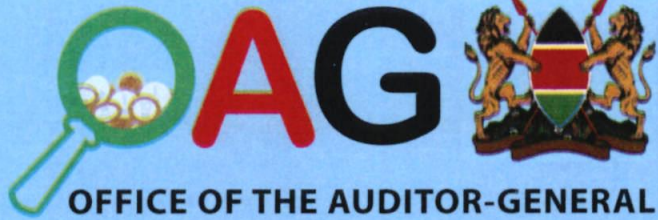
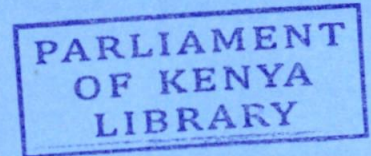


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TAITA TAVETA

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

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



Revised 30th June 2024



COUNTY GOVERNMENT OF TAITA TAVETA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

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1. Acronyms and Glossary of Terms

a) *Acronyms*

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

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1	Finance and Economic Planning	Management of County Treasury and Planning
2	Agriculture, Livestock, Fisheries and Irrigation	Overseeing County Agriculture, animal husbandry and Fish farming
3	Education, Libraries, VTCs and ICT	Management of County Educational Sector i.e ECDs & Youth
4	Health Services	Overseeing County Health Services
5	Lands, Physical Planning Housing, Mining and Energy	Overseeing the use of spatial and urban plans to guide development at the county
6	Youth, Sports, Gender, Culture and Social Services	Promotion and development of sports, Mobilization & Empowerment of Youth
7	Water, Environment, Sanitation, Climate Change and Natural Resources	Increasing access to portable water in rural areas and urban centres:
8	Devolution, Public Service and Administration	Managing Staff Welfare, Coordination of service provision at the sub-counties, Towns.
9	Trade, Tourism, Cooperative Development and Industrialization	Promotion of Business Development services & Enhance weight
10	Public Works, Transport and Infrastructure	Improve the county transport system & provision of Urban Infrastructure
11	County Public Service Board	County Human resource management

b) Key Management team

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

- Office of The Governor
- Office of The County Attorney
- Finance and Economic Planning
- Education, Libraries, VTCs and ICT
- Health Services
- Lands, Physical Planning Housing, Mining and Energy
- Youth, Sports, Gender, Culture and Social Services
- Water, Environment, Sanitation, Climate Change and Natural Resources

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- Devolution, Public Service and Administration
- Trade, Tourism, Cooperative Development and Industrialization
- Public Works, Transport and Infrastructure
- Agriculture, Livestock, Fisheries and Irrigation
- County Public Service Board

c) Fiduciary Management

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

No.	Designation	Name
1	CECM Finance and Economic Planning	CPA Dawson Katuu Mzenge
2	CCO- Finance and Economic Planning	CPA Nashon Chovu Nyali
3	CCO-Environment, Climate Change and Natural Resources	Ms. Elizabeth Mbinga
4	CCO-Water and Sanitation	Mr. Reuben Mwashuke Kitololo
5	CCO-Education, Libraries, VTCs and ICT	Ms. Lonyce Wakesho Mwakio
6	CCO-Health Services	Ms. Violet Mkamburi
7	CCO-Lands, Physical Planning Housing, Mining and Energy	Mr. Jimmy Megrori
8	CCO-Youth, Sports, Gender, Culture and Social Services	Ms. Rina Joseph Ndamu Mwanake
9	CCO-Special Programme and Service Delivery	Mr. Harrison Mkala Mwamkonu
10	CCO-Devolution, Public Service and Administration	Mr. Habib Mohamed Mruttu
11	CCO-Trade, Tourism, Cooperative Development and Industrialization	Mr. Paul Maneno Sindeu
12	CCO-Public Works, Roads, Transport and Infrastructure	Mr. Leonard Mwamulamba Kiute
13	CCO-Agriculture, Livestock, Fisheries and Irrigation	Mr. Stephen Mcharo Mwalugha

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June, 2024 were:

1. County Assembly of Taita Taveta
2. Senate Committees
3. Development partner oversight bodies
4. County Audit Committee
5. County Budget and Economic Forum (CBEF)

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e) County Executive Headquarters

Office of the Governor
Mwatate Town, Off Voi – Taveta Highway,
P.O. Box 1066-80304
Wundanyi, Kenya

f) County Executive Contacts

Telephone: 0788186436/0718988717
Email: info@taitataveta.go.ke
Website: www.taitataveta.go.ke

g) County Executive Bankers

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

2. Other Commercial Banks

Kenya Commercial Bank
Wundanyi Branch
P.O. Box 1067-80304
Wundanyi, Kenya

Equity Bank(K) Limited
Voi Branch
P.O Box 325-80300
Voi, Kenya

Co-op Bank
Voi Branch
P.O. Box 1067-80300
Voi, Kenya

Diamond Trust Bank
Voi Branch
P.O Box 770-80100
Voi, Kenya.

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h) Independent Auditors

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 and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney

Office of the Governor
Mwatate Town, Off Voi – Taveta Highway,
P.O. Box 1066-80304
Wundanyi, Kenya

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3. Governance Statement

County Government of Taita Taveta is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive, County Service Board and One (1) County Government Entities. The County Executive is structured in terms of departments, headed by County Executive Committee Members (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

The County Executive is structured in terms of departments, headed by County Executive Committee Members (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee. The enlisted in tabulation below is the membership of the cabinet/County Executive Governance Structures.

S/No	NAME	DESIGNATION/ DEPARTMENT
1	Andrew Mwadime	Governor
2	Christine S. Kilalo	Deputy Governor
3	Friday Mwafuga	County Secretary and Head of Public Service
4	CPA Dawson Katuu Mzenge	Finance and Economic Planning
5	Gloria Wawuda	Education, Libraries, VTCs and ICT
6	Gifton Mkaya	Health Services
7	Christine Zighe	Lands, Physical Planning Housing, Mining and Energy
8	Shedrack M. Mutungi	Youth, Sports, Gender, Culture and Social Services
9	Grantone S. Mwandawiro	Water, Environment, Sanitation, Climate Change and
10	Dr. Panuel Mwaeke	Devolution, Public Service and Administration
11	Getrude Shuwe	Trade, Tourism, Cooperative Development and
12	Arch. Martin Tairo Maseghe	Public Works, Transport and Infrastructure
13	Eric Johnson Kyongo	Agriculture, Livestock, Fisheries and Irrigation

Communication with all Stakeholders

The County government usually engages with its stakeholders on matters requiring public participation like budget making process through organising structured public participation forums throughout the county. All government documents are published in the county websites as per the requirement of the Law for the public to view and give their opinions

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as regard to public documents. The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting (Sub County Barazas) and public participation on budget in all sub counties, 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.



Figure 1: Voi Bunge la Wananchi

Engagement With the County Assembly and the Senate

The County government bills tabled by the County executive committee becomes law once approved by the county assembly and published in the Kenya gazette. The County executive members have a mandate to appear before all relevant committees of the two houses (County Assembly and the Senate) once summoned by the house leadership while deliberating government business.

Risk management

The risk management architecture comprises the County policies, processes, organizational structure, control and operational systems which identify, measures, monitor, report and control risks. The Risk management policy framework process will assist County authorities and management recognize the risks it is facing, perform risk assessment, and develop strategies to mitigate risks using resources available to them. Risk management governance is the County's approach to risk management.

County internal Audit committee plays a great role in dealing with governance issues is the County. Pursuant to PFM Act2012 section 155(3)(d) on institutional Risk management policy framework (IRMPF). The role of internal audit is to provide independent and objective assurance to the County Audit, Governance and Risk management committee on the effectiveness of risk management process put in place by the county and recommend appropriate risk mitigation measures.

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Audit Committee

The County Government has an independent Audit Committee which was constituted in 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held Two (4) meetings in FY 2023/2024. The committee members during FY 2023/24 were:

No	Name	Position
1	Hon. FCPA Thomas Ludindi mwadeghu	Chairperson
2	Mr. Anthony Mwachofi Mwanyuma	Member
3	Miss. Holiness Nyambura Mwawali	Member
4	Miss. Diana Nadzua Mwacharo	Member
5	Mr. John Mwakio Mwang'ombe	Member
6	Mr. Silas Njongwa	Member
7	CPA Andrew Soghia	Secretary

Table 5: Audit Committee members

Compliance With Laws and Regulations

The County government confirms that throughout the FY2023/2024 its complied with all statutory and regulatory requirements and that all public funds were managed in accordance with the principles of good corporate governance. Each year an external legal audit is conduct which confirms that the institution had complied with all relevant laws, regulations and requirements.

4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Executive of Taita Taveta financial statements for the year ended 30th June 2024. The financial statements have been prepared in accordance with the provisions of the Public Financial Management Act, 2012 cap 163 which requires the county treasury to prepare annual financial statements at the end of each financial year. The financial statements present the financial performance of the County Government over the past 12 months. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments, Taita Taveta included. Functions and powers exercised by County Executive of Taita Taveta are as articulated in section 5 and 6 of the County Government Act 2012 respectively.

Financing of the County Governments

The County Government gets its financing from the Equitable share from National Government, Conditional grants from Donors & Development Partners and its own Source Revenue collected from various revenue streams. Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The key local revenue sources include; Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

The County has always continued to explore new and innovative ways of increasing its local revenue collections.

1.) FINANCIAL PERFORMANCE

i.) Budget Performance Against Actual Amounts

a) Revenue

In the year ended 30th June 2024, the County had total projected revenues of KShs **7,501,388,639** consisting of; KShs **628,667,445** from own sources and KShs **6,872,721,194** from other sources, including County Allocation through Exchequer and Donor funding for various specific projects in the County Departments of Water, Agriculture, amongst others.

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A graphical representation of the revenue budget is as shown below:

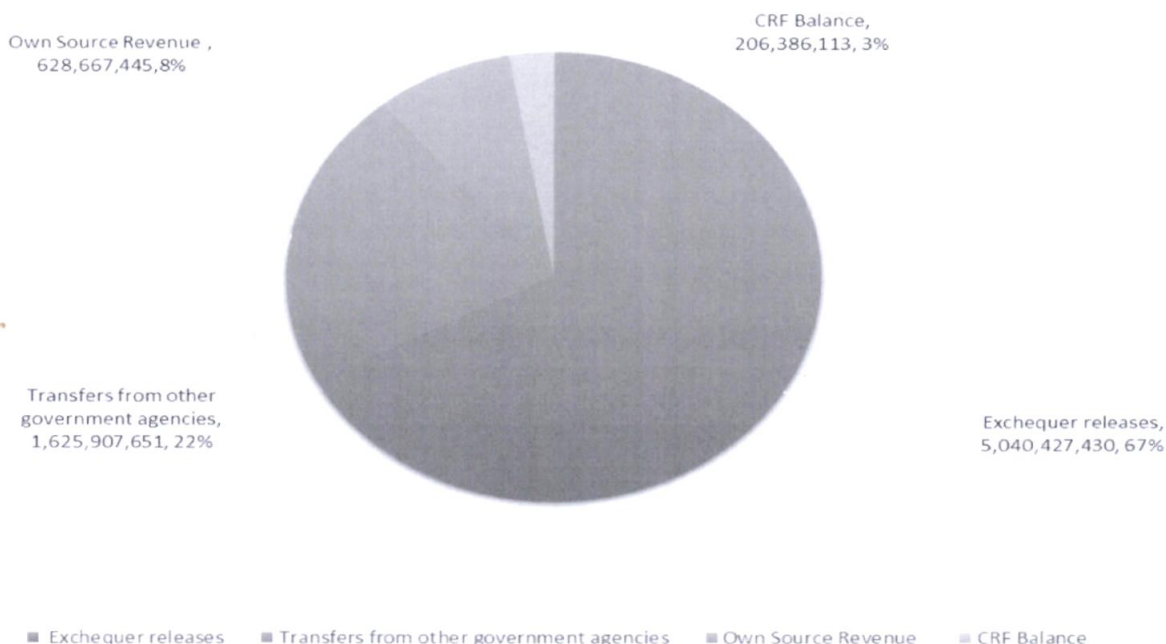


Figure 1: Taita Taveta County revenue sources in FY 2023/2024

CARA continues to form the largest part of our revenue budget, contributing 67 % of our budget. Our own generated revenues formed 8% of our budget.

Out of the projected revenue, the County Executive was able to transfer from CRF KShs **5,070,224,047** in actual revenues, representing 76% performance.

The table below shows an analysis of revenue performance during the year ended 30th June 2024.

Revenue Classification	Revenue Budget (KShs)	Actual (KShs)	Realisation (%)
Transfers from the CRF	6,660,495,041	5,070,224,047	76%
Miscellaneous receipts	-	-	0%
Total	6,660,495,041	5,070,224,047	76%

Table 1: Revenue performance in FY 2023/2024

b) Payments

In the year under review, the County Executive of Taita Taveta had projected expenditures of Kshs **6,660,495,041** and was able to utilize a total of Kshs. **5,007,872,796** representing an absorption rate of 75%. The expenditure comprised of **KShs 1,028,375,081** spent on development activities while **KShs 3,979,497,715** was spent on recurrent activities.

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c). Cash flows

In the FY 2023/2024 the cash and cash equivalents increased from KShs **141,319,471** as at 30th June 2023 to KShs **202,262,638** as at 30th June 2024. The increase in net cash flow as at the end of financial year under review was as a result of late disbursement of Donor Funds.

ii.) Accounts receivables

Imprest management is a critical area of focus in Taita Taveta County and we always strive to adhere to the PFM Act, 2012 and its regulations on imprest management. The County Treasury has been putting in control measures to ensure that County staff surrender their imprests on time. Some of these measures include recovery of unsurrendered imprests through payroll, stoppage of salary for defaulters and sensitizing all County staff on effective imprest management through Circulars and Memos.

iii.) Fixed assets

The Current County Administration has made significant investments in fixed assets since coming into office in August 2022. The County Treasury is in the process of finalizing Assets and Liabilities Management Policy, this policy will ensure a systematic process of planning, acquisition, operating, maintaining and disposing of assets in the most cost-effective manner.

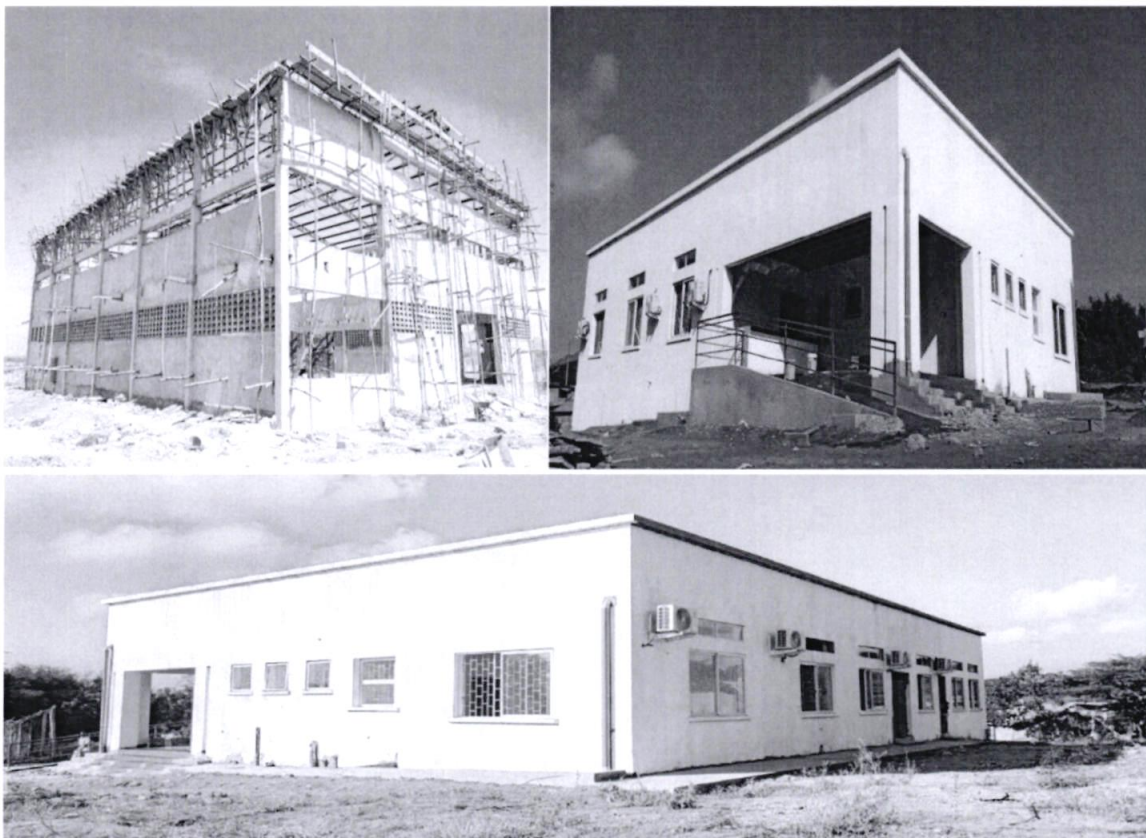
Additionally, the County deployed staff dedicated to continuously be updating the Asset Register as a key step in ensuring that the County secures and appropriately manage its assets.

County Physical Progress.

Financial Year 2023/2024 has been an action-packed year with lots of activities and programs being undertaken in various areas of our County. The County has continued to struggle with insufficient cash flows, late disbursement of funds, increased commodities pricing amongst other challenges.

Despite all these challenges, the county made great strides in terms of development such as including Lokichogio-Maungu Pipeline, Itinyi-Bondeni to Kabomboro Extension, Sasenyi Water Project, Kasaani Water Projects, Kwa Hebron (Wundanyi/Mbale), Malkloriti B Borehole, Tausa-Mwandau Water Project, Manga Public Sanitation Facility, County Water Master Plan: Preparation and strategic planning for sustainable water resource management. Desilting of a twin drainage canal at Mboghoni ward to prevent flooding during rainy season, issuance of Bursaries, Loans and Scholarships to Secondary Schools and College going students, among others.

County Government Flagship projects completed in FY 2023/2024



Some of the key ongoing development projects in FY 2023/2024 included the Rice Milling Plant and Cancer center in Taveta and Voi Sub County respectively.

Conclusion

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Taita Taveta County achieves its mission.

I also wish to thank all staff in the County Government for their continued commitment and dedication through hard work in delivering services to the people of Taita Taveta County.

Arch. Martin Tairo Maseghe, CPA(K)
Ag. CECM FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF TAITA TAVETA

5. Statement of Performance against County Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives

The County's 2018-2024 CIDP has identified 5 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Governments, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives in the County Integrated Development Plan (CIDP) 2018-2023 are to:

1. Increase access to clean, quality, affordable and potable water for all households, schools and health facilities. **(WATER)**
2. Ensure quality education through development of ECDE and Library services, equipping of schools and enhanced bursaries allocation **(EDUCATION)**
3. Provide quality infrastructure including improved roads network, ICT, quality housing, Land management and adoption of alternative sources of energy. **(INFRASTRUCTURE)**
4. Invest in quality, accessible and affordable health care services including provision of prerequisite equipment, drugs and health personnel. **(HEALTH)**
5. Improve Food and Nutrition Security and community resilience through provision of adequate extension services, farm inputs, and water for irrigation and livestock throughout the County. **(FOOD SECURITY)**
6. Empower Youth, women, and vulnerable members of the community through establishment of small-scale cooperatives, talents identification and nurturing and improved access to cheap and affordable credit. **(COMMUNITY EMPOWERMENT).**

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Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Health Services	To Provide curative and rehabilitative services at all health service delivery units	Effective and efficient curative and rehabilitative health care services to the county citizens	-Increase in number of facilities offering curative and rehabilitative health care services -% increase of access to specialised diagnostic services -% increase in availability of tracer drugs	10% increase in number clients accessing diagnostic services 60% availability of tracer drugs at all health facilities
	To provide preventive & promotive health interventions across the county	Effective and efficient preventive and promotive health interventions within the county	-Increased No. of eligible HIV clients on ARV's -No. of targeted pregnant women provided with LLITN's -No of weekly reports for disease surveillance -Number of dialogue and action days conducted at community level with CHVs -No. of children 6-11 months supplemented with Vitamin A	6656 clients were put on ARVs 8000 women provided with LLITNs 98% reporting for notifiable disease 420 dialogue and health action days conducted at community level with CHVs 35768 children supplemented with Vitamin A

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	To improve the planning, management and coordination of health services in the County	Effective and efficient Coordination of Health services in the County	-Increased number for HR -Increased number of ambulances and utility vehicles -Number of facilities renovated	Recruitment of 355 new HRH Procurement of 3 new ambulances and 2 utility vehicles Facelifting and renovation of MCRH, Taveta Hospital, Wesu SCH and Mwatate SCH
	To improve Reproductive maternal neonatal child health (RMNCH) services	Increased access to RMNCH services	-No. of integrated outreaches conducted -No. of children fully immunized -No of women attending at least 4 ANC visits -No of women delivering at our health facilities	208 integrated outreaches conducted 8239 children fully immunized 5926 women attending 4 ANC visits 7451 women delivered in our health facilities
Public Works, Roads, Transport & Infrastructure	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	Length in Kms of roads graveled and maintained	-In FY 2023/2024 we increased memorable and passable roads by 60% with a total of 540.3Kms roads graded and 28.25 Kms graveled. - 5 roads formed and expanded.
	To develop and maintain street and security lighting infrastructure	Increased public safety and security and business opportunity	% increase in trade % reduction of crime	-All the County streetlights were maintained. -5 streetlights masts erected through the Support of Slum Upgrading Program. -Crime rates reduced in Market centers by 30%.
	Establishment of Fire Service Stations to all Sub Counties	Increased capacity to respond to fire incidences in the County	.No of fire stations and equipment procured/rehabilitated	-Main fire station under construction at Voi Town. -1 Fire Engine refurbished
Water and Sanitation	To increase access to clean,	Increased access to clean water	% of households with access to clean water	60% of households currently have access to clean and potable water

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	quality and portable water			
			Proportion of water reservoirs chlorinated	80% of all water reservoirs were chlorinated
	To increase the level sanitation	Improved waste disposal and management	Number of waste management hubs developed/dumpsite rehabilitated	The dumpsite at chakaleri was rehabilitated Taka Taka ni mali initiative was launched.
Youth and Sports	To improve sporting infrastructure	Improved sporting infrastructure	Number of sports facilities constructed/rehabilitated	-Moi stadium in Voi and Wundanyi stadium are under construction -Mwatunge Stadium graded and levelled
Food Security/Agriculture	Improve Food and Nutrition Security and community resilience through provision of adequate extension services, farm inputs, water for irrigation and livestock throughout the County.	Improved food and nutrition security	No. of farmers trained	11,000 farmers trained through field days, on farm demonstrations, farm visits among other extension approaches
	Enhanced extension services	Livestock technologies disseminated to farmers for improved productivity	No. of field-days held No. of shows held and international shows participation. No. of farmers reached through exhibition and shows and on-farm demonstrations	Livestock extension services enhanced through; One county show held and livestock technologies disseminated to 3000 farmers. 130 exhibitors attended the show. 35 livestock farmers exhibited in Mombasa show for farming technologies dissemination and networking. one officers attended Nairobi Internal trade fair. 14 fielddays held in Mata,mboghoni,Chala, ,Bomani,Mahoo Werugha,Bura,Wu ndanyi Mbale ,Mbololo,wusi Kishamba. 1560 farm families trained through farm visits

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				8 dairy farmer groups, 4 dairy cooperatives, one bee keeper cooperative strained
	Promotion of livestock breeding programmes	Enhanced breeding and multiplication of quality breeding stock	No. of breeding and multiplication centres operationalized	Bachuma Livestock multiplication centre in operation. 130 heads of Boran and Sahiwal cattle, 270 Galla breeding goats and 13 Dorper breeding sheep raised.
	Enhance market access and value addition of livestock and livestock products	Increased access to market through development of livestock market infrastructures organized producer organization and value addition.	No. of producer organization trained and put into operation	One cooperative –Tagho dairy Cooperative operationalized into commercial milk bulking and cooling centre in Wundanyi ward. Livestock trade and market information disseminated. 15 ranching companies with share holding of 6000 members linked to local and regional market
	Support enabling environment for livestock investment and production	Strengthen institutions through review of policies and bills	No. of policies and bills developed	Effective and efficient service delivery through development and review of appropriate livestock policies and bills. Ranching and Grazing policy developed
	Improve Food and Nutrition Security and community resilience through provision of adequate extension services, farm inputs, water for irrigation and livestock throughout the County.	Improved livestock breeds for enhanced food security	No of livestock inseminated and calves born	1800 cattle inseminated using subsidized semen 720 calves of improved breeds born 1 AI Centre operationalized and maintained (Wundanyi)
		To reduce incidences of	No of livestock vaccinated against	22, 622 vaccinated against vaccine-preventable diseases

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		livestock diseases for increased productivity	vaccine-preventable diseases	52 passive surveillance visits done
		Improved access to extension services	No of field days/farm visits/inspection visits done	27 leather premises inspected and licensed 132 flayers trained and licensed 1,800 farmers trained on livestock improved practices
Education	Ensure quality education through development of ECDE and Library services, equipping of schools and enhanced bursaries allocation	Increased access to early childhood education, secondary, tertiary and university education	Increase in number of ecde teachers employed and ecde centres offering early childhood education. Number of schools that are benefiting from mobile library services Number of children given bursaries	- teachers recruited and posted in various ecde centers in the county. -Twenty-three schools benefiting from mobile library services. -Four hundred children (secondary, tertiary and university) benefited from county education fund scholarship and bursaries program

It is worthy to note that the County Government is in continuous talks with strategic partners and also revamping its local revenue collection to facilitate in progressive implementation of 2018-2024 CIDP.

6. Environmental and Sustainability Reporting

The County Executive of Taita Taveta exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five (5) pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

a. Sustainability strategy and profile

The County Executive of Taita Taveta has continued to structure its programs towards development projects and activities that depicts high sense of value for money and goes a long way in alleviating the residents suffering and improving their ease of doing business. In the year under review the County Executive commissioned a number of water projects, opened up access roads to remote villages and continued with the construction of social halls in various wards as a strategy for improving decentralization of services through public participation forums at the grassroots.

The County Executive has also been in the forefront in engaging donors, potential investors and other strategic partners through Memorandum of Understandings and Agreements on various programs geared towards improving the living standards of the County Residents. Some notable donors include USAID, NDMA, Kenya Red Cross, World Bank and European Union.

To improve on the ease of doing business and security of our markets and residential areas, the County Government continued to maintain its several street lights, drainage and sewerage systems across the County. The County Government has embarked on market infrastructure development within the financial year, with the construction and rehabilitation of markets within the county i.e Mwatate market, Wundanyi market and Kese market.

b. Environmental performance

To promote sustainable land use and environmental conservation the County Government undertook various capacity building and provision of materials geared towards environmental protection and sustainable land use.

Some of these activities include, but not limited to promotion of farm water harvesting structures such as terraces, running tree planting campaigns during rainy seasons, distribution of organic manure, excavation of water pans and desisting of canals in Taveta Sub County. This has greatly

contributed in creation of a conducive environment to its residents and increased agricultural productivity through irrigation and control of flood waters. As a strategy in protecting our environment and riparian lands the County Government has developed Taita Taveta Sand Harvesting Act, 2020 to guide in the exploitation of sand as a resource in the construction sector.

c. Employee welfare

The County Government revamped its efforts in improving the welfare of its employees as a key ingredient to employee motivation and satisfactory work performance. Some of these activities includes the provision of Comprehensive Medical Cover to all its cadre of staff.

The County also recruited additional staff through a competitive process by the County Public Service Board for the understaffed departments of Health Services, Education and Libraries, Revenue Directorate and Public Service and Administration. Through the process casual staff were replaced with long term contracts hence a boost on staff job security.

The County always strive to adhere to the Employment Act, 2007, Salaries and Remuneration Commission circulars and Human Resource manuals in the engagement and management of staff. Also, the County continued to undertake staff appraisals and is usually a key tool before any promotion is undertaken.

d. Market place practices-

To entrench the spirit of competition in its activities, the County Government during the year under review embraced E-Procurement when sourcing of goods and services. The system enhances openness and transparency as tenders were advertised on the local dailies and also posted on the IFMIS portal hosted at The National Treasury. The same were opened, evaluated, awarded, inspected and received through the system hence sealing loopholes of any collusion that could have occurred.

The County Treasury through its Procurement Directorate trained all the suppliers, contracts and cyber operators' through-out the County to build their capacity on online bidding and submission of tenders. Also, the County strived to settle its pending bills as evidenced by creation of a budget line in Finance Department to offset the long outstanding debts.

As a strategy in promoting the growth of its markets, efforts were made to ensure that hawkers were directed to the available slots in the urban markets and all advertisements were registered and licensed by the County Government before undertaking their activities.

County Government of Taita Taveta
County Executive of Taita Taveta
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Furthermore, the County Government through the Department of Health Services inspected all hotels, eateries and other food outlets in order to safeguard the wellbeing and interests of its residents. This exercise was boosted by recruitment and deployment of additional Public Health officers to various sub-counties.

e. Community Engagements-

The County Government through its various Departments and in collaboration with other stakeholders has been engaging in various community initiatives that have helped improved people's living standards. Several public participation exercises were conducted to collect views and contributions from the County residents on issues such proposed projects, progress reports, budgets, etc having a bearing on service delivery.

During the year under review several specialized medical camps, such as cancer screening, orthopaedic medical camps, were held in various parts of the County. This included a blood donation drive in partnership with Kenya Red Cross Society and The Kenya National Blood Transfusion Service (KNBTS) that was aimed at boosting the capacity of the County and the region in meeting blood demands in case of an emergency.

7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive'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 Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 24/11 2024.



Arch. Martin Tairo Maseghe, CPA(K)
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COUNTY GOVERNMENT OF TAITA TAVETA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TAITA/TAVETA 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 Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Taita/Taveta set out on pages 1 to 40, which comprise the statement of 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 County Executive of Taita/Taveta 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 County Government Act 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Transfer to Other Government Entities

The statement of receipts and payments and Note 6 to the financial statements reflects Kshs.779,457,444 as transfers to other Government entities. Included in the transfers is an amount are transfers from the County Executive of Kshs.428,399,899 and Kshs.Nil to Tavevo Water and Sanitation Company Limited and Level 4 Hospitals while the respective institutions financial statements reflected amounts of Kshs.373,103,336 and Kshs.79,696,527, resulting to unexplained variances of Kshs.55,296,563 and Kshs.79,696,527 respectively.

In the circumstances, the accuracy and completeness of the transfer to other Government entities of Kshs.779,457,444 could not be confirmed.

2. Transactions in System Payments but not Processed in Payment Details

The statement of receipts and payments reflects total payments of Kshs.5,007,872,796. However, analysis of the System Payment Reports processed against payments made revealed that there were forty (40) transactions amounting to Kshs.77,553,567 that were paid but not captured in the IFMIS Payment Details Report as at 30 June, 2024. Voided payment vouchers, requests to void transactions, the National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided for audit review. No reason was provided for the omission of transactions totalling Kshs.77,553,567 from the payment details.

In the circumstances, the accuracy and completeness of payments totalling Kshs.5,007,872,796 could not be confirmed.

3. Misclassification of Expenditure - Fuel, Oil and Lubricants

Note 9 to the financial statements reflects acquisition of assets amount of Kshs.228,228,347 out of which an amount of Kshs.1,300,000 was misclassified expenditure incurred on fuel, oil and lubricants instead of being charged under use of goods and services.

In the circumstances, the accuracy and completeness of acquisition of assets of Kshs.228,228,347 could not be confirmed.

4. Unexplained Variances on Statutory Contributions

The statement of receipts and payments reflects compensation of employees of Kshs.2,661,985,420. Review of human resource records revealed that the County Executive deducted National Health Insurance Fund (NHIF) and National Social Security Fund (NSSF) employee contributions totalling Kshs.45,333,700 and Kshs.60,694,320 respectively. However, third party confirmation from NHIF and NSSF showed that the total amount remitted as employee contribution was Kshs.45,259,450.00 and Kshs.49,765,920 resulting to an unexplained variance of Kshs.74,250 and Kshs.10,928,400 respectively as unremitted deductions. Further, Management did not remit the NHIF matching employer contribution of Kshs.45,333,700 as required by section 15(2)(d) of the NHIF Act, 2022.

In the circumstances, the completeness and accuracy of the compensation of employees of Kshs.2,661,985,420 could not be confirmed.

5.0 Unsupported Expenditures

5.1 Purchase of Certified Seeds, Breeding Stock and Live Animals

The statement of receipts and payments reflects acquisition of assets of Kshs.228,228,347 which includes expenditure for purchase of certified seeds, breeding stock and live animals amount of Kshs.17,286,598. Included in the amount is an expenditure of Kshs.599,600 in respect of the supply and delivery of seeds to Kaloleni ward which was not supported with list of beneficiaries. Further, payments totalling Kshs.680,000 made to various community groups for purchase of tree seedlings, pitting and planting was also not supported with acknowledgement receipt of the items.

In the circumstances, the regularity of the expenditure of Kshs.1,279,600 on purchase of certified seeds, breeding stock and live animals could not be confirmed.

5.2 Routine Maintenance – Vehicles and Other Transport Equipment

The statement of receipt and payments reflects use of goods and services of Kshs.915,939,831. The amount includes Kshs.11,276,843 spent on routine maintenance – vehicles and other transport equipment. However, review of ten (10) sampled payments revealed the following anomalies;

- i. Payment for breakdown services for the recovery of a vehicle of amount of Kshs.354,000 was as a consequence of direct procurement in violation of Section 103 (1) of the Public Procurement and Asset Disposal Act, 2015.
- ii. Motor vehicle maintenance log was not provided in support of payment for motor vehicle repair and maintenance amount of Kshs.929,482, overhaul repair and maintenance of environment truck vehicle amounting to Kshs.661,500, repair and maintenance of fire engine vehicle at Kshs.675,550, all totalling Kshs.2,266,532.
- iii. Payment for motor vehicle repair and maintenance for a vehicle at Kshs.929,482 was based on a proforma invoice and no receipt was provided for the advance payment.

In the circumstances, the regularity of the expenditure of Kshs.3,550,014 on routine maintenance – vehicles and other transport equipment could not be confirmed.

5.3 Printing, Advertising and Information Supplies and Services

The statement of receipt and payments reflects use of goods and services of Kshs.915,939,83. The amount includes expenditure for printing, advertising and information supplies and services amount of Kshs.8,141,874. The County Government paid an amount of Kshs.1,800,000 for Land Use Plan Report and Map Completion on 30 June, 2024. However, the expenditure was not included in the procurement plan or budgeted for and the payment was not supported with tender documents including requisition for the services, the evaluation report and professional opinion.

In the circumstances, the regularity of the expenditure of Kshs.1,800,000 on printing, advertising and information supplies and services could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Taita/Taveta 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual amounts on comparable basis of Kshs.6,660,495,041 and Kshs.5,070,235,235 respectively, resulting in under-funding of Kshs.1,590,259,806 or 24% of the budget. Similarly, the County Executive spent an amount of Kshs.5,007,872,796 against an approved budget of Kshs.6,660,495,041 resulting to an under-absorption of Kshs.1,652,622,245 or 25% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, although Management has indicated that the issues have been resolved, no evidence was provided in support of this position.

Other Information

Management is responsible for the other information set out on page iii to xxiv which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives and Environmental and Sustainability Reporting. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on County Executive of Taita/Taveta financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. 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, 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. Unsupported Pending Payables

Note 20 to the financial statements on other important disclosures reflects accounts and staff payables balances carried forward of Kshs.1,374,955,773 and Kshs.800,170,135 respectively, both totalling Kshs.2,175,125,908. However, analysis of detailed ledger indicating order and invoices issued and staff details which include name and personal number were not provided for audit review. In addition, annex 3 to the financial statements on staff payables balance of Kshs.800,170,135 did not show how much was owed to the senior and middle management and unionisable employees. This was contrary to the

reporting format prescribed and published by the Public Sector Accounting Standards Board (PSASB).

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

2. Construction of Roads

The statement of receipts and payments and Note 9 to financial statements reflects acquisition of assets of Kshs.228,228,347 out of which an amount of Kshs.24,638,939 was incurred on construction of roads where the following anomalies were observed;

2.1 Unsupported Murraming of Ebenezer Kilimanjaro Konoike Road

Review of expenditure records revealed that Management contracted a firm at a sum of Kshs. 999,980 for murraming works on Ebenezer Konoike Road. However, the contract was not provided and the tender documents reviewed reflect a two (2) year framework agreement for hire of road maintenance equipment and not grading and gravelling of Ebenezer – Konoike road.

In the circumstances, the regularity of expenditure of Kshs.999,980 on construction of Ebenezer Konoike road could not be confirmed.

2.2 Unsupported Gravelling and Murraming of Mata Ward Feeder Roads

Management contracted a firm for gravelling and murraming of Mata Ward feeder roads at a sum of Ksh.2,400,000. However, the Tender Opening Minutes, Professional Opinion, Letter of notification of award and letter of acceptance provided for audit review were for a two (2) year framework agreement for hire of road maintenance equipment and not for gravelling and murraming of Mata feeder roads.

In the circumstances, the regularity of the expenditure of Kshs.2,400,000 on construction of Mata Feeder roads could not be confirmed.

2.3 Unsupported Supply and Delivery of Fuel and Lubricants for Routine Maintenance for Ward Roads

Review of payment records revealed that the County procured fuel and lubricants for routine maintenance of Ward roads. However, the following anomalies were observed;

2.3.1 Routine Maintenance for Kaloleni Ward Roads

The County Government procured the supply and delivery of fuel and lubricants worth Ksh.1,500,000 on 18 January, 2024. The requisition and the payment voucher described the expenditure as routine maintenance for Kaloleni Ward roads. However, fuel consumption statements and fuel detail orders in support of the fuel drawn and inspection reports on maintenance works were not provided for audit review.

2.3.2 Routine Maintenance for Mata Ward Roads

The County Government incurred an amount of Kshs.1,300,000 for the supply and delivery of fuel and lubricants on 25 June, 2024. The evaluation was done on 08

November, 2022 and a two (2) year framework agreement signed between the County Government and the supplier on 24 November, 2022. However, the payment was not supported with the evaluation report, letter of acceptance, delivery acknowledgement of fuel and lubricants, fuel detail orders and the supplier's statement.

2.3.3 Routine Maintenance for Mboghoni Ward Roads

The County Government paid for fuel and lubricants for Mboghoni Ward roads routine maintenance worth Ksh.1,000,000 on 28 June, 2024. However, the payment was not supported with the details of the motor vehicles fueled, fuel consumption statements and fuel detail orders.

In the circumstances, the regularity of expenditure totalling Kshs.3,800,000 on maintenance of roads in Kaloleni, Mata and Mboghoni Wards could not be confirmed.

2.4 Unsupported Provisional Sum on Rehabilitation of Ngambenyi Bungule Road

The Department of Public Works and Infrastructure tendered for the rehabilitation of Ngambenyi Bungule road and the lowest evaluated bidder was awarded the tender at a contract sum of Kshs.1,988,878. However, project verification done on 20 September, 2024 and review of the bill of quantities revealed that provisional sum of Kshs.120,000 allocated for material testing was not supported with evidence of laboratory test results on materials used. Additionally, there was no concrete works done despite provision for Kshs.297,600 for the same.

In the circumstances, the regularity of the expenditure of Kshs.417,600 on rehabilitation of Ngambenyi Bungule road could not be confirmed.

3.0 Mining Operations

3.1 Unlicensed Mining Sites

Records maintained indicate that the County had one hundred and sixty-one (161) mining sites located in the four Sub Counties, registered between the 1997 and 2020. However, there was no evidence provided to confirm whether mining licenses had been granted to one hundred and fifty-eight (158) companies as per Section 180(1) of the Mining Act, 2016 which states that the Cabinet Secretary will not grant a license unless the applicant has submitted site plans, mitigation and rehabilitation or mine-closure plans and that the Mining permits issued were renewed as required by Section 142(1) of the Mining Act No. 12 of 2016 which states that the term of renewal of a mining permit is to be specified in the permit but not to exceed five years or the remaining life of the mine, whichever is the shorter.

Further, there was no evidence that the County had complied with Section 101(2) of the Mining Act, 2016 which requires submission and approval of an environmental and social impact assessment report and environmental management plan for the duration of the mining license to the National Environment Management Authority, before licensing.

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

3.2 Undisclosed Information on Volume and Revenue Generated from Mining

Review of mining records provided showed that quantities of minerals generated and revenues paid to the Government on the mining and mineral related activities was not disclosed, contrary to Section 119(3) of the Mining Act, 2016 which requires regulations made to provide accountable and transparent mechanisms of reporting mining and mineral related activities, including revenues paid to the government by mineral rights holders and production volumes under each license or permit.

Further, the details of community development agreement where the mining operations were being carried out was not provided, contrary to Section 109(i) of the Mining Act, 2016 which requires a mining license holder to sign a community development agreement where mining operations are to be carried out as prescribed by the regulations. Additionally, twenty-nine mining companies in Voi Sub-County did not indicate the category of mineral being mined as is required of section 79(2) of the Mining Act, 2016 which requires keeping of records and details of minerals discovered, results of geochemical or geophysical analysis obtained, financial statements and books of accounts.

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

4. Non-Compliance with Fiscal Responsibility Principles on Wage Bill

The statement of receipts and payments reflects an expenditure of Kshs.2,661,985,420 on compensation of employees representing 52% of the total revenue of Kshs.5,070,235,235. This was contrary to Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive to set a wage and benefits limit for public officers which should not exceed 35% of the total revenues received.

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

5. Incomplete Project Files

Review of a sample of seven (7) projects worth Kshs.44,982,286 shows that the respective files had omissions in recording and filing of project documents such as site minutes, certificates of works done, payment vouchers and inspection and acceptance certificates. It was therefore not possible to confirm if the files were closed as is required by Section 151(2)(h) of the Public Procurement and Asset Disposal Act, 2015 which provides that the contract implementation team shall be responsible for ensuring that the contract is complete, prior to closing the contract file including all handover procedures, transfers of title if need be and that the final retention payment has been made. Further, there were no progress reports contrary to Section 152 of the Public Procurement Asset Disposal Act, 2015 which provide that the head of the procurement function shall prepare monthly progress reports of all procurement contracts of the procuring entity and submit them to the accounting officer.

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

6. Incomplete, Stalled and Abandoned Projects

Physical verification of sampled projects in the County during the month of August, 2024 revealed that seven (7) projects were either incomplete, stalled or abandoned as detailed below:

Project Title	Contract Number	Contract Amount (Kshs)	Contract Period	Project Status/ Observation
Rice Milling Plant	1391119 - 2023/2024	24,601,000	9 February, 2024 - 10 May, 2024	Incomplete The rice milling machine had been installed in the plant yet the plant was incomplete and doors had not been installed on the plant yet. Safety of the machine could therefore not be guaranteed.
Installation of a Pump and a Tank at Lang'ata Borehole	1390212/ 2023-2024	999,750	15 March, 2024	Abandoned Project not connected to electricity so the borehole water not accessible to the intended users.
Formation of Njoro Lotima road	1420379 -2- 2023/2024	2,990,106	19 March, 2024 – 19 June, 2024	Complete Length of the road was not stated in the bill of quantities and therefore not possible to confirm the project % completion or on how bidders quoted prices for road of unknown length
Mkwachunyi Borehole	1468918/202 3-2024	2,997,000	27 March, 2024- 27 June, 2024	Abandoned Borehole not drilled and the Project had been abandoned as at the time of the audit. However, inspection and acceptance certificate was issued on 20 March, 2024 and the contractor paid Kshs.2,065,728 for drilling development, test pumping and water analysis on 12 June, 2024.
Construction of Retailing Wall, Security Rooms, Gates and 2No Stalls at Moi Stadium Playing Ground-Voi	766723- 2019/2020	10,100,000	Not provided	Incomplete Gate not done, the retailing wall was partially done and the stalls, tickets booths and security rooms were not complete. Contractor not on site but had been paid retention of Kshs.1,010,000, or 10% of the contract amount on 27 November 2023
Ngelenyi-Ngilinyi Water Project	1480766- 2023/2024	1,996,358	53 Days	Stalled Project not connected to electricity so the borehole water not accessible to the intended users.
Rehabilitation of Kwa Hebron Water Project	TTCG/W&S/2 022-2023	1,298,072	90 Days	Complete but not in use Water connection shut by the supplier and therefore not accessible to the intended users
		44,982,286		

In the circumstances, value for money may not have been achieved on projects worth Kshs.44,982,286 contracted for the projects.

7. Lack of Human Resource and Recruitment Plans

During the year under review, two hundred and one (201) new staff were hired by the County Government. However, no annual recruitment plans including evidence of budgetary allocation was provided for audit review, contrary to Section B.2(2) of the County Human Resource Management Policy and Manual, 2020 that requires, County Departments to develop annual recruitment plans backed by evidence of budgetary allocation which is forwarded to the County Public Service Board at the beginning of each financial year to enable it plan to fill the vacancies. In addition, Management did not prepare human resource plan to support achievement of goals and objectives in the strategic plan as is required of Section B.2(1) of the County Human Resource Management Policy and Manual, 2020.

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

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

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

Conclusion

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

Basis for Conclusion

Lack of Ownership Documents

The County Government asset register reflected six hundred and sixty-five (665) parcels of land distributed across the departments. However, the ownership documents were not provided for audit verification. Further, there was no evidence that the County Government had carried out physical inspection and verification of the assets during the year. Further, physical inspection and verification on September, 2024 revealed that four (4) parcels of land in Taveta Sub-County Mbogholi Trading Centre/Market, Kitogholi Trading Centre/Market, Kimorigo Trading Centre/Market and Kimala Trading Centre/Market did not have signage, thereby exposing the land to encroachment. Additionally, the County Government had two hundred and fifty-three (253) motor vehicles whose ownership documents were not provided for audit review.

In the circumstances, the ownership and safety of the County assets could not be confirmed.

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

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive 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 Executive financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The Standards 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 ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2024

County Government of Taita Taveta
County Executive of Taita Taveta
Annual Report and Financial Statements for the year ended June 30 2024

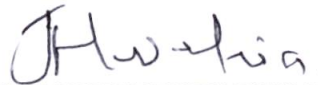
9. Statement of Receipts and Payments for the year ended 30th June 2024

	Notes	FY 2023-2024 Kshs	FY 2022-2023 Kshs
Receipts			
Transfers from the CRF	1	5,070,224,047	5,240,960,991
Miscellaneous receipts	2	11,188	-
Total receipts		5,070,235,235	5,240,960,991
Payments			
Compensation of employees	3	2,661,985,420	2,988,894,233
Use of goods and services	4	915,939,831	742,072,565
Subsidies	5	-	-
Transfers to other government entities	6	779,457,444	765,307,745
Other grants and transfers	7	57,257,372	58,029,899
Social security benefits	8	117,120,291	17,516,451
Acquisition of assets	9	228,228,347	366,993,416
Finance costs, including loan interest	10	421,468	248,991
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	247,462,623	308,988,057
Total payments		5,007,872,796	5,248,051,357
Surplus/deficit		62,362,439	(7,090,366)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 04/11/ 2024 and signed by:



.....
Name: CPA Laban Mbelenga Kinyai
Chief Officer - Finance
ICPAK Member No. 18867



.....
Name: CPA Joyce Kambe Mwachia
Director Accounting Services
ICPAK Member No. 12587

County Government of Taita Taveta
 County Executive of Taita Taveta
 Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30th June 2024

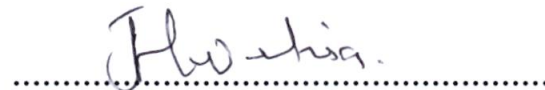
	Notes	FY 2023-2024 Kshs	FY 2022-2023 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	202,262,638	141,319,471 *
Cash balances	13B	-	-
Total cash and cash equivalent		202,262,638	141,319,471
Outstanding imprests and advances	14	1,047,400	1,615,200
Total financial assets		203,310,038	142,934,671
Financial liabilities			
Deposits and retentions	15	10,279,266	12,266,337
Net financial assets		193,030,772	130,668,333
Represented by			
Fund balance b/fwd.	16	130,668,333	139,317,784
Prior year adjustments	17	-	(1,559,085) *
Surplus/deficit for the year		62,362,439	(7,090,366)
Net financial position		193,030,772	130,668,333

*Restatement explained in the Note 13A and 17

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2024 and signed by:



Name: CPA Laban Mbelenga Kinyai
 Chief Officer - Finance
 ICPAK Member No. 18867



Name: CPA Joyce Kambe Mwachia
 Director Accounting Services
 ICPAK Member No. 12587

County Government of Taita Taveta
 County Executive of Taita Taveta
 Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30th June 2024

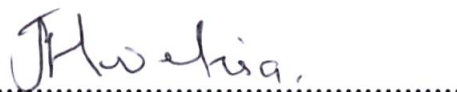
	Notes	FY 2023-2024 Kshs	FY 2022-2023 Kshs
Receipts from operating income			Restatement
Transfers from the CRF	1	5,070,224,047	5,240,960,991
Miscellaneous receipts	2	11,188	-
Payments for operating expenses			
Compensation of employees	3	(2,661,985,420)	(2,988,894,233)
Use of goods and services	4	(915,939,831)	(742,072,565)
Subsidies	5	-	-
Transfers to other government units	6	(779,457,444)	(765,307,745)
Other grants and transfers	7	(57,257,372)	(58,029,899)
Social security benefits	8	(117,120,291)	(17,516,451)
Finance costs, including loan interest	10	(421,468)	(248,991)
Other payments	11	(247,462,623)	(308,988,057)
Adjusted for:			
Prior year adjustments	17	-	(1,559,085)
Decrease/(increase) in outstanding imprests & advances	18	567,800	913,600
Increase/(decrease) in deposits and retentions	19	(1,987,071)	(12,038,395)
Net cash flow from operating activities		289,171,514	347,219,170
Cash flow from investing activities			
Acquisition of assets	9	(228,228,347)	(366,993,416)
Net cash flows from investing activities		(228,228,347)	(366,993,416)
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		60,943,167	(19,774,246)
Cash and cash equivalents at beginning of the year	13	141,319,471	161,093,717
Cash and cash equivalents at end of the year	13	202,262,639	141,319,471 *
As per statement of assets		202,262,638	141,319,471

*Restatement explained in the Note 13A and 17

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 04/11/2024 and signed by:



Name: CPA Laban Mbelenga Kinyai
 Chief Officer - Finance
 ICPAK Member No. 18867



Name: CPA Joyce Kambe Mwachia
 Director Accounting Services
 ICPAK Member No. 12587

County Government of Taita Taveta
 County Executive of Taita Taveta
 Annual Report and Financial Statements for the year ended June 30 2024

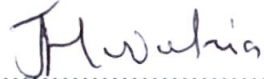
12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th
 June 2024

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from the CRF	1	6,607,964,024	52,531,017	6,660,495,041	5,070,224,047	1,590,270,994	76%
Other receipts	2	-	-	-	11,188	-	0%
Opening balance for Non-refundable	3	-	-	-	-	-	0%
TOTAL		6,607,964,024	52,531,017	6,660,495,041	5,070,235,235	1,590,270,994	76%
PAYMENTS							
Compensation of Employees	4	2,769,658,738	267,761,521	3,037,420,259	2,661,985,420	375,434,839	88%
Use of goods and services	5	937,021,793	110,504,866	1,047,526,659	915,939,831	131,586,828	87%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	780,187,056	7,000,000	787,187,056	779,457,444	7,729,612	99%
Other grants and transfers	8	995,280,268	(60,114,172)	935,166,096	57,257,372	877,908,724	6%
Social Security Benefits	9	130,500,000	-	130,500,000	117,120,291	13,379,709	90%
Acquisition of Assets	10	837,716,169	(363,182,095)	474,534,074	228,228,347	246,305,727	48%
Finance Costs, including Loan Interest	11	600,000	-	600,000	421,468	178,532	70%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	157,000,000	90,560,897	247,560,897	247,462,623	98,274	100%
TOTAL		6,607,964,024	52,531,017	6,660,495,041	5,007,872,796	1,652,622,245	75%
SURPLUS/(DEFICIT)		-	-	-	62,362,439	(62,351,251)	

The County Executive's financial statements were approved on 24/11/2024 and signed by:



Name: CPA Laban Mbelenga Kinyai
 Chief Officer - Finance
 ICPAK Member No. 18867



Name: CPA Joyce Kambe Mwachia
 Director Accounting Services
 ICPAK Member No. 12587

County Government of Taita Taveta
 County Executive of Taita Taveta
 Annual Report and Financial Statements for the year ended June 30 2024

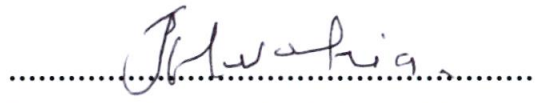
A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Exchequer releases (Transfers from the CRF)	1	4,001,020,032	390,494,733	4,391,514,765	4,006,125,483	385,389,282	91%
Proceeds from sale of assets	2	-	-	-	11,188	(11,188)	0%
Other receipts	3	-	-	-	-	-	0%
TOTAL		4,001,020,032	390,494,733	4,391,514,765	4,006,136,671	385,378,094	91%
PAYMENTS							
Compensation of Employees	4	2,769,658,738	267,761,521	3,037,420,259	2,661,985,420	375,434,839	88%
Use of goods and services	5	563,721,793	105,704,866	669,426,659	658,717,389	10,709,270	98%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	414,083,720	-	414,083,720	406,804,534	7,279,186	98%
Other grants and transfers	8	78,798,725	(19,700,000)	59,098,725	55,168,703	3,930,022	93%
Social Security Benefits	9	130,500,000	-	130,500,000	117,120,291	13,379,709	90%
Acquisition of Assets	10	8,470,000	5,671,400	14,141,400	13,160,654	980,746	93%
Finance Costs, including Loan Interest	11	600,000	-	600,000	394,996	205,004	66%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	35,187,056	31,056,946	66,244,002	66,145,728	98,274	100%
TOTAL		4,001,020,032	390,494,733	4,391,514,765	3,979,497,715	412,017,050	91%
SURPLUS/(DEFICIT)					26,638,956	(26,638,956)	

The County Executive's financial statements were approved on 04/11/2024 and signed by



Name: CPA Laban Mbelenga Kinyai
Chief Officer - Finance
ICPAK Member No. 18867



Name: CPA Joyce Kambe Mwachia
Director Accounting Services
ICPAK Member No. 12587

County Government of Taita Taveta
 County Executive of Taita Taveta
 Annual Report and Financial Statements for the year ended June 30 2024

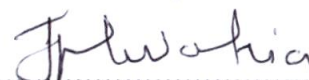
B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Exchequer releases (Transfers from the CRF)	1	2,606,943,992	(337,963,716)	2,268,980,276	1,064,098,564	1,204,881,712	47%
Proceeds from sale of assets	2	-	-	-	-	-	0%
Other receipts	3	-	-	-	-	-	0%
TOTAL		2,606,943,992	(337,963,716)	2,268,980,276	1,064,098,564	1,204,881,712	47%
PAYMENTS							
Compensation of Employees	11	-	-	-	-	-	0%
Use of goods and services	12	373,300,000	4,800,000	378,100,000	257,222,442	120,877,558	68%
Subsidies	13	-	-	-	-	-	0%
Transfers to Other Government Units	14	366,103,336	7,000,000	373,103,336	372,652,910	450,426	100%
Other grants and transfers	15	916,481,543	(40,414,172)	876,067,371	2,088,669	873,978,702	0%
Social Security Benefits	16	-	-	-	-	-	0%
Acquisition of Assets	17	829,246,169	(368,853,495)	460,392,674	215,067,693	245,324,981	47%
Finance Costs, including Loan Interest	18	-	-	-	26,472	(26,472)	0%
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-	0%
Other Payments	20	121,812,944	59,503,951	181,316,895	181,316,895	-	100%
TOTAL		2,606,943,992	(337,963,716)	2,268,980,276	1,028,375,081	1,240,605,195	45%
SURPLUS/(DEFICIT)		-	-	-	35,723,483	(35,723,483)	

The County Executive's financial statements were approved on 04/11/2024 and signed by:



Name: CPA Laban Mbelenga Kinyai
 Chief Officer - Finance
 ICPAK Member No. 18867



Name: CPA Joyce Kambe Mwachia
 Director Accounting Services
 ICPAK Member No. 12587

County Government of Taita Taveta
County Executive of Taita Taveta
Annual Report and Financial Statements for the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Head	Program	Description	Approved Budget	Actual Payments	Variance
0		Default Value (Non- Departmental)	0	0.00	0.00
	103003260	Infrastructure Development programme	0	0	0
	701003260	General Administration support services	0	0	0
	101003260	Administration Planning and Support Services	0	0	0
	3260		0	0.00	0.00
3261000100		County Assembly Headquarters	0.00	0.00	0.00
	701003260	General Administration support services	0.00	0.00	0.00
	702003260	County Assembly Infrastructure improvement	0.00	0.00	0.00
3262000100		Headquarters	3,253,832,259.00	3,209,885,864.80	43,946,394.20
	3260		0	0	0
	704003260	General Administration and Management of County Affairs	0	0	0
	703003260	Decentralised Infrastructure development programme	0	0	0
	701003260	General Administration support services	3,253,832,259.00	3,209,885,864.80	43,946,394.20
	705003260	Leadership Development Programme	0	0	0
3262000200		Taveta Sub County Administration	1,317,900.00	997,861.00	320,039.00
	705003260	Leadership Development Programme	0	0	0
	701003260	General Administration support services	1,317,900.00	997,861.00	320,039.00
3262000300		Wundanyi Sub County Administration	935,000.00	634,673.00	300,327.00
	703003260	Decentralised Infrastructure development programme	0	0	0
	701003260	General Administration support services	935,000.00	634,673.00	300,327.00
3262000400		Mwatate Sub County Administration	1,143,000.00	735,327.00	407,673.00
	703003260	Decentralised Infrastructure development programme	0	0	0
	701003260	General Administration support services	1,143,000.00	735,327.00	407,673.00
3262000500		Voi Sub County Administration	1,500,000.00	1,077,065.00	422,935.00
	701003260	General Administration support services	1,500,000.00	1,077,065.00	422,935.00
3262000600		Taveta Town Administration	0	0	0
	705003260	Leadership Development Programme	0	0	0
	703003260	Decentralised Infrastructure development programme	0	0	0
	701003260	General Administration support services	0	0	0
3262000700		Voi Town Administration	0	0	0
	705003260	Leadership Development Programme	0	0	0
	701003260	General Administration support services	0	0	0

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County Executive of Taita Taveta
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	703003260	Decentralised Infrastructure development programme	0	0	0
3262000800		County Policing Authority	0	0	0
	701003260	General Administration support services	0	0	0
3262000900		Human Resource Management	4,682,000.00	2,283,600.00	2,398,400.00
	701003260	General Administration support services	4,682,000.00	2,283,600.00	2,398,400.00
3262001000			4,338,000.00	2,886,498.00	1,451,502.00
	701003260	General Administration support services	4,338,000.00	2,886,498.00	1,451,502.00
3262001100			1,660,000.00	581,510.00	1,078,490.00
	701003260	General Administration support services	1,660,000.00	581,510.00	1,078,490.00
3263000100		Headquarters	92,900,000.00	61,171,295.25	31,728,704.75
	705003260	Leadership Development Programme	0	0	0
	704003260	General Administration and Management of County Affairs	92,900,000.00	61,171,295.25	31,728,704.75
	703003260	Decentralised Infrastructure development programme	0	0	0
	701003260	General Administration support services	0	0	0
3263000200		Office of the Deputy Governor	19,800,000.00	13,844,540.00	5,955,460.00
	705003260	Leadership Development Programme	0	0	0
	704003260	General Administration and Management of County Affairs	19,800,000.00	13,844,540.00	5,955,460.00
	101003260	Administration Planning and Support Services	0	0	0
3263000300		Special Programmes Unit	7,700,000.00	2,296,056.00	5,403,944.00
	704003260	General Administration and Management of County Affairs	7,700,000.00	2,296,056.00	5,403,944.00
	703003260	Decentralised Infrastructure development programme	0	0	0
	705003260	Leadership Development Programme	0	0	0
3263000400		Service Delivery Unit	950,000.00	553,457.00	396,543.00
	704003260	General Administration and Management of County Affairs	950,000.00	553,457.00	396,543.00
3263000500		Industrialization	5,500,000.00	2,738,010.00	2,761,990.00
	705003260	Leadership Development Programme	0	0	0
	704003260	General Administration and Management of County Affairs	5,500,000.00	2,738,010.00	2,761,990.00
	703003260	Decentralised Infrastructure development programme	0	0	0
3263000600		ICT	5,900,000.00	1,290,786.70	4,609,213.30
	705003260	Leadership Development Programme	0	0	0
	704003260	General Administration and Management of County Affairs	5,900,000.00	1,290,786.70	4,609,213.30
	703003260	Decentralised Infrastructure development programme	0	0	0
3263000700			4,770,000.00	671,391.00	4,098,609.00

County Government of Taita Taveta
County Executive of Taita Taveta
Annual Report and Financial Statements for the year ended June 30 2024

	704003260	General Administration and Management of County Affairs	4,770,000.00	671,391.00	4,098,609.00
3263000800			2,370,000.00	1,052,642.00	1,317,358.00
	704003260	General Administration and Management of County Affairs	2,370,000.00	1,052,642.00	1,317,358.00
3263000900			11,320,000.00	4,155,267.00	7,164,733.00
	704003260	General Administration and Management of County Affairs	11,320,000.00	4,155,267.00	7,164,733.00
3264000100		Headquarters	76,172,500.00	69,314,621.65	6,857,878.35
	701003260	General Administration support services	0	0	0
	707003260	Treasury Development Programme	0	0	0
	706003260	General Administration, Planning, Internal Audit & Support Services	76,172,500.00	69,314,621.65	6,857,878.35
3264000200		County Emergency Fund	12,000,000.00	8,000,000.00	4,000,000.00
	701003260	General Administration support services	0	0	0
	706003260	General Administration, Planning, Internal Audit & Support Services	12,000,000.00	8,000,000.00	4,000,000.00
	707003260	Treasury Development Programme	0	0	0
3264000300		Equilization of Wards Infrastructure	0	0	0
	707003260	Treasury Development Programme	0	0	0
3264000400		Planning	56,767,597.00	40,164,002.00	16,603,595.00
	707003260	Treasury Development Programme	0	0	0
	706003260	General Administration, Planning, Internal Audit & Support Services	56,767,597.00	40,164,002.00	16,603,595.00
3264000500		Gratuity Fund	0	0	0
	706003260	General Administration, Planning, Internal Audit & Support Services	0	0	0
3264000700		County Executive Administration	42,187,056.00	32,000,000.00	10,187,056.00
	706003260	General Administration, Planning, Internal Audit & Support Services	42,187,056.00	32,000,000.00	10,187,056.00
	701003260	General Administration support services	0	0	0
3264000800		Internal Audit Services	6,520,000.00	5,168,825.00	1,351,175.00
	706003260	General Administration, Planning, Internal Audit & Support Services	6,520,000.00	5,168,825.00	1,351,175.00
3264000900		Revenue Management	18,550,000.00	13,306,655.50	5,243,344.50
	706003260	General Administration, Planning, Internal Audit & Support Services	18,550,000.00	13,306,655.50	5,243,344.50
	701003260	General Administration support services	0	0	0
3264001000		Procurement	3,307,500.00	2,510,600.00	796,900.00

County Government of Taita Taveta
County Executive of Taita Taveta
Annual Report and Financial Statements for the year ended June 30 2024

	706003260	General Administration, Planning, Internal Audit & Support Services	3,307,500.00	2,510,600.00	796,900.00
3264001100		Accounting Services	20,720,000.00	17,104,450.00	3,615,550.00
	701003260	General Administration support services	0	0	0
	706003260	General Administration, Planning, Internal Audit & Support Services	20,720,000.00	17,104,450.00	3,615,550.00
3264001200		Kenya Devolution Support Programme	0	0	0
	706003260	General Administration, Planning, Internal Audit & Support Services	0	0	0
	701003260	General Administration support services	0	0	0
3264001300			222,660,897.00	221,755,538.95	905,358.05
	707003260	Treasury Development Programme	200,003,951.00	199,173,340.95	830,610.05
	706003260	General Administration, Planning, Internal Audit & Support Services	22,656,946.00	22,582,198.00	74,748.00
3265000100		Headquarters	462,068,021.00	313,780,938.40	148,287,082.60
	105003260	Livestock and Fisheries Development	384,568,021.00	294,196,927.40	90,371,093.60
	102003260	Development programme	0	0	0
	101003260	Administration Planning and Support Services	6,100,000.00	2,875,678.00	3,224,322.00
	104003260	Agricultural Development Programme	71,400,000.00	16,708,333.00	54,691,667.00
3265000200		Livestock	7,060,000.00	1,397,875.00	5,662,125.00
	104003260	Agricultural Development Programme	3,000,000.00	0	3,000,000.00
	101003260	Administration Planning and Support Services	4,060,000.00	1,397,875.00	2,662,125.00
	105003260	Livestock and Fisheries Development	0	0	0
	102003260	Development programme	0	0	0
3265000300		Fisheries	1,190,000.00	592,590.00	597,410.00
	101003260	Administration Planning and Support Services	1,190,000.00	592,590.00	597,410.00
	102003260	Development programme	0	0	0
	105003260	Livestock and Fisheries Development	0	0	0
3265000400		Veterinary	10,395,272.00	1,723,767.00	8,671,505.00
	102003260	Development programme	0	0	0
	105003260	Livestock and Fisheries Development	0	0	0
	104003260	Agricultural Development Programme	6,500,000.00	0	6,500,000.00
	101003260	Administration Planning and Support Services	3,895,272.00	1,723,767.00	2,171,505.00
3265000500		Agribusiness Project (EU Grant)	0	0	0
	105003260	Livestock and Fisheries Development	0	0	0
	102003260	Development programme	0	0	0
	104003260	Agricultural Development Programme	0	0	0
	101003260	Administration Planning and Support Services	0	0	0
3265000600		Kenya Climate Smart Agric Program	90,000,000.00	6,200,000.00	83,800,000.00

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	1001003260	Water and irrigation Development Programme	0	0	0
	104003260	Agricultural Development Programme	0	0	0
	105003260	Livestock and Fisheries Development	90,000,000.00	6,200,000.00	83,800,000.00
3265000700		Water	3,991,302.00	2,491,302.00	1,500,000.00
	104003260	Agricultural Development Programme	0	0	0
	105003260	Livestock and Fisheries Development	3,991,302.00	2,491,302.00	1,500,000.00
3266000100		Headquarters	0	0	0
	105003260	Livestock and Fisheries Development	0	0	0
	101003260	Administration Planning and Support Services	0	0	0
3266000300		Veterinary	0	0	0
	101003260	Administration Planning and Support Services	0	0	0
	105003260	Livestock and Fisheries Development	0	0	0
3266000400		Fisheries	0	0	0
	101003260	Administration Planning and Support Services	0	0	0
	105003260	Livestock and Fisheries Development	0	0	0
3267000100		Headquarters	51,723,780.00	14,322,189.00	37,401,591.00
	1001003260	Water and irrigation Development Programme	47,050,000.00	11,005,679.00	36,044,321.00
	1002003260	General Administration, Support and Support Services	4,673,780.00	3,316,510.00	1,357,270.00
3267000200		Water Services	0	0	0
	1002003260	General Administration, Support and Support Services	0	0	0
	1001003260	Water and irrigation Development Programme	0	0	0
3267000300		Bulk Water Project	0	0	0
	1001003260	Water and irrigation Development Programme	0	0	0
3267000400		Ambulance services	950,000,000.00	457,809,746.03	492,190,253.97
	1001003260	Water and irrigation Development Programme	950,000,000.00	457,809,746.03	492,190,253.97
3267000500		Public Health and Sanitation	23,925,000.00	13,300,000.00	10,625,000.00
	1001003260	Water and irrigation Development Programme	23,925,000.00	13,300,000.00	10,625,000.00
3267000600		Promotion of primary health care	123,131,102.00	19,781,094.00	103,350,008.00
	1003003260	Natural Resources Support Programme	5,777,600.00	5,338,261.00	439,339.00
	1001003260	Water and irrigation Development Programme	102,953,502.00	14,371,333.00	88,582,169.00
	1002003260	General Administration, Support and Support Services	11,000,000.00	71,500.00	10,928,500.00
	901003260	General administration, Planning & support	3,400,000.00	0	3,400,000.00
3268000100		Headquarters	59,100,000.00	11,707,989.10	47,392,010.90
	1001003260	Water and irrigation Development Programme	0	0	0
	501003260	General Administration, Planning and Support services	7,300,000.00	2,101,176.15	5,198,823.85
	502003260	Early childhood Education and Youth Training Development Programme	51,800,000.00	9,606,812.95	42,193,187.05
3268000200		Polytechnics	6,490,000.00	4,126,092.35	2,363,907.65

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	501003260	General Administration, Planning and Support services	1,490,000.00	879,183.90	610,816.10
	502003260	Early childhood Education and Youth Training Development Programme	5,000,000.00	3,246,908.45	1,753,091.55
3268000300		Early Childhood Development	1,300,000.00	697,833.95	602,166.05
	502003260	Early childhood Education and Youth Training Development Programme	0	0	0
	301003260	General Administration and support services programme	0	0	0
	501003260	General Administration, Planning and Support services	1,300,000.00	697,833.95	602,166.05
3268000400		Library services	1,300,000.00	572,945.00	727,055.00
	502003260	Early childhood Education and Youth Training Development Programme	0	0	0
	501003260	General Administration, Planning and Support services	1,300,000.00	572,945.00	727,055.00
3268000500		Education Fund	236,000,000.00	180,811,667.00	55,188,333.00
	501003260	General Administration, Planning and Support services	236,000,000.00	180,811,667.00	55,188,333.00
	502003260	Early childhood Education and Youth Training Development Programme	0	0	0
3268000600		Energy	0	0	0
	502003260	Early childhood Education and Youth Training Development Programme	0	0	0
	501003260	General Administration, Planning and Support services	0	0	0
3269000100		Headquarters	221,473,000.00	170,395,083.65	51,077,916.35
	706003260	General Administration, Planning, Internal Audit & Support Services	0	0	0
	704003260	General Administration and Management of County Affairs	0	0	0
	401003260	Administration and Support Services	148,984,500.00	148,984,500.00	0
	402003260	Health Development Programme	72,488,500.00	21,410,583.65	51,077,916.35
3269000200		Wesu Hospital	12,547,260.00	5,443,671.00	7,103,589.00
	401003260	Administration and Support Services	12,547,260.00	5,443,671.00	7,103,589.00
3269000300		Moi Referral Hospital	120,223,373.00	36,040,241.00	84,183,132.00
	401003260	Administration and Support Services	120,223,373.00	36,040,241.00	84,183,132.00
3269000400		Mwatate Hospital	0	0	0
	401003260	Administration and Support Services	0	0	0
3269000500			0	0	0
	401003260	Administration and Support Services	0	0	0
3269000600			18,888,916.00	7,966,748.00	10,922,168.00
	401003260	Administration and Support Services	18,888,916.00	7,966,748.00	10,922,168.00
3269000700			0	0	0

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	401003260	Administration and Support Services	0	0	0
3269000800			0	0	0
	401003260	Administration and Support Services	0	0	0
3269000900			13,689,992.00	6,872,663.00	6,817,329.00
	401003260	Administration and Support Services	13,689,992.00	6,872,663.00	6,817,329.00
3269001000			28,014,769.00	12,604,393.00	15,410,376.00
	401003260	Administration and Support Services	28,014,769.00	12,604,393.00	15,410,376.00
3269001100			8,318,135.00	3,276,311.00	5,041,824.00
	401003260	Administration and Support Services	8,318,135.00	3,276,311.00	5,041,824.00
	402003260	Health Development Programme	0	0	0
3270000100		Headquarters	12,035,000.00	2,568,701.40	9,466,298.60
	302003260	Trade Development programme.	8,600,000.00	0	8,600,000.00
	301003260	General Administration and support services programme	3,435,000.00	2,568,701.40	866,298.60
3270000200		Trade	0	0	0
	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	0	0	0
3270000300		Sports	0	0	0
	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	0	0	0
3270000400		Gender	0	0	0
	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	0	0	0
3270000500		Cooperative	1,814,271.00	1,328,749.60	485,521.40
	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	1,814,271.00	1,328,749.60	485,521.40
3270000600		Youth Development	0	0	0
	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	0	0	0
3270000700		Culture	0	0	0
	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	0	0	0
3270000800		Markets	1,157,760.00	912,248.40	245,511.60

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	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	1,157,760.00	912,248.40	245,511.60
3270000900			200,000.00	134,682.00	65,318.00
	302003260	Trade Development programme.	0	0	0
	301003260	General Administration and support services programme	200,000.00	134,682.00	65,318.00
3270001100		Weights and Measures	200,760.00	86,625.00	114,135.00
	301003260	General Administration and support services programme	200,760.00	86,625.00	114,135.00
3270001200			0	0	0
	301003260	General Administration and support services programme	0	0	0
	302003260	Trade Development programme.	0	0	0
3270001300		Liquor Control and Licensing Fund	2,000,000.00	1,273,860.00	726,140.00
	301003260	General Administration and support services programme	2,000,000.00	1,273,860.00	726,140.00
3270001400			1,618,850.00	1,001,256.60	617,593.40
	301003260	General Administration and support services programme	1,618,850.00	1,001,256.60	617,593.40
	302003260	Trade Development programme.	0	0	0
3271000100		Headquarters	13,480,000.00	10,845,152.00	2,634,848.00
	703003260	Decentralised Infrastructure development programme	0	0	0
	701003260	General Administration support services	13,480,000.00	10,845,152.00	2,634,848.00
3272000100		Headquarters	5,390,000.00	3,941,920.20	1,448,079.80
	101003260	Administration Planning and Support Services	5,390,000.00	3,941,920.20	1,448,079.80
3272000200		ICT	0	0	0
	101003260	Administration Planning and Support Services	0	0	0
	103003260	Infrastructure Development programme	0	0	0
3272000300		Roads	106,650,000.00	40,971,423.25	65,678,576.75
	103003260	Infrastructure Development programme	0	0	0
	102003260	Development programme	98,100,000.00	35,402,010.50	62,697,989.50
	101003260	Administration Planning and Support Services	8,550,000.00	5,569,412.75	2,980,587.25
3272000400		Housing	100,000.00	68,748.25	31,251.75
	103003260	Infrastructure Development programme	0	0	0
	102003260	Development programme	0	0	0
	101003260	Administration Planning and Support Services	100,000.00	68,748.25	31,251.75
3272000500		Public Works	300,000.00	215,957.25	84,042.75
	101003260	Administration Planning and Support Services	300,000.00	215,957.25	84,042.75

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	103003260	Infrastructure Development programme	0	0	0
	102003260	Development programme	0	0	0
3272000600		Defunct Local Authorities	0	0	0
	302003260	Trade Development programme.	0	0	0
	103003260	Infrastructure Development programme	0	0	0
3273000100		Headquarters	80,075,000.00	55,907,985.80	24,167,014.20
	102003260	Development programme	68,000,000.00	47,056,840.00	20,943,160.00
	1003003260	Natural Resources Support Programme	0	0	0
	101003260	Administration Planning and Support Services	12,075,000.00	8,851,145.80	3,223,854.20
	301003260	General Administration and support services programme	0	0	0
3273000200		Mwatate Municipal Administration	1,650,000.00	1,369,016.00	280,984.00
	1003003260	Natural Resources Support Programme	0	0	0
	102003260	Development programme	0	0	0
	101003260	Administration Planning and Support Services	1,650,000.00	1,369,016.00	280,984.00
3273000300			4,541,169.00	2,037,562.50	2,503,606.50
	102003260	Development programme	0	0	0
	1003003260	Natural Resources Support Programme	0	0	0
	101003260	Administration Planning and Support Services	4,541,169.00	2,037,562.50	2,503,606.50
3273000400			0	0	0
	102003260	Development programme	0	0	0
	101003260	Administration Planning and Support Services	0	0	0
3273000500		Environment and Natural Resources	2,720,000.00	2,431,426.50	288,573.50
	1003003260	Natural Resources Support Programme	0	0	0
	101003260	Administration Planning and Support Services	2,720,000.00	2,431,426.50	288,573.50
3273000600			0	0	0
	301003260	General Administration and support services programme	0	0	0
	102003260	Development programme	0	0	0
	103003260	Infrastructure Development programme	0	0	0
3276000100		Headquarters	96,228,600.00	53,465,093.05	42,763,507.00
	1003003260	Natural Resources Support Programme	14,628,600.00	7,225,266.00	7,403,334.00
	1002003260	General Administration,Support and Support Services	81,600,000.00	46,239,827.05	37,909,400.00
	301003260	General Administration and support services programme	0	0	0
		Grand Total	6,660,495,041.00	5,007,872,796.00	1,652,622,245.00

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13. Significant Accounting Policies

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

a) 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 deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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.

b) Reporting entity

The financial statements are for the xxx County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

Salaries and Wages, Allowances, and statutory contributions 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) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *The stock of debt is disclosed as an annexure to the County consolidated financial statements.*

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive 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 County Executive 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.

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive 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 Executive is detailed in the notes to these financial statements.

g) 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs compared to KShs in prior period as indicated on note

Significant Accounting Policies (Continued)

h) 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.

i) 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.

j) 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) 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 County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive 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. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

The County Executive 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 County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

n) 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 xxx for the period 1st July 20xx to 30 June 20xx as required by law. There was xxx 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.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) 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 the CRF

Description	FY 2023-2024	FY 2022-2023
	KShs	KShs
Total Equitable Share for quarter 1	924,942,488	760,913,892
Total Equitable Share for quarter 2	799,656,981	976,931,901
Total Equitable Share for quarter 3	1,103,851,710	1,189,892,013
Total Equitable Share for quarter 4	2,241,772,868	2,313,223,185
Total	5,070,224,047	5,240,960,991

2. Miscellaneous Receipts

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (Specify)	11,188	
Total	11,188	-

3. Compensation of Employees

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	2,640,224,370	2,963,685,332
Basic wages of temporary employees	8,057,500	24,953,959
Personal allowances paid as part of salary	13,703,550	254,942
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory health Insurance sche	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,661,985,420	2,988,894,233

County Government of Taita Taveta
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 Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY 2023-2024	FY 2022-2023
Description	Kshs	KShs
Utilities, supplies and services	58,563,450	62,381,531
Communication, supplies and services	2,185,550	1,515,380
Domestic travel and subsistence	161,638,586	149,720,547
Foreign travel and subsistence	6,892,030	3,393,481
Printing, advertising and information supplies & services	8,141,874	8,174,355
Rentals of produced assets	4,980,698	6,060,186
Training expenses	6,402,167	7,507,014
Hospitality supplies and services	103,517,676	91,624,723
Insurance costs	50,259,454	109,956,543
Specialized materials and services	372,279,435	127,198,516
Office and general supplies and services	48,693,466	69,389,603
Fuel, oil and lubricants	46,511,209	56,902,748
Other operating expenses	30,563,961	34,353,728
Routine maintenance – vehicles & other transport equipment	11,276,843	11,185,416
Routine maintenance – other assets	4,033,432	2,708,795
Total	915,939,831	742,072,565

5. Subsidies

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Subsidies to Public Corporations		
Subsidies to Private Enterprises		
Total	-	-

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Transfers to county government entities		
Taita Taveta County Assembly	-	-
Transfers to other counties		
Taita Taveta County Mortgage Account	32,000,000	10,000,000
Taita Taveta County Education Fund	160,683,333	142,000,000
Taita Taveta County Emergency Account	8,000,000	-
Tevevo Water & Sanitation	373,103,336	569,396,254
Mwatate Municipality UDG Account	-	10,571,576
Mwatate Municipality UIG Account	1,684,175	5,339,915
Taveta Municipality Board Account	790,499	
Voi Municipality Board Account	750,000	
Level 4 Hospital	79,696,527	-
TAVEVO Water & sanitation Co. Ltd (WSTF)	3,300,000	25,000,000
Taita Taveta County Investment & Development Corporation	2,200,000	
Taita Taveta County Climate Change Fund	115,249,574	
Transfers to national government entities	-	-
Transfer to the council of governors	2,000,000	3,000,000
Total	779,457,444	765,307,745

7. Other Grants and Transfers

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	330,000
Subsidies to small businesses, cooperatives & self employed	-	-
Donations	2,044,410	150,000
Other current transfers, grants	55,212,962	57,549,899
Capital Transfer - Other (Budget)	-	-
Total	57,257,372	58,029,899

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Notes to the Financial Statements (Continued)

8. Social Security Benefits

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	117,120,291	17,516,451
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	117,120,291	17,516,451

9. Acquisition of Assets

<u>Non- financial assets</u>	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	38,794,155	7,351,291
Refurbishment of buildings	2,262,298	4,344,007
Construction of roads	24,638,939	8,338,305
Construction and civil works	13,272,314	120,371,349
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	-	32,472,090
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	8,666,530	14,015,326
Purchase of office furniture and general equipment	-	-
Purchase of specialized plant, equipment and machinery	37,083,728	40,058,421
Rehabilitation and renovation of plant, machinery and equip.	-	1,987,300
Purchase of certified seeds, breeding stock and live animals	17,286,598	5,825,100
Research, studies, project preparation, design & supervision	86,223,785	130,381,116
Rehabilitation of civil works	-	1,849,111
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	228,228,347	366,993,416
<u>Financial assets</u>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets	-	-
Total acquisition of assets	228,228,347	366,993,416

County Government of Taita Taveta
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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Bank charges	421,468	248,991
Interest payments on foreign borrowings		
Interest payments on guaranteed debt taken over by govt		
Interest on domestic borrowings (non-govt)		
Interest on borrowings from other government units		
Total	421,468	248,991

11. Repayment of Principal on Domestic Lending and On-Lending

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by govt	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		
Other payments (Pending Bills Paid)	247,462,623	308,988,057
Total	247,462,623	308,988,057

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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,	FY 2023-2024	FY 2022-2023
				*Restatement
Description			Kshs	Kshs
Taita Taveta County Recurrent Account	1000170263	Recurrent	25,338	84
Taita Taveta County Village Polytechnic	1000368519	Project	502	502
Taita Taveta County -Result Based Financing	1000291745	Project	-	2,660,828
Kenya Climate Smart Agriculture Project-CBK	1000365455	Project	0	0
Agriculture Sector Support Project-CBK	1000365463	Project	-	-
Taita Taveta Eu Ideas Banana Process-CBK	1000399473	Project	9	9
Mwatate Municipality Urban Grant-Dev	1000386835	Project	1	1
Mwatate Municipality Urban Inst Gr-Rec	1000370858	Project	1	1
Taita Taveta County Public Service Board	1152450379	Imprest	4,052	1,113,017
Taita Taveta County Education Imprest Account	1152721747	Imprest	2,620	2,620
Taita Taveta County Revenue Imprest Account no:	1205281940	Imprest	801,624	87,434
Taita Taveta County -CHMT Danida Acc	1167689542	Project Operations	2,361	3,422,275
Taita Taveta County Treasury Imprest Account	1172668035	Imprest	274,750	12,459,311
Kenya Devolution Support Programme	427184001	Project Operations	2,738	2,738
Taita Taveta County Development Account - Cbk	1000170228	Development	14,075	3,951
Taita Taveta County Road Maintenance Levy Account	1000268767	Project	27,132	27,132
Taita Taveta County Deposit Account No.	1000251174	Deposits	5,409,252	3,346,324
Taita Taveta Eu Ideas Banana Process-KCB	1252445024	Project Operations	2,738	2,738
Agriculture Sector Development Support Project-Coop	01141222798000	Project Operations	-	11,617,850

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KCSAP TAITA TAVETA-Coop	0114122279900	Project Operations	21	9,379,535
Taita Taveta County -Water & Sanitation	1000392867	Special Purpose	1	1
Governors Office Operations Account	0790284514648	Operations	899,906	-
Public Works Operations Account	01100238122001	Operations	139	-
Water And Sanitation Operations Account	01100238073001	Operations	5,619	-
Youth, Sports, Gender, Culture & Social Services Account	07902845144661	Operations	2,321,858	-
Lands, Physical Planning & Mining Account	0790284514694	Operations	393,684	-
Trade, Tourism and Co-Operative Development Account	01100238092001	Operations	26,099	-
Health Services Operations Account	0100238113001	Operations	514,825	-
Education, Libraries and Vtcs Operations Account	0790284514675	Operations	6,923	-
Devolution, Public Service & Administration	2049630924	Operations	24,439	
Taita Taveta County RIG Operations Account	0790280132560	Project Operations	392	392
Agriculture, Livestock & Fisheries Operations Account	01100238104001	Operations	1,220	-
Taita Taveta County Nat Agr Val Cha-Kes	1000718269	Special Purpose	-	-
Taita Taveta County National Agri Value Chain	011000025531001	Project Operations	161,500,318	67,192,729
Taita Taveta County Government Settlement Ac	0790281283059	Project Operations	30,000,000	30,000,000
Total			202,262,638	141,319,471 *

*Restatement: The Restated Bank Balance is as a result of exclusion of Taita Taveta County Climate Change-1000567856 & Taita Taveta County Climate Change Ac No: 0790280132560 which had a Bank balance of Kshs 23,567 and Kshs 1,535,518 respectively. The Taita Taveta County Climate Change Expenditure were wrongly reported in the Taita Taveta County Executive Financial Statements. However, they are supposed to be report as separate entity.

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Notes to the Financial Statements (Continued)

13 B Cash in Hand

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

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

14. Outstanding imprests and advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Imprests	1,047,400	1,615,200
Salary Advance		
Clearance accounts		
Total	1,047,400	1,615,200

<i>Breakdown of Imprest and Salary Advance per Department</i>	FY 2023-2024	FY 2022-2023
<i>Imprest</i>	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Deposits	10,529,266	12,266,337
Retention Monies		
Total	10,529,266	12,266,337

16. Fund Balance Brought Forward

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Bank Accounts	141,319,471	160,934,265
Cash in Hand	-	159,451
Accounts Receivables	1,615,200	2,528,800
Accounts Payables	(12,266,337)	(24,304,732)
Total	130,668,333	139,317,784

17. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from FY 2022-2023	Adjustments during the year relating to prior periods	FY 2023-2024 Balance b/f
Description Of the Error	Kshs	Kshs	Kshs
Taita Taveta County Climate Change-CBK	(23,567)	-	(23,567)
Taita Taveta County Climate Change-KCB	(1,535,518)		(1,535,518)
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Total	(1,559,085)	-	(1,559,085)

*Restatement: The Restated Bank Balance is as a result of exclusion of Taita Taveta County Climate Change-1000567856 & Taita Taveta County Climate Change Ac No: 0790280132560 which had a Bank balance of Kshs 23,567 and Kshs 1,535,518 respectively. The Taita Taveta County Climate Change Expenditure were wrongly reported in the Taita Taveta County Executive Financial Statements. However, they are supposed to be report as separate entity.

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Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Imprest and Advances As At 1 st July (A)	1,615,200	2,528,800
Imprest and Advances As At 30 th June (B)	1,047,400	1,615,200
Increase)/ Decrease In Imprest and Advances (C=(B-A))	567,800	913,600

19. Increase/ (Decrease) in Deposits and Retention

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	12,266,337	24,304,732
Deposits and Retention as at 30 th June (B)	10,279,266	12,266,337
Increase/ (Decrease) in Deposits and Retentions C= B-A	(1,987,071)	(12,038,395)

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022/23	Additions for the year	Paid during the year	Balance c/f FY 2023/24
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	245,465,573	143,823,041	31,570,489	357,718,125
Construction of Civil Works	390,994,694	113,642,860	74,325,749	430,311,805
Supply of Goods	272,109,382	144,317,555	95,437,866	320,989,071
Supply of Services	227,846,899	84,218,393	46,128,520	265,936,772
Total	1,136,416,548	486,001,849	247,462,623	1,374,955,773

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2022/23	Additions for the year	Paid during the year	Balance c/f FY 2023/24
Description	Kshs	Kshs	Kshs	Kshs
Senior management		-	-	-
Middle management		-	-	-
Others		-	-	-
Unionisable employees	315,431,022	416,755,668	67,983,445	800,170,135
Total	315,431,022	416,755,668	67,983,445	800,170,135

3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY 2022/23	Additions for the year	Paid during the year	Balance c/f FY 2023/24
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

Other Important Disclosures

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4. External Assistance

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

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

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2023/24	FY 2022/23
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

County Government of Taita Taveta
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Other Important Disclosures

c) Classes of providers of external assistance

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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Other Important Disclosures

e) Purpose and use of external assistance.

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
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	-	-

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

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

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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County Executive of Taita Taveta
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Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

	FY 2023/24	FY 2022/23
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 bor	-	-
Other payments	-	-
Total	-	-

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Other Important Disclosures

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 Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	FY 2023/24	FY 2022/23
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools and Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-
<u>Transfers From Related Parties</u>		
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers from Related Parties	-	-

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Other Important Disclosures

7. Establishment of other County Government Entities

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established	Location	Accounting Officer responsible
Tevevo Water & Sewerage Co.		Voi	Mr. Reuben Mwashuke Kitololo
Emergency Fund	2014	Mwatate	CPA Nashon Chovu Nyali
Education Fund	2015	Wundanyi	Ms. Lonyce Wakesho Mwakio
Car Loan & Mortgage Fund	2015	Mwatate	CPA Nashon Chovu Nyali
Datu Sawazisha Fund	2015	Mwatate	Ms. Rina Ndamu Mwanake

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs nil and Kshs nil for the comparative Financial year.

9. Contingent Liabilities

Contingent Liabilities	FY 2023/24	FY 2022/23
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

10. Program for Results (PforR) Disclosure

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


Name of PforR: xxxxxx		Name of Financing Partners: xxx and xxx				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	xx	xx	xx	xx	xx	xx

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

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Annual Report and Financial Statements for the year ended June 30 2024
11. Progress On Follow-Up 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
01	Unsupported Cash and Cash Equivalent		Resolved	30 th June 2024
02	County employees not included in IPPD Payroll		Resolved	30th June 2024
03	Unexplained Variance in Pending bill Payable		Resolved	30th June 2024
04	Unexplained Voided Transactions in the IFMIS		Resolved	30th June 2024
05	Budgetary Control and Performance		Resolved	30th June 2024
06	Unremitted Statutory Due		Resolved	30th June 2024
09	Non- Compliance with Fiscal Responsibility on Wage Bill		Resolved	30th June 2024
10	Stalled Project		Resolved	30th June 2024
11	Lack of value for money on Legal Costs Incurred		Resolved	30th June 2024
12	Irregular Contract management		Resolved	30th June 2024
13	Lack of Annual Recruitments Plans		Resolved	30th June 2024

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 County Executive Committee Member – Finance and Economic Planning
 Date 4th Nov. 2024
 Oct. 2024

County Government of Taita Taveta
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15. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2023/2024)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,260,106,858	831,670,526	831,670,526	1,713,745,327	4,637,193,237
Level 5 Hospitals					-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
National Agricultural Value Chain development Project	-	-	195,454,337.60	4,343,518.00	199,797,855.60
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Agriculture Sector Development Support Project	-	500,000	1,991,302	-	2,491,302
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project (WSDP)	-	-	159,212,336	203,891,000	363,103,336
Road maintenance fuel levy fund	-	-	-	-	-
Locally Led Climate Action Programme-(LLoCAP)-WB	11,000,000.00	-	-	84,053,502	95,053,502
Kenya Informal Settlement Improvement Project-WB	-	-	30,000,000	-	30,000,000
Total	1,271,106,858	832,170,526	1,218,328,502	2,006,033,347	5,327,639,233

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the Beginning of the Year	Addition During the Year	Amount Paid During the Year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction of Buildings							
Education & Libraries		23,655,825	23,655,825	21,624,555	12,140,575	33,139,805	
Health Services		22,071,262	22,071,262	27,513,280	9,201,300	40,383,242	
Other Departments		199,738,486	199,738,486	94,685,206	10,228,614	284,195,078	
Sub-Total		245,465,573	245,465,573	143,823,041	31,570,489	357,718,125	
Construction of Civil Works							
Public Works		115,270,065	115,270,065	56,448,725	45,495,379	126,223,411	
Water and Sanitation & Trade Departments		71,759,100	71,759,100	23,155,531	20,914,968	73,999,663	
Other Departments		203,965,529	203,965,529	34,038,604	7,915,401	230,088,731	
Sub-Total		390,994,694	390,994,694	113,642,860	74,325,749	430,311,805	
Supply of Goods							
Health Services		12,070,289	12,070,289	11,613,741	13,354,900	10,329,131	
Agriculture		105,419,955	105,419,955	7,975,289	19,129,947	94,265,297	
Other Departments		154,619,137	154,619,137	124,728,525	62,953,019	216,394,644	
Sub-Total		272,109,382	272,109,382	144,317,555	95,437,866	320,989,071	
Supply of Services							
Health Services		98,816,770	98,816,770	6,113,463	1,951,952	102,978,281	
Governor's Office		100,104,245	100,104,245	1,160,772	3,470,510	97,794,508	
Other Departments		28,925,884	28,925,884	76,944,158	40,706,058	65,163,984	
Sub-Total		227,846,899	227,846,899	84,218,393	46,128,520	265,936,772	
Grand Total		1,136,416,548	1,136,416,548	486,001,848	247,462,623	1,374,955,773	

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY 2023/24	Outstanding Balance FY 2022/23	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)			868,153,580	67,983,445	800,170,135	315,431,022	
7.							
8.							
Sub-Total			868,153,580	67,983,445	800,170,135	315,431,022	
Grand Total			868,153,580	67,983,445	800,170,135	315,431,022	

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Annex 4 – 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.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

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Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at FY 2023/24</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</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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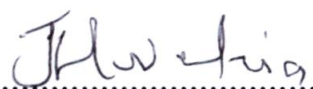
Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	2022-2023	(Kshs)	(Kshs)	(Kshs)	(Kshs) 2023-2024
Land	2,242,408,724	-	-	-	2,242,408,724
Buildings And Structures	641,134,985	41,056,453	-	-	682,191,438
Transport Equipment	249,712,360	-	-	-	249,712,360
Office Equipment, Furniture And Fittings	85,970,248	8,666,530	-	-	94,636,778
ICT Equipment	22,041,806	-	-	-	22,041,806
Machinery And Equipment	247,587,862	37,083,728	-	-	284,671,590
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	91,388,634	17,286,598	-	-	108,675,232
Intangible Assets	635,134,589	86,223,785	-	-	721,358,374
Infrastructure Assets- Roads, Rails	1,231,352,664	37,911,253	-	-	1,269,263,917
Work In Progress	-	-	-	-	-
Total	5,446,731,872	228,228,347	-	-	5,674,960,219


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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred	Amount Confirmed as received
						KShs	KShs
1	Taita Taveta County Assembly	-	-	-	-	-	
2	Taita Taveta County Mortgage Account	-	17,000,000	-	15,000,000	32,000,000	32,000,000
3	Taita Taveta County Education Fund	20,000,000	-	70,170,833	70,512,500	160,683,333	160,683,333
4	Taita Taveta County Emergency Ac	-	8,000,000	-	-	8,000,000	8,000,000
5	Tevevo Water & Sanitation (WSDP)	-	-	-	373,103,336	373,103,336	373,103,336
6	Mwatate Municipality UDG Account	-	-	-	-	-	-
7	Mwatate Municipality UIG Account	-	100,833	936,694	646,648	1,684,175	1,684,175
8	Taveta Municipality Board Account	-	-	-	790,499	790,499	790,499
9	Voi Municipality Board Account	-	-	-	750,000	750,000	750,000
10	Level 4 Hospital	42,432,416	37,264,111	-	-	79,696,527	79,696,527
11	Water & sanitation Co. Ltd (WSTF)	-	-	3,300,000	-	3,300,000	3,300,000
12	Transfer to the council of governors	2,000,000	-	-	-	2,000,000	2,000,000
13	TTC Investment & Development Corp	-	-	2,200,000	-	2,200,000	2,200,000
14	Taita Taveta County Climate Change Fund	11,000,000	-	10,000,000	94,249,574	115,249,574	115,249,574
	Total	75,432,416	62,364,944	86,607,527	555,052,557	779,457,444	779,457,444



Director of Finance
County Executive



Director of Finance
Fund/project/board/water company/hospital

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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						

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Annex: 9 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 10 Reporting on Disaster Expenditure

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