

REPUBLIC OF KENYA



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REPORT

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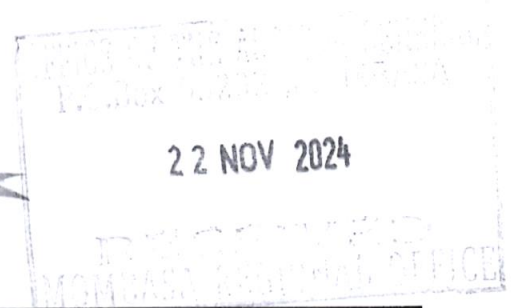
ON

TAITA-TAVETA COUNTY ASSEMBLY

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

PAPERS LAID	
DATE	25/2/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Maalim

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024



TAITA TAVETA COUNTY ASSEMBLY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2024

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

Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

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

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1. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 20 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 12 nominated members. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

At the Apex of decision making at the County Assembly is the County Assembly Service Board (CASB). The Clerk who is the Accounting Officer and Secretary to CASB is in charge of the day to day running. CASB is created under Section 12 of the County Government Act, 2012 as a body corporate with perpetual succession and a common seal. The body comprises of five members- the Speaker who is the Chairperson; two members representing the majority and Minority parties at the County Assembly and two external Members.



According to Sec.12 of the County Government Act, The Board is mandated to provide services and facilities to ensure the efficient and effective functioning of the County Assembly, Constitute offices in the County Assembly and appoint and supervise office holders, prepare annual estimates of expenditure of the County Assembly and submit them to the County Assembly for approval, exercise budgetary control over the service and undertake singly or jointly with other relevant organizations programs to promote the ideals of parliamentary democracy.

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

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	<p>HON ANSELM MWADIME CHAO –ACTING SPEAKER</p> <p>He was elected as the Acting Speaker of the County Assembly of Taita Taveta on 4th July 2024. He presides over County Assembly sittings</p> <p>He has served as Member of County Asembly representing Mwanda/Mghange ward since August 2017 to date.</p> <p>Hon Anselim holds Master of Business Administration (Procurement and Supply Chain Management) - Kenyatta University BSc. Supply Chain Management (Transport and Logistics option) - Jomo Kenyatta University of Agriculture and Technology. He is a Member to Kenya Institute of Supplies Management (MKISM) Attended Strategic Leadership Development Program at Kenya School of Government.</p>
	<p>HON ANTONY WARIGHE MNGAMBWA-CASB CHAIR</p> <p>He Chairs the County Assembly Service Board.</p> <p>He has served as Member of County Assembly representing Bura ward since August 2017 to date.</p> <p>Hon Antony holds bachelor of commerce-finance option from Kenya collage of Accountancy (KCA)</p>
	<p>HON DANIEL NGUZO-CASB MEMBER</p> <p>He serves as a member of County Assembly Service Board as a public representative.</p> <p>Hold bachelor of information Technology- Jomo Kenyatta University of Agriculture and Technology.</p>
	<p>HON RHODAH MWASHIGHADI-CASB MEMBER</p> <p>She serves as a member of County Assembly Service Board as a public representative.</p> <p>Hon Rhoda holds Master of Business Administration (Strategic Planning) - Jomo Kenyatta University of Agriculture and Technology.</p>

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	<p>Bachelor of Business Administration (Marketing) – Kenya Methodist University</p> <p>Diploma in co-operative audit-Co-operative University.</p> <p>Member of the institute of directors Kenya chapter.</p> <p>Attended Strategic Leadership Development Program at Kenya School of Government.</p>
	<p>HON GERALD MWANDAU -CASB MEMBER</p> <p>He has served as Member of County Assembly representing Werugha ward since August 2022 to date.</p> <p>Hon Gerald holds diploma in Supply and procurement from Mt Kenya university</p>
	<p>CPA GADIEL MNYAMBO MAGHANGA- SECRETARY CASB</p> <p>He is the Clerk of the Taita Taveta County Assembly since January 2019. He has over 18 years' experience in finance industry.</p> <p>He is also the County Assembly Service Board Secretary</p> <p>He is a Certified Public Accountant and holds a Masters in Business Administration.</p>

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No.	Designation	Name
1	Speaker of the County Assembly	Hon Anselm Mwadime Chao
2	Clerk of the County Assembly	CPA Gadiel Mnyambo Maghanga
3	Acting Principal Clerk Assistant	MaryAmbi Mjomba
HEAD OF DEPARTMENTS		
1	Directorate Finance & accounts	CPA Joseph Waduu
2	Accounts	CPA Philip Kidelo
3	Budget & Fiscal Analyst	William Sowa
4	Procurement	Florence Shake
5	Hansard	Phelis Mwambere
6	Legal	Fredrick Mwabili
7	ICT	Benjamin Mwashumbe
8	Directorate Public Relations, Research & ICT	Milka Righa
9	Sergeant at arms	James Mwang'ombe
10	Internal Audit	Renson Mambaria
11	Human Resource & Administration	Elizabeth Ngele

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	CPA Gadiel Mnyambo Maganga
2.	Chief Finance Officer	CPA Joseph Mwashighadi Waduu
3.	Principal Legal Officer	Fredrick Mwabili
4.	Procurement Officer	Florence Wambugha Shake
5.	Principal Human Resource Officer	Elizabeth Ngele

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Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

The Taita Taveta County Assembly fiduciary oversight bodies for the year ended 30th June, 2024 were as follows:

Audit Committee

The Audit Committee of Taita Taveta County Assembly was established on 16th December, 2020 as per the PFM (County Governments) Regulations, 2015, comprising of 4 members. The main role of the Audit Committee is to provide oversight of financial reporting, risk management, internal control and governance processes.

No.	Name	Position
1	Japhet Daido Uruji	Chairperson
2	Dennis Mwakio Mwanyalo	Member
3	Emily Wanjala Kubo	Member
4	CPA Philip Kidelo	Member

Public Accounts and Investment committee of Taita Taveta County Assembly

The Public Accounts and Investment Committee of Taita Taveta County Assembly was approved the on 29th September, 2022 pursuant to the provisions of Standing Order 187, comprising of thirteen (13) members. The main function of the committee include but not limited to:-

- a) Pursuant to article 185(3) of the constitution to exercise oversight over County Executive Committee and any other County Executive Organ;
- b) Pursuant to Article 229(7) and (8) of the Constitution to examine the reports of the Auditor General on the annual accounts of the County Government;
- c) To examine special reports if any of the Auditor –General on the County Government Funds;
- d) To examine special reports if any of the Auditor –General on the County Public Investments;

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e) To exercise oversight over County Public accounts and Investments.

The members are as shown in the table below:-

No.	Name	Position
1	Hon. Amos Makalo	Chairperson
2	Hon. Lilian Kidali	Vice Chairperson
3	Hon. Brayson Mwambi	Member
4	Hon. Duncan Wangama	Member
5	Hon. Patricia Mwashighadi	Member
6	Hon. Genard Mwandau	Member
7	Hon. Joseph Mwalegha	Member
8	Hon. Rose Sariki	Member
9	Hon. Lilian Mwangoi	Member
10	Hon. Daniel Kimuyu	Member
11	Hon. Halifa Taraya	Member
12	Hon. Anisa Mwakio	Member
13	Hon. Mohamed Omar	Member

Budget and Appropriation committee of Taita Taveta County Assembly

The Budget & Appropriations Committee of Taita Taveta County Assembly was approved on 29th September, 2022 pursuant to the provisions of Standing Order 187, comprising of seventeen (17) members. The committee mandate is to:-

- a) Discuss and review the estimates and make recommendations to the County Assembly;
- b) Examine the County Fiscal Strategy Paper presented to the County Assembly;
- c) Examine the County Debt Management Strategy Paper presented to the County Assembly;
- d) Examine Bills related to the National Budget including Appropriations Bill and
- e) Evaluate Tax estimates, economic and budgetary policies and programs with direct budget outlays.

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The members are as shown in the table below:-

No.	Name	Position
1	Hon. Jimmy Mwamidi	Chairperson
2	Hon. Rose Shingira	Vice Chairperson
3	Hon. Jones Mghanga	Member
4	Hon. Anthony Mng'ambwa	Member
5	Hon. Nancy Mwakio	Member
6	Hon. Lawrence Mzugha	Member
7	Hon. Newton Kifuso	Member
8	Hon. Joseph Mabishi	Member
9	Hon. Stephen Nzai	Member
10	Hon. Anselm Mwadime	Member
11	Hon. Sakina Kusania	Member
12	Hon. Peter Shambi	Member
13	Hon. Anthony Kinyili	Member
14	Hon. Crispus Tondoo	Member
15	Hon. Isaac Matolo	Member
16	Hon. Azhar Din	Member
17	Hon. Margret Kawuki	Member

(e) County Assembly of Taita Taveta Head quarters

P.O. Box 1142 - 80304

County Assembly Headquarters

WUNDANYI, KENYA

(f) County Assembly Taita Taveta Contacts

Telephone: (254) 718703359 / 732604811

E-mail: informationdesk@taitatavetaassembly.go.ke

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Website: [www. taitatavetaassembly.go.ke](http://www.taitatavetaassembly.go.ke)

(g) Taita Taveta County Assembly Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

Kenya Commercial Bank

Wundanyi Branch

P.O. Box 1067

Wundanyi 80304

WUNDANYI, 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

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2. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Taita Taveta county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 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.

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a) Select Committees

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

The County Assembly has the following Select and committees:

- a) House Business Committee
- b) Committee on Selection
- c) Committee on Appointments
- d) County Assembly Powers, Privileges, Immunities and Obligations Committee
- e) County Assembly Budget, Finance & Appropriations Committee
- f) County Assembly Public Investments and Accounts Committee
- g) Committee on Implementation
- h) Committee on Delegated Legislation
- i) County Assembly Procedures & Rules Committee
- j) Liaison Committee

b) Sectoral Committees

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

The County Assembly has the following Sectoral committees:

1. Agriculture, Livestock and Fisheries
2. Health & Sanitation Services
3. Gender & Culture
4. Youth & Sports
5. Transport, Roads, Public Works & Infrastructure Development
6. Trade, ICT, Industry & cooperatives Development

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7. Early Childhood Development Education (ECDE) Libraries & Vocational Training
8. Justice, Constitutional. Legal affairs, Labour, Employment, Trade Unions & Social welfare
9. Environment, National Resources, Forestry & Mining
10. Lands & Human Wildlife Conflict Resolution
11. Administration, Security, Devolution, Public Participation, Community services and Drugs control
12. Tourism
13. Water & Irrigation

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. Committee membership is as follows:-

Member	Designation	Ward
Hon. Wisdom Mwamburi, Speaker	Chairperson	Speaker
Hon. Anselm Mwadime, Deputy Speaker	Vice Chairperson	Mwanda/Mghange
Hon. Anthony Mng'ambwa, Majority Leader	Member	Bura
Hon. Newton Kifuso, Minority Leader	Member	Wumingu/Kishushe

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Hon. Jones Mghanga, Majority Whip	Member	Ngolia
Hon. Dorcas Mlughu, Minority Whip	Member	Rong'e
Hon. Anisa Mwakio	Member	Nominated
Hon. Chrispus Tondoo	Member	Bomeni
Hon. Nancy Mwakio	Member	Nominated

b) Audit Committee

The audit committee was constituted 2019 under gazette notice of 2690 of 15/4/2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held 6 meetings in FY 2024. The committee members during FY 2023/2024 were:

Member	Designation
Mr. Japhet Daido Uruji	Chairperson
Ms. Emily Wanjala Kubo	Vice Chairperson
Mr. Dennis Mwakio Mwanyalo	Member
Mr. Philip Mbogho Kidelo	Member

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c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 6 extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Genard Maghanga	Chairperson	Werugha
Hon. Lilian Kidali	Vice Chairperson	Nominated
Hon. Newton Kifuso	Member	Wumingu/Kishushe
Hon. Brayson Mwambi	Member	Sagala
Hon. Duncan Wangama	Member	Wusi/Kishamba
Hon. Patricia Mwashighadi	Member	Nominated
Hon. Amos Makalo	Member	Kasighau
Hon. Joseph Mwalegha	Member	Mwatate
Hon. Rose Sariki	Member	Nominated
Hon. Lilian Mwangoi	Member	Nominated
Hon. Daniel Kimuyu	Member	Mahoo
Hon. Halifa Taraya	Member	Mboghoni
Hon. Anisa Mwakio	Member	Nominated
Hon. Mohamed Omar	Member	Nominated

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d) Budget and Appropriations Committee

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

Member	Designation	Ward
Hon. Jimmy Mwamidi	Chairperson	Wundanyi/Mbale
Hon. Azhar Din	Vice Chairperson	Kaloleni
Hon. Jones Mghanga	Member	Ngolia
Hon. Anthony Mng'ambwa	Member	Bura
Hon. Nancy Mwakio	Member	Nominated
Hon. Lawrence Mzugha	Member	Mbololo
Hon. Dorcas Mlughu	Member	Rong'e
Hon. Joseph Mabishi	Member	Chawia
Hon. Stephen Nzai	Member	Marungu
Hon. Anselm Mwadime	Member	Mwanda/Mghange
Hon. Sakina Kusania	Member	Nominated
Hon. Peter Shambi	Member	Nominated
Hon. Anthony Kinyili	Member	Chala
Hon. Crispus Tondoo	Member	Bomeni

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Hon. Isaac Matolo	Member	Mata
Hon. Rose Shighira	Member	Nominated
Hon. Margret Kawuki	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2019 under gazette notice of 2690 of 15/4/2016 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

Communication with all Stakeholders

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

Risk management

Risk Management Committee has been appointed by the Accounting Officer to specifically ensure that the overall risk management strategy is integrated with the corporate business strategy and plan. A risk facilitator has been equally appointed to provide to provide support to the Risk management Committee on reporting and consolidation mechanism of risk management operation. Internal Audit department through consultancy and advisory services has been supporting the Assembly in implementing risk management strategies that has seen development of risk register and Draft risk management policy.

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Compliance

The internal Audit Department through its plans has been scheduling compliance audits across the Assembly. Reports from the department on non-compliance have been reviewed and action plan developed. Reports on compliance are formally discussed by management committee for policy and strategic direction.

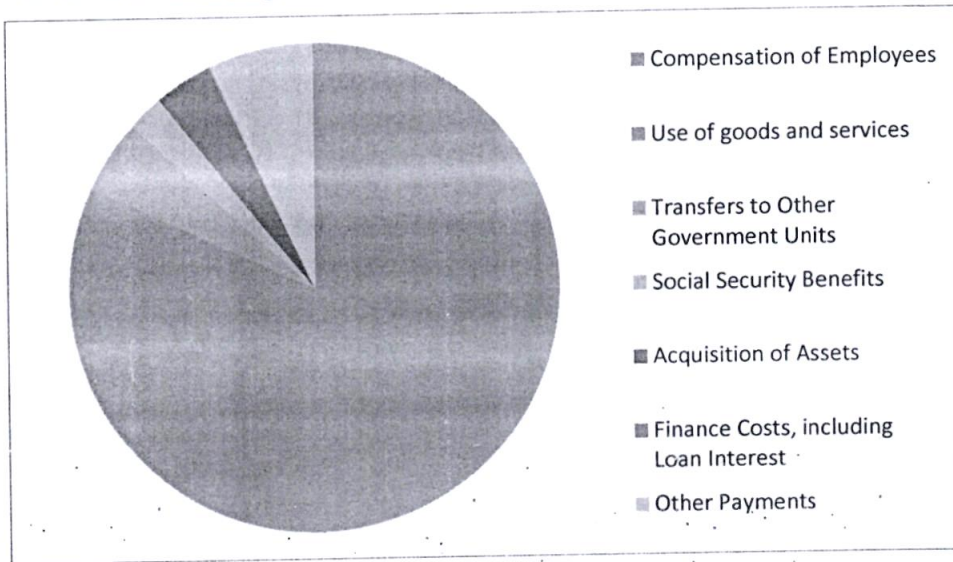
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3. Foreword by the Clerk of the Assembly

(i) Budget performance

The total County Assembly expenditure for the 2023/2024 financial year amounted to Kshs. 804,879,457 (Eight hundred and four million, Eight hundred and seventy nine thousand, Four hundred and fifty seven.) The largest proportion of the expenditure comprised of Use of Goods and Services Kshs. 411,626,523 which accounted for 51% of the expenditure.

Pie Charts on Budget utilization



	Projected Cash Flow	Actual Release	Actual Expenditure
Recurrent	780,884,679	777,213,526	776,572,226
Development	60,008,919	28,307,231	28,307,231
Total	840,893,598	805,520,757	804,879,457

Table 1. Budget vs. Actual expenditure FY 2023-2024

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(ii) Operational Performance

- a) The County Assembly was able to pass 9 bills in this financial year 2023-2024.
- b) The budget of 2023-2024, was approved by the County Assembly on the 26th June, 2023, The 1st Supplementary was approved on 14th November, 2023, the 2nd Supplementary was approved on 30th April, 2024
- c) The County Assembly of Taita Taveta has four major committees which are further divided into several sub-committees as explained below: -
 - a. **Sessional Committees:** - This Committees involves the running of the county assembly and includes the following sub-committees such as County Assembly (House) Business Committee (14 Members), County Assembly Powers, Privileges, Immunities & Obligations Committee (18 Members), County Assembly Public Appointments Committee (12 Members), County Assembly Budget, Finance And Appropriations Committee, County Assembly Public Investments And Accounts Committee (P.I.C & P.A.C) (15 Members), Committee On Implementation (13 Members), Committee On Delegated County Legislation (13 Members).
 - b. **Procedural Committee:** - This committee is responsible for setting up rules for running the organization. Includes, County Assembly Procedures And Rules Committee (6 Members)
 - c. **Co-Ordination/Operations Committee:** - Liaison Committee
- iv) **Sectoral Committees:** - These committees are responsible for overseeing development projects in the County. They include among others; Sectoral Committees Agriculture, Livestock & Fisheries Committee (11 Members), Health And Sanitation Services Committee (11 Members), Gender And Culture Committee (9 Members), Youth And Sports Committee (9 Members), Transport, Roads, Public Works, I.C.T& Infrastructure Development (11 Members), Trade, ICT, Industry & Co-Operatives Development Committee (9 Members), Early Childhood Development Education (ECDE), Libraries And Vocational Training Committee (9 Members), Justice, Constitutional, Legal Affairs, Labour, Employment, Trade Unions & Social Welfare Committee (9 Members),

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Environment, Natural Resources, Forestry & Mining Committee (9 Members),
Water & Irrigation Services Committee (11 Members), Lands, Human- Wildlife
Conflict Resolution Committee (11 Members), Administration, Security,
Devolution, Public Participation, Community Services & Drugs Control Committee
(9 Members), Tourism Committee (9 Members), Speakers Panel (4 Members).

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

(iii) Performance of key development projects

- a) The county Assembly started building of the Assembly headquarters in the year 2017 and is complete. This has enabled the organization to have ample working space for staffs and members of the county assembly as a whole
- b) The key development projects for the financial year 2023-2024 were: - Commencement of construction of new County Assembly Chambers.
- c) The County Assembly has made it possible for efficient operations and delivery of services to the people. This has been made possible by the fact that tenders are advertised on the organization website, print media and Assembly social networks such as Facebook. During tender openings, suppliers are asked to attend the tender opening so as to enhance transparency.

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(iv) Comment on value-for-money achievements

Building of the County Assembly headquarters has enabled in creating space for staffs. Refurbishment of the County Assembly chambers has created enough space as citizens of the county are able to attend County assembly sittings so as to know the bills being passed by the County Assembly. This has enhanced transparency with the citizens.

(v) Challenges and Recommended Way Forward

The challenges and experiences in the period under review were:-

- Delay in disbursement of funds from the treasury led to operational challenges and slowed down implementation of the strategic objectives as operations depends mainly on the exchequer releases from the Treasury.
- Technological issues which include unpredictable network challenge and access challenges of the IFMIS system.
- Delay funds disbursement led to discontinue of medical cover by NHIF as they discontinue service after 9th of every month regardless of funds delay awareness. The staffs of the county Assembly have been provided by Health insurance cover through AAR insurance so that they can seek medical assistance when they fall sick.



.....
Name: CPA Gadiel Maghanga
Clerk of the County Assembly

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4. Statement of Performance against County Assembly Predetermined Objectives

Strategic development objectives

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

(NB: entities may use a presentation format more relevant to their operations or use the table below)

Program	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
Legislation, oversight and representation	4 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2023-2024 9(Nine) number of bills were passed	The other bills not assented had to be reviewed
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	No standing orders were reviewed	

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Taita Taveta County Assembly
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5. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile –

The County Assembly of Taita Taveta draws its mandate from the Constitution of Kenya, 2010 Article 185 as provided:

- 1) The legislative authority of County Assembly is vested in and exercised by the County Assembly,
- 2) The County Assembly may make any laws that are necessary for or incidental to the effective performance of the functions and exercise to the effective performance of the functions and exercise of the powers of the County Government under the fourth Schedule,
- 3) A County Assembly, while respecting the principle of separation of powers, may exercise oversight over the County Executive Committee and any other County Executive Organ.

Section 8 (l) (a) of the County Governments Act, 2012 empowers the County Assembly to vet and approve nominees for appointment to County Public office as may be provided in that Act or any Law.

The sustainability strategies indicate programmes initiated and actions aimed at the preservation of a particular resource as follows: -

The sustainability strategies indicate programmes initiated and actions aimed at the preservation of a particular resource as follows: -

Human Resource Strategies aimed at maintaining and improving the human capital of the County Assembly through training and development, career progression and motivational strategies aimed at reducing labour turnover hence retaining talent. Policies and guidelines developed to aid indecision making; **Social Resource Strategies** implored by the County Assembly in maintaining and improving the social quality such as cohesion, reciprocation, honesty and the importance of team spirit and good working relationships; **Financial Resource Strategies** in ensuring that the exchequer funds are released within the stipulated timeframe and prudent use of the same in accordance with the approved budget; **Environmental Resource Strategies** which entails scanning of the environment to understand the strengths and opportunities, threats and weaknesses and the strategies in addressing them; **Political Strategy** involves capacity building for the Members of County Assembly on debating skills, legislative drafting, effective oversight, legislation and representation. Leadership structure in place to ensure smooth operations in the institution; **Technological Resource Strategies** which ensures that the County Assembly is in tandem with the current technological changes through globalization. Factors affecting sustainability priorities include, the climate change, economic recession and globalization.

b) Environmental performance

The assembly has a clear guideline towards the environment despite lacking the environmental Policy in place. The biodiversity of our environment is properly handled in the sense that; There are several litter disposal bin points to manage uncontrolled littering around and the County occasionally comes to collect for dumping site.

There are plans to come up with an environmental policy, which will help in enforcing some environmental protocols as soon as they come up in order to manage biodiversity

c) Employee welfare

The policies guiding the hiring process in the County Assembly of Taita Taveta include,

- The Constitution of Kenya,2010
- The Employment Act,,2007
- The County Assembly Services Act,2017
- The Taita Taveta Human Resource Policy and Procedure Manual

The Constitution of Kenya, 2010 takes into account gender ratio and stakeholder engagement. County Assembly is continuously improving skills through training and development, mentoring, coaching, benchmarking and embracing team spirit.

d) Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

The County Assembly ensures that there is free and fair competition for supplies and delivery of goods. This is achieved through advertising of tenders through the website and social networks and during tender opening; the suppliers participate in the exercise.

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b) Responsible ethical practices-

The organization has to ensure that the environment is a corruption free environment. This will be guided by the fact that tenders are advertised in public media and free and fair competition should be applied in selection of suppliers and no bias.

c) Stewardship of goods and services

The consumer rights are guarded by ensuring the suppliers are paid on time after the delivery of goods and following the right procedure for documents needed.

e) Community Engagements

The County Assembly ensures that when the Members of the County assembly wants to pass the budgets; the County Assembly carries out public participation and ensures that the leaders carries out the developments as agreed by the citizens of the respected place represented by the Member of the county assembly (M.C.A)

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6. Statement of Management Responsibilities

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

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

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

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for

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

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 21st November, 2024.



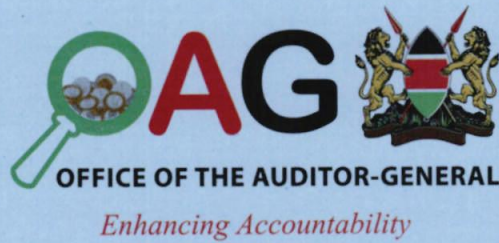
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CPA Gadiel Maghanga

Clerk of the County Assembly

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

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

PREAMBLE

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

- A. Report on 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 the 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; and,
- 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Taita-Taveta County Assembly set out on pages 1 to 50, which comprise the statement of financial assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Taita-Taveta County Assembly as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unexplained Variance in Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents of Kshs.6,630,741 comprising of bank and cash balances of Kshs.6,008,904 and Kshs.621,837 as disclosed in Notes 13A and 13B to the financial statements respectively. Further, the statement of cash flow indicates the closing cash and cash equivalents for the previous year as Kshs.6,767,433. However, the balance brought forward to the current financial year is Kshs.4,269,686, resulting to an unexplained variance of Kshs.2,497,747.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balances of Kshs.6,630,741 could not be confirmed.

2.0 Unsupported Domestic Travel and Subsistence

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services amounting to Kshs.411,626,523 which includes Kshs.229,086,426 on domestic travel and subsistence. Review of domestic travel and subsistence payments revealed that Management paid transport facilitation amounting to Kshs.10,836,500 to various officers to attend various County Assembly activities at flat rates of between Kshs.3,000 and Kshs.19,000. Although the various rates applied for the transport allowance had been approved by the County Assembly Service Board (CASB), no evidence was provided to confirm whether Management sought the concurrence of the Salaries and Remuneration Commission (SRC).

Further, payments amounting to Kshs.3,053,800 in relation to domestic travel and subsistence were not supported with acknowledgement of receipt by the beneficiaries.

In the circumstances, the accuracy, completeness and regularity of the domestic travel and subsistence expenditure of Kshs.229,086,426 could not be confirmed.

3.0 Irregular Payment of Subscription to County Assembly Forum

The statement of receipts and payments and Note 12 to the financial statements reflects other payments amounting to Kshs.55,076,927. Included in the amount is an expenditure of Kshs.2,000,000 being the 1st installment subscription to the County Assembly Forum (CAF). However, the payment was not supported with approval and details of the subscriptions paid.

In the circumstances, the completeness and regularity of the payment to the County Assembly Forum of Kshs.2,000,000 could not be confirmed.

4.0 Unsupported Fuel, Oil and Lubricants

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services amounting to Kshs.411,626,523 which includes Kshs.9,450,003 incurred on fuel, oil and lubricants. The County Assembly used prepaid fuel cards to manage fuel consumption but Management did not maintain fuel register. Analysis of the supplier's fuel statements for the year under review revealed that Kshs.6,922,920 was incurred but fuel costing Kshs.1,493,769 was drawn by unidentified vehicles.

In the circumstances, the accuracy, completeness and regularity of the fuel, oil and lubricants expenditure of Kshs.9,450,003 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Prior Year Audit Issues

In the audit report of the previous financial year, several issues were raised under the Reports on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance. Although Management has indicated that three (3) of the issues were resolved, the stated status was not supported.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effect of 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. Presentation of the Financial Statements

The financial statements presented for audit are not in a format consistent with the one prescribed and published by the Public Sector Accounting Standards Board (PSASB) as;

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

- (i) The statement of financial assets and liabilities reflect imprests and advances, third party deposits and retentions, fund balance brought forward and prior year adjustment of Kshs.Nil, Kshs.5,989,441, 374,949 and Kshs.641,300 and indicate their disclosure as Notes 14, 15, 16 and 17.
- (ii) The statement of cashflows reflect prior year adjustment, decrease in accounts receivable and increase in accounts payable of Kshs.374,949, Kshs.339,340 and Kshs.1,755,364 and shows their disclosure Notes 17, 18 and 19 respectively. However, imprests and advances, third party deposits and retentions, fund balance brought forward, prior year adjustments, changes in imprests and charges in third-party deposits and retentions of Kshs.Nil, Kshs.5,989,441, Kshs.374,949, Kshs.374,949, Kshs.339,340 and Kshs.1,755,364 are disclosed in Notes 13 (repeated),14, 15,16, 17 and 18 to the financial statements respectively. The inconsistencies were not explained.
- (iii) The fund balance brought forward from previous year 2022-2023 was Kshs.5,743,460 but the statement of financial assets and liabilities reflect the same balance as Kshs.374,949, resulting to an unexplained or unreconciled variance of Kshs.5,368,511.
- (iv) The statement of cashflows reflect cash and cash equivalents at start of the year of Kshs.4,269,686 while the same balance at the end of the previous year is reflected as Kshs.6,767,433, resulting to unexplained or unreconciled variance of Kshs.2,497,747.

In the circumstances, Management was in breach of the Accounting Standards.

2. Unsupported Project Implementation - Proposed Construction of County Assembly Chambers

The statement of receipts and payments and Note 10 to the financial statements reflect acquisition of assets amounting to Kshs.31,315,182 which includes Kshs.28,307,231 incurred on construction of buildings. The County Assembly awarded a tender to a local contractor for the Proposed Construction of the County Assembly Chambers at contract sum of Kshs.247,010,748 for a period of 1,440 days, from 20 February, 2022 and to be completed on 30 June, 2026. However, the program of works guiding the project implementation was not provided for audit review.

The development budgets for the financial years 2022/2023 and 2023/2024 were Kshs.50,000,000 and Kshs.70,000,000 respectively. However, the actual expenditure on the project was Kshs.66,590,181 as at 30 June, 2024, resulting to an under absorption of the budget by Kshs.53,409,819, or about 45%.

In the circumstances, the effectiveness of project implementation could not be confirmed and the slow absorption of development fund may have impacted negatively on the service delivery to the public.

3. Non-Compliance with the Law on Ethnic Diversity

Review of human resource records and analysis of the Integrated Personnel and Payroll Database (IPPD) payroll maintained revealed that there were sixteen (16) officers at the County Assembly in the management team out of which twelve (12) or 75%, were from the dominant ethnic community in the County while there were eighty-nine (89) non-managerial staff out of which seventy (70), or 79% were from the same dominant ethnic community. This was contrary to Section 65(1) of the County Governments Act, 2012 which provides that all public establishments to seek to represent the diversity of the people of Kenya in the employment of staff, and no public establishment to have more than one third of its staff from the same ethnic community.

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

4. Non-Adherence to the One-Third Salary Rule

Review of the Integrated Payroll and Personnel Database (IPPD) for the month of June 2024 revealed that eighteen (18) employees had net pay that was less than one-third of their respective basic salaries. This was contrary to section 19(3) of the Employment Act 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all the deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

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

5. Irregular Promotions

Review of human resource records revealed that Management promoted two officers to positions that do not exist in the County Assembly's approved staff establishment. One officer was promoted from the position of Principal Public Communication and Media Relations Officer (Job Group Q) to Director Research and Information Services (Job Group R) effective from 2 April, 2024 and the other one was promoted from the position of Chief Assistant Office Administrator (Job Group M) to Principal Assistant Office Administrator (Job Group N) effective from 2 April 2024. However, the two positions do not exist in the approved staff establishment and details of the positions' schemes of service, roles and responsibilities were not provided.

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

6. Regularity of Imprest Management

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services amounting to Kshs.411,626,523 which includes domestic travel and subsistence of Kshs.229,086,426. Review of expenditure records revealed that the Management issued imprest amounting to Kshs.15,108,500 towards the operations costs of the 32 Ward offices. The imprest was irregularly processed in the name and through the bank account of a County Assembly staff who later transferred

Kshs.6,847,500 to seven (7) officially operated wards accounts and Kshs.8,261,000 to the personal bank accounts of twenty-five (25) ward officers. This was contrary to Section 14 of the Taita Taveta Assembly Ward Offices Act, 2020 which requires that at the commencement of every financial year the Ward Office Manager to be issued with an Authority to Incur Expenditure by the Clerk for the approved budget in respect of that ward for that financial year and an initial amount to be credited to the account of the ward.

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

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

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

Conclusion

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

Basis for Conclusion

1.0 Internal Controls and Risk Management

During the year under review, the Assembly operated without approved Risk Management Policy and Strategies, Information System Disaster Recovery Plan and a Business Continuity Plan. Further, review of the County Assembly IT internal controls and discussion with ICT department through questionnaire, revealed that there was neither IT strategic committee nor documented and tested emergency procedure and the computer software used by the Assembly have not been activated with updated and licensed anti-virus.

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

2.0 Slow Implementation of Internal Audit and Audit Committee Recommendations

Review of internal audit reports revealed that the internal audit department and audit committee raised issues and made recommendations on the operations of the County Assembly on inventory management, project management-County Assembly Chamber, outstanding imprests, unsupported payments and ward office operations. However, the

entity was slow in implementation of the recommendations. No explanation was provided for the delay.

Further, noted that the internal audit department has an establishment of 4 staff but only two were in place resulting to under-staffing of two officers.

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

The audit was conducted in accordance with 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

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

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

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

	Note	FY 2023-2024	FY 2022-2023
		KShs	KShs
Receipts			
Transfers from the CRF	1	805,520,757	902,223,168
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		805,520,757	902,223,168
Payments			
Compensation of employees	4	247,666,030	252,122,666
Use of goods and services	5	411,626,523	325,049,151
Subsidies	6	-	-
Transfers to other government entities	7	38,600,000	177,399,995
Other grants and transfers	8	-	-
Social security benefits	9	19,675,902	17,425,936
Acquisition of assets	10	31,315,182	47,608,415
Finance costs	11	918,893	31,639
Other payments	12	55,076,927	76,984,855
Total payments		804,879,457	896,622,658
Surplus/deficit		641,300	5,600,510

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st November, 2024 and signed by:

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



.....
CPA Gadiel Maghanga
Clerk of the Assembly



.....
CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Number :7006

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

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

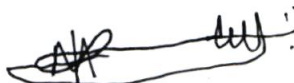
Financial assets	Note	FY 2024-2024	FY 2022-2023
		KShs	KShs
Cash and cash equivalents			
Bank balances	13A	6,008,904	6,767,433
Cash balances	13B	621,837	-
Total cash and cash equivalents		6,630,741	6,767,433
Imprests and Advances	14	-	339,340
Total financial assets		6,630,741	7,106,773
Financial liabilities			
Third party deposits and retention	15	5,989,441	1,363,311
Net financial assets		641,300	5,743,462
Represented by			
Fund balance b/fwd	16	374,949	142,950
Prior year adjustment	17	641,300	-
Surplus/(deficit) for the year		(374,949)	5,600,510
Net Financial Position		641,300	5,743,460

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st November, 2024 and signed by:

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



.....
CPA Gadiel Maghanga
Clerk of the Assembly



.....
CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Number :7006

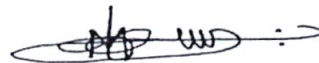
Count Government of Taita Taveta
Taita Taveta County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

		FY 2023-2024	FY 2022-2023
	Note	KShs	KShs
Acquisition of assets	10	(31,315,182)	(47,608,415)
Net cash flows from investing activities		(31,315,182)	(47,608,415)
Cash flow From Financing Activities			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		(-)	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		2,361,055	3,193,908
Cash & cash equivalent at Start of the year		4,269,686	3,573,526
Cash & cash equivalent at end of the year		6,630,741	6,767,433

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st November, 2024 and signed by:



.....
CPA Gadiel Maghanga
Clerk of the Assembly



.....
CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Number: 7006

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

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual 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	874,236,568	(33,342,970)	840,893,598	805,520,757	35,372,841	96%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	874,236,568	(33,342,970)	840,893,598	805,520,757	35,372,841	96%
Payments						
Compensation of employees	270,000,000	(22,173,137)	247,826,863	247,666,030	160,833	99%
Use of goods and services	302,000,000	111,361,825	413,361,825	411,626,523	1,735,302	98%
Subsidies						
Transfers to other	100,000,000	(61,400,000)	38,600,000	38,600,000	-	100%

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government entities						
Other grants and transfers						
Social security benefits	20,000,000		20,000,000	19,675,902	324,098	
Acquisition of assets	100,000,000	(33,977,164)	66,022,836	31,315,182	34,707,654	47%
Finance costs				918,893	(918,893)	
Other payments	82,236,568	(27,154,494)	55,082,074	55,076,927	5,147	98%
Total	874,236,568	(33,342,970)	840,893,598	804,879,457	36,014,141	-
Surplus/ deficit	-	-	-	641,300	(641,300)	-

The entity financial statements were approved on 21st November, 2024 and signed by:



.....
CPA Gadiel Maghanga
Clerk of the Assembly



.....
CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Number:7006

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	782,236,568	(1,351,889)	780,884,679	777,213,526	3,671,153	97%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	782,236,568	(1,351,889)	780,884,679	777,213,526	3,671,153	97%
Payments						
Compensation of employees	270,000,000	(22,173,137)	247,826,863	247,666,030	160,833	99%
Use of goods and services	302,000,000	111,361,825	413,361,825	411,626,523	1,735,302	98%
Subsidies						
Transfers to other government entities	100,000,000	(61,400,000)	38,600,000	38,600,000	-	100%
Other grants and transfers						
Social security benefits	20,000,000	-	20,000,000	19,675,902	324,098	98%
Acquisition of assets	8,000,000	(1,986,083)	6,013,917	3,007,951	3,005,966	50%
Finance costs				918,893	(918,893)	
Other payments	82,236,568	(27,154,494)	55,082,074	55,076,927	5,147	98%

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Total	782,236,568	(1,351,889)	780,884,679	776,572,226	4,312,453	99%
Surplus/ deficit	-	-	-	641,300	(641,300)	-

The entity financial statements were approved on 21st November, 2024 and signed by:



.....
CPA Gadiel Maghanga
Clerk of the Assembly



.....
CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Number: 7006

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

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

Receipt/expense Item	Original Budget	Adjustments	Final Budget	Actual 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	92,000,000	(31,991,081)	60,008,919	28,307,231	31,701,688	47%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	92,000,000	(31,991,081)	60,008,919	28,307,231	31,701,688	47%
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	92,000,000	(31,991,081)	60,008,919	28,307,231	31,701,688	47%

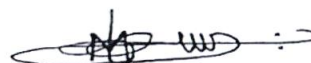
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Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	92,000,000	(31,991,081)	60,008,919	28,307,231	31,701,688	47%
Surplus/ deficit	-	-	-	-	-	-

The entity financial statements were approved on 21st November, 2024 and signed by:



.....
CPA Gadiel Maghanga
Clerk of the Assembly



.....
CPA Joseph Waduu
Director Finance – County Assembly
ICPAK Number: 7006

*Count Government of Taita Taveta
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12. Budget Execution by Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
General Administration and support services	390,000,000	(83,573,137)	306,426,863	305,941,932	99%
Legislation/oversight and representation services	384,236,568	84,207,331	468,443,899	466,703,450	99%
General Infra structure development	100,000,000	(33,977,164)	66,022,836	31,315,182	47%
Total	874,236,568	(33,342,970)	840,893,598	804,879,457	96%

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13. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

The financial statements are for the *Taita Taveta 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.

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Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

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consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

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Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 5,989,441.25 compared to

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Kshs 4,234,077 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

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Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

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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.

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Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and 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.

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.

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Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was three (3) number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

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14. Notes to the Financial Statements

1. Transfer From CRF

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	193,275,996	119,896,154
Transfers from the county treasury for Q2	138,039,428	234,447,165
Transfers from the county treasury for Q3	212,812,662	119,671,610
Transfers from the county treasury for Q4	261,392,671	428,208,239
Cumulative amount	805,520,757	902,223,168

2. Proceeds From Sale of Assets

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

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Notes to the Financial Statements

3. Miscellaneous receipts

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)*	-	-
Total	-	-

4. Compensation of Employees

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	247,666,030	89,606,747
Basic wages of temporary employees	-	67,500,553
Personal allowances paid as part of salary	-	55,959,548
Personal allowances paid as reimbursements	-	11,619,000
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	1,185,212
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	25,880,750
Social benefit schemes outside government	-	370,856
Other personnel payments	-	-
Total	247,666,030	252,122,666

Other personnel payments relate to ex-gratia for Staff/MCA who had exhausted insurance cover.

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Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Utilities, supplies and services	855,922	406,075
Communication, supplies and services	9,450	14,000
Domestic travel and subsistence	229,086,426	144,230,513
Foreign travel and subsistence	33,051,113	13,301,862
Field Operation Allowance	22,436,800	58,184,103
Printing, advertising and information supplies & services	4,561,255	2,147,326
Rentals of produced assets	397,360	786,500
Training expenses	3,021,864	4,472,188
Hospitality supplies and services	25,847,172	26,628,880
Insurance costs	33,732,413	34,473,901
Specialized materials and services	4,698,096	1,748,102
Office and general supplies and services	10,267,900	5,451,820
Fuel, oil and lubricants	9,450,003	3,707,118
Other operating expenses <i>(Include Bank charges)</i>	30,381,049	23,964,815
Routine maintenance – vehicles and other transport equipment	2,990,570	5,154,331
Routine maintenance – other assets	839,130	377,617
Total	411,626,523	325,049,151

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Notes To The Financial Statements (Continued)

6. Subsidies

Description	FY 2023-2024Y	FY 2022-2023
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)		
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)		
Total		

(Provide explanations as to what subsidies relate to)

7. Transfers To Other Government Entities

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Mortgage% Car loan scheme fund-MCA's	26,600,000	177,399,995
Mortgage& Carloan scheme/fund-Staffs	12,000,000	
Others (insert name of budget agency)	-	
Total	38,600,000	177,399,995

Tranfers are for MCA and Staff revolving Fund.

Count Government of Taita Taveta
Taita Taveta County Assembly
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Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	FY 2023-2024	FY 2022-2023
	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	-	-

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

9. Social Security Benefits

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	19,675,902	17,425,936
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	19,675,902	17,425,936

Count Government of Taita Taveta
Taita Taveta County Assembly
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Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	28,307,231	38,282,950
Refurbishment of buildings	-	2,903,520
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	6,421,945
Purchase of office furniture and general equipment	2,967,951	-
Purchase of specialized plant, equipment and machinery	40,000	-
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	-	-

Count Government of Taita Taveta
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Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	31,315,182	47,608,415
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	31,315,182	47,608,415

Count Government of Taita Taveta
Taita Taveta County Assembly
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Notes To The Financial Statements (Continued)

11. Finance Costs

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	918,893	-
Interest on domestic borrowings (non-govt)	-	31,639
Interest on borrowings from other government units	-	-
Total	918,893	31,639

Finance costs relate to Salary Advance by bank triggered by delay in disbursement of funds. Other Payments

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments-Pending bills	55,076,927	76,984,855
Total	55,076,927	76,984,855

These are pending bills for goods/services and relating staff claims.

Count Government of Taita Taveta
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12. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
<i>Budget Reserves</i>	-	
<i>Civil Contingency Reserves</i>	-	
<i>Other Payments-Pending bills</i>	55,076,927	76,984,855
Total	55,076,927	76,984,855

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

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Deposit e.t.c	FY 2023-2024	FY 2022-2023
			Kshs	Kshs
CBK NAIROBI A/C 1000402857 & Currency Kshs.	1000402857	Development	-	8,919
CBK NAIROBI A/C 1000245743 & Currency Kshs.	1000245743	Recurrent	8,722	24,222
CBK NAIROBI A/C 1000436627 & Currency Kshs.	1000436627	Deposit	5,989,441	4,234,077
KCB-WUNDANYI BRANCH, 1145543405 & Currency Kshs.	1145543405	Recurrent	10,741	2,480,136
KCB BANK DEVELOPMENT A/C		Development	-	20,079
Total			6,008,904	6,767,433

13B. Cash In Hand

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	621,837	-
Cash In Hand – Held In Foreign Currency	-	-
Total	621,837	-

Count Government of Taita Taveta
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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Location 1-Directorate Finance(Petty Cash)	621,837	-
Total	621,837	-

13. Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Imprests	-	339,340
Salary Advance	-	-
Clearance accounts	-	-
Total	-	339,340

<i>Breakdown Of Imprest And Salary Advance</i>		
<i>Per Department</i>	FY 2023-2024	FY 2022-2023
<i>Imprests</i>	Kshs	Kshs
Serjeant At Arms Department	-	28,000
Legal Department	-	36,640
Hansard Department	-	9,900
Human Resource Department	-	71,600
Public Relations Department	-	193,200
Sub-Total	-	339,340
Salary Advance		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	339,340

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

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Notes To The Financial Statements (Continued)

14. Third Party Deposits and Advances

Description	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Deposits/ Retentions	5,989,441		1,363,311	
Total	5,989,441		1,363,311	
Ageing analysis (third party deposits and advances)	FY 2023-2024	% of the Total	FY 2022-2023	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

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

15. Fund Balance Brought Forward

Description	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Bank Accounts	35,609		142,950	
Cash In Hand	-		-	
Imprests and advances	339,340		-	
Third party deposits and retentions	-		-	
Total	374,949		142,950	

The fund balances brought forward refers to the previous financial year's closing balances and outstanding imprest

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16. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	35,609	(35,609)	-
Cash In Hand			-
Imprests and advances	339,340	(339,340)	-
Third party deposits and retention	-	-	-
Others (<i>Specify</i>)	-	-	-
	374,949	(374,949)	-

- i. The adjustment on the bank account balance relates to closing bank balance for the financial year 2022/2023 transferred to CRF account at the close of the year.
- i. The adjustment on receivable relates to outstanding imprest amount of kshs 339,340 from FY 2022-2023 surrendered during FY 2023-2024.

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17. Changes In Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 20xx	339,340	108,000
Closing Imprests and Advances As At 30 th June 20xx	-	339,340
Change In Imprests and Advances	339,340	(231,340)

18. Changes In Third-Party Deposits and Retentions

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	4,234,077	1,134,144
Closing Third Party Deposits and Retention As At 30 th June 2024	5,989,441	1,363,311
Change In Third Party Deposits and Retention	1,755,364	229,166

Taita Taveta County assembly maintains a deposit/ retention bank account.

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	2,250,000	-	2,250,000	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	4,228,060	12,982,308	-	17,210,368
Supply Of Services	33,279,177	24,909,583	-	33,279,177
Total	37,507,237	37,891,891	2,250,000	75,399,128

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022- 2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	1,269,480	-	1,269,480
Middle Management	-	785,326	-	785,326
Unionisable Employees	9,788,229	21,604,060	9,788,229	21,604,060
Others	-	-	-	-
Total	9,788,229	24,627,246	9,788,229	23,742,866

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Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

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

4. External Assistance

	FY 2023-2024	FY 2022-2023
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	-	-

(Total here to tie to line 2 of note 4)

a) External assistance relating loans and grants

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

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Notes to the Financial Statements (Continued)

b) Undrawn external assistance

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

c) Classes of providers of external assistance

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

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

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

e. Purpose and use of external assistance.

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

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Notes To The Financial Statements (Continued)

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

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

	FY 2023-2024	FY 2022-2023
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

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

5.1 Classification by Source

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

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Notes To The Financial Statements (Continued)

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

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

6. Related Party Disclosures

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

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

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Related party transactions:

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	38,600,000	177,399,995
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	38,600,000	177,399,995
Transfers from related parties		
Transfers from the CRF	805,520,757	902,223,168
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	805,520,757	902,223,168

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7. Contingent Liabilities

Contingent liabilities	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

8. Program for Results (P for R) Disclosure

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

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

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

Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Lack of ICT Risk Framework	County Assembly of Taita Taveta did not provide for audit review an ICT Risk Framework	Not Resolved	FY 2024-2025
Lack of Approved ICT Strategic Plan	County Assembly of Taita Taveta did not provide an approved ICT strategic plan	Not Resolved	FY 2024-2025
<p>Budgetary Control and Performance The statement of comparison budget and actual amounts - recurrent and development combined reflects final revenue budget of Kshs.699,775,000 against actual revenue of Kshs.591,413,161 resulting in a shortfall of Kshs.108,361,839 or 15% of the budget. The statement also reflects a final expenditure budget totalling to Kshs.699,775,000 against actual expenditure totalling to Kshs.547,133,322, resulting in under-expenditure of Kshs.152,641,678 or 22%.</p>	There was persistent delay in the disbursement of monthly exchequer releases from the National Treasury hence, the shortfall in revenue and underutilisation of funds.	Not Resolved	National Treasury

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Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>The shortfall of revenue and under-expenditure suggests that some activities planned for the year under review may not have been carried out. Therefore, the capacity of the</p>			
<p>Lack of Training Needs Assessment Records Review of records on training expenses indicated that payments totalling to Kshs.1, 160,203 were made in the year under review in relation to training activities. However, records on assessments, if any, made to identify the training activities were not provided for audit. As a result, the regularity and value for money on the expenditure incurred on the activities could not be confirmed.</p>	<p>The observation is noted by the management. In the past it proved to be a challenge because we had only 1 officer in HR department hence overwhelmed.</p>	resolved	
<p>Lack of Ethnic Diversity Examination of staff records indicated that seventy-two percent (72%) of all members of staff under permanent and contract terms in the County Assembly were from the dominant community in the County. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which requires staffing in public entities to denote the</p>	<p>The County Assembly inherited some of staff from the defunct local authority who are original from the dominant community.</p>	Not resolved	

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Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>diversity of the people of Kenya</p> <p>Weak Information Communication Technology Controls Review of information communication technology (ICT) operations of the County Assembly revealed that physical access to critical ICT equipment was not restricted to Authorized staff. Further, the ICT network was not functionally segregated or restricted and as a result, its functionalities were accessible to unauthorized users. In addition, the County Assembly did not have an approved policy on back-up of its data and information. In view of these shortcomings, the risk of unauthorized access and possible permanent loss of vital records was high.</p>	<p>Weak Information Communication Technology Controls Review of information communication technology (ICT) operations of the County Assembly revealed that physical access to critical ICT equipment was not restricted to Authorized staff. Further, the ICT network was not functionally segregated or restricted and as a result, its functionalities were accessible to unauthorized users. In addition, the County Assembly did not have an approved policy on back-up of its data and information. In view of these shortcomings, the risk of unauthorized access and possible permanent loss of vital records was high.</p>	<p>Not resolved</p>	<p>FY 2024-2025</p>
<p>1.0 Unsupported Ex-gratia Payments and Charge on Insurance Costs The statement of receipts and payments reflects expenditure totalling Kshs.331,657,787 in respect of use of goods and services. Included in the</p>	<p>The management has provided evidence and approved board minutes for payments of medical ex-gratia</p>	<p>Resolved</p>	

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Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
<p>amount is an expenditure of Kshs.39,319,194 in respect of insurance costs as disclosed under Note 5 to the financial statements, out of which Kshs.7,490,000 relates to ex-gratia payments for Members of County Assembly. However, evidence of prior approval by the County Treasury or evidence of powers conferred to the Accounting Officer to pay was not provided for audit verification, contrary to Regulation 124 of the Public Finance Management (County Governments) Regulations, 2015 which states that, 'no offer of compensation in settlement of any claim against the County Government or ex-gratia payment may be made without prior authority of the County Treasury, except where powers are available to Accounting Officer to settle such claims'. Further, the Management did not justify the charging of all the ex-gratia under insurance vote yet the item had unutilized budget of Kshs.2,418,976. In the circumstances, Management was in breach of the law.</p>	<p>relating to members of the County Assembly. The issue in question relates to medical expenses therefore it was prudent to exhaust the insurance vote which covers medical cost for both staff & MCAs before charging it to ex-gratia account which can be used on other eventuality.</p>		
<p>Idle Asset - ICT Equipment Annex 4 - summary of fixed assets as at 30 June, 2022 reflects an amount of Kshs.11,358,002 in respect of ICT equipment cost, out of which Kshs.1,392,000 relates to the cost of integrated biometric system acquired in 2017. However, the system was not</p>	<p>The biometric system was discontinued as a precaution against spread of Covid 19. However, currently the biometric machines are in use and even used in committee</p>	Resolved	

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Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
functional and had not generated any reports as at 30 June, 2022. In the circumstances value for money has not been realized on the ICT equipment costing Kshs.1,392,000.	meetings to record attendance.		



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Clerk of the County Assembly
 Date 21/11/2024

Count Government of Taita Taveta
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		office chair and heavy duty safe (balance)					
Yes Yes General Supplies	18/12/2019	Supply of tonners	412,600	412,600	-	-	412,600
Yes Yes General Supplies	20/06/2019	Supply of tonners	239,360	239,360	-	-	239,360
Bizmak Enterprises	20/3/2024	Supply and delivery of stationery	1,063,388	1,063,388	-	-	1,063,388
Darios Mwale	06-Jan-24	Supply & delivery of Milk - June,2024	56,050	56,050	-	-	56,050
Digipedia Limited	28/07/2023	Supply and delivery of Tonners	1,370,000	1,370,000	-	-	1,370,000
Dilole General Suppliers	16/02/2024	Supply and delivery of mineral water	614,800	614,800	-	-	614,800
Dilole General Suppliers	19/04/2024	Supply and delivery of tonners	1,172,400	1,172,400	-	-	1,172,400
Hawila Company Limited	14/3/2024	Supply and delivery of business cards	237,750	237,750	-	-	237,750
Madibika Investments	20/2/2024	Maintenance of printers	397,000	397,000	-	-	397,000
Mullani Enterprises	16/02/2024	Supply and delivery of cleaning materials	370,710	370,710	-	-	370,710
Mlawasi Enterprises	20/3/2024	Supply and delivery of tonners	1,803,200	1,803,200	-	-	1,803,200
Ngala & Ngedzo	14/2/2024	Supply and delivery of stationery	773,000	773,000	-	-	773,000

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Ngolicha Limited	15/02/2024	Supply and delivery of diaries and notebooks	486,750	486,750	-	-	486,750
Principal Space	16/02/2024	Supply and delivery of tyres and batteries	420,000	420,000	-	-	420,000
Ramzai Enterprises	09-May-23	Supply and delivery of mineral water	552,000	552,000	-	-	552,000
Ravana Holdings	20/02/2024	Supply and delivery of beverages	669,300.00	669,300	-	-	669,300
Sytan Enterprises	16/02/2024	Supply and delivery of laptops	2,995,960.00	2,995,960	-	-	2,995,960
Sub-Total			17,210,368	17,210,368	-	-	17,210,368

Supply Of Services

Chalalah Limited	17/02/2022	Expansion of webdisk and renewal of hosting services for FY22-23	90,000	90,000	-	-	90,000
CMC Motors Group	06-Dec-23	Repair and maintenance Motor vehicle for vehicle 06CG090A	136,601	136,601	-	-	136,601
CPST	30/03/2023	Provision of training services for Hon. Anselm Mwadime for effective l/ship mgt in Dubai from 24th to 28th April, 2023	150,200	150,200	-	-	150,200
Government Printers	25/10/2022	Printing and Special Binding Services	151,844	151,844	-	-	151,844
Gracious Tents & Sounds	14/09/2022	Provision of maintenance services for the CA Hansard Server	120,000	120,000	-	-	120,000

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HI-TECHZ Motors	06-Dec-23	Repair and maintenance of vehicle 06CG091A	191,748	191,748	-	-	191,748
Institute of Internal Auditors	26/04/2023	Provision of training services for Mr. Renson Mambaria for attending Internal Audit Annual Seminar from 8th to 12th May,2023 at Nrb	87,000	87,000	-	-	87,000
Joyride Travels Ltd	03-Aug-23	Provision of air ticketing services for the Clerk of the Assmbely from Msa-Nrb on 8th March,2023	16,600	16,600	-	-	16,600
Joyride Travels Ltd	30/03/2023	Provision of air ticketing services for Hon. Anselm Chao from Msa-Dxb-Msa on 21st April 2023	155,408	155,408	-	-	155,408
Kenya Institute of Supplies Management	04-Nov-23	Provision of training fees for Procurement officers on the use of PPRA PPIP portal for suppliers on May,2023	136,000	136,000	-	-	136,000
Kenya Institute of Supplies Management	18/1/2021	Provision of training fees for Procurement officers from 20th to 22nd Jan,2021 (Nrb) & 27th to 29th Jan,2021 (Msa)	310,300	310,300	-	-	310,300
Kenya Institute of Supplies Management	21/02/2022	Provision of training fees for Procurement officers from 21st to 25th Feb,2022	139,200	139,200	-	-	139,200

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Sagala Lodge Limited	29/07/2021	Provision of Catering & Conference services for Budget committee meeting held on 27th July,2021	15,400	15,400	-	-	15,400
Sai Rock Hotel	03-Aug-23	Provision of Catering & Conference Services for Whole House meeting held on 9th to 12th March,2023	798,500	798,500	-	-	798,500
Sai Rock Hotel	13/03/2023	Provision of Catering & Conference Services for Whole House meeting held on 24th March,2023	68,000	68,000	-	-	68,000
Sai Rock Hotel	15/02/2023	Provision of Catering & Conference Services for Budget committee meeting held on 16th to 19th Feb,2023	432,000	432,000	-	-	432,000
Shades of Africa	21/12/2022	Airticketing services for the Clerk from Msa-Nrb-Msa on 22nd Dec,2022	50,426	50,426	-	-	50,426
Taita Rocks	22/10/2019	Provision for catering services for Health Committee meeting held on 15th Oct,2021	18,000	18,000	-	-	18,000
Taita Rocks	24/2/2022	Provision for catering services for Environmental sub county committee meeting held on 25th March,2022	18,000	18,000	-	-	18,000

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Voi Safari Lodges	23/02/2023	Provision of Catering & Conference Services for Whole House meeting held on 16th to 20th March,2023	781,000	781,000	-	-	781,000
Taita Rocks	04-Apr-23	Provision of Catering Services during Senate Officials visit at the CA on 4th April,2023	36,550	36,550	-	-	36,550
Taita Rocks	30/05/2023	Provision of Catering Services for CASB meeting held on 30th May,2023	10,500	10,500	-	-	10,500
Taita Rocks	06-May-23	Provision for catering for Ministry of Devolution officials visit at the TTCA on 6th June, 2023	75,250	75,250	-	-	75,250
Taita Rocks	23/02/2023	Provision of Catering & Conference Services for Budget & PAC committee meeting held on 24th to 26th Feb,2023	234,500	234,500	-	-	234,500
Standard Media Group	21/05/2023	Provision for advertisement services for Public Participation on the Budget FY2023-24 & CIDP FY2023-2027	464,000	464,000	-	-	464,000
Taita Rocks	16/05/2022	Provision of Catering Services for a staff meeting held on 17th May,2022	30,000	30,000	-	-	30,000

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Voi Safari Lodges	21/03/2023	Provision of Catering Services during preparation of PPIP reports from 22nd to 25th March, 2023	51,600	51,600	-	-	51,600
Voi Wildlife Lodge	06-Jul-23	Provision of catering and conference services for committee of the whole house meeting scheduled on 10th July, 2023	128,000	128,000	-	-	128,000
Lavender Garden Hotel	07-Jan-19	Provision of catering services on 1st July, 2019	96,000	96,000	-	-	96,000
Sarova Taita Hills	12-Apr-19	World War Commemoration	150,000	150,000	-	-	150,000
Sarova Taita Hills	12-Sep-19	Reg-savo run	250,000	250,000	-	-	250,000
Sarova Taita Hills	17/01/2020	accommodation for members and staff for Tsavo run 2019 on 6th to 7th Sep, 2019	336,000.00	336,000.00	-	-	336,000.00
County Assemblies Forum (CAF)		CAF subscription fees for prior years	21,800,000	21,800,000	-	-	21,800,000
Johncele Insurance Brokers Ltd	03-Aug-21	Provision of Group Credit Protection for MCAs & Staff Mortgage & Car Loans	1,500,000	1,500,000	-	-	1,500,000
Johncele Insurance Brokers Ltd	20/05/2022	Provision of Group Credit Protection for MCAs & Staff Mortgage & Car Loans	1,500,000	1,500,000	-	-	1,500,000

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Prideinn Hotel	11-Jul-17	Provision of catering & conference services for MCAs & Staff during an induction exercise from 2nd to 6th November,2017	649,500	649,500	-	-	649,500
Prideinn Hotel	11.10.2017	Provision of catering services for MCAs & Staff on 9th November,2017	153,000	153,000	-	-	153,000
Star Newspaper	29/09/2022	Tender advertisement - Provision of medical cover	169,360	169,360	-	-	169,360
Star Newspaper	26/10/2022	Shortlisted candidates for the position of External Board Member	169,360	169,360	-	-	169,360
Nation Newspaper	21/03/2017	Avertisement on Public Participation	457,405	457,405	-	-	457,405
Chalalah Limited	08-Mar-23	Provision of Annual Domain Hosting and Website Hosting (2023-2024)	97,500	97,500	-	-	97,500
Grey Impala Safaris	26/10/2023	Provision of Airticket services for Clerk who travelled to MBA-NBO-MBA on 19th October, 2023	45,330	45,330	-	-	45,330
Grey Impala Safaris	26/10/2023	Provision of Airticket services for Hon. Speaker who travelled from MBA-NBO-MBA on 10th August, 2023	67,045	67,045	-	-	67,045

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Grey Impala Safaris	31/10/2023	Provision of Airticket services for Hon.Speaker who travelled from Nairobi to Mombasa on 19th October,2023	38,420	38,420	-	-	38,420
HI-TECHZ Motors	26/10/2023	Repair and maintenance of vehicle 06CG007A	194,462	194,462	-	-	194,462
HI-TECHZ Motors	26/10/2023	Repair and maintenance of vehicle 06CG006A	258,958	258,958	-	-	258,958
HI-TECHZ Motors	28/11/2023	Repair and maintenance of vehicle 06CG006A	33,478	33,478	-	-	33,478
HI-TECHZ Motors	28/11/2023	Repair and maintenance of vehicle 06CG007A	21,878	21,878	-	-	21,878
HI-TECHZ Motors	27/5/2024	Provision of Motor Vehicle Maintenance for Toyota Starlet Registration KCE006D	150,500	150,500	-	-	150,500
Homeboys Auto Garage	15/3/2024	Repair and maintenance of Toyota double Cabin vehicle 06CG091A (642,121) 06CG007A (120,336) 06CG006A (287,582) 06CG221A (28,294)	1,078,333	1,078,333	-	-	1,078,333
John Bwire & Associates Advocates	21/5/2024	Provision for Legal Services for petition NO 4 &48 of 2017 filled against the Clerk of the County Assembly	174,000	174,000	-	-	174,000

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John Bwire & Associates Advocates	21/05/2024	Provision for Legal Services for petition NO 3 of 2017 filled against the Clerk of the County Assembly	174,000	174,000	-	-	174,000
Kenya School of Government (Msa)	10-Mar-23	Provision for training services for Mr. Terman Mwambela from 9th -13th Oct, 2023	24,360	24,360	-	-	24,360
Kenya School of Government (Msa)	10-Mar-23	Provision for training services for Mr. Reuben Mwanyolo from 9th -13th Oct, 2023	24,360	24,360	-	-	24,360
Kenya School of Government (Msa)		Provision for training services for HR Unit from 6th - 24th Nov, 2023	73,080	73,080	-	-	73,080
Kenya School of Government (Msa)	03-Dec-24	Provision for training services for Ms. Elizabeth Ngele 25th - 28th March, 2024	58,000	58,000	-	-	58,000
Kenya School of Government (Msa)	04-Feb-24	Provision for training services for Mrs. Belinda Mwaore from 10th June - 5th July, 2024	255,316	255,316	-	-	255,316
Kenya School of Government (Msa)	05-Feb-24	Provision for tuition fee for internal auditors and audit committee 21st annual seminar May 2024 from 6th -10th May, 2024	278,400	278,400	-	-	278,400
KIHBT Nairobi	23/05/2024	Provision for tuition fee for Mr. Evans Gathigi at	30,000	30,000	-	-	30,000

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		KIHBT from 27th-31st May, 2024					
KSLH - Voi Safari Lodge	15/09/2023	Provision of catering services for county assembly leadership meeting held on 16th Sep, 2023	35,000	35,000	-	-	35,000
KSLH - Voi Safari Lodge	11-Aug-23	Provision of catering & conference services for water, youth & budget committee meeting from 9th - 11th Nov, 2023	631,425	631,425	-	-	631,425
KSLH - Voi Safari Lodge	28/2/2024	Provision of catering, conference and accommodation services for ad hoc committee on impeachment of CECM Land Ms. Elizabeth Mkongo on 28th - 29th Feb, 2024	286,650	286,650	-	-	286,650
KSLH Mombasa Beach	07-Oct-23	Provision for catering services for committee of the whole house meeting scheduled from 13th - 15th July, 2023	490,680	490,680	-	-	490,680
KSLH Mombasa Beach	09-Jun-23	Provision for catering services for external Audit committee meeting scheduled from 11th - 15th Sep, 2023	87,500	87,500	-	-	87,500

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KSLH Mombasa Beach	10-May-23	Provision for catering services for whole house PIC/PAC meeting scheduled from 6th -11th Oct, 2023	338,500	338,500	-	-	338,500
KSLH Mombasa Beach	10-May-23	Provision for catering services for whole house Budget meeting scheduled from 6th -11th Oct, 2023	467,180	467,180	-	-	467,180
KSLH Mombasa Beach	26/10/2023	Provision for catering services for CASB meeting scheduled from 28th - 1st Oct, 2023	196,000	196,000	-	-	196,000
KSLH Mombasa Beach	11-Jan-23	Provision for catering services for whole house meeting scheduled from 2nd-5th Nov, 2023	530,000	530,000	-	-	530,000
KSLH Mombasa Beach	14/11/2023	Provision for catering services for whole house meeting scheduled from 16th-19th Nov, 2023	534,540.00	534,540.00	-	-	534,540.00
KSLH Mombasa Beach	22/11/2023	Provision of Conference & Catering Services for the Whole House from 23rd to 27th Nov, 2023	760,000.00	760,000.00	-	-	760,000.00
KSLH Mombasa Beach	31/01/2024	Provision for catering and conference services for CASB secretariates (2pax) meeting from 1st - 4th Feb, 2024	30,400.00	30,400.00	-	-	30,400.00

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Mombasa Beach Hotel	02-Dec-24	Provision of Conference & Catering Services for the Budget & PAC from 22nd to 25th Feb,2024	434,480.00	434,480.00	-	-	434,480.00
KSLH Mombasa Beach	22/02/2024	Provision for catering and conference services for MCAs welfare committee from 23rd to 27th January,2024	454,260.00	454,260.00	-	-	454,260.00
KSLH Mombasa Beach	03-Apr-24	Provision for catering and conference services for Audit committee meeting from 5th-7th March, 2024	64,600.00	64,600.00	-	-	64,600.00
KSLH Mombasa Beach	28/03/2024	Provision for catering and conference services for Legislative committee from 2nd-5th April,2024	183,400.00	183,400.00	-	-	183,400.00
KSLH Mombasa Beach	21/05/2024	Provision for catering and conference services for Welfare committee meeting from 23rd-27th May, 2024	253,000.00	253,000.00	-	-	253,000.00
KSLH Mombasa Beach	04-Feb-24	Provision for catering and conference services for CASB meeting from 3rd-6th April,2024	141,420.00	141,420.00	-	-	141,420.00
KSLH Mombasa Beach	04-Aug-24	Provision for catering and conference services for HR department from 22nd - 26th April, 2024	215,000.00	215,000.00	-	-	215,000.00

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KSLH Mombasa Beach	24/4/2024	Provision for catering and conference services for whole house from 25th - 28th April, 2024	635,850.00	635,850.00	-	-	635,850.00
KSLH Mombasa Beach	24/04/2024	Provision for catering services for procurement department meeting from 29th - 4th May, 2024	164,000.00	164,000.00	-	-	164,000.00
KSLH Mombasa Beach	20/05/2024	Provision for catering services for CASB committees from 22nd - 25th May, 2024	227,100.00	227,100.00	-	-	227,100.00
KSLH Mombasa Beach	28/05/2024	Provision for catering services for Budget and PIC committee meeting from 29th May-2nd June, 2024	961,150.00	961,150.00	-	-	961,150.00
KSLH Mombasa Beach	14/06/2024	Provision for catering services for Project implementation committee meeting from 15th -19th June, 2024	140,600.00	140,600.00	-	-	140,600.00
Lavender Gardens Hotels	10-Mar-23	Provision of catering and conference services for medical evaluation committee meeting scheduled from 5th-11th Oct, 2023	75,000.00	75,000.00	-	-	75,000.00

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Lavender Gardens Hotels	16/10/2023	Provision of catering and conference services for medical evaluation commitee meeting scheduled from 5th-11th Oct, 2023	135,000.00	135,000.00	-	-	135,000.00
Lavender Gardens Hotels	31/10/2023	Provision of catering and conference services for PIC/PAC secretariates meeting scheduled from 1st -3rd Nov, 2023	37,500.00	37,500.00	-	-	37,500.00
Lavender Gardens Hotels	22/11/2023	Provision of catering and conference services for medical evaluation commitee re-advertisement meeting scheduled from 23rd-28th Nov, 2023	62,500.00	62,500.00	-	-	62,500.00
Lavender Gardens Hotels	22/11/2023	Provision of catering services for choir lunch scheduled on 23rd and 24th Nov, 2023	120,000.00	120,000.00	-	-	120,000.00
Lavender Gardens Hotels	12-Apr-23	Provision of catering services for PWDs lunch scheduled on 4th Nov, 2023	25,500.00	25,500.00	-	-	25,500.00
Lavender Gardens Hotels	29/01/2024	Provision for catering services staff meeting 95 pax held on 6th feb, 2024	142,500.00	142,500.00	-	-	142,500.00
Lavender Gardens Hotels	02-May-24	Provision of Conference & Catering Services for the	100,000.00	100,000.00	-	-	100,000.00

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		Whole House on 5th Feb,2024					
Lavender Gardens Hotels	03-Feb-24	Provision for catering services for Administration security committee meeting on 3rd April,2024	62,500.00	62,500.00	-	-	62,500.00
Lavender Gardens Hotels	21/03/2024	Provision for catering services for Contract Implementation team meeting from 22nd - 25th March, 2024	84,000.00	84,000.00	-	-	84,000.00
Lavender Gardens Hotels	30/04/2024	Provision for catering services for sectorial committees from 2nd-8th May, 2024	150,000.00	150,000.00	-	-	150,000.00
Mebo Safaris	26/10/2023	Provision of Airticket services for Hon.Members and staff who travelled to Uganda on 26th October,2023	1,247,664.00	1,247,664.00	-	-	1,247,664.00
Mebo Safaris	27/10/2023	Provision of Airticket services for Hon.Speaker who travelled from MSA-NRB-LONDON-NRB - MSA as from 27th october 2023 to 6th November 2023	590,367.00	590,367.00	-	-	590,367.00

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Mebo Safaris	03-May-24	Airticket services for Hon. Clerk who travelled from Mombasa to Nairobi and Back on 21st February 2024.	85,000.00	85,000.00	-	-	85,000.00
Mebo Safaris	03-May-24	Airticket services for Hon. Clerk who travelled from Mombasa to Nairobi and back to attend the Intergovernmental Relations Symposium sheduled 4th to 6th March 2024	45,000.00	45,000.00	-	-	45,000.00
Mebo Safaris	14/3/2024	Airticket services for Hon Clerk who travelled to Narok County for SOCCAT (K) Annual General Meeting, held on 21st-22 March 2024	85,000.00	85,000.00	-	-	85,000.00
Mebo Safaris	17/4/2024	Airticket services for Hon Clerk who travelled from Mombasa to Nairobi on 3rd April 2024 and back.	45,000.00	45,000.00	-	-	45,000.00
Mebo Safaris	17/4/2024	Air ticket services for Hon Clerk who travelled on 9/04/2024 from Mombasa to Addis to Tel Aviv and back to Mombasa	576,013.00	576,013.00	-	-	576,013.00
Mebo Safaris	30/4/2024	Airticket services for Hon Clerk who travelled from Mombasa to Nairobi on 2nd May 2024 and back.	85,000.00	85,000.00	-	-	85,000.00

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Mebo Safaris	05-Oct-24	Airticket services for Hon Clerk who travelled from Mombasa to Nairobi on 13th May 2024 and back.	85,000.00	85,000.00	-	-	85,000.00
Nation Media Group	07-Nov-23	Provision for advertisement services for PHR advert to appear on 11th July, 2023	279,560.00	279,560.00	-	-	279,560.00
Nation Media Group	09-Aug-23	Provision for advertisement services for PHR re - advert to appear on 8th Sep, 2023	309,024.00	309,024.00	-	-	309,024.00
Nation Media Group	25/09/2023	Provision for advertisement services for medical advert to appear on 25th Sep, 2023	142,680.00	142,680.00	-	-	142,680.00
Nation Media Group	10-Mar-23	Provision for advertisement services PHR shortlist	184,162.00	184,162.00	-	-	184,162.00
Nation Media Group	11-Mar-23	Provision for advertisement services for medical re-advert to appear on 3/11/2023	172,840.00	172,840.00	-	-	172,840.00
North Cost Hotel	02-May-23	Provision for catering and conference services for Staff and MCAs team building meeting scheduled from 8th - 10th Feb, 2023	889,150.00	889,150.00	-	-	889,150.00

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Panari Hotel	13/06/2024	Provision for catering and conference services for Whole house meeting from 19th - 23rd June, 2024	760,200.00	760,200.00	-	-	760,200.00
Panlis Resort	15/12/2023	Provision of catering and conference services for clerks dpt during report writing for TVT & Voi board meeting scheduled on 18th Dec, 2023	72,000.00	72,000.00	-	-	72,000.00
Panlis Resort	30/01/2024	Provision of catering and conference services for Public Accts. committee meeting 31st -2nd Feb, 2024	72,000.00	72,000.00	-	-	72,000.00
Panlis Resort	15/03/2024	Provision of catering and conference services for Lands committee meeting from 15th - 18th March, 2024	108,000.00	108,000.00	-	-	108,000.00
Panlis Resort	24/4/2024	Provision of catering and conference services for BOM meeting 3rd - 6th April, 2024	115,200.00	115,200.00	-	-	115,200.00
Panlis Resort	04-Aug-24	Provision of catering and conference services for Management committee meeting 8th - 13th April, 2024	96,000.00	96,000.00	-	-	96,000.00

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Panlis Resort	04-Nov-24	Provision of catering and conference services for Budget and Administration committee meeting 8th - 13th April, 2024	136,800.00	136,800.00	-	-	136,800.00
Panlis Resort	16/05/2024	Provision of catering and conference services for Budget and Administration committee meeting 20th - 23rd May, 2024	86,400.00	86,400.00	-	-	86,400.00
Panlis Resort	06-Mar-24	Provision of catering and conference services for Budget secretariates meeting on 3/06/2024	16,200.00	16,200.00	-	-	16,200.00
Panlis Resort	06-Apr-24	Provision of catering and conference services for committee of the whole house from 5th-7th June, 2024 and staff training for P.P on 8th June, 2024	882,900.00	882,900.00	-	-	882,900.00
Postal Corporation of Kenya	21/05/2024	EMS credit services rendered to TTCA from DEC,2023 TO April,2024	7,850.00	7,850.00	-	-	7,850.00
Radio Tumaini	16/11/2023	Advertisement services on Public Participation on Finance Bill an Annual Dvp Plan	20,000.00	20,000.00	-	-	20,000.00

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Sagala Lodge Hotel	08-Jul-23	Provision for catering and conference services for budget committee secretariates meeting scheduled on 7th & 8th Aug, 2023	54,000.00	54,000.00	-	-	54,000.00
Sagala Lodge Hotel	25/9/2023	Provision for catering and conference services for budget secretariates meeting scheduled on 26th-30th Sep,2023	75,000.00	75,000.00	-	-	75,000.00
Sagala Lodge Hotel	27/10/2023	Provision for catering and conference services for Hansard departmen meeting scheduled from 30th-3rd Nov, 2023	235,000.00	235,000.00	-	-	235,000.00
Sagala Lodge Hotel	11-Jun-23	Provision for catering and conference services for Budget secretariates meeting scheduled on 8th & 9th Nov, 2023	58,000.00	58,000.00	-	-	58,000.00
Sagala Lodge Hotel	14/11/2023	Provision for catering and conference services for Budget secretariates meeting scheduled from 16th -20th Nov, 2023	63,000.00	63,000.00	-	-	63,000.00
Sagala Lodge Hotel	22/11/2023	Provision for catering and conference services for Advisory committee meeting scheduled on 22nd & 23rd Nov, 2023	52,000.00	52,000.00	-	-	52,000.00

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Sagala Lodge Hotel	24/11/2023	Provision for catering and conference services for Audit committee meeting scheduled from 27th - 1st Dec, 2023	100,000.00	100,000.00	-	-	100,000.00
St. Johns Ambulance	11-Aug-23	Provision of training services	78,000.00	78,000.00	-	-	78,000.00
Standard Media Group	12-Jul-23	Provision for advertisement services for Public Participation on Finance Bill 2023/2024 & Annual Dvp Plan FY24/25	384,550.00	384,550.00	-	-	384,550.00
Standard Media Group	20/02/2024	Provision for advertisement services for Asset disposal (Motor Vehicles)	133,400.00	133,400.00	-	-	133,400.00
Standard Media Group	20/02/2024	Provision for advertisement services for CECM Lands impeachment which appeared on 24th Feb, 2024	187,920.00	187,920.00	-	-	187,920.00
Standard Media Group	23/02/2024	Advertisement services for vetting of CECM Lands to appear on 24th Feb, 2024	113,390.00	113,390.00	-	-	113,390.00
Society of Clerks-At-The Table in Kenyan Legislatures	15/03/2024	Subscription balance for FY2023-2024	450,000.00	450,000.00	-	-	450,000.00
Society of Clerks-At-The	23/03/2024	Provision of training services for Legal Officer	44,000.00	44,000.00	-	-	44,000.00

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Table in Kenyan Legislatures		& PRO from 1st to 3rd March, 2024 at Kisumu					
Taita Rocks	18/7/2023	Provision for catering for committee of the whole house meeting held on 18th July, 2023	75,250.00	75,250.00	-	-	75,250.00
Taita Rocks	08-Aug-23	Provision for catering services for CASB & BOM meeting on 9th & 10th Aug, 2023	78,400.00	78,400.00	-	-	78,400.00
Taita Rocks	20/9/2023	Provision for catering services for tender opening committee disposal motor vehicle on 20/10/2023	14,000.00	14,000.00	-	-	14,000.00
Taita Rocks	15/11/2023	Provision for catering services for MCAs and Staff during a meeting with Tavevo on 15th Nov, 2023	60,000.00	60,000.00	-	-	60,000.00
Taita Rocks	14/12/2023	Provision for catering services during vetting of the Voi & Tvt Board held on 15th Dec, 2023	75,000.00	75,000.00	-	-	75,000.00
Taita Rocks	21/02/2024	Provision for catering services for Selection committee during Embu C/Ass. delegates visit to the assembly on 21st Feb, 2024	22,750.00	22,750.00	-	-	22,750.00

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Taita Rocks	26/02/2024	Provision for catering services durind vetting for cco livestock and tvt and voi municipality board members.	107,500.00	107,500.00	-	-	107,500.00
Taita Rocks	28/2/2024	Provision for catering services during impeachment hearing of CECM Lands held on 28th Feb,2024 at TTCA	84,000.00	84,000.00	-	-	84,000.00
Taita Rocks	03-Jul-24	Provision for catering services during prayerbreakfast held on 13th Feb,2024 at TTCA	537,500.00	537,500.00	-	-	537,500.00
Taita Rocks	27/02/2024	Provision for catering services whole house meeting held on 28th Feb, 2024	84,000.00	84,000.00	-	-	84,000.00
Taita Rocks	18/03/2024	Provision for catering services whole house meeting held on 19th Feb, 2024 Senators address	32,500.00	32,500.00	-	-	32,500.00
Taita Rocks	19/04/2024	Provision for catering services f/agreement fy 2024-2026 evaluation team from 19th - 3rd May, 2024	245,000.00	245,000.00	-	-	245,000.00
Taita Rocks	17/05/2024	Provision for catering services durindg senate visit on 17/05/2024	19,500.00	19,500.00	-	-	19,500.00

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Taita Rocks	06-Mar-24	Provision for catering and conference services for procurement department from 3rd - 8th June, 2024	105,000.00	105,000.00	-	-	105,000.00
Taita Rocks	06-Jul-24	Provision for catering and conference services for project implementation committee meeting from 10th - 14th June, 2024	105,000.00	105,000.00	-	-	105,000.00
Trade Magnate Ltd	04-Dec-24	Payment for servicing and maintenance of the generator	112,172.00	112,172.00	-	-	112,172.00
The Centre for Parliamentary Studies and Training (The CPST)	11-Jun-23	Provision of training services on evidence based report writing and minute writing course from 6th to 10th November, 2023 at Karen Nairobi	240,000.00	240,000.00	-	-	240,000.00
Voi Engineering Services	27/5/2024	Provision of Motor Vehicle Maintenance for Toyota Starlet Registrartion 06CG090A	244,286.00	244,286.00	-	-	244,286.00
Voi Safari Lodges	29/01/2024	Provision of Catering and Conference services to MCAs Welfare Committee on 30th Jan, 2024	109,800.00	109,800.00	-	-	109,800.00
County Assemblies Forum	07-Jan-23	CAF Subsription Fees for FY2023-2024 - Bal	1,000,000.00	1,000,000.00	-	-	1,000,000.00

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Sub-Total			58,188,760.0 0	58,188,760.00	-	-	58,188,760.0 0
Grand Total			75,399,128.0 0	75,399,128.00	-	-	75,399,128.0 0

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

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Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY c=a-b	Outstanding Balance Comparative FY	Comments
			a	b			
Senior Management							
Patricia Chao Mwashighadi	P	2nd to 5th June,2023	66,500.00	-	66,500.00	66,500.00	Finance
Hon.Stephen Nzai	P	23rd February,2023	47,000.00	-	47,000.00	47,000.00	Finance
Fredrick Mliwa Mwabili	P	26th February,2024	47,000.00	-	47,000.00	47,000.00	Finance
Fredrick Mliwa Mwabili	P	6th to 9th May,2024	75,000.00	-	75,000.00	75,000.00	Finance
Machu Shannel	P	19th February to 15th March,2024	276,000.00	-	276,000.00	276,000.00	Finance
James Mwang'ombe	P	18th to 22nd March,2024	61,000.00	-	61,000.00	61,000.00	Finance
Fredrick Mliwa Mwabili	P	26th February,2024	3,480.00	-	3,480.00	3,480.00	Finance

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Peter Shambi	P	13th to 14th February,2023	50,500.00	-	50,500.00	50,500.00	Finance
Margaret Mwanguo	P	21st to 24th May,2024	89,000.00	-	89,000.00	89,000.00	Finance
Hon.Lilian Kidali	P	18th to 22nd October,2023	75,000.00	-	75,000.00	75,000.00	Finance
Davis Mlati	P	10th-11th February,2024	50,500.00	-	50,500.00	50,500.00	Finance
Margaret Mwanguo	P	29th May to 7th July,2023	428,500.00	-	428,500.00	428,500.00	Finance
James Mwang'ombe	P	8th to 19th May,2023	84,000.00	-	84,000.00	84,000.00	Finance
Sub-Total			2,237,860.00			2,237,860.00	
Middle Management						-	
Grace Mwalungwa	M	10th March,2023	36,400.00	-	36,400.00	36,400.00	Finance
Robert Mwaisaka	L	8th June,2023	4,000.00	-	4,000.00	4,000.00	Finance
Allan Mwashumbe	M	5th to 6th December,2022	42,100.00	-	42,100.00	42,100.00	Finance
Grace Mwalungwa	M	24th to 26th,2024	56,800.00	-	56,800.00	56,800.00	Finance
Florence Shake	L	23rd to 28th November,2023	90,400.00	-	90,400.00	90,400.00	Finance
Florence Shake	L	2nd to 5th April,2024	75,000.00	-	75,000.00	75,000.00	Finance
John Njore	M	23rd August,2023	42,000.00	-	42,000.00	42,000.00	Finance

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John Njore	M	3rd July,2023	56,000.00	-	56,000.00	56,000.00	Finance
John Njore	M	28th July,2023	11,120.00	-	11,120.00	11,120.00	Finance
Zuhura Rehema	K	20th May,2024	40,000.00	-	40,000.00	40,000.00	Finance
Robert Mwaisaka	L	23rd September,2022	6,450.00	-	6,450.00	6,450.00	Finance
Andrew Rori		19th to 23rd December,2022	50,000.00	-	50,000.00	50,000.00	Finance
Zuhura Rehema	K	19th to 23rd June,2024	11,200.00	-	11,200.00	11,200.00	Finance
Thomas Lombola	H	9th February,2022	37,800.00	-	37,800.00	37,800.00	Finance
Thomas Lombola Mwakaba	H	27th January,2023	12,600.00	-	12,600.00	12,600.00	Finance
Dishon Chonga	J	3rd November,2022	10,440.00	-	10,440.00	10,440.00	Finance
Thomas Lombola Mwakaba	H	29th November,2022	6,300.00	-	6,300.00	6,300.00	Finance
Thomas Lombola Mwakaba	H	7th December,2022	10,900.00	-	10,900.00	10,900.00	Finance
Phenny Maghuwa	H	3rd to 4th June,2024	30,900.00	-	30,900.00	30,900.00	Finance
Sanene Matoli Oliver	G	4th to 29th. September,2023 KSG	138,000.00	-	138,000.00	138,000.00	Finance
Accounting Officer		December,2023	5,000.00	-	5,000.00	5,000.00	Finance
Accounting Officer		January,2024	5,000.00	-	5,000.00	5,000.00	Finance

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Accounting Officer	Salary advance&overpayment	6,916.00	-	6,916.00	6,916.00	Finance
Sub-Total		785,326.00	-		785,326.00	
Unionisable Employees			-		-	
Facilitation for ADHOC Evaluation Committee	25th to 30th September,2023	359,800.00	-	359,800.00	359,800.00	Finance
Speaker Secretariat	20th October,2023	35,000.00	-	35,000.00	35,000.00	Finance
SOCCAT Meeting	21st to 22nd March,2023	69,300.00	-	69,300.00	69,300.00	Finance
Procurement Uploading of Contracts	29th Aprilto 8th May,2024	351,700.00	-	351,700.00	351,700.00	Finance
Committee on Lands&Human Wildlife Resolution	15th to 17th February,2024	153,700.00	-	153,700.00	153,700.00	Finance
Lands&Human-Wildlife Conflict Resolution Committee	19th March,2024	60,580.00	-	60,580.00	60,580.00	Finance
Intergovernmental Relations Symposium	4th to 6th March	92,400.00	-	92,400.00	92,400.00	Finance
Lands&Human-Wildlife Conflict Resolution Committee	7th to 8th April,2024	445,200.00	-	445,200.00	445,200.00	Finance
Liason Committee Meeting	1st to 5th December,2022	963,300.00	-	963,300.00	963,300.00	Finance
CAF Conferment	28th June,2021	35,000.00	-	35,000.00	35,000.00	Finance
Lunch Allowance	1st to 11th June,2021	18,000.00	-	18,000.00	18,000.00	Finance
Allowance for preparation of Draft Report,TTCA	5th to 8th April,2022	175,500.00	-	175,500.00	175,500.00	Finance

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Training on Fundamentals of Financial Statements		19th to 23rd December,2022	168,200.00	-	168,200.00	168,200.00	Finance
Facilitation for Health Committee		29th February to 1st March,2024	878,100.00	-	878,100.00	878,100.00	Finance
Transition from Cash to Accrual Forum Gadiel Maganga & Thomas Mwakaba		13th to 17th May,2024	138,600.00	-	138,600.00	138,600.00	Finance
TTCA Committee Public Investments&Accounts		3rd June,2024	135,400.00	-	135,400.00	135,400.00	Finance
Committee meeting with County Dept of Transport		6th December,2022	77,700.00	-	77,700.00	77,700.00	Finance
Meeting with National Cancer Institute of Kenya by CAF		22nd to 24th April,2024	81,200.00	-	81,200.00	81,200.00	Finance
ADHOC Evaluation Committee		16th to 21st October,2023	823,000.00	-	823,000.00	823,000.00	Finance
ICT Benchmarking at the Senate		13th to 16th February,2024	359,800.00	-	359,800.00	359,800.00	Finance
Committee on Agriculture,Livestock&Fisheries site visit		6th February,2024	342,300.00	-	342,300.00	342,300.00	Finance
Validation Workshop of the County Assembly Committee Yustina & Fredrick Mwabili		15th to 17th February,2024	150,000.00	-	150,000.00	150,000.00	Finance
Women in Procurement&Supply Chain Workshop Pauline, Nelly & Siblina		2nd to 5th April,2024	200,500.00	-	200,500.00	200,500.00	Finance
ADHOC Committee on Impeachment		22nd to 25th February,2024	839,200.00	-	839,200.00	839,200.00	Finance

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PIC&PAC Committee	29th May to 2nd June,2024	2,341,800.00	-	2,341,800.00	2,341,800.00	Finance
Trade,Industry & Cooperative Development Committee	18th to 20th April,2024	116,340.00	-	116,340.00	116,340.00	Finance
Facilitation for Environment natural resources Committee	22nd to 25th May,2024	379,400.00	-	379,400.00	379,400.00	Finance
Facilitation of TTCA Assembly,Water&Irrigation Services	13th to 15th May,2024	232,680.00	-	232,680.00	232,680.00	Finance
Facilitation for Committee Secretariat	3rd June,2024	18,000.00	-	18,000.00	18,000.00	Finance
Facilitation of TTCA UPG Policy Development	20th to 24th May,2024	288,000.00	-	288,000.00	288,000.00	Finance
Facilitation for the Committee Secretariat	20th to 23rd May,2024	84,000.00	-	84,000.00	84,000.00	Finance
Facilitation for HR Directors Summit	4th June,2024	80,000.00	-	80,000.00	80,000.00	Finance
Facilitation for Staff (clerks)	13th to 17th June,2024	350,400.00	-	350,400.00	350,400.00	Finance
Facilitation for Sectoral Hearing Meeting	5th to 7th June,2024	408,000.00	-	408,000.00	408,000.00	Finance
Budget,Finance&Appropriation Committee Retreat	15th to 19th January,2024	1,026,900.00	-	1,026,900.00	1,026,900.00	Finance
Members Welfare Committee Retreat	30th January,2024	79,340.00	-	79,340.00	79,340.00	Finance
Land&Human-Wildlife Conflict Resolution Committee	6th June,2024	73,720.00	-	73,720.00	73,720.00	Finance
Land&Human-Wildlife Conflict Resolution Committee	26th March,2024	144,600.00	-	144,600.00	144,600.00	Finance

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Land&Human-Wildlife Conflict Resolution Committee		3rd June,2024	44,240.00	-	44,240.00	44,240.00	Finance
Land&Human-Wildlife Conflict Resolution Committee		12th June,2024	50,520.00	-	50,520.00	50,520.00	Finance
Land&Human-Wildlife Conflict Resolution Committee		15th to 16th May,2024	676,800.00	-	676,800.00	676,800.00	Finance
PAC Secretariat		19th to 23rd October,2023	400,200.00	-	400,200.00	400,200.00	Finance
Health Sector Intergovernmental Consultative Forum		25th to 26th June,2024	60,900.00	-	60,900.00	60,900.00	Finance
Budget Committee Secretariat		14th to 18th March,2022	200,000.00	-	200,000.00	200,000.00	Finance
Facilitation of Health Committee		20th&21st May,2024	76,440.00	-	76,440.00	76,440.00	Finance
Facilitation for Health Committee		17th June,2024	21,000.00	-	21,000.00	21,000.00	Finance
Opening&Evaluation Committee for Framework		19th to 26th April,2024	294,000.00	-	294,000.00	294,000.00	Finance
Facilitation for Water&Irrigation Committee		25th September,2023	99,000.00	-	99,000.00	99,000.00	Finance
Lands&Human-Wildlife Conflict Resolution Committee		13th&15th April,2024	165,560.00	-	165,560.00	165,560.00	Finance
ADHOC Evaluation Committee on Due Diligence		4th to 9th December,2023	549,600.00	-	549,600.00	549,600.00	Finance
Facilitation for Visiting Agriculture Society of Kenya		6th to 10th September,2023	92,400.00	-	92,400.00	92,400.00	Finance
CAF Meeting		21st to 22nd March,2023	134,000.00	-	134,000.00	134,000.00	Finance

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Facilitation for ECDE, Libraries & VTC's Committee		8th, 9th & 13th May, 2024	238,780.00	-	238,780.00	238,780.00	Finance
Facilitation for Capacity Building by Media Focus		27th-29th November, 2023	165,000.00	-	165,000.00	165,000.00	Finance
Facilitation For Budget Making Process by Media Focus		31st January-2nd February, 2024	375,000.00	-	375,000.00	375,000.00	Finance
Automated Wage Bill Monitoring Information System		27th to 29th June, 2024	335,200.00	-	335,200.00	335,200.00	Finance
Facilitation For Report Writing on Local Physical & Developments Plans		15th-18th March, 2024	236,560.00	-	236,560.00	236,560.00	Finance
Facilitation for Scout & WPSU Participation in Mombasa		15th to 17th June, 2024	71,400.00	-	71,400.00	71,400.00	Finance
Facilitation for Budget Committee Retreat in Mombasa to Review Reports		30th November to 4th December, 2023	1,770,600.00	-	1,770,600.00	1,770,600.00	Finance
Facilitation for EALASCA Team Members		26th January to 4th February, 2024	119,000.00	-	119,000.00	119,000.00	Finance
Facilitation For Transition from Cash to Accrual Basis Sensitization Workshop Finance officers		12th to 16th February, 2024	450,000.00	-	450,000.00	450,000.00	Finance
Facilitation for Attending Training on End Year Closing Procedures		10th to 14th June, 2024	618,000.00	-	618,000.00	618,000.00	Finance
Facilitation for Attending Sensitization Forum on Transition from Cash to Accrual Basis of Accounting		13th to 17th May, 2024	448,400.00	-	448,400.00	448,400.00	Finance

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Project Implementation Committee		22nd to 25th March,2024	343,500.00	-	343,500.00	343,500.00	Finance
Preparation of Revised Finanacial Reports		9th to 13th November,2023	642,000.00	-	642,000.00	642,000.00	Finance
Committee on Lands&Human-Wildlife Conflict Resolution		27th October,2022	58,800.00	-	58,800.00	58,800.00	Finance
Facilitation for the Committee on Transport		4th to 5th April,2023	151,200.00	-	151,200.00	151,200.00	Finance
Facilitation for the Committee on Transport		4th to 5th April,2023	53,200.00	-	53,200.00	53,200.00	Finance
Facilitation for the Committee Members for Site Visits		2nd to 4th October,2023	86,100.00	-	86,100.00	86,100.00	Finance
Sub-Total			21,604,060		21,604,060	21,604,060	
G.TOTAL						24,627,246	



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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							

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Name	Brief Transaction Description	Date Contracte d	Original Amount	Amount Paid To- Date	Outstandin g Balance Current FY	Outstandin g Balance Comparativ e FY	Comments
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT equipment					
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total					

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

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Taken	Imprest 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				-

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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Annex: 6 Reporting of Climate Relevant Expenditures

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

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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 (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 8: Contingent Liabilities Register

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