

Electronic Mail

22. Every registered person shall ensure that all drawings, details, specifications, bills of quantities and other documents shared electronically with third parties are authenticated and bear distinguishing marks and the architect or quantity surveyor shall assume full responsibility in their subsequent appropriation and use.

Dual Qualifications

23. (1) A person who is registered both as an architect and quantity surveyor may practice both disciplines. Where the services of both the architect and quantity surveyor are to be rendered to the same project by the same person, that person will be required to disclose the same to the client.

(2) A registered person shall be required to ensure that in performing both functions, no conflict of interest will arise in the project.

Design and Build Projects

24. (1) A registered person may—

- (a) render professional services to 'Design and Build', 'Turnkey', 'Package Deal' or similar construction projects either as consultants retained by the developer or the contractor; or
- (b) operate as paid employees of either the developer or the contractor or as proprietors, shareholders or directors of 'Design and Build' entities;
- (c) associate with others in forming and or in operating 'Design & Build' entities.

(2) An architect and quantity surveyor, when acting as above, shall at all times, uphold the professional ethics and the codes of practice issued by the Board.

Annual Practice Certificate for Registered Persons

25. A registered person shall obtain from the Board an annual practising certificate.

Digital Identification Card

26. A registered person shall obtain from the Board a Digital Identification card.

Annual Practising Certificate for Firms

27. Every registered firm shall obtain an annual practising certificate from the Board.

Partnership of Registered Person with Unregistered Person

28. (1) A registered person may enter into partnership with an unregistered person as long as the registered person owns minimum 51% of the shares. The registered person shall be held responsible for the firm.

(2) The applicant shall provide personal details and profiles for the unregistered persons to the Board.

(3) The withdrawal of the registered person from the partnership will result to the automatic deregistration of the practising firm.

Dated the 21st August, 2024.

SILVESTER K. MULI,
Chairperson, Board of Registration
of Architects and Quantity Surveyors.

MR/6161672

GAZETTE NOTICE NO. 11033

THE PUBLIC FINANCE MANAGEMENT ACT

(Cap. 412A)

TRANSITION FROM CASH TO ACCRUAL ACCOUNTING BY THE NATIONAL GOVERNMENT, COUNTY GOVERNMENTS, NATIONAL GOVERNMENT ENTITIES AND COUNTY GOVERNMENT ENTITIES

IN EXERCISE of the powers conferred by section 194(1)(f) of the Public Finance Management Act, the Public Sector Accounting Standards Board, in consultation with the Cabinet Secretary for the National Treasury and Economic Planning, notifies the dates

prescribed in this Notice for the application of accounting standards and guidelines for the public sector.

1.0 INTRODUCTION

1.1 The Public Sector Accounting Standards Board is established under section 192 of the Public Finance Management Act. Under section 194(1), the Board is mandated to provide frameworks, and set generally accepted standards, for the development and management of accounting and financial systems by all State organs and public sector entities.

1.2 The Board shall, in particular, perform the following functions:

- (a) set generally accepted accounting and financial standards;
- (b) prescribe the minimum standards of maintenance of proper books of account for all levels of Government;
- (c) prescribe internal audit procedures which comply with this Act;
- (d) prescribe formats for financial statements and reporting by all state organs and public sector entities;
- (e) publish and publicise the accounting and financial standards and any directives and guidelines prescribed by the Board;
- (f) in consultation with the Cabinet Secretary on the effective dates of implementation of these standards, Gazette the dates for application of the standards and guidelines; and
- (g) perform any other functions related to advancing financial and accounting systems management and reporting in the public sector.

1.3 In exercise of its mandate, the Board, vide Gazette Notice No. 5440 of 2014, published on the 8th August, 2014, issued the financial reporting and internal auditing standards for application by all State organs and public sector entities. The standards were intended to enhance the quality of financial reports and improve compliance with internal controls in all State organs and public sector entities.

2.0 FINANCIAL REPORTING STANDARDS

2.1 The Board has approved for adoption the following Financial Reporting Standards:

2.1.1. The International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board for application by state corporations and county corporations carrying on commercial activities.

2.1.2 The International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board for application by all national government entities and county government entities including technical colleges, teacher training colleges and public funds, but not state corporations carrying on commercial activities.

2.1.3 The national government, county governments, national government entities and county government entities, including projects, shall apply International Public Sector Accounting Standards Board accrual-based standards with effect from the 1st July, 2024.

The final financial statements to be prepared on a cash basis by the national government, county governments, national government entities and county government entities shall be for the Financial Year 2023/2024. Consequently, financial statements for the year ending 30th June, 2025, shall be prepared on the accrual basis of accounting.

2.2 The Board shall periodically review and prescribe applicable financial reporting standards including the progressive application of accrual-based International Public Sector Accounting Standards by the national government, county governments, national government entities, and county government entities.

3.0 INTERNAL AUDITING STANDARDS

3.1 The Board has approved for adoption and application the International Professional Practices Framework (IPPF) for Internal Auditing Standards by the Institute of Internal Auditors by all State organs and public sector entities.

4.0 TRANSITION FROM IPSAS CASH ACCOUNTING BASIS TO IPSAS ACCRUAL ACCOUNTING BASIS BY NATIONAL GOVERNMENT ENTITIES AND COUNTY GOVERNMENT ENTITIES

4.1 In the progressive application of IPSAS Accrual Standards in accordance with paragraph 2.2, the Board, in consultation with the National Treasury, prescribes the following:

- the final financial statements to be prepared under IPSAS cash basis of accounting shall be the period ended the 30th June, 2024;
- the Board shall provide financial reporting templates to enable the national government entities and county government entities to comply with the IPSAS accrual basis of accounting;
- the National Treasury shall issue guidelines on transition arrangements including accounting and measurement for assets and liabilities and a revised Standards Chart of Accounts (SCOA);
- training and capacity building shall be conducted during the transition period; and
- all public sector entities shall have three (3) years to comply fully with the accrual basis of accounting in line with IPSAS 33: First Time Adoption of IPSAS.

Consequently, the financial statements for the period ending the 30th June, 2027, should be fully compliant with IPSAS accrual basis of accounting as prescribed by the Board.

5.0 EFFECTIVE DATE FOR THE ADOPTION AND APPLICATION OF THE STANDARDS

5.1 The standards specified in paragraph 2.0 and 3.0 shall continue to be applied as adopted on the 8th August, 2014, except for the standards specified in paragraph 2.1.3.

5.2 The standards specified in paragraph 2.1.3 shall be applied with effect from the 1st July, 2024.

6.0 REVOCATION

Gazette Notice No. 5440 of 2014 dated the 8th August, 2014, is revoked.

Dated the 12th August, 2024.

PIUS M. NDUATHI,
Chairperson of the
Public Sector Accounting Standards Board.

GAZETTE NOTICE NO. 11034

THE POLITICAL PARTIES ACT

(No. 11 of 2011)

CHANGE OF POLITICAL PARTY HEAD OFFICE

IN EXERCISE of the power conferred by Section 20 (1) (e) of the Political Parties Act, 2011, the Registrar of Political Parties gives notice that People's Trust Party (PTP) intends to change its party head office location:

Party head office location

Former Location	Current Location
Makueni Building, Lukindo Road, Machakos	Pema Auto Mobile Building, Kangundo Road next to Massmart Supermarket, Machakos Town

Any person with written submissions concerning the intended change by the political party shall within seven (7) days from the date of this publication deposit them with the Registrar of Political Parties.

Further enquiries can be made through the Registrar's Offices, P.O. Box 1131 – 00606, Lion Place, Waiyaki Way, 4th Floor from 8:00am to 5:00pm.

Dated the 22nd July, 2024.

MR/6161546
ANN N. NDERITU,
Registrar of Political Parties/CEO.

GAZETTE NOTICE No. 11035

THE POLITICAL PARTIES ACT

(No. 11 of 2011)

CHANGE OF POLITICAL PARTY OFFICIALS

IN EXERCISE of the powers conferred by Section 20 (1) (c) and (d) of the Political Parties Act, 2011, the Registrar of Political Parties gives notice that Farmers Party intends to change its party officials as follows—

Designation	Former Official	Current Official
Party Leader	Irungu Nyakera	Irungu Nyakera
Deputy Party Leader Policy and Strategy	Ceasor Kihoro	Brian Kogochi
Deputy Chairperson Operations and Internal Affairs	Stanley Makhanu	George Weda
Deputy Chairperson Programs and Political Affairs	Nancy Njeri	Charles Munyui
Deputy Chairperson Strategy and Political Affairs	Anthony Waweru	—
Deputy Chairperson Internal Affairs	Lois Mugo	—
Secretary General	Simon Kamangu	Simon Kamangu
Deputy Secretary General and Political Affairs	Mariam Hassan	—
Deputy Secretary General and Strategy	Celester Wanjiku	—
Deputy Secretary General and Administrative Affairs	—	Maxwell Kihara
National Treasurer	Stephen Muriithi	Richard Wanjala
Deputy Treasurer Planning and Resource Mobilization	Esther Kanini	—
National Organizing Secretary	Dennis Mjomba	—
Deputy Organizing Secretary Programmes and External Affairs	Monica Njambi	Stephen Maina
Deputy Organizing Secretary Recruitment	Akumali Atiel	—
Deputy Organizing Secretary Operations and Internal Affairs	—	Stephen Chege
Secretary for Public Policy and Economic Affairs	Riziki Juma	—
Secretary for Legal and Constitutional Affairs	Martin Ngugi	—
Secretary for Publicity and Information	Albert Kasembeli	—
Secretary for International Affairs	Samuel Okungu	—
Secretary Legal and International Affairs	—	Okalle Makanda
Secretary for Women League	Sharon Pwoka	Waihira Kibinda
Chairperson Youth League	David Mutiinda	Bonventure Otieno
Secretary Youth League	—	Caroline Mariga
Secretary for Special Interest Groups	Joseph Githuku	—
Secretary for Environment and Agriculture	Zulekha Bakari	—
Secretary for Parliamentary Affairs (Whip NA)	Ahmed Salat	—
Secretary for Parliamentary Affairs (Whip NA)	Rebecca Kwamboka	—
Secretary for Devolved Governments	James Mwangi	—
Secretary for Science and Technology	Timothy Nyarango	—
Secretary for Programmes and Social Welfare	Cecilia Wamaitha	—
Secretary for Labour and Human Resource	Alice Mungai	—