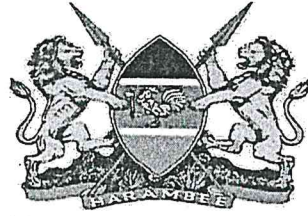


# COUNTY GOVERNMENT OF NYERI



Ground Floor- Town Hall  
P.O BOX 1112 – 10200  
Nyeri.

## OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE, ECONOMIC PLANNING AND ICT / HEAD OF COUNTY TREASURY

Ref: CGN/FEP/ 1/36/Vol. II (16)

Date: 22<sup>nd</sup> August 2024

<b>BEATRICE W. MUTURI</b>	-	<b>TEAM LEADER</b>
<b>KELVIN M KIRUKI</b>	-	<b>MEMBER</b>
<b>MARYANN MWANIKI</b>	-	<b>MEMBER</b>
<b>JOEL KARUKU</b>	-	<b>MEMBER</b>
<b>GEORGE KARIMI</b>	-	<b>MEMBER</b>
<b>DAMARIS GICHUHI</b>	-	<b>MEMBER</b>

### **RE: APPOINTMENT OF FY 2023/24 PENDING BILLS VERIFICATION COMMITTEE**

Section 104 of the Public Finance Management Act, 2012 specifies the responsibilities and powers of the County Treasury. The Act provides that; Subject to the Constitution, the County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the county. In undertaking this mandate and in adherence to other relevant laws governing public funds, the County Treasury has consolidated a list of pending bills, accruing from the financial year 2023/24, from reports submitted by various county departments and spending units following the closure of that financial year.

I hereby appoint the following team to conduct the verification of pending bills accruing from the financial year 2023/24 with immediate effect.

Beatrice W. Muturi	-	Team leader/Chair
Kelvin M Kiruki	-	Member
Maryann Mwaniki	-	Member
Joel Karuku	-	Member
George Karimi	-	Member
Damaris Gichuhi	-	Member

The Terms of Reference (TORs) are as follows:

- 1) Develop a clear work plan for the verification of the pending bills for FY 2023/24;

- 2) Establish a clearly defined criteria for detailed examination of and analysis of such pending bills or claims with a view to determining the genuineness of each or otherwise;
- 3) Liaise with all departments to ensure completeness, fair presentation and full disclosure of pending bills in accordance with framework set out by the Public Sector Accounting Standards Board (PSASB) Pursuant to section 164 (10) of the PFM Act, 2012;
- 4) Determine whether all the expenditures resulting to pending bills had been budgeted for in the period they were incurred. (Establish whether there were balances in the vote books to facilitate the payment of the pending bills in the period they were incurred).
- 5) In the case of goods, services and works, determine whether the pending bills had been planned for in the procurement plan in accordance with the provisions of section 45(3) of the PPDA Act, 2015.
- 6) Establish the validity of the pending bills by ascertaining whether all the necessary support documents to account for the payments are attached to the vouchers including the necessary approvals in case of allowances.
- 7) Identify instances or inefficiencies or contravention of the various laws that guide/govern the management of public funds that may have led to accumulation of pending bills.
- 8) Prepare a comprehensive pending bill verification report with clear repayment plan and make recommendations on how to control accumulation pending bills going forward.

You are required to submit a comprehensive report on the findings recommendations and a repayment plan to the undersigned or before **noon of Friday, 13<sup>th</sup> September, 2024.**

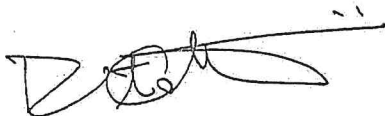
By a copy of this letter, the respective accounting officers are requested to avail all the requisite details, payment vouchers and materials to facilitate this exercise.

Feel free to consult the undersigned for any clarification or support before and during the exercise to ensure seamless delivery of the expected outputs.

I wish you all the best as you undertake this noble task.

Thank you.

Sincerely,



Robert Thuo Mwangi

**COUNTY EXECUTIVE COMMITTEE MEMBER/ HEAD OF COUNTY TREASURY**

cc: The Governor  
Deputy Governor  
County Secretary  
County Attorney  
All CECMs  
All Chief Officers and Accounting Officers