

COUNTY GOVERNMENT OF NYERI



Ground Floor- Town Hall
P.O BOX 1112 – 10100
Nyeri.

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

Ref: CGN/FEP/ 3/1/Vol. XXVIII (91)

Date: 19th August, 2025

Perister Kigwa - Team Leader
Beatrice M. Muturi - Member
Keziah Wainaina - Member
Dr. Oscar Agoro - Member
George Karimi - Member
Kelvin M. Kiruki - Member
Francisca Ndirangu - Member

RE: APPOINTMENT OF OFFICERS TO FY 2024/25 PENDING BILLS VERIFICATION COMMITTEE

The above subject refers:

Section 104 (1) (c) of the Public Finance Management Act, 2012 entrusts the County Treasury with the responsibility of co-ordinating the implementation of the budget for the County Government.

In line with this provision, and in the spirit of enhancing compliance to Section 41(2) of the PFM Act (County Government Regulations, 2015), the department of Finance, Economic Planning and ICT requested all the departments to submit comprehensive details of all pending bills following the closure of the Financial Year 2024/25.

In view of the above, I hereby appoint the following officers to verify the Pending Bills accruing from the FY 2024/25, including those that meet the conditions spelt out in the letter Ref. CGN/FEP/3/1/Vol. XXVIII/83 dated 31st July, 2025 **(Copy attached)**.

Perister Kigwa - Team Leader/Chair
Beatrice M. Muturi - Member
Keziah Wainaina - Member
Dr. Oscar Agoro - Member
George Karimi - Member
Kelvin M. Kiruki - Member
Francisca Ndirangu - Member
Susan Njuguna -Secretary

The team will be guided by the following Terms of Reference (TORs):

1. Develop a clear work plan for the verification of the pending Bills for FY 2024/25
2. Establish a clearly defined criteria for detailed examination of, and analysis of such pending bills and 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 Public Sector Accounting Standards Board (PSASB) pursuant to section 164 (10) of the PFM Act,2012.
4. Determine whether all the expenditure 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 bill has been planned for in the in the procurement plan in accordance with 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 the accumulation of the pending bills.
8. Identify any cases where there may have been corrupt, fraudulent and false claims against the Government and make appropriate recommendations to the Head of County Treasury.
9. Develop reforms or measures and recommendations that will ensure future accumulation of pending bills is avoided.
10. Prepare a comprehensive pending bills verification report with clear repayment plan and make recommendations on how to control accumulation of pending bills going forward.

You are required to submit a comprehensive report outlining the findings, recommendations, and a detailed payment plan to the undersigned **on/or** before noon of **Monday, 8th September 2025**.


By copy of this letter, all Accounting Officers are requested to fully support this important exercise by availing all necessary details, payment documents, and supporting vouchers as may be required.

Should you require any clarification regarding this assignment, please do not hesitate to contact the undersigned.

I am confident that as a team, you'll work diligently and deliver in time.

Thank you

Sincerely,



Robert Thuo Mwangi

COUNTY EXECUTIVE COMMITTEE MEMBER/HEAD OF COUNTY TREASURY

Copy to:

- The Governor
- Deputy Governor
- County Secretary
- County Attorney
- All CECMs
- All Chief Officer's/Accounting Officer's

