Member	Nominated
12.	Hon. Priscilla Njeri Mwangi	Member	Nominated

p) Agriculture, Livestock and Fisheries

The Committee considers all matters all matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals and veterinary services (excluding regulation of the profession). The committee held Twenty Four (24) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Caroline Wairimu Njoroge	Chairperson	Kigumo
2.	Hon. Gathee Wanjeri	Vice Chairperson	Gaturi
3.	Hon. Peter Murigi Ngugi	Member	Muruka
4.	Hon. John Kamwaga Mwangi	Member	Mugoiri
5.	Hon. Anthony Marubu Chege	Member	Nominated
6.	Hon. Simon Mwaura Wamwea	Member	Ngararia
7.	Hon. Francis Kamau	Member	Ithiru
8.	Hon. Liz Muthoni Mbugua	Member	Kinyona
9.	Hon. Elizabeth Wambui	Member	Kimorori/Wempa
10.	Hon. Morris Thuku	Member	Kiru
11.	Hon. Charles Machigo Karina	Member	Township
12.	Hon. Moses Gachui Mungai	Member	Kihumbu-ini
13.	Hon. Hilary Muigai Muchoki	Member	Ichagaki

p) **Education and Child Welfare, Research, Information Technology and E-Government**

The Committee considers all matters related to pre-primary education, village polytechnics, home-craft centres, and children's welfare including child care facilities, and any other education support. The committee held Twenty Seven (27) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Naomi Nyambura Maina	Chairperson	Ruchu
2.	Hon. Thomas Muteti Mwaura	Vice Chairperson	Makuyu
3.	Hon. Gerald Wambugu	Member	Kamacharia
4.	Hon. John Kamau Munyua	Member	Gaichanjiru
5.	Hon. Hannah Wairimu Kamau	Member	Nominated
6.	Hon. Boniface Ng'ang'a Mbau	Member	Muthithi
7.	Hon. Priscilla Njeri Mwangi	Member	Nominated
8.	Hon. Peter Munga Njuguna	Member	Murarandia
9.	Hon. Esther Nyawira Kamindo	Member	Nominated
10.	Hon. Grace Nduta Wairimu	Member	Kanyenya-ini
11.	Hon. Alex Wanyoike Wainaina	Member	Mugumo-ini
12.	Hon. Benard Ruiru Njeri	Member	Mbiri

q) Water and Irrigation

The Committee considers all matters related to implementation of specific national government policies on water for both domestic and industrial use, irrigation, water pans, dams, storm water and sanitation services. The committee held Thirty Three (33) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Edwin Mwangi Wairagu	Chairperson	Gitugi
2.	Hon. Margaret Wanjiku Gichia	Vice Chairperson	Wangu
3.	Hon. Kenneth Kamau Mwangi	Member	Rwathia
4.	Hon. Dinah Muthoni Kagiri	Member	Nominated
5.	Hon. Samson Mukora Ngigi	Member	Kagundu-ini
6.	Hon. Alex Ndunda	Member	Ithanga
7.	Hon. John Ngugi Kibaiya	Member	Gatanga
8.	Hon. Jane Mukami Kigotho	Member	Nominated
9.	Hon. Jeremiah Clement Gichobe	Member	Kariara
10.	Hon. Steven Muigai Kimani	Member	Kakuzi/Mitubiri
11.	Hon. Mark Gicheru	Member	Nominated

Trade, Industrialization, Cooperative Management, Tourism and wildlife

The Committee considers all matters related to trade development and regulation, including markets, trade licenses (excluding regulation of professions), fair trading practices, betting, lotteries, casinos and other forms of gambling, racing, liquor licensing and all matters related to local tourism, museums, county parks, beaches and recreation facilities and co-operatives societies. The committee held Thirty One (31) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. James Karanja Kabera	Chairperson	Kamahuha
2.	Hon. Loise Mbogo	Vice Chairperson	Nominated
3.	Hon. Moses Macharia Mirara	Member	Kangari
4.	Hon. Julian Njiri	Member	Nominated
5.	Hon. Moses Muchiri Maina	Member	Muguru
6.	Hon. Pauline Njeri Muchiri	Member	Nominated
7.	Hon. Isaac Chefman Njoroge	Member	Kahumbu
8.	Hon. Laban Chomba Njaramba	Member	Kambiti
9.	Hon. Gladys Wambui Waikau	Member	Nominated
10.	Hon. Grace Sharleen Wambui	Member	Nominated
11.	Hon. John Mwangi Kamau	Member	Nginda

s) Information, Communication and Technology (ICT) and E-government committee

The Committee considers all matters related to all matters relating to County communication, broadcasting, libraries, electronic research, county technological advancement, information, ICT development and management. The committee held Four (4) meetings in FY 2022/2023. The members who served in the committee during the period were:

No	Member	Designation	Ward
1.	Hon. Moses Macharia Mirara	Chairperson	Kangari
2.	Hon. Peter Munga Njuguna	Vice Chairperson	Murarandia
3.	Hon. Peter Murigi Ngugi	Member	Muruka
4.	Hon. Simon Mwaura Wamwea	Member	Ng'araria
5.	Hon. Bernard Ruiru Njeri	Member	Mbiri
6.	Hon. Pauline Njeri Muchiri	Member	Nominated
7.	Hon. Priscilla Njeri Mwangi	Member	Nominated
8.	Hon. Julian Njiri	Member	Nominated
9.	Hon. Mark Gicheru Wainaina	Member	Nominated
10.	Hon. Esther Nyawira Kamindo	Member	Nominated
11.	Hon. Loise Mbogo	Member	Nominated
12.	Hon. Edwin Mwangi Wairagu	Member	Gitugi
13.	Hon. Isaac Chefman Njoroge	Member	Kahumbu
14.	Hon. Alex Ndunda Makau	Member	Ithanga
15.	Hon. Gladys Waikau	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in March 25,2019 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. Articles 196, Article 201(a) and article 124 (1) (c) provide mechanisms to realize the demand for public participation in legislative processes and access to necessary information for stakeholders to participate in governance. The Assembly through both legislative and administrative processes has provided avenues for citizens to effectively engage in the Assembly business through public hearings and opening up of the Assembly Committees for public input especially during vetting of public appointments.

During the 2022/20233, the Assembly has conducted public approval hearings for appointment of the County Executive Members, the County Secretary, Members of the Selection panel for the County Public Service Board, the Chief Officers and Members of Municipal Board. In addition, the Assembly through placement of adverts in the newspapers and local radio conducted public participation forums for the approval of the County Budget, The Murang'a County Appropriation Bill, 2023/ 2024, the Murang'a County Land Leases Management bill, 2023.

Risk management

There are structures in place that offers monitoring and evaluation i.e County Assembly Service Board, Board of management and Advisory committee

- There are effective arrangements for risk management and internal control
- There are formal processes to identify and assess risks
- There are formal processed to analyse risks as a basis for how they should be managed
- There are formal processes to assess changes in the internal and external environments which could give rise to risks
- Risks identified and analysed in the period and how they were managed.

Risk and mitigation

-Over expenditure mitigated by budgetary control
-cash risk -payments through banks
-Loss of Assets -Tagging of assets and annual verification
-Salary wage bill-Though automation of salary

mpliance

The County Assembly is Governed by the following laws and regulations;

1. The Constitution of kenya,2010
2. The County Government Act.2012
3. The Public Finance Management Act,2012
4. The Public Finance Management regurations2012
5. The County Assembly Services Act,2017
6. The County Assembly Powers and Privilege Act .2017
7. The public appointments (County Assemblies approval) act.2017.
8. The Public Procurement and Asset Disposal Act,2015.
9. The Public Procurement and Asset Disposal, Regulation 2020.

The County Assembly has been in compliance with these laws in all matters i.e. in procurement, finance, budgeting, Appointments and in the main Assembly.

The resultant reports are tabled and discussed at the relevant levels. Major reports are Circulated to various stake holders.ie The National Treasury, Controller of Budget, Office of Auditor general, County Executive and other stake holders.

The county assembly will endeavour to keep its operations within the Constitution, Acts of parliament, regulations, Standing orders and other government circulars.

5. Foreword By the Clerk of The Assembly

(i) Budget performance

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,071,000,000	(94,000,000)	977,000,000	884,406,088	92,593,912	91
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	-	-	-	-	-	
Total	**1,071,000,000**	**(94,000,000)**	**977,000,000**	**884,406,088**	**92,593,912**	**91**
Payments						
Compensation of employees	395,644,000	(112,105,000)	283,539,000	278,474,079	5,064,921	98
Use of goods and services	383,850,000	41,735,000	425,585,000	408,666,471	16,918,529	96
Subsidies	-	-	-	-	-	-
Transfers to other government entities	173,000,000	2,000,000	175,000,000	144,439,717	30,560,283	83
Other grants and transfers	-	-	-	-	-	
Social security benefits	39,506,000	(15,000,000)	24,506,000	21,146,563	3,359,437	86
Acquisition of assets	76,500,000	(8,130,000)	68,370,000	31,679,078	36,690,922	46
Finance costs	-	-	-	-	-	-
Other payments	2,500,000	(2,500,000)	-	-	-	
Total	**1,071,000,000**	**(94,000,000)**	**977,000,000**	**884,405,908**	**92,594,092**	**91**
Surplus/ deficit	**-**	**-**	**-**	**180**	**-**	

erational Performance

a) Over 50 laws have been enacted by the County Assembly key among them being;
   The Murang'a County Alcoholic Drinks Control Act, 2013.
   The Murang'a County Loans and Mortgage Fund Act, 2013.
   The Murang'a County Symbols Act,2014.
   The Murang'a County Revenue Administration Act, 2015
   The Murang'a County Rating Act, 2015
   The Murang'a County Tourism Development Act, 2016
   The Murang'a County Persons living with Disability Act, 2016
   The Murang'a County Avocado Production, Processing and Marketing Act,2020

The original budget was approved by the County Assembly on 28 June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 2 number of supplementary budgets passed in the year on 13 Dec 2022 and 3rd may 2023.

Oversight role of the County Assembly.

The committees of the county assembly are provided for in the County Governments, Act, 2012. Apart from helping the assembly manage its business, the committees of the county assembly have the following functions:

1. Conduct oversight on the executive to ensure that the executive is exercising fiscal prudence and good governance in the given sectors.
2. Initiate and/or scrutinize legislative and regulatory proposals on matters touching the relevant sectors
3. Review and recommend budget allocation to the department of the county
4. Investigate, inquire into, and report on all matters relating to the departments' management, activities, administration, and operations.
5. Study the programme and policy objectives of the departments and the effectiveness of the implementation
6. Vet and report on appointments in the departments where the Constitution or any law requires the Assembly to approve.

(ii) Performance of key development projects

During the year under review the Assembly commenced on two proposed projects i.e the proposed construction of a perimeter wall, gate house and renovation of the County Assembly offices. The Construction of the perimeter wall, gate houses and other related works were completed successfully and certificates of completion issued accordingly. The establishment of the perimeter wall has greatly improved the security of the premises. Similarly, proposed renovations under the strategic plan and the procurement plan were duly completed and certificates of completion issued. As a result, the improvements on the working environment has enhanced employee productivity and job satisfaction.

The County Assembly embraced fair competitive practices in all its procurement procedures. In addition, timely payment of supplier bills and prudence in contractual engagements between suppliers and the Assembly greatly enhanced supplier confidence during the year under review.

Comment on value-for-money achievements

a) The construction of perimeter wall has improved the status of security operations of the Assembly
b) Created employment of casual workers.

(iii) Challenges and Recommended Way Forward

Implementation of various programs proposed for the year under review and contemplated under the County Assembly strategic plan 2017-2022 was hampered by inadequate funds and late disbursement of allocations due for the year.

As a result, pending proposed projects will be considered for implementation under the 2023-2027 Strategic plan.

The hiring of employees' process is guided by the following policies:

a. Human Resource Policies and Procedures Manual for the Public Service
b. Human Resource Manual for the County Assembly of Murang'a

The hiring process is also bound by the National values and principles of governance as stipulated in Article 10 of the Constitution. These include

National unity, democracy and participation of the people, equity, inclusiveness, equality, non-discrimination and protection of the marginalised.

The recruitment is guided by the values and principles of the Public Service as stipulated in Article 232 of the Constitution. The recruitment is taken on the basis of competition and merit, representation of the County's diverse communities, adequate and equal opportunities to all gender, youth, persons with disabilities and minorities. The policy also takes into consideration that not more than two-thirds of vacant posts are filled by either gender and at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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Name: W. Kuria Thuita

Clerk of the County Assembly

6. Statement of Performance Against County Assembly Predetermined Objectives

Strategic development objectives

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

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain The reasons underperformance/ Overperformance
Legislation, oversight and representation	14 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2022/2023 14 number of bills were passed	The cost of publication of bills was prohibitive, as well as the transition of the assembly.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	Increase in efficient Assembly operation	The standing orders were reviewed and resulted to new Standing Orders	The Standing Orders are reviewed by law at the end of each term.
Program 2 Oversight	Realistic and credible budget Oversight over usage of public resources Enhanced Governance in public service	Approved budget estimates PAC &PIC Committees reports Committee reports	Meeting constitutional deadlines No of reports prepared No of reports prepared	Meeting constitutional deadlines Reports were prepared and passed in the house	

7. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile –

County Assembly of Murang'a endeavour to achieve its mandate of legislation, oversight, and representation through the operation of business in the county assembly.The assembly was able to pass many bills which affects many sectors in the economy.

b) Environmental performance

The assembly passed bills on forestation and waste management

c) Employee welfare

The hiring process is guided by the following policies:

a. Human Resource Policies and Procedures Manual for the Public Service

b. Human Resource Manual for the County Assembly of Murang'a

The hiring process is also bound by the National values and principles of governance as stipulated in Article 10 of the Constitution. These include

National unity, democracy and participation of the people, equity, inclusiveness, equality, non-discrimination and protection of the marginalised.

The recruitment is guided by the values and principles of the Public Service as stipulated in Article 232 of the Constitution. The recruitment is taken on the basis of competition and merit, representation of the County's diverse communities, adequate and equal opportunities to all gender, youth, persons with disabilities and minorities. The policy also takes into consideration that not more than two-thirds of vacant posts are filled by either gender and at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

The recruitment process also gives due consideration to the appropriate organizational structure and optimal staffing levels, Scheme of Service, and Career Progression Guidelines.

A culture of continuous learning is encouraged and practised to develop Human Capital in the Service. This ensures continuous upgrading of core competencies, knowledge, skills and attitudes of Officers including their ability to assimilate technology to enable them create and seize opportunities for career growth, social advancement, economic growth and development.

All the trainings are based on identified training needs from Training Needs Assessment conducted every two years. The Officers have at least five days training in a year while newly recruited are inducted within three months of joining the Service.

Staff Performance Appraisal System is predicated upon the principle of work planning, setting of agreed performance targets, feedback and reporting. This process is linked to other human resource systems and processes including staff development, career progression, placement, rewards and sanctions. The Strategic objectives are derived from the Assembly Work Plan and Performance Contract and cascaded to the department, sections and individual employees. The performance appraisal is an on-going process throughout the performance period with milestones reviewed, documented and maintained in the appraisee's personal file.

A Performance Management Committee is responsible for the implementation, monitoring and evaluation of the Performance Management System in the Assembly Service.

d) Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Murang'a County Assembly maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices as guided by Public Procurement and Asset Disposal Act. Suppliers gain a more complete understanding of the businesses they serve, and this allows them to meet their needs more effectively. Once the goods or services have been delivered, the County Assembly of Murang'a will receive an invoice form the external provider and will then pay this invoice in the form of a supplier payment.

b) Responsible ethical practices-

Ethical practice is the application of ethical values in organisational behaviour. It applies in all aspects of organisational conduct, including corporate governance, employment practices, sales techniques, stakeholder relations, accounting practices, Procurement practices and issues of product and corporate responsibility. County Assembly of Murang'a practices ethic in the procurement process.

c) Stewardship of goods and services

Advertisement for tenders are done through widely read daily newspapers and assembly's website and the award given to the lowest bidder after going through the procurement process.

The assembly operates within approved budget and procures goods and services which have budgetary allocations. Orders are issued, commitments are made and payments are made upon delivery within the stipulated timelines

d) **Community Engagements**

The assembly engages the public through public participation whenever an enactment of certain bill is about to be done. This is done by the Assembly Committees such as finance committee, Budget committee, Agriculture committee etc.

8. Statement of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The financial statements were approved and signed by the Clerk of the County Assembly on 20/11 2023

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Name: W. Kuria Thuita
Clerk of the County Assembly

REPUBLIC OF KENYA

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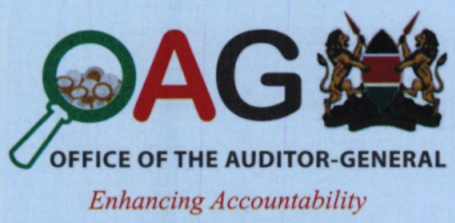

HEADQUARTERS
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REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MURANG'A FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.

C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Murang'a County Assembly set out on pages 1 to 40, which comprise the statement of financial assets and liabilities as

at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0 Variance between the Financial Statements and Integrated Financial Management System (IFMIS) Reports.

The statement of receipts and payments reflects Kshs.884,405,908 in respect of total payments for year ended 30 June, 2023. However, the IFMIS reports reflects total payments of Kshs.931,966,963 resulting to unexplained and unreconciled variance of Kshs.47,561,055.

In the circumstances, accuracy and completeness of total payment amount of Kshs.884,405,908 as at 30 June, 2023 could not be confirmed.

2.0 Exchequer Releases Received After Year End

The statement of receipts and payments reflects exchequer releases amount of Kshs.884,406,088 and as disclosed in Note 1 to the financial statements. Included in the amount is late exchequer release of Kshs.147,262,114 received in the month of July, 2023 and backdated to 30 June, 2023 in the records of the County Assembly, contrary to the International Public Sector Accounting Standards (IPSAS) - Cash Basis reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Executive entities shall record transactions which take place during a financial year running from the 1 July to 30 June. In addition, Regulation 97(4) of the Public Finance Management (County Governments) Regulations, 2015, requires that an actual cash transaction taking place after the 30 June, shall not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be open for the purposes referred to in paragraphs (2) and (3) of this Regulation.

In the circumstances, accuracy, presentation and disclosure of the exchequer releases amounting to Kshs.884,406,088 could not be confirmed. In addition, the Management was in breach of the law.

3.0 Unreconciled Cash and Cash Equivalents

The financial statements reflect cash and cash equivalents balance of Kshs.2,924,685 as disclosed in Note 13A which includes Kshs.Nil balance in respect to Murang'a County Assembly development account held at the Central Bank of Kenya. However, review of the bank reconciliation statements for the same account revealed a bank balance of Kshs.635,815 which has not been reconciled or included in the financial statements. Further, review of board of survey reports on cash account revealed cash at hand figure of Kshs.1,300 which was not included under the Note 13B to the financial statement and un-surrendered imprest amount of Kshs.105,200 was also not accounted for in the financial statements.

In the circumstances, the accuracy and completeness of cash and cash equivalent balance of Kshs.2,924,684 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Murang'a 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Audit Issues

In the audit report of the previous year, several issues were raised under the report on the financial statements and report on lawfulness and effectiveness in use of public resources. However, the Management had neither resolved the issues nor given explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Non-Remittance of Statutory and Non-Statutory Deductions

The financial statement reflects pending staff payables totaling to Kshs. 22,732,451 as disclosed in Other important disclosures, Annex 2. Review of the schedules supporting the financial statements and related supporting documents revealed the following;

1.1 Un-remitted Pension Deductions

Pension deductions payable to Lapfund and Laptrust totaling to Kshs. 3,645,932 were deducted during the year under review but not remitted as at 30 June, 2023. This is contrary to Section 33(1) of the Retirement Benefits Act, 2012 which states that notwithstanding the provisions of any written law for the time being in force, an employer may, with the approval of his employees, pay any statutory contributions in respect of such employees into any Scheme Fund prescribed for that purpose. Further, non-remittance of the contribution by the employer is contrary to section 53B (a) (I) that requires the employer to pay the contributions, interest accrued to the scheme and a penalty of five percent of unremitted contributions or twenty thousand shillings whichever is higher.

1.2 Un-remitted Non-statutory Deductions

The County Assembly deducted through the check-off or the payroll system Kshs.6,510,914 in respect to principal recovered from car loan and members mortgage, interest recovered from car loan and members mortgage, ANC Party subscription, UDA Party subscription and Insurance recovered from members mortgage as at 30 June, 2023. However, the amounts were not remitted in due time as required by the receiving institutions contrary to Regulation 22(2) of the Public Finance Management (County Governments) Regulations, 2015, which provides that in addition to the responsibilities of Accounting Officers provided in the Act, an Accounting Officer designated under the Act or any other Act, shall — (a) comply with any tax, levy, duty, pension, commitments as may be provided for by legislation.

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

2.0 Non-Compliance with the Law on Ethnic Diversity

The total number of employees of County Assembly was Ninety-seven (97) out of which eighty-eight (88) or 90.72 % of the total number were members of the dominant ethnic community in the county. However, as reported in the previous audits, this is contrary to Section 65(1) of the County Government Act 2012 which requires that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

3.0 Staff Emoluments Paid Outside IPPD Payroll System

The statement of receipts and payments reflects compensation of employees' expenditure totaling Kshs.278,474,079 as disclosed in Note 4 to the financial statements. Included in the expenditure is an amount of Kshs.1,619,394 being seven months emoluments paid during the year in respect of a Member of the County Assembly (MCA) paid through manual payment vouchers outside the government recommended Integrated Personnel and Payroll Database (IPPD) Management System under unclear circumstances. In addition, the County Assembly did not provide the payment vouchers or manual payroll for officers paid outside IPPD for audit review. This is contravening The National Treasury Circular No.16/2020 which requires personnel emoluments to be controlled in the public personnel database and supported by IPPD.

In the circumstances, Management contravened The National Treasury guidelines.

4.0 Irregular Payments to County Assembly Forums

The statement of receipts and payments reflects under Note 5, payments totaling to Kshs.408,666,471 relating to use of goods and services. Included in this amount are other operating expenses totaling to Kshs.24,727,889 out of which Kshs. 830,000 was paid out as subscription fees to the County Assemblies Forum (CAF) and the Society of Clerks-at-the Table (SOCATT). In addition, a review of pending bills payables revealed an amount of Kshs. 20,300,000 payables to County Assembly Forums that has been pending for inordinately long period of time. However, at the time of the audit exercise, neither the enabling legislation establishing these bodies nor policies and guidelines for such payments had been enacted and the County Assembly therefore had no basis for making the payments.

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

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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.

The 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 the 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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention dissolve the County or to cease operations.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the County Assembly to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 February, 2024

10. Statement of Receipts and Payments for The Year Ended 30th June 2023

		2022-2023	2021-2022
	Note	**KShs**	**KShs**
Receipts			
Transfers from the CRF	1	884,406,088	786,293,060
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		**884,406,088**	**786,293,060**
Payments			
Compensation of employees	4	278,474,079	325,316,583
Use of goods and services	5	408,666,471	385,148,367
Subsidies	6	-	-
Transfers to other government entities	7	144,439,717	37,935,557
Other grants and transfers	8	-	-
Social security benefits	9	21,146,563	24,450,099
Acquisition of assets	10	31,679,078	10,935,170
Finance costs	11	-	-
Other payments	12	-	2,275,779
Total payments		**884,405,908**	**786,061,555**
Surplus/deficit		**180**	**231,507**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20/11 2023 and signed by:

Name: W.Kuria Thuita
Clerk of the Assembly

Name: David Mwangi
Principal Accountant– County Assembly
ICPAK Member Number:9322

11. Statement of Financial Assets and Liabilities As At 30th June 2023

		2022-2023	2021-2022
Financial assets	**Note**	**KShs**	**KShs**
Cash and cash equivalents			
Bank balances	13A	2,924,685	1,886,209
Cash balances	13B	-	-
Total cash and cash equivalents		**2,924,685**	**1,886,209**
Imprests and Advances	14	-	-
Total financial assets		**2,924,685**	**1,886,209**
Financial liabilities			
Third party deposits and retention	15	2,924,504	1,654,672
Net financial assets		**180**	**231,537**
Represented by			
Fund balance b/fwd	16	231,537	140,001
Prior year adjustment		(231,537)	(139,971)
Surplus/(deficit) for the year		180	231,507
Net Financial Position		**180**	**231,537**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20/11 2023 and signed by:

Name: W.Kuria Thuita
Clerk of the Assembly

Name: David Mwangi
Principal Accountant– County Assembly
ICPAK Member Number:9322

12. Statement of Cash Flows for The Period Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	884,406,088	786,293,060
Miscellaneous receipts	3	-	-
Total receipts from operating income		**884,406,088**	**786,293,060**
Payments for operating expenses			
Compensation of employees	4	(278,474,079)	(325,316,583)
Use of goods and services	5	(408,666,471)	(385,148,367)
Subsidies	6	-	-
Transfers to other government entities	7	(144,439,717)	(37,935,557)
Other grants and transfers	8	-	-
Social security benefits	9	(21,146,563)	(24,450,099)
Finance costs	11	-	-
Other payments	12	-	(2,275,779)
Total payments for operating expenses		**(852,726,830)**	**(775,126,385)**
Net receipts/(payments) from operating activities		**31,679,258**	**11,166,675**
Adjusted for:			
Prior year adjustment		(231,537)	(139,971)
Decrease/(increase) in accounts receivable:		-	-
Increase/(decrease) in accounts payable:	18	1,269,932	419,894
Net cash flows from operating activities		**1,038,475**	**511,428**
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(31,679,078))	(10,935,170)
Net cash flows from investing activities		**(31,679,078))**	**(10,935,170)**
Cash flow From Financing Activities		-	-

		2022-2023	2021-2022
	Note	**KShs**	**KShs**
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**1,038,475**	**511,428**
Cash & cash equivalent at Start of the year		**1,886,209**	**1,374,779**
Cash & cash equivalent at end of the year		**2,924,684**	**1,886,209**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20/11 2023 and signed by:

.....

Name: W. Kuria Thuita

Clerk of the Assembly

.....

Name: David Mwangi

Principal Accountant– County Assembly

ICPAK Member Number:9322

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,071,000,000	(94,000,000)	977,000,000	884,406,088	92,593,912	91
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	-	-	-	-	-	
Total	1,071,000,000	(94,000,000)	977,000,000	884,406,088	92,593,912	91
Payments						
Compensation of employees	395,644,000	(112,105,000)	283,539,000	278,474,079	5,064,921	98
Use of goods and services	383,850,000	41,735,000	425,585,000	408,666,471	16,918,526	96
Subsidies	-	-	-	-	-	
Transfers to other government entities	173,000,000	2,000,000	175,000,000	144,439,717	30,560,283	83
Other grants and transfers	-	-	-	-	-	
Social security benefits	39,506,000	(15,000,000)	24,506,000	21,146,563	3,359,437	86
Acquisition of assets	76,500,000	(8,130,000)	68,370,000	31,679,078		

					36,690,922	46
Finance costs	-	-	-	-	-	
Other payments	2,500,000	(2,500,000)	-	-	-	
Total	**1,071,000,000**	**(94,000,000)**	**977,000,000**	**884,405,908**	**92,584,092**	**91**
Surplus/ deficit				**180**		

The entity financial statements were approved on 20/11 2023 and signed by:

.....

Name: W. Kuria Thuita
Clerk of the Assembly

.....

Name: David Mwangi
Principal Accountant– County Assembly
ICPAK Member Number:9322

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,010,000,000	(83,000,000)	927,000,000	870,247,880	56,752,120	94
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	-	-	-	-	-	
Total	1,010,000,000	(83,000,000)	927,000,000	870,247,880	56,752,120	94
Payments						
Compensation of employees	395,644,000	(112,105,000)	283,539,000	278,474,079	5,064,921	98
Use of goods and services	383,850,000	41,735,000	425,585,000	408,666,471	16,918,529	96
Subsidies	-	-	-	-	-	
Transfers to other government entities	173,000,000	2,000,000	175,000,000	144,439,717	30,560,283	83

Other grants and transfers	-	-	-	-	-	
Social security benefits	39,506,000	(15,000,000)	24,506,000	21,146,563	3,359,437	86
Acquisition of assets	15,500,000	2,870,000	18,370,000	17,520,870	849,130	95
Finance costs	-	-	-	-	-	
Other payments	2,500,000	(2,500,000)	-	-	-	
Total	**1,010,000,000**	**(83,000,000)**	**927,000,000**	**870,247,700**	**56,752,300**	**94**
Surplus/ deficit	**0**	**0**	**-**	**180**		

The entity financial statements were approved on 30/11 2023 and signed by:

.....

Name: W. Kuria Thuita
Clerk of the Assembly

.....

Name: David Mwangi
Principal Accountant– County Assembly
ICPAK Member Number:9322

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	61,000,000	(11,000,000)	50,000,000	14,158,208	35,841,792	28
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	-	-	-	-	-	
Total	**61,000,000**	**(11,000,000)**	**50,000,000**	**14,158,208**	**35,841,792**	**28**
Payments						
Compensation of employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to other government entities	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	61,000,000	(11,000,000)	50,000,000	14,158,208	35841792	28
Finance costs	-	-	-	-	-	
Other payments	-	-	-	-	-	

Total	**61,000,000**	**(11,000,000)**	**50,000,000**	**14,158,208**	**35,841,792**	**28**
Surplus/ deficit	-	-	-	-	-	

The entity financial statements were approved on 20/11 2023 and signed by:

.....

Name: W. Kuria Thuita

Clerk of the Assembly

.....

Name: David Mwangi

Principal Accountant– County Assembly

ICPAK Member Number:9322

14. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Legislation and representation					
Legislation and representation	373,900,000	(15,500,000)	358,400,000	332,632,891	93
Oversight					
Oversight	330,756,000	(49,660,000)	281,096,000	266,134,046	95
Administration planning and support					
Administration planning and support -	305,344,000	32,160,000	337,504,000	285,638,969	85
Total	**1,010,000,000**	**(33,000,000)**	**977,000,000**	**884,405,906**	**91**

15. 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 ***xxx*** 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.

i) Transfers from the Exchequer/ County Treasury

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

ii)Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

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 Murang'a county assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to Kshs 2,924,504 compared to Kshs 1,654,672 in prior period as indicated on note 15. There were no other restrictions on cash during the year.

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

12. Contingent Liabilities

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

   ii) The amount of the obligation cannot be measured with sufficient reliability.

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

13. Contingent Assets

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

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28 June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 2 number of supplementary budgets passed in the year on 13 Dec 2022 and 3rd may 2023. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

16. Notes to the Financial Statements

1. Transfer From CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	65,805,461	120,000,000
Transfers from the county treasury for Q2	192,338,349	250,000,000
Transfers from the county treasury for Q3	165,974,606	146,000,000
Transfers from the county treasury for Q4	460,287,672	270,293,060
Total	**884,406,088**	**786,293,060**

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	**-**	**-**

Notes to the Financial Statements

3. Miscellaneous receipts

	2022-2023	2021-2022
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)*	-	-
Total	-	-

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	145,382,320	174,066,013
Basic wages of temporary employees	24,550,796	22,846,020
Personal allowances paid as part of salary	94,968,435	118,241,994
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	13,572,528	10,162,556
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	278,474,079	**325,316,583**

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	783,392	991,358
Communication, supplies and services	6,375,848	5,392,348
Domestic travel and subsistence	225,207,053	248,818,781
Foreign travel and subsistence	58,744,589	43,322,420
Printing, advertising and information supplies & services	4,202,530	1,102,814
Rentals of produced assets	4,045,650	5,278,329
Training expenses	7,580,711	20,748,640
Hospitality supplies and services	35,966,219	18,019,514
Insurance costs	30,876,360	19,832,332
Specialized materials and services	576,200	15,000
Office and general supplies and services	4,559,870	2,578,634
Fuel, oil and lubricants	3,125,199	1,815,564
Other operating expenses *(Include Bank charges)*	24,727,889	16,654,333
Routine maintenance – vehicles & other transport equipment	988,588	85,000
Routine maintenance – other assets	906,373	493,300
Total	**408,666,471**	**385,148,367**

Notes To The Financial Statements (Continued)

6. Subsidies

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Subsidies To County Corporations	-	-
See List Attached		
(Insert Name)		
Subsidies To Private Enterprises	-	-
See List Attached		
(Insert Name)		
Total	-	-

7. Transfers To Other Government Entities

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan scheme fund		
Mortgage scheme/fund	144,439,717	37,935,557
Others (insert name of budget agency)		
Total	**144,439,717**	**37,935,557**

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**-**	**-**

9. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	21,146,563	24,450,099
Total	**21,146,563**	**24,450,099**

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Purchase of buildings	-	-
Construction of buildings	1,459,887	10,787,199
Refurbishment of buildings	-	139,971
Construction of roads	-	-
Construction and civil works	12,698,321	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	16,270,000	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment		
Purchase of office furniture and general equipment	920,370	8,000.00
Purchase of specialized plant, equipment and machinery	330,500	-
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	**31,679,078**	**10,935,170**

Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**31,679,078**	**10,935,170**

Notes To The Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	-	2,275,779.00
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	**2,275,779.00**

(Provide detailed explanations for other payments)

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
Central bank of kenya,Muranga county assembly Development	1000196416	Development	-	391
Central bank of kenya,Muranga county assembly Recurrent	1000196408	Recurrent	180	1,654,672
Central bank of kenya,Muranga county assembly Deposit	1000300469	Deposit	2,924,504	231,146
Total			**2,924,684**	**1,886,209**

13B. Cash In Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Imprests and Advances

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	**2022-2023**	**2021-2022**
Imprests	**Kshs**	**Kshs**
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	**2022-2023**		**2021-2022**	
	Kshs		**Kshs**	
Deposits	-		-	
Retentions	2,924,504		1,654,672	
Total	2,924,504		1,654,672	
Ageing analysis (third party deposits and advances)	**2022-2023**	**% of the Total**	**2021-2022**	**% of the Total**
Under one year	1,269,831	43%	1,654,672	100%
1-2 years	1,654,672	57%		%
2-3 years		%		%
Over 3 years		%		%
Total (tie to above total)	**2,924,504**	**100%**	**1,654,672**	**100%**

16. Fund Balance Brought Forward

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Bank Accounts	1,886,209	140,001
Cash In Hand	-	-
Imprests and advances	-	-
Third party deposits and retentions	-	-
Total	1,886,209	140,001

17. Changes In Imprests and Advances

Description	**2022-2023**	**2021-2022**
	Kshs	**Kshs**
Opening Imprests and Advances As At 1st July 2022	-	-
Closing Imprests and Advances As At 30th June 2023	-	-
Change In Imprests and Advances	-	-

18. Changes In Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	**Kshs**
Opening Third Party Deposits and Retention As At 1st July 2022	1,654,672	1,234,778
Closing Third Party Deposits and Retention As At 30th June 2023	2,924,504	1,654,672
Change In Third Party Deposits and Retention	**1,269,832**	**419,894**

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (2022-2023)
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction Of Buildings		5,664,115	-	5,664,115
Construction Of Civil Works		19,235,469	12,698,321	6,537,148
Supply Of Goods		3,915,570	-	3,915,570
Supply Of Services		38,993,014	-	38,993,014
Total		**47,454,367**	**12,698,321**	**55,109,847**

2. Pending Staff Payables (See Annex 2)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (2022-2023)
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others Salaries imprests & allowances	-	-	-	**22,732,450**
Total	-	-	-	**22,732,450**

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

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

4. External Assistance

	2022-2023	2021-2022
Description	**Kshs**	**Kshs**
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

(

a) External assistance relating loans and grants

	2022-2023	2021-2022
Description	**Kshs**	**Kshs**
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	Insert Current FY	Insert Comparative FY
Description		**Kshs**	**Kshs**
Undrawn External Assistance - Loans	-	-	-
Undrawn External Assistance - Grants	-	-	-
Total	-	-	-

c) Classes of providers of external assistance

	Insert Current FY	Insert Comparative FY
Description	**Kshs**	**Kshs**
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	Insert Current FY	**Insert Comparative FY**
Description	**Kshs**	**Kshs**
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

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

Notes To The Financial Statements (Continued)

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

	Insert Current FY	Insert Comparative FY
Description	**Kshs**	**Kshs**
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

5.1 Classification by Source

	Insert Current FY	Insert Comparative FY
Description	**Kshs**	**Kshs**
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes To The Financial Statements (Continued)

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

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

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.

Related party transactions:

	2022-2023	2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	179,968,008	206,138,312
Key Management Compensation (Clerk and Heads of departments)	21,529,440	25,088,090
Total Compensation to Key Management	**201,497,448**	**231,226,402**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	144,439,717	37,935,557
Transfers to other entities under the Assembly		
Total Transfers to related parties	**144,439,717**	**37,935,557**
Transfers from related parties		
Transfers from the CRF	884,406,088	786,293,060
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	**884,406,088**	**786,293,060**

7. Contingent Liabilities

Contingent liabilities	**Insert Current FY**	**Insert Comparative FY**
	Kshs	**Kshs**
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.	**Variances between the Financial Statements and Integrated Financial Management System (IFMIS) Report.** The system of receipts and payments reflects Kshs. 786,061,553 in respect to total payments for the year ended 30 June, 2022. However, the IFMIS report reflects total payments of Kshs. 774, 750,194 resulting to an unexplained and unreconciled variance of Kshs. 11, 311, 359. No reconciliation or explanations have been provided for the above variances. In the circumstance, the completeness and accuracy of the total payments amounting to Kshs. 786,061,553 could not be confirmed.	The Statement of receipts and payments reflects Kshs. 786,061,553 in respect of total payments for the year ended 30 June 2022 in the financial statements and IFMIS report have been reconciled. ***Refer to Annex 1(Statement of Receipts and Payments for the year ended 30 June 2022)***	Resolved	
2	**Unsupported Cash and Cash Equivalents.** As reported in previous year, the statement of financial assets and liabilities reflects bank balances of Kshs. 1, 886,209 as disclosed in Noted 13 A to the financial statements. The balance consists of bank balances of Kshs. 1, 654,672, Kshs 391 and Kshs. 231, 146 held at central bank of Kenya in respect to development, recurrent and deposits accounts respectively. However, these balances were not supported with bank reconciliation statements for the month of June, 2022. In the circumstances, accuracy and existence of cash and cash equivalents balance of Kshs. 1, 886,209 could not be confirmed.	The County Assembly received the last disbursement of exchequer release for FY 2021-2022 on July 12, 2022 and the financial report and statements were prepared including transactions from July 2022. These bank balances were supported with bank reconciliation statements for the Month of July, 2022. ***(Refer to the following annexures*** ***Annex 2 Cash book for Muranga County Assembly Recurrent Account No 1000196408).*** ***Annex 3 – Bank reconciliation statement as at July 2022.*** ***Annex 4 – Cash Book for Murang'a County Assembly***	Not resolved	October 2023

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)*
		Development Account No. 1000196416 ***Annex 5 – Bank reconciliation statement as at July 2022*** ***Annex 6 – Cash book for the Murang'a County Assembly Deposit Account No. 1000300469*** ***Annex 7 – Bank Reconciliation Statement as at July 2022***		
3	**Lack of ownership documents of motor vehicles.** As disclosed in Annex 4 to the financial statements, the summary of non-current assets register reflects reflects summary of non-current assets with historical cost balance of Kshs. 464,963,366 as at 30, June, 2022. Included in the balance is transport equipment balance of Kshs. 41, 440,000 out of which four (4) motor vehicles with a cost of Kshs. 28,600,242 were registered in the name of Murang'a County Government. Further, as reported in the previous year, the owenership document for motor vehicle with registration No. 21CG090A was not provided for audit. In the circumstances, the ownership of the motor vehicles valued at Kshs. 28,600,242 could not be ascertained.	Ownership documents are available for audit verification. Vehicle with registration number No. 21CG090A has already been transferred to the County Assembly.	Resolved	June 2023
4	**Unsupported hospitality supplies and service expenditure.** The statement of receipts and payments reflects an amount of Kshs. 385, 148, 367 in respect of use of goods and services as disclosed in noted 5 to the financial statements. Included in the amount of Kshs. 18,019,514 in respect of hospitality supplies and services out of which an amount of Kshs. 17, 972,558 spent on workshops was not supported with attendance registers and workshop reports. In the circumstances, the accuracy and occurrence of hospitality supplies and services amount of Kshs. 18,019,514 could not be confirmed.	Support documents are available for audit verification.	Not Resolved	October 30
5	**Unsupported Expenditure.**	The following items are available for audit verification;	Not resolved	October 2023

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)*
	The statement of receipts and payments reflects an amount of Kshs. 385,148,367 in respect of use of goods and services as disclosed in Note 5 to the financial statements which includes an amount of Kshs. 248,818,781 in respect to domestic travel and subsistence. Included in the expenditure is an amount of Kshs. 786,000 spent on conference facilities which was not supported with approval of the activity, budget, work tickets and the outcome report of the conference. Further, the domestic travel and subsistence expenditure includes an amount of Kshs. 358, 280 paid as committee allowances for public participation on Building Bridges Initiative (BBI) Bill. However, there was no evidence where the public participation took place, list of participants, timeliness of events and the results of such meetings. In the circumstances, the accuracy and value for money for conference facilities and committee allowances expenditure amounting to Kshs. 786, 000 and Kshs. 358,280 respectively could not be confirmed.	venue, output of participation, participants, contacts of participants, minutes, signatures of participants and time of the events. The nature of work done was as explained in the invitation letter referenced MCA/COM/SA/004/VOL.II/14 and report on the same is available for audit verification. Approval of the funds and the number of people to be hosted is also as indicated in the memo mentioned above.		
1.	**Unresolved Prior year issues.** In the audit report of the previous year, several paragraphs were raised under the report on financial statements. Report on lawlessness and effectiveness in use of public resources and report on effectiveness of internal controls, risk management and governance. However, the management had not resolved the issues nor given any explained for failure to implement the recommendations.	The issue will be resolved immediately	Not Resolved	October 2023
2	**Budgetary control and performance.** The statement of comparison of budget and actual amounts- recurrent and development combined reflects final receipts budgets and actual receipts on comparable basis totalling to Kshs. 971,307,014 and Kshs. 786,293,060, respectively, resulting to underfunding of Kshs. 185, 013.954 or 19% of the final budget. Similary, the County Assembly expended an amount of Kshs. 786.061,553 against an approved budget of Kshs. 971,307,041 resulting to an under-expenditure of kshs.185,245,461 or 19% of the budget.	This was due to under funding.	Not resolved	October 2023

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)*
	The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.			
3	**Non settling of pending accounts payables.** As disclosed in Note 1 on other disclosures to the financial statements are pending bills totalling Kshs. 5, 893,578 which compromise of amounts not settled during the year under review carried forward to 2022/2023 financial year. Failure to settle bills during the year and adversely affects the provisions for the subsequent year to which they have to be charged.	This was caused by underfunding	Not resolved	October 2023
1.	**Failure to fully implement E-procurement processes.** As previously reported, Executive order No.6 of 2015 of 7 May, 2015 required all accounting units in national and county governments to fully implement the end to end e-procurement processes within a period of two weeks from the date of the circular. Further, Executive order No.2 of 2018 required that by January 1, 209, all public procuring entities to undertake all their procurements through the E- procurement module. However, review of the County Assembly of Murang'a procurement process revealed that it was manual. No explanation was given for failure to adhere to the presidential directives. In the circumstances, management was in breach of the law.	The management has implemented full automation of E- Procurement process	Resolved	
2	**Lack of training needs assessment.** The statement of receipts and payments reflects an amount of Kshs. 385,148,367 in respect to use of goods and services as disclosed in Note 5 to the financial statements which includes Kshs. 20, 748,637 in respect of training expenses paid to various institutions of learning as students fees and allowances for trainings. However, the County Assembly did not carry out a training needs assessment contrary to Part VII (396-397) of the County Assembly Human Resource Policies and Procedures which states that training in the County Assembly Service shall be based in training needs	Murang'a County Assembly has in place training needs assessment that identifies the training need gap and is available for audit verification.		

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)*
	assessment which shall be conducted every two years. County Assembly Directorates/Departments shall prepare training projections based on training needs assessment report and recommendations to guide the training committee in nominating officers for training. In the circumstances, it was not possible to establish whether training needs assessment was done and value for money for the expenditure of Kshs. 20, 748,637 could not be confirmed.			
3	**Non- compliance with law on Ethnic Composition.** As reported in the previous year, during the year under review, the total number of employees of the County Assembly was one thirty-three (133) out of which (125) or 94% of the total number were members of the dominant ethnic community in the County. This is contrary to Section 65€ of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county for promotion of national unity. In the circumstances, management was in breach of the law.	The Assembly recruits its officers through a competitive process that involves advertisement in National newspapers and the Assembly website. When applications are received over 90% of the applicants are normally from the dominant ethnic community in the County	Resolved	

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Clerk of the County Assembly

Date 20/11/2023

18. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			A	b	c	d=a+b-c	
Construction Of Buildings							
Drawboard Limited	6/12/2023	Renovation works for Assembly building	4,973,210	-	-	-	4,973,210
Drawboard Limited	6/12/2023	Renovation works for Assembly building	690,905	-	-	-	690,905
Sub-Total			5,664,115	-	-	-	5,664,115
Construction Of Civil Works							
Refco Hb Company Ltd	10-jan-2022	Construction of perimeter wall.	27,967,263	19,235,469	-	12,698,321	6,537,148
Sub-Total			**27,967,263**	**19,235,469**	**-**	**12,698,321**	**6,537,148**
Supply Of Goods							
Dotas Services Ltd	12/13/2022	Supply of general office stationery	-	-	227,000	-	227,000
Dotas Services Ltd	4/25/2023	Supply of general office stationery	-	-	21,900	-	21,900
Skybeam Enterprises Ltd	4/25/2023	Supply of Executive chair	-	-	438,000	-	438,000

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Fort Beverage Ltd	6/12/2023	Bottled water	-	-	78,000	-	78,000
Lodajot Enterprises	3/20/2023	Cartridge	-	-	255,500	-	255,500
Magyck Ventures	6/26/2023	Supply of sport uniform	-	-	497,570	-	497,570
Mfi Document Solutions	5/6/2023	Photocopier Machine	-	-	179,800	-	179,800
Questoptiq Supplier	6/26/2023	Supply and delivery of sport uniform kit	-	-	2,217,800	-	2,217,800
Sub-Total			-	-	**3,915,570**	-	**3,915,570**
Supply Of Services							
1.							
Aggmath Electro-Mechanical	5/8/2023	Repair of Generator	-	-	153,000	-	153,000
Administration Police	5/8/2023	Police Fatigue Allowance for the month of February, March, April, May, 2023	-	-	481,750	-	481,750
Administration Police	6/8/2023	Police Fatigue Allowance for the month of June, 2023	-	-	124,000	-	124,000
Elysian Resort	5/30/2023	Health Committee	-	-	112,000	-	112,000
Elysian Resort	6/15/2023	Water Committee	-	-	48,000	-	48,000.00

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Elysian Resort	2/16/2023	Youth Committee	-	-	64,000	-	64,000
Elysian Resort	3/2/2023	Welfare Committee	-	-	128,000	-	128,000
Elysian Resort	1/23/2023	Governance Committee	-	-	96,000	-	96,000
Elysian Resort	4/20/2023	Audit Committee	-	-	268,800	-	268,800
Elysian Resort	4/27/2023	Welfare Board Advisory	-	-	67,200	-	67,200
Elysian Resort	3/28/2023	BOM and Service Board	-	-	425,600	-	425,600
Elysian Resort	6/15/2023	Power and Privileges	-	-	284,800	-	284,800
Elysian Resort	1/23/2023	Energy Committee	-	-	102,400	-	102,400
Elysian Resort	6/21/2023	Education Committee	-	-	102,400	-	102,400
Elysian Resort	3/9/2023	Selecction Committee	-	-	102,400	-	102,400
Elysian Resort	5/13/2023	Land Committee	-	-	89,600	-	89,600
Elysian Resort	4/6/2023	Public Works Road and Transport	-	-	60,800	-	60,800
Elysian Resort	6/2/2023	Staff Committee	-	-	422,400	-	422,400
Elysian Resort	6/2/2023	Staff Committee	-	-	230,400	-	230,400

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Elysian Resort	6/2/2023	Staff Committee	-	-	368,000	-	368,000
Elysian Resort	3/20/2023	House of Business	-	-	320,000	-	320,000
Elysian Resort	6/13/2023	Delegated Committee	-	-	89,600	-	89,600
Elysian Resort	6/21/2023	PIC/PAC Committee	-	-	115,200	-	115,200
Elysian Resort	6/2/2023	staff committee	-	-	76,800	-	76,800
Elysian Resort	6/2/2023	staff committee	-	-	115,200	-	115,200
Kasarani Hotel	7/22/2022	staff committee – Hansard	-	-	162,000	-	162,000
Kasarani Hotel	4/3/2022	Women Caucus	-	-	138,000	-	138,000
Kasarani Hotel	5/20/2022	Taskforce committee	-	-	144,000	-	144,000
Kasarani Hotel	6/4/2022	Service Board	-	-	93,000	-	93,000
Kasarani Hotel	6/24/2022	Service Board	-	-	159,000	-	159,000
Kasarani Hotel	6/20/2022	Budget committee	-	-	123,000	-	123,000
Kasarani Hotel	2/24/2023	Delegated Committee	-	-	153,600	-	153,600
Kasarani Hotel	5/1/2023	Joint Finance and budget	-	-	412,800	-	412,800

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Kasarani Hotel	5/15/2023	Public works committee	-	-	121,600	-	121,600
Kasarani Hotel	5/8/2023	Secretariat Committee	-	-	44,800	-	44,800
Kasarani Hotel	5/4/2023	Audit Committee	-	-	192,000	-	192,000
Kasarani Hotel	4/3/2023	Staff Committee	-	-	336,000	-	336,000
Kasarani Hotel	5/25/2023	Staff Committee	-	-	422,400	-	422,400
Kasarani Hotel	5/25/2023	Governance Committee	-	-	44,800	-	44,800
Kenya Power And Lighting Company	6/12/2023	Supply of electricity	-	-	63,138	-	63,138
Kenya Power And Lighting Company		Supply of electricity 08/02/2023-01/03/2023	-	-	74,340	-	74,340
Kenya Power And Lighting Company		Supply of electricity	-	-	63,138	-	63,138
Lloyds	2/14/2023	Training fee	-	-	417,600	-	417,600
Media Max (Kameme)	6/5/2023	Kameme FM Promos	-	-	92,800	-	92,800
Mombasa Continental Resort	29/5/203	Ward Standardization Committee	-	-	378,000	-	378,000
Mountain Breeze Hotel	6/23/2023	Energy environment committee	-	-	48,000	-	48,000
Mountain Breeze Hotel	3/10/2023	Youth Committee	-	-	60,000	-	60,000

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Mfi Document Solutions	5/25/2023	Renewal service contract Kyocera colour	-	-	162,400	-	162,400
Mfi Document Solutions	5/15/2023	Maintenance of photocopying machine	-	-	201,395	-	201,395
Murang'a Water And Sanitation	6/15/2023	Water bill for the period of May/June 2023	-	-	24,628	-	24,628
Nation Media Group	10/3/2022	Advert fee for Vacancies for members of CASB	-	-	128,412	-	128,412
Pride Inn Flamingo	5/29/2023	Whole House Committee	-	-	1,621,200	-	1,621,200
Pride Inn Flamingo	5/3/2023	Power and Privileges	-	-	117,600	-	117,600
Pride Inn Flamingo	6/5/2023	Liaison Committee	-	-	411,600	-	411,600
Pride Inn Paradise	9/21/2022	Hon. Members	-	-	1,184,000	-	1,184,000
Pride Inn Paradise	6/15/2023	Speakers Panel	-	-	201,600	-	201,600
Pride Inn Paradise	6/24/2022	Hon members and staff	-	-	432,000	-	432,000
Pride Inn Paradise	6/30/2022	Hon Members	-	-	280,000	-	280,000
Pride Inn Paradise	6/24/2022	Hon members and staff	-	-	364,000	-	364,000
Pride Inn Paradise	5/11/2022	Hon members and staff	-	-	336,000	-	336,000
Pride Inn Paradise	7/18/2022	Task force Committee	-	-	428,000	-	428,000

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Rentokil Initial (K)	5/8/2023	Being Payment of Feb, March, April, May,2023	-	-	51,713	-	51,713
Sai Rock Hotel	6/15/2023	Staff Committee	-	-	315,000	-	315,000
Sai Rock Hotel	6/15/2023	Mortgage Committee	-	-	252,000	-	252,000
Sawela Lodges	3/9/2023	Hon. Members and staff team building	-	-	210,000	-	210,000
Sawela Lodges	1/31/2023	House Business Committee	-	-	336,000	-	336,000
Sunstar Resort Hotel	1/23/2023	Health Committee	-	-	102,400	-	102,400
Sunstar Resort Hotel	5/30/2023	Staff Committee	-	-	28,800	-	28,800
Sunstar Resort Hotel	2/23/2023	Implementation Committee	-	-	134,400	-	134,400
Sunstar Resort Hotel	5/30/2023	Water Committee	-	-	48,000	-	48,000
Sunstar Resort Hotel	2/16/2023	Road Committee	-	-	121,600	-	121,600
Sunstar Resort Hotel	5/25/2023	Energy and Environment Committee	-	-	96,000	-	96,000
Sunstar Resort Hotel	5/30/2023	Staff Committee	-	-	230,400	-	230,400
Sunstar Resort Hotel	6/7/2023	Selection Committee	-	-	201,600	-	201,600
Sunstar Resort Hotel	6/21/2023	Health Committee	-	-	60,800	-	60,800

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Sunstar Resort Hotel	6/21/2023	Liaison Committee	-	-	76,800	-	76,800
Sunstar Resort Hotel	6/12/2023	Staff Committee	-	-	240,000	-	240,000
Sunstar Resort Hotel	6/29/2023	Youth Gender and Culture Committee	-	-	60,800	-	60,800
Sunstar Resort Hotel	6/30/2023	Road Committee	-	-	60,800	-	60,800
Sunstar Resort Hotel	6/23/2023	Land Committee	-	-	51,200	-	51,200
The Standard Group	2/15/2023	Advert fee vetting	-	-	63,800	-	63,800
The Standard Group	2/16/2023	Advert fee vetting/public hearing	-	-	63,800	-	63,800
The Standard Group	3/28/2023	Advert fee vetting chief officer	-	-	116,000	-	116,000
The Standard Group	5/4/2023	Advert fee vetting/public hearing	-	-	63,800	-	63,800
Villago Travels And Tours Ltd	5/20/2023	Air ticketing services	-	-	65,000	-	65,000
Catholic Diocese Of Murang'a	9/19/2022	Rental services July 2021-June 2022	-	-	570,240	-	570,240
Catholic Diocese Of Murang'a	9/20/2022	Rental services July 2022-July 2023	-	-	617,760	-	617,760
Sykways Security	5/30/2023	Security services for the Month of May 2023	-	-	149,500	-	149,500
Esami		Training fee	-	-	219,600	-	219,600

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
County Assembly Forum		Subscription fee	-	-	300,000	-	300,000
County Assembly Forum		Subscription fee	-	-	20,000,000	-	20,000,000
SUB TOTAL			-	-	**38,993,014**	-	**38,993,014**
Grand Total			-	-	**55,109,847**	-	**55,109,847**

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

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							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (*specify*)							
Water committee	Allowance while drafting a report on MUWASCO sewerage system	5/4/2023	92,648	-	92,648	-	
Staff	compiling a report on selection of ward staff in Nairobi	19-23/12/2022	622,600	-	622,600	-	
David Rugio Njeru	cater for Hon. Speaker's office		199,758	-	199,758	-	
Hon. Members & Staff	Compiling a report for Singapore trip in Mombasa	15-19/06/2023	1,697,500	-	1,697,500	-	

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Audit Committee	to review of report and financial statement		134,200	-	134,200	-	
Lee ndegwa	Official duty at Government Printer's in Nairobi	25-27/06/2023	17,600	-	17,600	-	
Lee ndegwa	Official duty at Government Printer's in Nairobi	21-23/06/2023	17,600	-	17,600	-	
Joseph Muchemi	while at CASA meeting to conduct reconnaissance in Nairobi	11-14/05/2023	49,800	-	49,800	-	
Staff	Reimbursement of fuel		87,420	-	87,420	-	
Caroline Ngigi	To cater for Hon. Speake's office		9,675	-	9,675	-	
Caroline Ngigi	To cater for Hon. Speake's office		9,965		9,965	-	
Felista Macharia	To cater for expenses for office of Majority Leader, Chief whip, DCCA		9,963	-	9,963	-	
Caroline Ngigi	cater for office expenses as dated 15th June & 21st June 2023		46,701	-	46,701	-	
Paul Njoroge Kirori	Reimbursement of laptop computer repair cost incurred June 27,2023		11,000	-	11,000	-	
Paul Mukuria	Purchase of first aid kits equipment		50,000	-	50,000	-	
Jean Karimi	imprest to cater for office expenses		19,914	-	19,914	-	
Paul Mukuria	Purchase of staff ID cards		12,000	-	12,000	-	
HR Department	workshop while at a training in nairobi	8-12/6/2023	1,516,200	-	1,516,200	-	
Staff	Allowance while reviewing fixed assets management policy	13-16/06/2023	627,200	-	627,200	-	

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Grace Kabutha	Refund while purchasing hansard recorder		20,000	-	20,000	-	
Delegated committee	Allowance while drafting a report on statutory bills	21-23/06/2023	624,200	-	624,200	-	
Hon. Members & Staff	Allowance to ward standardization committee while in ward offices	16-218/5/2023	91,860	-	91,860	-	
Hon. Members & Staff	workshop while working on singapore report in mombasa	26-30/6/2023	1,616,200	-	1,616,200	-	
Speakers panel	workshop for speakers panel in nairobi	16-20/6/2023	1,179,500	-	1,179,500	-	
Staff	attending workshop on planning world antimicrobial awareness	30/5-3/6/2023	144,400	-	144,400	-	
Committee secretariat	allowance while formulating compendium of ward projects at nairobi	7-8/05/2023	411,600	-	411,600	-	
Hon. Members & Staff	allowance while at public participation on CIDP	8/28/2023	854,100		854,100		
Land committee	Allowance to land committee while adopting committee report	25-26/06/2023	478,200	-	478,200	-	
Budget committee	Allowance while at public participation on budget estimates	6/19/2023	325,600	-	325,600	-	
Powers and priviliges comm	Allowance to committee while adopting committee report	29 may -4 June 2023	1,598,200.00	-	1,598,200.00	-	
Car Loan- Principal	Principal recovered from car loan	Jan-20	699,933.00	-	699,933.00	-	
Members- Interest	Interest recovered from members mortgage	Sep-20	60,126.00	-	60,126.00	-	
Members- Principal	Principal recovered from members mortgage	Apr-21	2,241,001.00	-	2,241,001.00	-	
Staff- Interest	Interest recovered from staff mortgage	Jul-21	267,754.00	-	267,754.00	-	

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Lapfund	Payment of members & staff pension	Jul-22	1,289,279.00	-	1,289,279.00	-	
Laptrust	Payment of members & staff pension	Jul-22	630,533.40	-	630,533.40	-	
Anc Party	Anc party subscription	Dec-22	11,960.00	-	11,960.00	-	
Anc Party	Anc party subscription	Jan-23	16,960.00	-	16,960.00	-	
Lapfund	Payment of members & staff pension	Jan-23	1,366,461.95	-	1,366,461.95	-	
Laptrust	Payment of members & staff pension	Jan-23	359,658.15	-	359,658.15	-	
Mortgage Interest	Interest recovered from members mortgage	Apr-23	12,047.00	-	12,047.00	-	
Uda	Uda party subscription	Apr-23	214,320.00	-	214,320.00	-	
Mortgage Insurance	Insurance recovered from members mortgage	May-23	369,702.00	-	369,702.00	-	
Car Loan - Members Interest	Interest recovered from car loan	Apr-23	25,999.00	-	25,999.00	-	
Mortgage- Principal	Principal recovered from members mortgage	May-23	2,591,112.00	-	2,591,112.00	-	
Sub-Total	**TOTAL**		**22,732,450.50**	-	**22,732,450.50**	-	
Grand Total			**22,732,450.50**	-	**22,732,450.50**	-	

Annex 3 – Analysis Of Other Pending Payables

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

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land	127,000,000	-	-	-	**127,000,000**
Buildings and structures	271,224,698	14,158,208	-	-	**285,382,906**
Transport equipment	41,440,000	16,270,000	-	-	**57,710,000**
Office equipment, furniture and fittings	8,974,409	1,250,870	-	-	**10,225,279**
ICT equipment	11,870,209	-	-	-	**11,870,209**
Machinery and equipment	4,454,050	-	-	-	**4,454,050**
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	**464,963,366**	**31,679,078**	**0**	**0**	**496,642,444**

Annex 5 – Analysis Of Accounts Receivables

(a)Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

Name of Officer	***Date Advanced***	***Amount Advanced***	***Amount Recovered***	***Balance***
		Kshs	***Kshs***	***Kshs***
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Total	-	-	-	-

Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7 Reporting on Disaster Expenditure

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

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						