

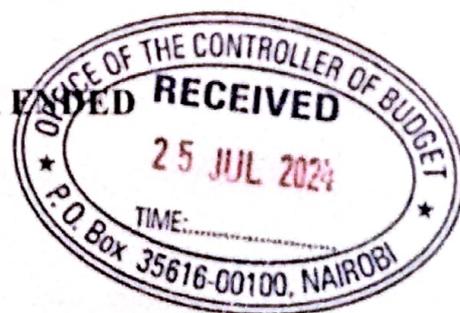
# COUNTY GOVERNMENT OF THARAKA NITHI



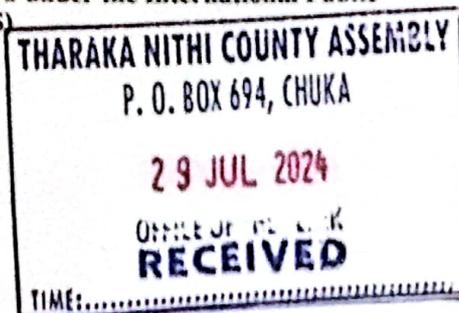
## MUNICIPALITY OF KATHWANA ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30<sup>th</sup> JUNE, 2024



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



COUNTY GOVERNMENT OF THARAKA NITHI  
COUNTY TREASURY



Telephone: 0800720370

Email: [treasury@tharakanithi.go.ke](mailto:treasury@tharakanithi.go.ke)

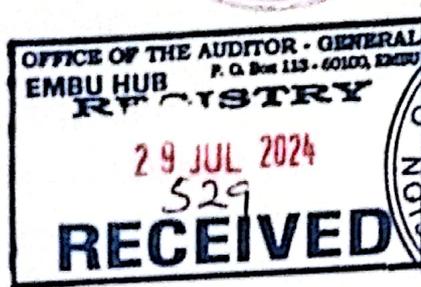
REF: TNCG/ACC/VOL.I/27



P. O. BOX 10-60406  
KATHWANA

Date: 12<sup>th</sup> July, 2024

The Auditor General  
Office of Auditor General  
Embu Hub  
P.O Box 113- 60100  
EMBU



**RE: MUNICIPALITY OF KATHWANA ANNUAL REPORT AND  
FINANCIAL STATEMENTS FY 2023/24**

In accordance to Public Financial Management Act 2012, Section 180 (2), we hereby submit Municipality of Kathwana Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2024.

Please find enclosed report for your necessary action.

Thank you

Lawrence K. Ileri Rweria

CECM- Finance, Economic Planning and Revenue Mobilization



cc

- The Director General, Accounting Services and Quality Assurance
- The Commission on Revenue Allocation
- Office of the Controller of Budget
- Clerk, County Assembly



**Municipality of Kathwana  
Annual Reports and Financial Statements  
For the Year Ended 30 June, 2024**

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**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

PSASB	Public Sector Accounting Standards Board
FY	Financial Year
CPA	Certified Public Accountant

**B. Definition of Key Terms**

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

**Municipality** - Municipality of Kathwana

## 2. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

Municipality of Kathwana is established by and derives its authority and accountability from Urban Areas and Cities Act, 2011(amended 2019) and Kathwana Municipality Charter. The Municipality is wholly owned by the County Government of Tharaka Nithi and is domiciled in Kenya.

### (b) Principal Activities

The Municipality's principal activities are;

- i. Urban planning, promotion of sustainable land use and regulation and control of physical development
- ii. Management and promotion of a safe and healthy environment
- iii. Promotion of the participation of residents in the governance of the municipality
- iv. Provision of municipal services e.g. solid waste management

### (c) Kathwana Municipality Board Members

No	Name	Designation
1	Patrick Kirema Nthiga	Board Chairman
2.	Bonifacia Njeri Kigwari	Vice Chair
3	Eunice Kanono Ndirangu	Member
4	Festus Njagi Charles	Member
5	Mary Mumu Gitonga	Member
6	Paul Kinyua Sebastian	Member
7	Fr. Gerald Mugendi Mbuba	Member
8	Eng. Julius Kijiru Giti	CECM – Lands and Urban Development
9	Faith Kalunda	Chief Officer – Lands and Urban Development
10	Casty Gakii	Municipal Manager

### (d) Key Management

No	Name	Designation
1.	Casty Gakii	Municipal Manager
2	Miss. Faith Kalunda	Chief officer – Roads and Urban Development
3	CPA, Nduati E.K.	Director Accounting Services
4	Stephen Kimathi	Procurement Officer

### (e) Fiduciary Oversight Arrangement

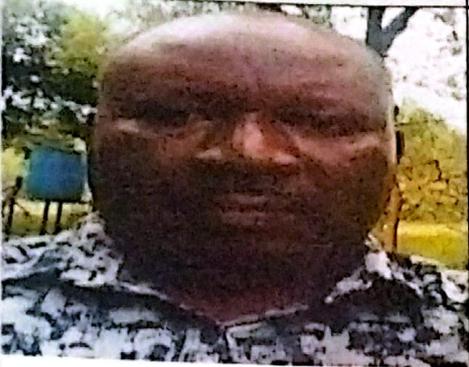
No	Name	Designation
1	Public Accounts Committee	Senate
2	Public Accounts Committee	County Assembly of Tharaka Nithi
3	Internal Audit Committee	County Government of Tharaka Nithi

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- (f) **Registered Offices**  
County Headquarters Building  
Kathwana Town  
P. O. Box 10-60406  
**KATHWANA**
- (g) **Municipality Contacts**  
Telephone: **0726-636973**  
E-mail: [municipality@tharakanithi.go.ke](mailto:municipality@tharakanithi.go.ke)  
Website: [www.tharakanithicounty.go.ke](http://www.tharakanithicounty.go.ke)
- (h) **Municipality Bankers**
1. **Central Bank of Kenya**  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
  2. **Family Bank**  
Chuka Branch  
P. O. Box 60000 - 00400  
**CHUKA**
- (i) **Independent Auditors**  
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya
- (j) **Principal Legal Adviser**  
The County Attorney  
County Government of Tharaka Nithi  
P.O. Box 10 - 60406  
**KATHWANA**

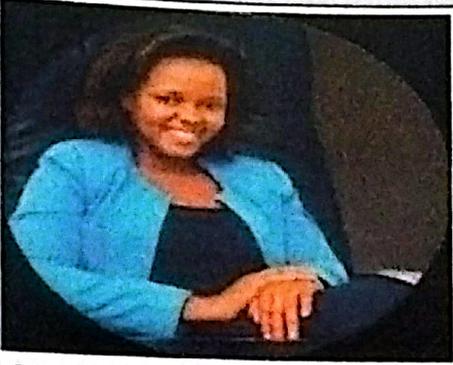
3. KATHWANAN MUNICIPALITY BOARD MEMBERS

Name	Details of qualifications and experience
 1. Patrick Kirema Nthiga (Chairman Municipal Board)	<p><b>Qualifications:</b> - Mr. Nthiga holds a Bachelor Degree in Education from Kenyatta University</p> <p><b>Work Experience</b> He has long serving experience as primary school teacher, deputy head teacher and head teacher for period of over 30 years.</p> <p><b>Date of Birth: 05<sup>th</sup> December 1970</b></p>
 2. Bonifacia Njeri Kigwari Vice Chair	<p><b>Qualifications:</b> Diploma in Agricultural Engineering</p> <p><b>Experience:</b> 2017- 2022 – MCA Igambang’ombe Ward 1995 -2001 Caltex Oil (K) Ltd – Operational &amp; Maintenance supervisor</p> <p><b>Date of Birth: 28<sup>th</sup> September 1970</b></p>
 3. Eunice Kanono Ndirangu Appointed Member	<p><b>Qualifications:</b> Diploma in Accountancy</p> <p><b>Work Experience</b> Madam Eunice has over five years work experience in financial reporting with private sector entities.</p> <p><b>Date of Birth: 26<sup>th</sup> June 1998</b></p>
 4. Festus Njagi Charles Appointed Member	<p><b>Qualification:</b> He holds a Diploma in Guidance and Counselling</p> <p><b>Work Experience</b> Mr. Festus has long serving experience as primary school teacher, deputy head teacher and head teacher for period of over 40 years.</p> <p><b>Date of Birth: 30<sup>th</sup> October 1959</b></p>

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Name	Details of qualifications and experience
 <p>5. Mary Mumu Gitonga Nominated Member</p>	<p><b>Qualifications:</b> Mrs. Gitonga hold as Bachelor Degree in E.C.D.E Training</p> <p><b>Experience</b> She has served as school teacher for period of over 20 years at Kagongo Primary School.</p> <p><b>Date of Birth.</b> 1972</p>
 <p>6. Paul Kinyua Sebastian Nominated Member</p>	<p><b>Qualifications:</b> He holds Master's Degree in Environment studies and Community Development and a Bachelor's Degree in Fisheries</p> <p><b>Work Experience</b> He has been working as project manager with various organization including Constituency Development Fund</p> <p><b>Date of Birth:</b> 28<sup>th</sup> August 1980</p>
 <p>7. Fr. Gerrald Mugendi Mbuba Nominated Member</p>	<p><b>Qualifications:</b> Bachelor Degree in Theology</p> <p><b>Work Experience</b> Priest in different parishes for over 10 years</p> <p><b>Date of Birth:</b> 28<sup>th</sup> January 1977</p>
 <p>8. Eng. Julius Kinjiru Giti CECM Urban Development</p>	<p><b>Qualifications:</b> Bachelor of Degree in Civil Engineering</p> <p><b>Work Experience:</b> County Executive Committee Member (CECM) responsible for Lands, Physical Planning, Water, Natural Resources, Environment and Urban Development - Tharaka Nithi County Government</p> <p><b>Date of Birth:</b> 1978</p>

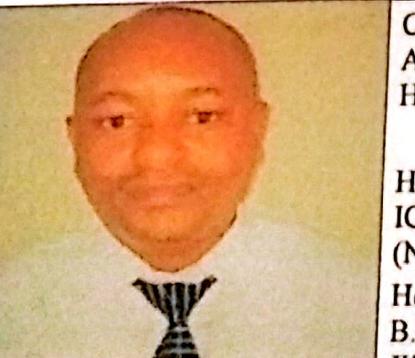
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Name	Details of qualifications and experience
 <p data-bbox="258 593 651 672">9. Ms. Faith Kalunda Kyunga CO Lands Development</p>	<p data-bbox="721 241 922 280"><b>Qualifications:</b></p> <ul style="list-style-type: none"> <li data-bbox="721 280 1401 318">✓ Masters' Degree in Public Policy and Management</li> <li data-bbox="721 318 1465 392">✓ Masters' Degree in Entrepreneurship and innovation Management</li> <li data-bbox="721 392 1391 430">✓ Bachelor Degree on Urban and Regional Planning</li> </ul> <p data-bbox="721 465 970 504"><b>Work Experience:</b></p> <p data-bbox="721 504 1428 616">Chief Officer, Lands, Physical Planning &amp; Urban Development - Tharaka Nithi County Government since 2017</p> <p data-bbox="721 660 981 698"><b>Date of Birth: 1988</b></p>

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**4. MANAGEMENT TEAM**

The following officers served in Management of the Municipality for the financial year ended 30<sup>th</sup> June 2024

Name	Qualification
 <p><b>Faith Kalunda Kyunga</b> Chief Officer- Roads, Transport, Public Works and Urban Development</p>	<p><b>Qualifications:</b> Ms. Kyunga holds a Masters' degree in Entrepreneurship &amp; Innovations Management from University of Nairobi and Bachelors' degree in Urban and Regional Planning</p> <p><b>Work Experience:</b> She has worked as County Chief Officer for the last 8 years and previously worked in various organization in senior management positions.</p> <p>Date of Birth 1988</p>
 <p><b>Casty Gakii</b> Municipal Manager</p>	<p>Mrs Gakii holds a Bachelors' Degree in Management and Leadership (Administration and Management Option) from Management University of Africa (MUA)</p> <p>Currently Pursuing Masters' Degree in Management and Leadership</p> <p>She has over 10 years work experience in county public service in management position.</p> <p>Year of Birth 1983</p>
 <p><b>CPA, CS Nduati E.K.</b> Director Accounting Services</p>	<p>CPA, CS Nduati is the County Director - Accounting Services and also the Municipality Head of Accounts</p> <p>He is professional Accountant and member of ICPAK (No. 6720) and Certified Secretary ICPSK (No. 2253)</p> <p>He holds Master's Degree in Finance (UoN) and B.A. Economics (UoN) and PhD Candidate at JKUAT</p> <p>He has over 10 years' experience working with Public Sector in Finance Management</p> <p>Date of Birth 1980</p>

**5. KATHWANA MUNICIPALITY CHAIRMAN'S REPORT**

On behalf of the Kathwana Municipality Board, it is with great honour that I present to you the quarterly report and financial statements of the Municipality of Kathwana for the year ended **30<sup>th</sup> June, 2024**

First, I would like to acknowledge the Support of the County Government of Tharaka Nithi headed by H.E. Hon. Onesmus Muthomi Njuki for the support, solid commitment and political goodwill which created an enabling environment to the Municipality in its endeavour to deliver on its mandate

The Municipality of Kathwana formed in accordance to Urban Areas and Cities Act, 2011 as qualifying condition for access of World Bank funded Kenya Urban Support Programme. The World Bank entered to memorandum of Understanding with National Government for support of counties on service delivery in urban areas.

During the year ended 30<sup>th</sup> June 2024, the Municipality did not undertake new project as the funding by World Bank under Kenya Urban Support Programme ended in June 2022 but the Municipality is expected to benefit in second programme in the current year.

Thank you and God bless Tharaka Nithi County



**Patrick Kirema Nthiga**  
Chairman  
Kathwana Municipal Board