

REPUBLIC OF KENYA

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*Enhancing Accountability*

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF NAKURU**

**FOR THE YEAR ENDED  
30 JUNE, 2020**





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**NAKURU COUNTY EXECUTIVE**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2020**

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

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## **1. KEY NAKURU COUNTY EXECUTIVE INFORMATION AND MANAGEMENT**

### **a) Background information**

The County is constituted as per the constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

#### **Vision**

A secure, cohesive and industrialized County.

#### **Mission**

To formulate citizen-oriented policies, promote sustainable socio-economic and technological development.

#### **Core values**

- Customer focused
- Professionalism
- Integrity
- Equity & equality
- Transparency and accountability
- Teamwork
- Creativity and innovativeness

### **b) Key Management**

The County Government of Nakuru Executive day-to-day management is under the following:



#### **H.E Hon Governor Lee Kinyanjui**

H.E Hon Governor Lee Kinyanjui is a graduate of Kenyatta University and University of Nairobi. He is a holder of Master's Degree in Business Administration and Masters Degree in International Relations.

He worked in the private sector for over 10 years before joining politics and was elected MP for Nakuru Town in 2007.

During his tenure as an MP, Mr. Kinyanjui also served as an Assistant Minister for Roads in the grand coalition government between 2008 and 2013 and it is during this time when Nakuru Town was ranked as the fastest growing town in East and Central Africa by UN Habitat.

In September 2013, President Uhuru Kenyatta appointed Mr. Kinyanjui as the Chairman National Transport and Safety Authority (NTSA). After a stint of three years at the helm of NTSA, he left to vie for Nakuru governorship and captured the seat in the August 8, 2017 General Election.

**The Nakuru County Deputy Governor and**

**Ag. Infrastructure**

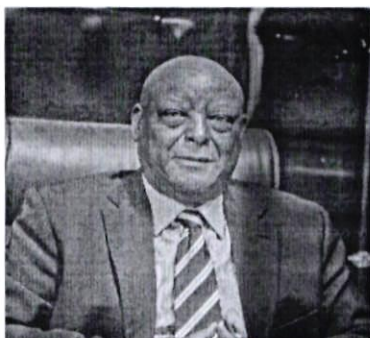


Dr. Eric Korir Kipkoech is a resident of Kuresoi South. He is a holder of a PhD in Chemistry from the University of KwaZulu Natal in South Africa. He has served as a lecturer at the Kenya Science Teachers College as well as a Don at the University of Nairobi.

Dr. Korir has also served in various school boards as chairman and member. He's currently the chairman of Keringet Boys High School and a board member at Silbwet Polytechnic.

The Deputy Governor is proactive in community development as he has been involved in various development projects like grading and murruming of Saptet centre to Saptet Primary School Road, in addition to facilitating installation of electricity at Saptet Polytechnic.

**County Secretary**



Mr. Benjamin Kirago Njoroge is a resident of Molo sub county. He holds a Bachelor degree in Administration from the University of Nairobi. He has also attended several advanced Administration courses in and outside the country. Mr. Njoroge worked in the National Government as a public Administrator in various parts of the country and capacities for 32 years. He joined the County Government of Nakuru in the year 2017 in the position of the County Secretary.

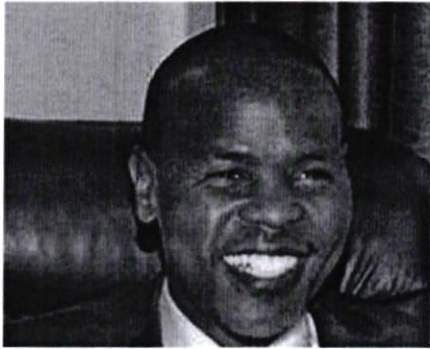
**CECM- Finance & Economic Planning**



Dr. Peter E. Kiplang'at Previously worked with Kenya Forest Service as Deputy Director and Head of Finance. Also worked for Kenya Rural Roads Authority as General Manager, Finance. Currently CEO SPC Ltd, a financial consulting company. He is a part time lecturer at Catholic University and He holds a PhD in Finance, MBA and Bcom with 15 years' work experience.

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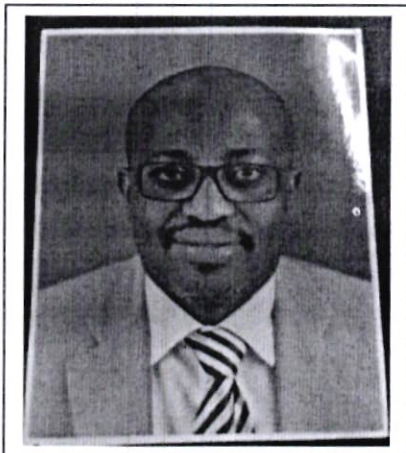
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**CECM-Water, Environment, Energy & Natural Resources**

Eng. Festus K. Ng'eno has Over Ten (10) years' experience in the Public and the Private Sector at Senior Management Level Managing Operations in Kenya, Uganda, Zambia, S. Sudan, Rwanda, Tanzania and Ethiopia. He holds a Master of Science (MSc.) and Bachelor of Science (BSc.) Degree in Environmental & Biosystems Engineering from the University of Nairobi. Post Graduate Diploma Certificate in Leadership & Corporate Governance from KCA University, .Doctor of Philosophy (PhD) Degree in Environmental & Water

Engineering at the University of Nairobi (on-going). Registered Lead Expert on Environmental Impact Assessment and Audit (EIA, EA) Expert with the National Environmental Management Authority (NEMA) – License No. 6753.



**CECM – Lands, Housing and Physical Planning**

Mr Francis Mwangi Njuguna is an advocate of the High court of Kenya and a former chairman of the Rift Valley Law society. He is currently the County Executive Committee member in charge of the department of Lands, Housing and Physical planning Nakuru county government.



**CECM – Trade, Industry, Marketing & Tourism**

Mr. Raymond K. Kimutai Previously served as Chief of Staff in the County Government of Nakuru for 2 years and prior to that ten years as a Senior Manager in the Banking Industry. He has a Degree in Economics from University of Nairobi, Diploma in Banking from Kenya School Monetary Studies and Diploma in Financial Management from Kenya Institute of Management. Mr. Raymond K. Kimutai has 12 years working experience.



**CECM – Agriculture, Livestock & Fisheries**

Dr. Immaculate Njuthe previously worked as the Njoro Centre as Director for Kenya Agriculture, and Livestock Research Organization (KARLO). She holds a PhD in Agriculture and work experience of 18 years.



**CECM – Education, ICT and E-Government**

Mr. Joseph Kiuna was Former CEO Britam Insurance Company. Former CEO Real Insurance Company in charge of Kenya, Tanzania, Malawi, Mozambique. He has a Degree in Economics from Kenyatta University with 20 years' experience in private sector.



**CECM – Health Services**

Dr. Zakayo Gichuki Kariuki holds a Masters in Public Health from Moi University; Bachelor of Medicine and Bachelor of surgery University of Nairobi and Health Business Management from Strathmore University. Professionally he has served as CDH in Nyandarua; PMO in Central; PASCO in Eastern Province; DMOH Nakuru and as a Director Medical Superintendent in Elburgon and Gilgil hospitals.



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**CECM – Youth, Gender, Culture, Sports & Social Services and Ag. Public Service, Training and Devolution**

Eng. Lucy Kariuki is a strategic leader with track record of leading effective cross-functional and multi-site teams, driving change initiatives and implementing major infrastructural projects.

Her qualifications are Masters of Science in Environmental and Energy Management from the University of Twente Netherlands, Bachelor of Science in Electrical and Electronics Engineering from the University of Nairobi NEBOSH International Diploma in Occupational Health & Safety (National Examination Body in Occupational Safety & Health - UK), Post graduate Diploma in Project Management from KIM.

She has served as a CEC Land, Housing & Physical Planning and CECM Roads, Transport and Public works in Nakuru County. She is currently the CECM Youth, Gender, Culture, Sports and Social Services

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer Finance & Economic Planning	-Joseph Muchinah Gitau
2.	Accounting Officer – Office of the Governor	-Kennedy Momanyi Ombati
3.	Ag. Accounting Officer – Water, Environment, Energy & Natural Resources	-Johnson Kamau Njuguna
4.	Accounting Officer – Lands, Housing and Physical Planning	-Ms JudyLeah Gathoni Waithera
5.	Accounting Officer – Trade, Industry, Marketing & Tourism	-Hussein Adan
6.	Accounting Officer – Agriculture & Fisheries	-Dr.Enos Kellonye Amuyunzu
7.	Accounting Officer – Education, ICT and E-Government	-Jamleck Maina Kinyua
8.	Accounting Officer – Public Service, Training and Devolution	-Paul Kinyanjui Githinji
9.	Accounting Officer – Infrastructure	-Qs. Daniel Muthinga

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10.	Accounting Officer –Health Services	-Dr. Samuel King’ori Wairia
11.	Accounting Officer –Youth Gender Culture Sports & Social Services	-Dr. William Migwe
12.	Accounting Officer –Public Service Board	-Joyce N. Ndegwa

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were

	Designation	Name	ICPAK Reg No.
1	CEC- Finance & Economic Planning	Dr. Peter E. Kiplang’at	
2	Accounting Officer Finance & Economic Planning	Joseph Muchinah Gitau	13559
3	Ag. Director- Finance	Dominic Nyabuto	12595

**d) Fiduciary Oversight Arrangements**

- **Audit committee**

Name	Position	Effective Date
Miriam Nyambura Njoroge	Chairperson	7 <sup>th</sup> Aug 2019
Charles Lwanga Omondi	Member	7 <sup>th</sup> Aug 2019
Danson Irungu Kariuki	Member	7 <sup>th</sup> Aug 2019
Benjamin Cheruiyot Rotich	Member	7 <sup>th</sup> Aug 2019
Ndirangu Ngunjiri	Member	7 <sup>th</sup> Aug 2019
James Nzimbi Katiwa	Secretary to the committee	7 <sup>th</sup> Aug 2019

- **Public Accounts and Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held mandatory meetings during the year. Additionally, it also held extra sittings to deal with arising matters.

- **Budget and Appropriation Committee**

The budget and appropriations committee provide guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process.

**e) Nakuru County Executive Headquarters**

P.O. Box 2870-20100

NEW TOWN HALL BUILDING

MOI ROAD, NAKURU, KENYA

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**f) Nakuru County Executive Contacts**

Telephone: (254) 77777595/0711133005

E-mail: [info@nakuru.go.ke](mailto:info@nakuru.go.ke)

Website: [www.nakuru.go.ke](http://www.nakuru.go.ke)

**g) Nakuru County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya.
2. Kenya Commercial Bank Limited  
Head Office, Kencom House  
Moi Avenue  
P.O. Box 48400-00100  
Nairobi, Kenya
3. Family Bank Ltd  
Head Office, Family Bank Towers  
Muindi Mbingu Street  
P.O. Box 74145-00200  
Nairobi, Kenya
4. Equity Bank(Kenya) Limited  
Equity Centre  
Hospital Road, Upper Hill  
P.O Box 75104-00200  
Nairobi, Kenya
5. The Co-operative Bank of Kenya Limited  
Nakuru Branch  
P.O Box 2982-20100  
Nakuru
6. National Bank  
Head Office, National Bank Building  
Harambee Avenue  
P.O. Box 72866-00200  
Nairobi, Kenya
7. Transnational Bank  
Head Office, Transnational Plaza 2<sup>nd</sup> Floor  
City Hall Way  
P.O. Box 34353-00100  
Nairobi, Kenya

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**h) Independent Auditors**

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  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**NAKURU COUNTY EXECUTIVE  
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**2. FORWARD BY THE CECM, FINANCE & ECONOMIC PLANNING**

It is my pleasure to present financial statements of the County Government of Nakuru for the year ended 30<sup>th</sup> June, 2020. The financial statements present the financial performance of the County Government for the period under review, 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020.

Pursuant to Section 164, of Public Finance Management Act, an Accounting Officer for a County Government entity shall prepare Financial Statements in respect of the entity in formats prescribed by the Public Sector Accounting Standards Board. Subsection (4) further requires that these statements are submitted to the Auditor General and copies of the statements should also be delivered to the National Treasury, Controller of Budget and Commission for Revenue Allocation within three months after the end of each financial year. The attached Financial Statements present a true and fair view of the state of affairs of the County Government of Nakuru for the financial year ending 30<sup>th</sup> June, 2020.

The constitution of Kenya under article 202 provides that revenue raised nationally should be equitably shared among the National Government and the County Governments. The County Allocation of Revenue Act is used as a basis for equitable allocation of resources to the Counties. The Commission of Revenue Allocation is mandated to equitably allocate financial resources to counties which is then approved by Parliament in accordance with Article 217 of the Constitution.

Nakuru County also finances its operations through own generated revenues and continues to explore new and innovative ways of increasing its local revenue collections.

**Financial Performance**

**a. Revenue**

Revenue projections for the year ended 30<sup>th</sup> June 2020 was Kshs. **23,231,285,469** as analysed below:

Own sources	Kshs. 3,100,000,000.00
Exchequer	Kshs . 12,029,593,861.00
Proceeds from development partners	Kshs . 1,612,253,687.00
Transfer from other Government entities	Kshs . 817,406,460.00
Reallocation budget from FY2018/2019	Kshs.. 5,672,031,461

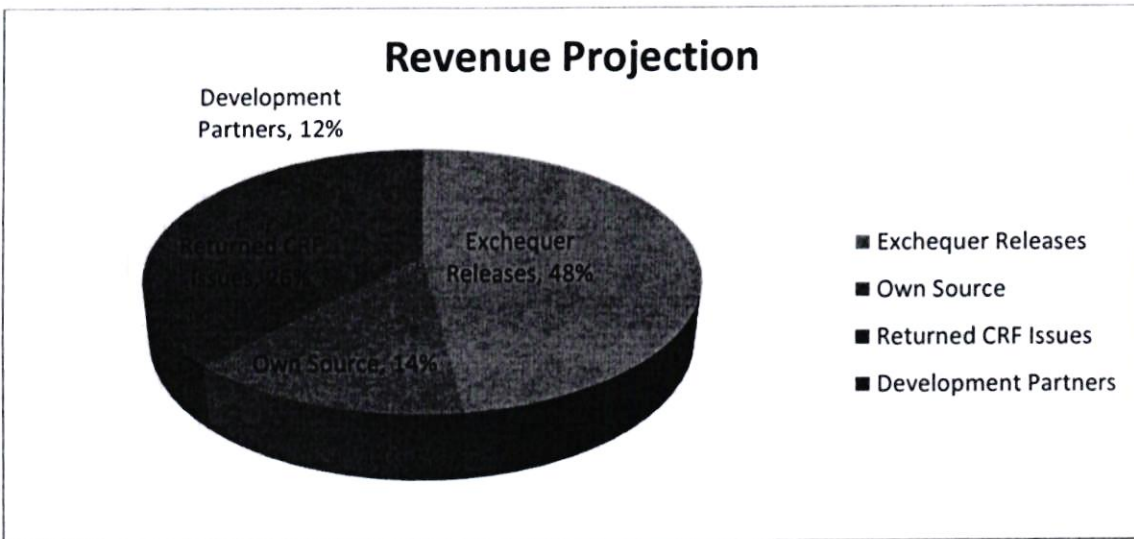


Figure1.County Government of Nakuru.Nakuru County Revenue

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Sources for the year 2019/2020

From the targeted revenue, the County managed to realise Kshs. 20,658,602,835. representing a 89% performance on revenue collection.

The overall underperformance of revenue budgeted Versus Actual revenue of 11% was due to conditional grant and donor funding not fully realised and effects of COVID pandemic on Local Revenue.

Revenue Classification	Budget Kshs	Actual Kshs	Realisation
Returned CRF issues	5,672,031,461	5,677,405,446	37%
Exchequer Releases	12,029,593,861	12,029,593,861	100%
Own source	3,100,000,000	2,440,667,697	79%
Development partners	1,612,253,687	11,703,464	1%
Transfers from other Gvnt entities	817,406,460	504,607,352	62%
<b>Total</b>	<b>23,231,285,469</b>	<b>20,658,602,835</b>	<b>89%</b>

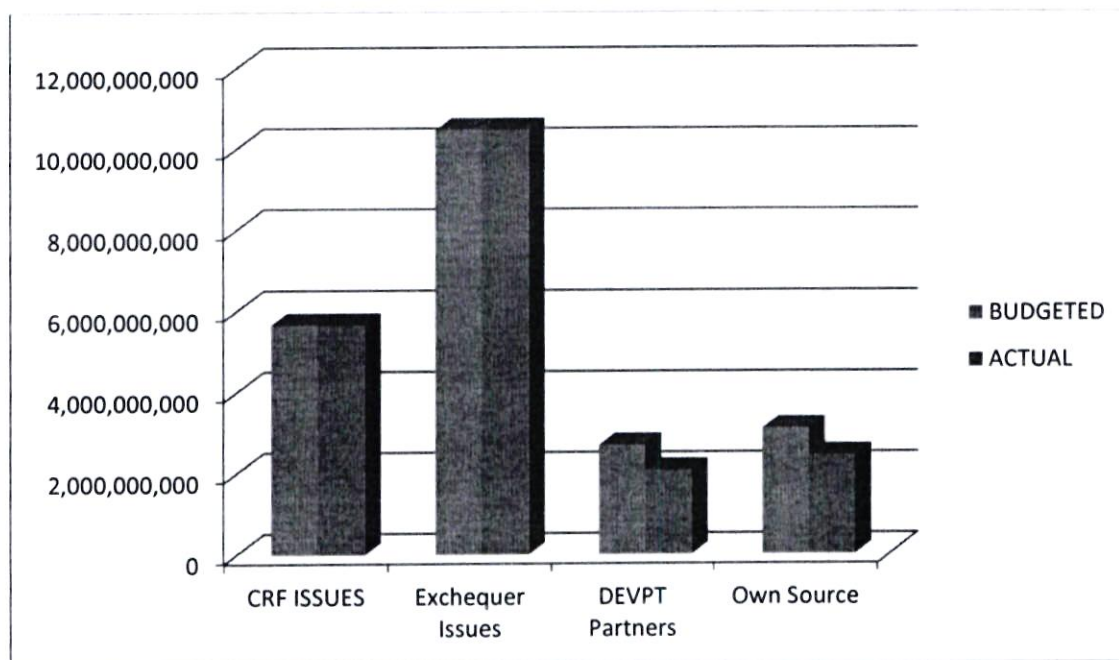


Figure 2: Revenue projection Vs Actuals realized

**b. Payments**

The total expenditure for the financial year 2019/2020 amounted to Kshs. 16,181,055,889. The analysis below gives a broader view on expenditures:

Development expenditure	Kshs 2,995,320,243
Operations and maintenance	Kshs. 2,338,292,522

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Personnel Emoluments	Kshs. 5,808,698,872
Transfer to County Assembly	Kshs. 1,168,608,398
Transfer to other county entities	Kshs. 3,870,128,504

**c. Cash flows**

The County did not experience major challenges of liquidity save for late releases by Exchequer close to the year-end which resulted to under absorption of development expenditure.

Cash and Cash Equivalent Decreased from Kshs. 5,672,031,461 in the year 2018/2019 to Kshs 4,477,546,946 in 2019/2020.

Despite the above notable achievements, Nakuru County has experienced some challenges during the year under review. The challenges include:

**Budget allocation constraints**

During the period under review inadequate funding for the sectors/sub-sectors was a major challenge in the implementation of programme/projects. This led to sub-sectors to implement only projects/programmes that were able to get funding.

**Delayed Disbursement of Funds**

Delayed disbursement of funds by the Treasury has always delayed implementation process. This has seen sectors/sub-sector delayed initialization of project/programme implementation process thus little or no achievement from the planned target.

**Human resource/ personnel constraints**

During the period under review the sectors/subsectors had inadequate technical staff which hampered the full implementation of projects/programmes. In addition, capacity gaps among existing staff hampered effective implementation of county plans.

**Weak implementation of Policies and Regulations**

Various County sectors have developed numerous policies, regulations and legal frameworks which they have not implemented so as to guide various sectoral activities, however there are some important regulations which are yet to be passed and implemented in order to guide and enhance implementation of sectoral functions.

**Delayed procurement processes**

The period under review saw the centralization of the procurement processes; this has really slowed down the procurement processes in the county. Thus this has affected the implementation of projects/programmes across all the sectors.

**COVID-19 Pandemic**

The emergence of the Covid-19 pandemic during the period under review led to slow implementation or even non implementation at all. The restricted movement may have hampered the implementation of most of the projects in the County thus the sectors reported minimal or no

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performance to some specified projects. The pandemic also saw Virement of funds of some ward or headquarter projects to fund the covid-19 pandemic.

**Lengthy land acquisition process**

During the period under review most sectors/subsectors registered low performance in projects that required acquisition of land. This was because of the lengthy process that comes with the procurement of public land.



**Sign**

2<sup>nd</sup> June, 2021

**CECM-FINANCE AND ECONOMIC PLANNING**  
**COUNTY GOVERNMENT OF NAKURU.**



### **3. 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 entity and 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.

The County's 2018-2022 CIDP has identified 7 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 Government's "Big Four", NIUPLAN, 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 of the Nakuru County's 2018-2022 CIDP are to:

- (i) carrying forward the on-going projects/programmes initiated in previous plan period,
- (ii) development of social and physical infrastructure;
- (iii) value addition in agriculture and other productive sectors;
- (iv) mainstreaming climate change, gender, youth, Disaster Risk Reduction (DRR) and other cross cutting issues in development;
- (v) integration of Sustainable Development Goals (SDGs) in County Planning;
- (vi) County public sector reforms, transparency and accountability in the delivery of public goods and services;
- (vii) Promoting faster growth of Small & Medium Enterprises and the private sector.

The foundation for national transformation anchors on three key pillars through focusing on the following key thematic areas; Infrastructure, information and communication technology (ICT), Science and technology and innovation, land reforms, public sector reforms, labour and employment, national values and ethics, ending drought emergencies, security, peace building and conflict resolution.

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The economic pillar aims at achieving 10 per cent economic growth rate per annum sustainably up to the year 2030. The pillar targets six major sectors namely: tourism; agriculture; manufacturing; wholesale and retail trade; Business Process Outsourcing (BPO); financial services and recently the oil, gas and mineral resources

**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:

**Summary of outcomes/outputs**

Sector	Achievements
Agriculture, Livestock and Fisheries	<ul style="list-style-type: none"> <li>• The Directorate of Agriculture completion were completed in Kuresoi South and Kuresoi North sub counties.</li> <li>• The directorate also distributed 177,794 avocado and 7,115,722 pyrethrum seedling 12,077 coffee and 12000 macadamia seedlings to various sub-counties.</li> <li>• Construction and equipped of two potato cold store Kuresoi South and Njoro sub counties.</li> <li>• Constructed and lining of ATC water pan. Also implemented the National Agricultural and Rural inclusive growth Projects (NARIGP) and the Agricultural Sector Development Support Projects (ASDSP).</li> <li>• The directorate of livestock procured 130 breeding sheep, 220 breeding goats, 100 beef animals, and four weeks old improved Kienyeji chicks, 14 Incubators, four milk pasteurizers &amp; dispensers, 73 bee hives, fertilized eggs, a tractor and its accessories and completed construction of two milk coolers.</li> <li>• The directorate of Fisheries Development, the planned projects for implementation included purchase and distribution of 30 Pond Liners, procurement and restocking of 200,000 fingerlings, equipping of fish processing plant in Naivasha and Construction of fish ponds in Nyondia and Kasarani is ongoing.</li> </ul>
Land, Housing and Physical Planning	<ul style="list-style-type: none"> <li>• <b>Programme 1.0: Administration, Planning, Management and Support Services.</b></li> </ul>

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	<p>The Department sponsored 30 staffs in various approved higher learning institutions/organizations to improve their capacity on their area of operations. 2 Officers attended Kenya School of Government, 3 were trained on GIS through collaboration between COG/UN Habitat/ICAD, 2 on GIS FOR Governance at Oakar Services and 23 on building inspection by the National Building Inspectorate.</p> <p><b>Programme 2.0. Land use planning and survey.</b></p> <p>The Department has achieved 90% in Preparation of spatial Plan, 90% in preparation of Valuation Roll and 80% in preparation of Land Information Management System (LIMS). This sector has prioritized programmes and projects that are ensuring quality lives of the people both in urban and rural areas are improved</p> <p><b>Programme 3. Development and management of housing.</b></p> <p>The programme was to rehabilitate County Estates, develop new housing stock via the affordable housing agenda, and develop housing infrastructure and Establish Community Appropriate Building Materials &amp; Technologies Training (ABMT) Centres. During the financial year under review 527 Units of houses &amp; 144 toilets were rehabilitated in the County Estates, approximately 2.3 Kms of sewer line was laid, sourcing for a strategic investor in the Naivasha Affordable Housing Project was initiated and 1 ABMT training Centre was completed in Naivasha sub-county.</p>
Energy, Infrastructure and ICT	<p><b>Infrastructure:</b></p> <p><b>Sector/ Sub-sector Achievements in the Previous Financial Year</b></p> <p>During the period under review the subsector graded and gravelled 245km; tarmacked 3.6km, constructed 15 bridges; 10motorbike shades, purchased one hydraulic cabin vehicle; maintained 700 streetlights, and installed 200 new streetlights; acquired a fire engine and constructed one fire station and recruited 9 fire fire-fighters. The subsector’s achievement in comparison to planned targets indicate an underachievement of some of the programmes. This underachievement may be attributed to a number of reasons including inadequate resources.</p> <p><b>ICT and E-Government:</b></p> <p>During the ADP period 2019/2020, the sub sector established three digital centres in Shaabab Resource centre, Menengai Social Hall and Rongai Polytechnic. The sub sector also established a data centre at</p>

	<p>the County headquarters. The data centre will centralize all County information systems under one roof easing management and guaranteeing security. Through these digital centres, the department will offer training to the youth on how to access online jobs as well as e-government services.</p>
<b>HEALTH</b>	<p><b>Sector/ Sub-sector Achievements in the Previous Financial Year</b>  The Nakuru Health Sector was allocated Ksh. 6,945,030,267 during 2019/2020 financial year targeting to serve a projected population of 2.2Million plus referrals from the neighboring Counties; Baringo, Narok, Nyandarua, Bomet, Samburu, Laikipia, Kericho. Among the priority needs in the previous Financial Year were; includes:</p> <ul style="list-style-type: none"> <li>• Upgrading of OPD blocks in County referral hospital (PGH)</li> <li>• strengthening community strategy through creation of additional Community Units.</li> <li>• Piloting of Electronic Medical records in 7 health facilities, strengthening referral strategy through establishment of dispatch Centre.</li> <li>• The county also recruited 21 Medical doctors and managed to promote 69 health workers.</li> <li>• The department at the same time developed county health strategic plans, Annual work-plans which captured the challenges and priorities of the county.</li> <li>• In addition, it managed to collect about Kshs 1,196,449,081 billion against target of Ksh1,000,000,000.</li> <li>• The department also managed to carry out IT survey assessment and developed Road map for installing EHR and disseminates the same to relevant stakeholder.</li> <li>• In the same period the County managed to use about Kshs 668,563,263 and for purchasing health commodities and addition of Kshs 208,411,622.81 from ministry of health from Universal Health coverage programme.</li> <li>• It is important to mention that during the year under review, COVID-19 pandemic occurred and affected most of the activities planned, affecting the achievement of performance indicators.</li> </ul>
<b>EDUCATION</b>	<p>The sector has two sub sectors i.e. Education and vocational training. The Sub-Sector has a total of 35 staff. The enrolment of ECDE children currently stands at 119,788 as compared to 96,405 in 2019. The infrastructure in ECDE has improved since early childhood</p>

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	<p>education was devolved although it is still in adequate. The Sub-Sector of Vocational Training has 33 functional Vocational Training centres and one other center awaiting opening. The directorate has 121 instructors and 14 members of staff.</p> <p><b>Key Achievements Early Childhood Education</b></p> <ul style="list-style-type: none"> <li>• 266 Teachers were employed on contractual basis</li> <li>• 48 classrooms were constructed</li> <li>• 50 toilets were built</li> <li>• The sector distributed instruction materials on new curriculum to all 940 public ECDE centers</li> <li>• Bursary worth 119Million were distributed to needy students in the county</li> <li>• ECDE data collection increased to 95%</li> </ul> <p><b>Key Achievements for Vocational Training</b></p> <ul style="list-style-type: none"> <li>• 12 Monitoring and Evaluation conducted and report submitted</li> <li>• 1170 Trainees completed their training in various courses</li> <li>• 26 Vocational Training Centre’s participated in co-curricular activities in various disciplines, i.e. Drama from Zonal, county and regional levels.</li> <li>• 28 Vocational Training Centre’s were equipped with modernized tools and equipment</li> <li>• 2 Centre’s were revitalized</li> <li>• 1 Policy developed and is awaiting cabinet approval</li> </ul>
<p><b>Trade, Tourism, Cooperatives Development and Industrialization Department</b></p>	<p>The sector comprises of Trade, Tourism, Cooperatives Development and Industrialization.</p> <ul style="list-style-type: none"> <li>• During the period under review the sector’s priorities included; promotion and marketing of County tourism; promotion of cooperative development &amp; management; market rehabilitation &amp; development; consumer protection &amp; promotion of fair business practice and commerce &amp; enterprise.</li> <li>• During the period under review the Trade directorate enhanced the growth and development of six (6) new markets as well as renovation of 10 existing markets.</li> </ul>

	<ul style="list-style-type: none"> <li>• On consumer protection and improvement of fair-trade practices the County Unit of weights and measures calibrated 4,500 weighing machines; inspected 15 business premises.</li> <li>• On Trade Development the subsector participated in 5 Exhibitions.</li> <li>• It also supported the MSEs through business development services, linking MSEs to local and external markets and continued training MSEs on business skills.</li> <li>• During the same period, the Cooperatives Directorate facilitated the growth and development of cooperatives by holding trainings for value addition of cooperative products, governance and Enforcing Compliance.</li> <li>• The directorate enhanced governance by conducting certification Audits in 127 cooperatives societies and attending 230 Cooperative meetings to offer advisory services.</li> <li>• The Directorate of Tourism promoted local Tourism by holding five key events e.g the Naivasha Tourism festival.</li> <li>• The Tourism Directorate also participated in Magical Kenya Expo and two international Tourism exhibitions. The Department oversaw the issuance of liquor licenses in the County.</li> </ul>
<p><b>Environment Protection Water and Natural Resources</b></p>	<p><b>Achievements in the Financial Year 2019/2020</b>  The following projects were successfully implemented:</p> <ul style="list-style-type: none"> <li>• Drilled 39 No. boreholes</li> <li>• 7 No. Boreholes equipped</li> <li>• Desilted 2No.Pan</li> <li>• Extended pipe networks in 140 water projects</li> <li>• Installation of 40 No. litter bins in London ward.</li> <li>• Purchase, supply and growing of assorted tree seedlings and fruits (Grafted Avocado)</li> <li>• Rehabilitation of Nyayo gardens (Phase I complete, Phase II ongoing)</li> </ul>

**NAKURU COUNTY EXECUTIVE**  
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	<ul style="list-style-type: none"> <li>• Rehabilitation of Gioto Disposal site and fencing complete</li> <li>• Climate change mitigation and adaptation tree growing over 300,000 tree seedlings grown within the County.</li> <li>• Another great milestone achieved was establishment of Nakuru Countywide Sanitation Technical steering committee (NACOSTEC) which is a multisectoral committee with the purpose of driving an inclusive sanitation agenda. The sector also constructed 2No. sewer lines extensions to improve sanitation through increased sewerage connectivity within Nakuru Town.</li> </ul>
<p><b>Public Service Training and Devolution</b></p>	<p>In the period under review the sub-sector completed the construction and equipping of one sub county office and six ward offices. One policy document was formulated: The Human Resource and Procedures Manual. A comprehensive insurance cover benefitted all the employees. Timely compensation for employees and remittance of statutory deductions was possible and a trophy was earned from the pension fund- Lap fund. Sensitization of employees on HIV/AIDS ADA was done. The sub-sector collaborated with other department to ensure that 5 public participation exercises were held successfully. As a continuous process, staff were trained on Performance Management and Contracting and a unit for this function was established</p>
<p><b>County Treasury</b></p>	<p>During the period under review the sub-sector trained 135 staffs to enhance their skills in different training needs. The sub-sector adhered to the legal framework governing budget formulation with Budget Circular, CBROP, CFSP, MTDSP were prepared and submitted within the stipulated timeline. Own Source Revenue was 2.55Billion which was below the planned target of 3. 1Billion.The subsector prepared n Annual Development Plan for 2020/21 and submitted within the timeline. The Directorate of resource mobilization was able link Partners to the various sectors with view to raise funds.</p>
<p><b>County Assembly</b></p>	<p><b>Achievements in the Financial Year 2019/2020</b></p> <p>The County assembly of Nakuru strives for transformational leadership that will herald a paradigm shift in governance with a political leadership that is accountable to the citizens whom they serve. To this ensure the above, below are some of the achievements that the</p> <ul style="list-style-type: none"> <li>• Construction of Phase II Block</li> <li>• More than 80 motions debated</li> <li>• Development of the Strategic Plan</li> <li>• Equipping and Configuration of the Chamber</li> </ul>

**NAKURU COUNTY EXECUTIVE**  
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	<ul style="list-style-type: none"><li>• Completion of Public Gallery</li><li>• Refurbishment of Building</li><li>• Refurbishment of Hansard Equipment</li><li>• Construction of Phase II Block and Consultancy</li><li>• Completion of Office Block</li><li>• Construction of Speakers House</li><li>• 8 petitions filed</li></ul>
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#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Nakuru County Executive 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 pillars’

- 1) putting the customer/Citizen first,
- 2) delivering relevant goods and services, and improving operational excellence.

Below is a brief highlight of our achievements in each pillar

##### **1. Sustainability strategy and profile**

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

##### **2. Environmental performance**

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation’s products.

##### **3. Employee welfare**

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

##### **4. Market place practices-**

The organisation should outline its efforts to:

- a) Responsible competition practice.  
Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors
- b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices
- d) Product stewardship- outline efforts to safeguard consumer rights and interests

##### **5. Community Engagements-**

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 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, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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 Government's financial statements were approved and signed by the CEC member for finance on 2<sup>ND</sup> June, 2021.

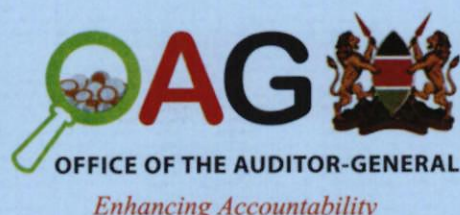


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**County Executive Committee Member – Finance**

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2020

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nakuru set out on pages 1 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation-recurrent and development combined 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nakuru as at 30 June, 2020, 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 the Public Finance Management Act, 2012 and the County Governments Act, 2012.

#### Basis for Qualified Opinion

##### 1. Variances Between Financial Statements and IFMIS Balances

Review of the statement of receipts and payments revealed significant variances with the Integrated Financial Management Information Systems (IFMIS) trial balance presented for audit review as detailed below:

Component	Financial Statement Balances (Kshs.)	IFMIS Balances (Kshs.)	Variance (Kshs.)
Proceeds from Domestic and Foreign Grants	11,703,464	825,975,765	(814,272,3001)
Exchequer Releases	12,029,593,861	9,819,004,935	2,210,588,926
Transfers from Other Government Entities	504,607,352	2,067,281,083	(1,562,673,731)

<b>Component</b>	<b>Financial Statement Balances (Kshs.)</b>	<b>IFMIS Balances (Kshs.)</b>	<b>Variance (Kshs.)</b>
County Own Generated Revenue	2,440,666,697	1,616,936,523	823,730,174
Compensation of Employees	5,808,698,872	531,271,429	5,277,427,443
Use of Goods and Services	2,338,292,522	2,510,534,703	(172,242,181)
Subsidies	-	91,033,250	(91,033,250)
Transfers to Other Government Units	1,168,608,398	2,280,206,627	(1,111,598,229)
Other Grants and Transfers	3,870,128,504	140,261,667	3,729,866,837
Social Security Benefits	-	26,094,004	(26,094,004)
Acquisition of Assets	2,995,320,243	3,421,491,950	(426,171,707)
Other Payments	7,350	90,983,034	(90,975,684)

Management attributed the variances to problems with IFMIS that have not been reconciled.

Consequently, the accuracy and completeness of the above balances included in the financial statements presented for audit for the year could not be confirmed.

## **2. Inaccuracies in Bank Balances**

The statement of assets and liabilities and as disclosed under Note 21A to the financial statements reflects bank balances of Kshs.4,638,229,643. This comprises of balances in fifty-nine (59) bank accounts held at the Central Bank and Commercial banks. Review of the accounts revealed the following unsatisfactory issues: -

### **2.1. Unsupported Bank Balances**

The bank balances of Kshs.4,638,229,643 included an amount of Kshs.63,086,888 held in seven (7) revenue bank accounts which were not supported by cashbooks and bank reconciliation statements. This is contrary to Regulation 100 of the Public Finance Management (County Governments) Regulations, 2015, which requires the Accounting Officers to keep a cashbook showing the receipts and payments for all the accounts.

### **2.2. Undisclosed Bank Balances**

The bank balances of Kshs.4,638,229,643 excluded an amount of Kshs.961,929,503 held in six (6) County bank accounts. Management attributed the exclusion to the fact that the bank accounts related to projects whose funds had been expensed in IFMIS on issuance. However, the project bank account balances have not been appropriately disclosed by way of annexures to the financial statements as required.

Consequently, the accuracy and fair statement of the bank balances of Kshs.4,638,229,643 as at 30 June, 2020, could not be confirmed.

### **3. Misstatement of Technical Services Fees Income**

The statement of receipts and payments and as disclosed under Note 9 to the financial statements reflects County own generated receipts amount of Kshs.2,440,666,697. Included in the amount is Kshs.66,833,353 in respect of technical services fees and approval of building plans. Audit review of the revenue records maintained by the technical services committee at the department of lands and physical planning revealed that Kshs.89,996,483 was collected during the year under review resulting to an unexplained and unreconciled amount of Kshs.23,163,130.

In the circumstance, the accuracy and completeness of the reported County own generated receipts of Kshs.2,440,666,697 could not be ascertained.

### **4. Unsupported Foreign Travel Allowances**

The statement of receipts and payments and as disclosed under Note 12 to the financial statements reflects use of goods and services payments of Kshs.2,338,292,522. Included in this amount is foreign travel cost of Kshs.67,875,326, out of which expenditures amounting to Kshs.2,767,055 were not adequately supported by invitation letters and evidence of travel.

In the circumstance, the accuracy and completeness of foreign travel expenditure of Kshs.67,875,326 could not be confirmed.

### **5. Irregular Transfer of Funds to Nakuru Alcoholic Drinks and Control Board**

The Department of Trade, Industry, Marketing and Tourism incurred payments of Kshs.10,498,945 as capital grants and transfers to the Alcoholic Drinks and Control Board. However, the establishment of the Board has not been approved by the County Executive Committee and the County Assembly. Further, the transfer includes Kshs.2,745,400 and Kshs.3,496,345 for payment of allowances and purchase of office furniture respectively, whose expenditure returns and supporting documents were not provided for audit review.

Consequently, the validity of the transfer Kshs.10,498,945 to the Alcoholic Drinks and Control Board and the subsequent expenditure was irregular.

### **6. Irregular Contribution to Council of Governors**

During the year under review, the Office of the Governor and Department of Public Service Training and Development made payments worth Kshs.1,158,934 and Kshs.2,000,000 respectively to the Council of Governors. However, the payments were unauthorized as they were not included in the approved budget for the year. Management did not explain what the contributions related to and reasons why the

County was funding the operations of the Council of Governors which had its own budget allocation in line with Section 37 of the Intergovernmental Relations Act, 2012.

Consequently, the validity of the expenditure of Kshs.3,158,934 on Council of Governors could not be confirmed.

### **7. Irregular Payment of Allowances to Members of County Assembly**

During the financial year under review, an expenditure of Kshs.8,357,854 was incurred by the County Executive on foreign training expenses of Kshs.4,620,342, Kshs.1,461,600, Kshs.1,083,328 and Kshs.1,192,584 for Members of the County Assembly of Nakuru through the Departments of Finance and Economic Planning, Public Service Management, Infrastructure and Office of the Governor respectively.

It was however not clear why the expenses of the County Assembly of Nakuru were being paid for by the County Executive contrary to Regulation 42(1) of the Public Finance Management Act, 2012, that mandates the Accounting Officers of County Government entities to ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the County Assembly.

Consequently, the validity of the expenditure of Kshs.8,357,854 on Members of the County Assembly of Nakuru could not be confirmed.

### **8. Irregular Expenditure on Legal Fees**

The County made payments of Kshs.41,709,019 in respect of legal fees. However, Management did not provide approvals by the County Attorney for engagement of the private law firms. This was contrary to Section 16 of the Nakuru County Attorney Act, 2017. Further, it was observed that the payments were not supported by requisite documents such as the contract agreements, fee notes and evidence of court sessions attendance, rates applied in line with the advocate remuneration roll and a case file for each of the cases.

In view of the above, the validity of the expenditure of Kshs.41,709,019 on legal fees for the year ended 30 June, 2020, could not be confirmed.

### **9. Unsupported Pending Bills**

The statement of receipts and payments and as disclosed under Note 17 to the financial statements reflects acquisition of assets cost of Kshs.2,995,320,243. Included in the figure is domestic public non-financial enterprises (pending bills) of Kshs.1,365,392,060 that have not been charged to the respective expenditure codes under acquisition of assets. This is in breach of Regulation 40(1) of the Public Finance Management (County Governments) Regulations, 2015. Further, verification revealed that the settled pending bills had not been recorded in the pending bills register contrary to Regulation 100 of the Public Finance Management (County Government) Regulations, 2015.

It has therefore not been possible to confirm the accuracy and the completeness of the reported pending bills balances in the absence of the pending bills register.

## **10. Unreconciled Assets Register**

The statement of receipts and payments and as disclosed under Note 17 to the financial statements reflects an expenditure of Kshs.1,629,928,183 in respect of acquisition of non-financial assets. However, audit review of the fixed assets registers revealed Nil balances for fixed assets as at 30 June, 2020.

Consequently, the accuracy, completeness and ownership of the assets could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Nakuru Management in accordance with ISSAI 130 on 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.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the period under review.

### **Other Matter**

#### **Budget Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects budgeted receipts and actual on comparable basis of Kshs.23,231,285,469 and Kshs.20,658,602,835 respectively resulting to a shortfall of Kshs.2,572,682,634 or 11%. The shortfall was attributed to the underperformances in proceeds from domestic and foreign grants, transfers from other government entities and county own generated receipts of Kshs.1,600,550,223, Kshs.312,799,108 and Kshs.659,333,303 respectively. The low performance on county own generated receipts was attributed to the COVID-19 pandemic.

Out of the revenue amount realized in the year of Kshs.20,658,602,835, only Kshs.16,181,055,889 was absorbed resulting to an under absorption of Kshs.4,477,546,946 or 21.%. Consequently, the County may not have been able to fully fund the planned budget activities for the year thus impacting negatively on service delivery to the residents of Nakuru County.

# 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 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. Delayed Development of Valuation Roll**

As previously reported, Nakuru County Executive is yet to develop the County valuation roll. Review of the current status of implementation of the project by the Department of Lands, Housing and Physical Planning revealed that the valuation roll is incomplete despite the full payment of contract sum of Kshs.50,591,400 on 5 May, 2018. This was contrary to the contract agreement which provided final payment of 30% be made upon completion and approval of the final draft of valuation report by the County Assembly of Nakuru.

In addition, the status report provided for audit indicated that the final roll was yet to be tabled in the County Assembly as works were still underway on countywide to establish the rates for implementation of the final valuation roll.

In the circumstances, the County Executive Management was in breach of law and may not have received value for money on the contract amount paid.

### **2. Excessive Wage Bill**

The County Executive incurred expenditure of Kshs.5,808,698,872 on compensation of employees representing thirty-eight percent (38%) of the County total revenue of Kshs.14,986,571,375. The expenditure exceeded the prescribed limit of thirty-five percent (35%) on employee costs under Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstance, the County Executive was in breach of the law.

### **3. Non-Adherence to the One-Third Basic Salary Rule**

Analysis of June, 2020 payroll revealed that twenty-one (21) employees were drawing net salary less than one third of their basic salary. This is contrary to Section 19(3) of the Employment Act, 2007, which requires the total amount of all deductions which may be made by an employer from the wages of his employee at any one time not to exceed two-thirds of the basic pay.



In the circumstance, the County Executive was in breach of the law.

#### **4. Excess Transfer to the County Assembly**

The County Executive transferred Kshs.1,168,608,398 to the County Assembly. This was in excess of the stipulated seven percent (7%) of total county revenue for the year under review by Kshs.119,548,402 contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the approved expenditures of a County Assembly shall not exceed seven per cent of the total revenues of the County government or twice the personnel emoluments of that County Assembly, whichever is lower. Consequently, the County Executive was in breach of the law.

#### **5. Irregular Variation of Prices by Kenya Medical Supplies Authority (KEMSA)**

The Department of Health Services made payment of Kshs.7,905,000 to the Kenya Medical Supplies Authority (KEMSA) via payment voucher number 75393 for supply of 3 ply face masks. However, it was noted that the KEMSA made variation to the price charged per unit from Kshs.2,350 in the contract price to Kshs.5,000, resulting in reduction in the quantities delivered by 54%. Further, the price change was only communicated to the County on 12 June, 2020, after the deliveries of the masks had been made on 28 May, 2020. The variation was not supported by way of the prevailing consumer price index obtained from Kenya National Bureau of Statistics or the monthly inflation rate issued by the Central Bank of Kenya as required by Section 139 (4) of the Public Procurement and Asset Disposal Act, 2015. Consequently, the County Executive was in breach of the law.

The audit was conducted in accordance with 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 are in compliance, 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 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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, and 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 overall governance were not effective.

## **Basis for Conclusion**

### **1. Under Collection of revenue**

The County Government under-collected revenue on a number of activities as follows:

#### **1.1 Under Collection of House Rent Income**

The statement of receipts and payments and as disclosed under Note 9 to the financial statements reflects county own generated receipts balance of Kshs.2,440,666,697. The receipts include, Kshs.20,306,877 in respect of rent collections from property and premises owned by the County. Review of rental records revealed that Kshs.355,436,884 was owed to the County Executive. Further, the County Executive has not carried out review of the rent payable or valuation of its houses in alignment with the market rates. Therefore, the basis upon which the rents are being charged could not be confirmed.

In addition, ninety (90) county houses in Molo Sub-County with annual rent revenue of Kshs.741,132 were being managed by National Housing Corporation as a result of a Kshs.30,460,177 debt owed to the Corporation by the defunct local authorities. No efforts had been made by the County to take charge of the houses.

Management has not demonstrated efforts being undertaken by the County Executive to recover the long outstanding rent amounts. This is contrary to Section (157) (2) of the Public Finance Management Act, 2012 which requires the receiver of County Government revenue to ensure that the revenue for which the receiver is responsible is collected or recovered, and is accounted for.

#### **1.2 Under Collection - Single Business Permit Fees**

An analysis of records from Nakuru East Sub - County revealed that a total of eleven thousand five hundred and fifty-one (11,551) business firms applied for Single Business Permits and were invoiced an amount of Kshs.136,786,000 during the year under review. However, review of receipts for the same period revealed that Kshs.94,398,500 from 7,371 or 69% of the invoiced business firms was collected leading to failure to collect Kshs.42,387,500 from the remaining 4,180 business firms. Management did not provided explanation on failure to collect the billed revenue.

#### **1.3 Under Collection of Outstanding Plot and Land Rates**

Review of records indicates that the property owners owed the County, Kshs.11,451,487,497 and Kshs.162,067,452 in accrued land rates and plot rents, respectively. However, no effort was made to recover the outstanding revenue during the period under review. This is in breach of Section 157(2) of the Public Finance Management Act, 2012, which requires the receiver of county government revenue to ensure that the revenue for which the receiver is responsible is collected or recovered.

Consequently, the controls over rental income were weak.

## **2. Lack of Risk Management Policy**

During the year under review, Nakuru County Executive did not have a risk management policy or strategy in place to mitigate operational, legal and financial risks. Also, the Management did not have in place a disaster recovery plan. This was contrary to Regulation 158 of the Public Finance Management (County Government), Regulations 2015.

In the absence of a risk management policy, the Management will not be able to identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures to be implemented.

## **3. Lack of Fraud Management Policy**

The County Executive did not have in place a fraud management policy during the year under review to assist in detecting and preventing fraud. This was contrary to Regulation 158 (1) of the County Government Regulations, 2015, which states that the accounting officer shall ensure that the county government entity develops risk management strategies, which include fraud prevention mechanism.

No explanation was provided for failure to develop a Fraud Management Policy.

## **4. Lack of IT Strategic Plan and Committee**

Review of information technology systems in use revealed that the County Executive had not established an IT Strategy Committee and did not have an approved IT strategic plan which should provide governance on information technology matters, IT strategic plan and IT security policy. Further, there was no back-up retention strategy or formally documented and approved processes to manage upgrades, implying that there is a possibility of unauthorized changes without change request documentation. The IT department also lacked a formal emergency procedure implying that in case of an emergency the personnel involved might not be aware of the protocols to follow or what is expected of them which may lead to business interference.

## **5. Payment of Permanent Staff Outside IPPD**

A review of the monthly payrolls revealed that twenty-seven (27) staff who joined the County between May, 2017, and December, 2018, had not been included in the Integrated Payroll and Personnel Database (IPPD) system and continued to be paid outside the system. No explanation was rendered for delay in incorporating the employees in the payroll system and the continued payment outside it.

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 control, 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 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 control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or 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 are in compliance 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's financial reporting process, reviewing the effectiveness of how the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**17 November, 2021**

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

		2019-2020	2018-2019
	Notes	KShs	KShs
<b>RECEIPTS</b>			
Exchequer releases	1	12,029,593,861	11,282,034,436
Proceeds from Domestic and Foreign Grants	2	11,703,464	15,325,100
Transfers from Other Government Entities	3	504,607,352	348,847,077
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	2,440,666,697	2,810,570,958
Returned CRF issues	10	-	-
<b>TOTAL RECEIPTS</b>		<b>14,986,571,374</b>	<b>14,456,777,571</b>
<b>PAYMENTS</b>			
Compensation of Employees	11	5,808,698,872	5,631,546,528
Use of goods and services	12	2,338,292,522	1,915,919,660
Subsidies	13	-	-
Transfers to Other Government Units	14	1,168,608,398	1,072,420,710
Other grants and transfers	15	3,870,128,504	2,052,970,470
Social Security Benefits	16	-	-
Acquisition of Assets	17	2,995,320,243	1,845,008,050
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	45,100,000
Other Payments	20	7,350	80,207,671
<b>TOTAL PAYMENTS</b>		<b>16,181,055,889</b>	<b>12,643,173,103</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,194,484,515)</b>	<b>1,813,604,468</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nakuru County Executive financial statements were approved on 2<sup>nd</sup> June, 2021 and signed by:

Chief Officer - Finance  
Name: Joseph M. Gitau  
ICPAK Member Number 13559

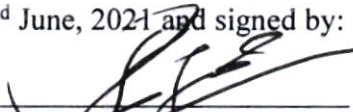
Director of Finance  
Name :Dominic O. Nyabuto  
ICPAK Member No.12595


**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.2. STATEMENT OF ASSETS AND LIABILITIES**

	Notes	2019-2020 KShs	2018-2019 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	4,638,229,643	5,748,725,040
Cash Balances	21B	-	-
<b>Total Cash and cash equivalent</b>		<b>4,638,229,643</b>	<b>5,748,725,040</b>
Accounts receivables – Outstanding Imprests	22	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,638,229,643</b>	<b>5,748,725,040</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	23	160,682,697	76,693,579
<b>NET FINANCIAL ASSETS</b>		<b><u>4,477,546,946</u></b>	<b><u>5,672,031,461</u></b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	24	5,672,031,461	3,858,426,994
<b>Prior year adjustments</b>	25	-	-
<b>Surplus/Deficit for the year</b>		(1,194,484,515)	1,813,604,467
<b>NET FINANCIAL POSITION</b>		<b><u>4,477,546,946</u></b>	<b><u>5,672,031,461</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nakuru County Executive financial statements were approved on 2<sup>nd</sup> June, 2021 and signed by:

  
 Chief Officer - Finance  
 Name: Joseph G. Muchinah  
 ICPAK Member No.13559

  
 Director of Finance  
 Name: Dominic O. Nyabuto  
 ICPAK Member No.12595



**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**


**7.3. STATEMENT OF CASH FLOWS**


		2019-2020	2018-2019
	Notes	KShs	KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	12,029,593,861	11,282,034,436
Proceeds from Domestic and Foreign Grants	2	11,703,464	15,325,100
Transfers from Other Government Entities	3	504,607,352	348,847,077
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	2,440,666,697	2,810,570,958
Returned CRF issues	10	-	-
<b>Total Receipt from operating Income</b>		<b>14,986,571,374</b>	<b>14,456,777,571</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	11	5,808,698,872	5,631,546,528
Use of goods and services	12	2,338,292,522	1,915,919,660
Subsidies	13	-	-
Transfers to Other Government Units	14	1,168,608,398	1,072,420,719
Other grants and transfers	15	3,870,128,504	2,052,970,474
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	7,350	80,207,671
<b>Total Payments from Operating Expenses</b>		<b>13,185,735,646</b>	<b>10,753,065,053</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	26	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	-	-
Other Adjustments	28	-	-
<b>Net cash flow from operating activities</b>		<b>1,800,835,728</b>	<b>3,703,712,518</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	2,995,320,243	1,845,008,051
<b>Net cash flows from Investing Activities</b>		<b>2,995,320,243</b>	<b>1,845,008,051</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	45,100,000
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>45,100,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(1,194,484,515)</b>	<b>1,813,604,467</b>
<b>Cash and cash equivalents at BEGINNING of the year</b>	21	<b>5,672,031,461</b>	<b>3,858,426,994</b>

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<b>Cash and cash equivalents at END of the year</b>	<b>24</b>	<b>4,477,546,946</b>	<b>5,672,031,461</b>
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nakuru County Executive financial statements were approved on 2<sup>nd</sup> June, 2021 and signed by:

  
\_\_\_\_\_  
Chief Officer - Finance  
Name: Joseph G. Muchinah  
ICPAK Member No.13559

  
\_\_\_\_\_  
Director of Finance  
Name: Dominic O. Nyabuto  
ICPAK Member No.12595

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

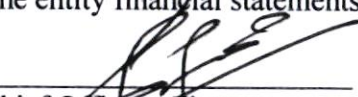
<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>RECEIPTS</b>						
Exchequer releases	10,261,000,000	1,768,593,861	12,029,593,861	12,029,593,861	-	100%
Proceeds from Domestic and Foreign Grants	2,275,548,617	(663,294,930)	1,612,253,687	11,703,464	1,600,550,223	1%
Transfers from Other Government Entities	1,107,035,707	(289,629,247)	817,406,460	504,607,352	312,799,108	62%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	3,100,000,000	-	3,100,000,000	2,440,666,697	659,333,303	79%
Return issues to CRF	5,672,031,461	-	5,672,031,461	5,672,031,461	-	100%
<b>TOTAL</b>	<b>22,415,615,785</b>	<b>815,669,684</b>	<b>23,231,285,469</b>	<b>20,658,602,835</b>	<b>2,572,682,634</b>	<b>89%</b>
<b>PAYMENTS</b>						
Compensation of Employees	6,771,755,738	(418,320,475)	6,353,435,263	5,808,698,872	544,736,391	91%
Use of goods and services	3,364,259,098	308,013,139	3,672,272,237	2,338,292,522	1,333,979,715	64%
Subsidies	91,035,198	-	91,035,198	-	91,035,198	0%
Transfers to Other Government Units	1,038,598,425	174,406,969	1,213,005,394	1,168,608,398	44,396,996	96%
Other grants and transfers	3,811,273,437	648,038,953	4,459,312,390	3,870,128,504	589,183,886	87%
Social Security Benefits	93,249,335	(2,143,761)	91,105,574	-	91,105,574	0%
Acquisition of Assets	5,058,496,946	79,821,798	5,138,318,744	2,995,320,243	2,142,998,501	58%


**Reports and Financial Statements  
For the year ended June 30, 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance Costs, including Loan Interest	2,090,207,608	25,853,061	2,116,060,669	-	2,116,060,669	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	96,740,000	-	96,740,000	7,350	96,732,650	0%
<b>TOTAL</b>	<b>22,415,615,785</b>	<b>815,669,684</b>	<b>23,231,285,469</b>	<b>16,181,055,889</b>	<b>7,050,229,580</b>	<b>70%</b>
<b>SURPLUS/(DEFICIT)</b>	-	-	-	<b>4,477,546,946</b>		

- (a) Compensation of Employees 91%- this was a result of hired casuals during COVID 19 pandemic by various departments
- (b) Use of Goods and Services 64%- these is due to delayed disbursement of funds
- (c) Transfers to Other Government Units 96%- these are transfers to the County Assembly of Nakuru
- (d) Acquisition of Assets-58%- this was due to delayed disbursement of Funds
- (e) The changes between the original and final budget are as a result of reallocations within the budget through supplementary.

The entity financial statements were approved on 2<sup>nd</sup> June, 2021 and signed by:

  
 Chief Officer - Finance  
 Name: Joseph G. Muchinah  
 ICPAK Member No.13559

  
 Head of Treasury Accounts  
 Name: Dominic O, Nyabuto  
 ICPAK Member No.12595

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>RECEIPTS</b>						
Exchequer releases	7,182,700,000	1,238,015,703	8,420,715,703	8,420,715,703	-	100%
Proceeds from Domestic and Foreign Grants	2,275,548,617	(663,294,930)	1,612,253,687	11,703,464	1,600,550,223	1%
Transfers from Other Government Entities	1,107,035,707	(289,629,247)	817,406,460	504,607,352	312,799,108	62%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	3,100,000,000	-	3,100,000,000	2,440,666,697	659,333,303	79%
Return CRF issues	-	-	-	-	-	0%
<b>TOTAL</b>	<b>13,665,284,324</b>	<b>285,091,526</b>	<b>13,950,375,850</b>	<b>11,377,693,215</b>	<b>2,572,682,634</b>	<b>82%</b>
<b>PAYMENTS</b>						
Compensation of Employees	6,771,755,738	(418,320,475)	6,353,435,263	5,808,698,872	544,736,391	91%
Use of goods and services	3,364,259,098	308,013,139	3,672,272,237	2,338,292,522	1,333,979,715	64%
Subsidies	91,035,198	-	91,035,198	-	91,035,198	0%
Transfers to Other Government Units	727,018,898	122,084,878	849,103,776	818,025,879	31,077,897	96%
Other grants and transfers	3,811,273,437	648,038,953	4,459,312,390	3,870,128,504	589,183,886	87%
Social Security Benefits	93,249,335	(2,143,761)	91,105,574	-	91,105,574	0%
Acquisition of Assets	-	-	-	-	-	0%

**Reports and Financial Statements  
For the year ended June 30, 2020**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance Costs, including Loan Interest	2,090,207,608	25,853,061	2,116,060,669	-	2,116,060,669	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	96,740,000	-	96,740,000	7,350	96,732,650	0%
<b>TOTAL</b>	<b>17,045,539,312</b>	<b>683,525,795</b>	<b>17,729,065,107</b>	<b>12,835,153,126</b>	<b>4,893,911,980</b>	<b>72%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(3,380,254,988)</b>	<b>(398,434,270)</b>	<b>(3,778,689,257)</b>	<b>(1,457,459,911)</b>		<b>39%</b>

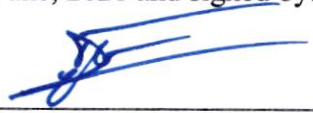
(a) Compensation of Employees 91%- this was a result of hired casuals during COVID 19 pandemic by various departments

(b) Use of Goods and Services 64%- these is due to delayed disbursement of funds

(c) The changes between the original and final budget are as a result of reallocations within the budget through Supplementary.

The entity financial statements were approved on 2<sup>nd</sup> June, 2021 and signed by:

  
 Chief Officer - Finance  
 Name: Joseph G, Muchinah  
 ICPAK Member No.13559

  
 Director of Finance  
 Name: Dominic O, Nyabuto  
 ICPAK Member No.12595

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>RECEIPTS</b>						
Exchequer releases	3,078,300,000	530,578,158	3,608,878,158	3,608,878,158	-	100%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	-	-	-	-	-	0%
Returned CRF Issues	5,672,031,461	-	5,672,031,461	5,672,031,461	-	100%
<b>TOTAL</b>	<b>8,750,331,461</b>	<b>530,578,158</b>	<b>9,280,909,619</b>	<b>9,280,909,619</b>	<b>(1,536,111,535)</b>	<b>100%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	311,579,528	52,322,091	363,901,618	350,582,519	13,319,099	108%
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	5,058,496,946	79,821,798	5,138,318,744	2,995,320,243	2,142,998,501	58%

**Reports and Financial Statements  
For the year ended June 30, 2020**

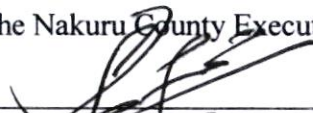
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
<b>TOTALS</b>	<b>5,370,076,474</b>	<b>132,143,889</b>	<b>5,502,220,362</b>	<b>3,345,902,763</b>	<b>2,156,317,600</b>	<b>61%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>3,380,254,988</b>	<b>398,434,270</b>	<b>3,778,689,257</b>	<b>5,935,006,857</b>	<b>-</b>	<b>157%</b>

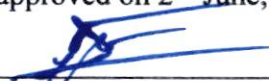
(a) Transfers to Other Government Units 96%- these was occasioned by increased expenditure under FIF due to the COVID Pandemic

(b) Acquisition of Assets-58%- this was due to delayed disbursement of Funds

(c) The changes between the original and final budget are as a result of reallocations within the budget through Supplementary

The Nakuru County Executive financial statements were approved on 2<sup>nd</sup> June, 2021 and signed by:

  
 Chief Officer-Finance  
 Name: Joseph G. Muchinah  
 ICPAK Member No.13559

  
 Director of Finance  
 Name: Dominic O. Nyabuto  
 ICPAK Member No.12595



**NAKURU COUNTY EXECUTIVE**  
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**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	Date, 2019-2020	
	KShs	KShs	KShs	KShs	KShs
Office of the Governor and Deputy Governor	434,034,895	26,534,008	460,568,903	446,288,952	14,279,951
Finance & Economic Planning	1,310,594,425	389,407,014	1,700,001,439	1,500,171,045	199,830,394
County Public Service Board	63,877,255	649,478	64,526,733	39,795,290	24,731,443
Public Service, Training and Devolution	791,694,191	(66,069,609)	725,624,582	715,109,659	10,514,923
Health Services	6,687,894,141	257,136,128	6,945,030,269	6,484,662,074	460,368,195
Trade, Industry, Marketing and Tourism	645,701,554	(14,448,297)	631,253,257	370,404,203	260,849,054
Infrastructure	2,539,353,478	74,114,467	2,613,467,945	1,411,739,661	1,201,728,284
Education, Vocational training, ICT and E-Government	1,496,490,973	(83,823,537)	1,412,667,436	767,165,415	645,502,021
Agriculture, Livestock and Fisheries	1,184,483,422	165,119,350	1,349,602,772	934,429,289	415,173,483
Land, Physical Planning and Housing	2,783,769,857	(1,203,088,144)	1,580,681,712	1,348,779,098	231,902,615
Youth, Culture, Gender, Sports and Social Services.	493,788,121	(57,761,636)	436,026,485	318,573,841	117,452,644
Water, Environment, Energy and Natural Resources	1,712,203,206	(462,315)	1,711,740,891	669,554,965	1,042,185,926

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020		2019-2020	Date, 2019-2020	
County Assembly	1,233,131,843	9,000,000	1,242,131,843	1,172,032,441	70,099,402
Nakuru Municipality	-	770,824,054	770,824,054	3,259,000	767,565,054
Naivasha Municipality	-	374,131,754	374,131,754	2,515,000	371,616,754
<b>TOTAL</b>	<b>21,377,017,361</b>	<b>641,262,715</b>	<b>22,018,280,075</b>	<b>16,184,479,932</b>	<b>5,833,800,143</b>

(NB: The Details showing the Departments utilization by Programmes and Sub-Programmes are attached in Appendix 2 )

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. 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 entity 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.

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### **Transfers from the Exchequer**

Transfer from Exchequer 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 notified to the receiving entity.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

**County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**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.

**Interest on borrowing**

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

**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.

**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.

**4. In-kind contributions**

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

**6. 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 2020, this amounted to KShs 160,682,699 compared to KShs 76,693,579 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

**7. Accounts Receivable**

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.

**8. Accounts Payable**

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.

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **9. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

### **10. 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 *entity* at the end of the year. Pending bill 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.

### **11. 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 Entity 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**12. Contingent Assets**

The Entity 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 Entity 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.

**13. 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 Nakuru County government budget was approved as required by Law and as detailed in the Nakuru County Appropriation Act. The original budget was approved by the County Assembly on 24<sup>th</sup> July 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was 3 number of supplementary budgets passed in the year. A high-level assessment of the Nakuru County Government actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**14. Comparative figures**

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

**15. 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.

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**17. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.



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**NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	1,822,850,100	491,263,642
Total Exchequer Releases for quarter 2	2,115,520,672	2,653,253,398
Total Exchequer Releases for quarter 3	2,299,960,086	3,746,631,048
Total Exchequer Releases for quarter 4	4,890,314,103	4,390,886,349
Cash in Transit	900,948,900	
<b>Total</b>	<b>12,029,593,861</b>	<b>11,282,034,436</b>

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:  
(The totals of A, B and C below should equal the total exchequer releases).

**1A.**  
**Share**

**Equitable**

Equitable share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	1,822,850,100	472,570,000
Total Equitable Share for quarter 2	1,885,707,000	1,512,224,000
Total Equitable Share for quarter 3	2,042,849,250	3,544,275,000
Total Equitable Share for quarter 4	3,823,794,750	3,922,331,000
Cash in Transit	900,948,900	-
<b>Total</b>	<b>10,476,150,000</b>	<b>9,451,400,000</b>

**1B: Level 5 Hospitals Allocation**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	373,872,832	373,872,833
<b>Total</b>	<b>373,872,832</b>	<b>373,872,833</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**1C: Donor Funds released through Exchequer Releases as per CARA**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	38,753,750	31,083,750
World Bank – THUSCP	36,621,116	52,877,203
National Agricultural & Rural Inclusive Growth Project (NARIGP)	169,848,002	50,078,476
Kenya Devolution Support Programme Level 1	30,000,000	-
Kenya Devolution Support Programme Level 2	-	100,974,396
Youth Polytechnic support grant	63,063,298	36,089,000
Abolishment of user fees in health centres and dispensaries	38,723,265	38,723,265
Kenya Urban Support Programme	775,922,015	1,084,843,300
Agriculture Sector Development Support Project (ASDSP)	17,839,584	8,003,750
Kenya Climate Smart Agriculture Project (KCSAP)		-
KUSP Urban Institute Grant (UIG)	8,800,000	41,200,000
<b>Total</b>	<b>1,179,571,029</b>	<b>1,456,761,603</b>

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			KShs	KShs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>				
(Insert name of donor)	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organisations)</b>				
UNICEF Global Alliance Vaccine	06/09/2019	-	1,167,750	9,752,090

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H.Young	18/07/2019 & 18/09/2019	-	225,050	769,110
Chai	-	-	-	868,000
Orpower 4 inc o mac	06/09/2019	-	77,500	77,500
Nutritional International	19/08/2019 &24/02/2020	-	9,843,704	3,818,400
Maristopes	-	-	-	40,000
Civicon G. Olkaria	12/07/2019	-	169,200	-
<b>Grants Received from other levels of government</b>				
Kengen	24/10/2019 & 22/11/2020	-	220,260	-
<b>Total</b>		-	<b>11,703,464</b>	<b>15,325,100</b>

These funds are received from the above mentioned donors for the department of Health

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
<b>Transfers from Central government entities</b>		
Health Sector Support Project (HSSP) Funds from NHIF	-	99,999,945
Roads Maintenance Fuel Levy	223,029,352	248,847,132
Ministry of Health COVID 19 Funds	201,073,000	-
Officers Allowances (Ministry of Health)	80,505,000	-
<b>Transfers from Counties</b>		
<b>TOTAL</b>	<b>504,607,352</b>	<b>348,847,077</b>

*The transfer of Ksh 223,029,352 from Kenya roads board relates to maintenance of roads in the county*

*The Ksh 201,073,000 from ministry of Health –National Government relates to Department of Health in the county for COVID response. Equally the Ksh 80,505,000 relates to the same department for extraneous allowance for front line health workers*

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*There was no borrowing in the year under review*

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

*There was no borrowing in the year under review*

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	-	-

*There was no proceeds from sale of assets in the year under review*

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	-	-

*There were no refunds in the year under review*

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**8. RETURNS OF EQUITY HOLDINGS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*There were no returns on equity holding*

**9. COUNTY OWN GENERATED RECEIPTS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	20,306,877	17,991,218
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges/Alcoholic drinks & Liquor	39,345,240	114,660,681
Receipts from Administrative Fees and Charges - Collected as AIA	1,085,902,884	957,002,225
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	-	732,430
Receipts from Voluntary transfers other than grants	-	-
Business permits	260,490,430	392,500,630
Cess	22,245,563	22,178,659
Poll rates	-	-
Plot rents/Property Rates	196,945,122	382,890,209
Local levies	-	-
Administrative services fees	-	10,034,071
County's natural resources	-	217,040,996
Sales of County assets	-	-
Lease / rental of council's Infrastructure assets/county park fees	17,000	458,050
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	576,000

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	2019 - 2020	2018 - 2019
Market/Trade Centre fee	50,046,240	63,565,826
Vehicle parking fees	253,340,376	277,001,387
Housing	-	391,400
Social premises use charges/Advertisement	95,703,056	101,841,321
School fees	-	-
Other education-related receipts	-	1,136,000
Public health services	59,454,302	81,639,584
Public health facilities operations	-	-
Environment & conservancy Administration/Royalties	188,948,337	7,270,989
Slaughterhouses administration	11,235,679	1,477,230
Water supply administration	-	1,552,300
Sewerage administration	-	1,396,504
Other health & sanitation receipts	-	-
Technical services fees/Approval of Building plans	66,833,353	157,233,258
External services fees	-	-
Other miscellaneous receipts	89,852,238	-
<b>Total</b>	<b>2,440,666,697</b>	<b>2,810,570,958</b>

The own source revenue dropped from Ksh 2,810,570,958 to Ksh 2,440,666,697.

**10. RETURNED CRF ISSUES**

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account	8,462	71,464,770
Development account	14,255,367	108,531,131
Deposit account	(160,682,679)	(76,693,579)
Others	4,623,965,814	5,415,341,981
<b>Total</b>	<b>4,477,546,946</b>	<b>5,672,031,461</b>

*Unspent balances returned to county revenue fund Account to be appropriated in the 2020/2021 budget.*

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. COMPENSATION OF EMPLOYEES**

	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	2,771,758,182	2,716,423,968
Basic wages of temporary employees	219,870,554	174,161,971
Personal allowances paid as part of salary	2,463,776,986	2,507,557,900
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	220,084,253	220,678,736
Compulsory national social security schemes	3,587,200	12,723,953
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	129,621,697	-
<b>Total</b>	<b>5,808,698,872</b>	<b>5,631,546,528</b>

**12. USE OF GOODS AND SERVICES**

	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	248,932,904	168,003,682
Communication, supplies and services	20,296,746	12,339,903
Domestic travel and subsistence	169,277,023	163,073,683
Foreign travel and subsistence	67,875,326	64,984,176
Printing, advertising and information supplies & services	118,666,479	115,598,102
Rentals of produced assets	8,978,655	5,721,041
Training expenses	73,603,884	66,104,603
Hospitality supplies and services	172,946,628	112,633,541
Insurance costs	153,995,413	146,080,549
Specialized materials and services	683,266,309	580,966,629
Office and general supplies and services	53,671,480	53,202,032
Other operating expenses	316,845,757	224,658,726
Routine maintenance – vehicles and other transport equipment	47,932,178	32,921,396
Fuel Oil and Lubricants	131,042,675	100,940,815
Routine maintenance – other assets	70,961,066	68,690,784
<b>Total</b>	<b>2,338,292,522</b>	<b>1,915,919,660</b>



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13. SUBSIDIES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Private Enterprises	-	-

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
<b>Transfers to County Government entities</b>		
<b>Transfers to Other Counties</b>		
County Assembly of Nakuru	1,168,608,398	1,072,420,719
<b>Transfers to National Government entities</b>		
Transfer to the Council of Governors		
<b>TOTAL</b>	<b>1,168,608,398</b>	<b>1,072,420,719</b>

The transfer relates to County Assembly of Nakuru from Exchequer through the Executive and are is not recoverable. The transfer relates to salaries for members of the Assembly, operation and maintenance and infrastructure improvement.

**15. OTHER GRANTS AND PAYMENTS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	140,259,943	246,893,125
Emergency relief and refugee assistance(Emergency Fund)	361,000,000	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Conditional grants transfer to PGH Level 5		373,470,305
Conditional grants transfer to Health facilities	240,004,616	85,222,890
Facility Improvement Fund utilized as AIA by Health facilities	1,329,032,455	926,789,541
Conditional grants transfer to Kenya Roads Board Fund Account	200,310,267	300,722,448
Conditional grants transfer to Village Polytechnic Fund Account	90,452,250	39,469,642

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Conditional grants transfer to ASDSP Fund Account	24,339,584	2,711,208
Conditional grants transfer to NARIG Fund Account	178,536,334	35,637,555
Transforming Health Services (THS) Dissability Fund	47,021,122	42,053,760
Conditional grants transfer to Urban Institute (UIG) Fund Account	27,500,000	-
Conditional grants transfer to Kenya Urban Support Programme Fund Account(KUSP)	39,157,961	-
Car and Mortgage	1,084,843,300	-
Other Capital Grants	30,000,000	-
Other Current Transfres & Grants	61,515,638	-
<b>Total</b>	<b>16,155,035</b>	<b>-</b>
	<b>3,870,128,504</b>	<b>2,052,970,474</b>

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**16. SOCIAL SECURITY BENEFITS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	-	-

*(There were no benefits remitted during the year 2019-2020)*

**17. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	387,232,887	393,101,961,
Refurbishment of Buildings	11,112,202	24,009,631
Construction of Roads	162,265,435	53,862,726
Construction and Civil Works	565,433,831	317,740,676
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	103,351,600	254,265,282
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	708,922	1,272,539
Purchase of Office Furniture and General Equipment	30,577,856	28,011,443
Purchase of ICT Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	97,726,391	261,767,316
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	148,090,794	35,269,469
Research, Studies, Project Preparation, Design & Supervision	71,315,488	46,259,967
Rehabilitation of Civil Works	29,622,777	340,736,945
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	22,490,000	4,797,154
Acquisition of Intangible Assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>1,629,928,183</b>	<b>1,761,095,109</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises (Pending Bills)	1,365,392,060	33,912,942
Domestic Public Financial Institutions	-	50,000,000
<b>Total acquisition of financial assets</b>	<b>1,365,392,060</b>	<b>83,912,942</b>
<b>Total acquisition of assets</b>	<b>2,995,320,243</b>	<b>1,845,008,051</b>

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**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses	-	-
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2019 - 2020	2018 - 2019
	KShs	KShs
Repayments on Borrowings from Domestic	-	45,100,000
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
<b>Total</b>	<b>-</b>	<b>45,100,000</b>

**20. OTHER PAYMENTS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	7,350	80,207,671
	<b>7,350</b>	<b>80,207,671</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2019/2020	2018/2019
Name of Bank, Account No. & Currency			Kshs	Kshs	Kshs
CENTRAL BANK OF KENYA A/C NO 1000171178	KSHS	RECURRENT A/C		8,462	71,464,770
CENTRAL BANK OF KENYA A/C NO.1000171103	KSHS	DEVELOPMENT A/C		14,255,367	108,531,131
CENTRAL BANK OF KENYA A/C NO.1000238356	KSHS	DEPOSIT A/C		160,682,697	76,693,579
CENTRAL BANK OF KENYA A/C NO.1000277537	KSHS	ROADS MAINTENANCE LEVY FUND A/C		390,416,395	371,159,222
CENTRAL BANK OF KENYA A/C NO.1000171607	KSHS	REVENUE FUND A/C		3,221,636,824	3,719,567,495
CENTRAL BANK OF KENYA A/C NO.1000344188	KSHS	DANIDA GRANTS FUND A/C		479,471	11,057,343
CENTRAL BANK OF KENYA A/C NO.1000368454	KSHS	VILLAGE POLYTECHNIC PROJECTS FUND A/C		4,373	27,393,325
CENTRAL BANK OF KENYA A/C NO.1000368462	KSHS	NATIONAL AGRICULTURE & RURAL GROWTH A/C		-	
CENTRAL BANK OF KENYA A/C NO.1000371293	KSHS	AGRICULTURE SECTOR DEV. SUPP. A/C		-	

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CENTRAL BANK OF KENYA A/C NO.1000382357	KSHS	URBAN DEVELOPMENT GRANT A/C		622,498,806	1,084,843,300
CENTRAL BANK OF KENYA A/C NO.1000382376	KSHS	URBAN INSTITUTION GRANT A/C			-
KCB BANK A/C NO.1140746057	KSHS	LOCAL BANKS REVENUE A/C		- 5,272,815	3,928,462
FAMILY BANK A/C NO.018000053211	KSHS	LOCAL BANKS REVENUE A/C		78,149,748	21,696,495
EQUITY BANK A/C NO.0130261954816	KSHS	LOCAL BANKS REVENUE A/C		- 2,426,544	31,020,701
CO-OPERATIVE BANK A/C NO.01141521630800	KSHS	LOCAL BANKS REVENUE A/C		- 8,800,158	222,940
NATIONAL BANK A/C NO.01001065283400	KSHS	LOCAL BANKS REVENUE A/C		- 471,960	-
TRANSNATIONAL BANK A/C NO.470610/500UCA00/1	KSHS	LOCAL BANKS REVENUE A/C		1,814,197	290,557
SAFARICOM LTD PAYBILL NO.323100	KSHS	PAYBILL NUMBER		94,420	-
NATIONAL BANK(PGH ANNEX)A/C NO.01001089796900	KSHS	PGH ANNEX A/C		15,915,068	7,956,826
KCB BANK NAIVASHA A/C NO.1156232961	KSHS	NAIVASHA HOSPITAL		52,789,449	51,537,176
KCB BANK NAKURU A/C NO.1156245524	KSHS	BAHATI SUB-COUNTY HOSPITAL		10,321,033	7,419,514
KCB BANK GILGIL A/C NO.1156024587	KSHS	GILGIL SUB-COUNTY HOSPITAL		10,415,354	9,484,387
NATIONAL BANK MOLO A/C NO.01001019332500	KSHS	ELBUGON SUB- COUNTY HOSPITAL		2,305,076	2,624,397
NATIONAL BANK MOLO A/C NO.01001019327000	KSHS	OLENGURUONE		4,538,402	3,084,787

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NATIONAL BANK MOLO A/C NO.010019332000	KSHS	MOLO SUB-COUNTY HOSPITAL		9,733,875	11,235,209
NATIONAL BANK A/C NO.01001089797100	KSHS	PGH MAIN ACCOUNT		17,632,728	111,663,345
CO-OPERATIVE BANK A/C #.01141506787900	KHS	PGH NAKURU		12,789,886	
CO-OPERATIVE BANK A/C NO.01141026760800	KSHS	SUBUKIA HEALTH CENTRE		1,907,460	1,564,990
KCB BANK NJORO A/C NO.1101880465	KSHS	NJORO HEALTH DEVELOPMENT COMMITTEE		6,062,154	5,243,502
CO-OPERATIVE BANK A/C NO.01141506757000	KSHS	LANGA LANGA HEALTH CENTRE		1,085,391	2,397,486
KCB BANK A/C NO.1156856272	KSHS	KABAZI HEALTH CENTRE		1,259,536	321,081
CO-OPERATIVE BANK MOLO A/C NO.01141026174000	KSHS	KERINGET SUB-COUNTY HOSPITAL		168,702	240,917
CO-OPERATIVE BANK MOLO A/C NO.01141026174002	KSHS	KERINGET SUB-COUNTY HOSPITAL		1,629,385	
CO-OPERATIVE BANK A/C NO.01141026745200	KSHS	MIRUGI KARIUKI DISPENSARY		1,373,600	1,477,492
CO-OPERATIVE BANK A/C NO.01141353114900	KSHS	BONDENI MATERNITY		4,165,223	1,895,438
KCB BANK FLAMINGO A/C NO.1123236488	KSHS	SOIN SUB-COUNTY HOSPITAL		850,460	1,456,235
FAMILY BANK A/C NO.19000044308	KSHS	CAR LOAN & MORTGAGE FUND	-		1,225,844
NATIONAL BANK A/C NO.01001124684400	KSHS	EMERGENCY FUND			31,604
FAMILY BANK A/C NO. 018000065488	KSHS	TRADE & TOURISM		-	850
KCB BANK A/C NO.1146785305	KSHS	MIN. FINANCE IMPREST A/C		1,201	1,066

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FAMILY BANK A/C NO.018000065495	KSHS	MIN. HEALTH IMPREST A/C	-	1
FAMILY BANK A/C NO.019000039781	KSHS	PUBLIC SERVICE MNGT IMPREST A/C	-	535
FAMILY BANK A/C NO.019000039790	KSHS	LANDS,HOUSING & PHYSICAL PLANNING IMPREST A/C	-	2
KCB A/C NO.1146814232	KSHS	ROADS & PUBLIC WORKS IMPREST A/C	-	876
CO-OPERATIVE BANK A/C NO.01141506067600	KSHS	NAKURU COUNTY GVT IMPREST A/C	-	9,539.06
NATIONAL BANK A/C NO. 01001082272000	KSHS	MOLO SUB COUNTY IMPREST A/C	-	100
CO-OPERATIVE BANK A/C NO. 01141493988800	KSHS	NAKURU WEST SUBCOUNTY IMPREST A/C	-	501
KCB BANK A/C NO.1173370218	KSHS	NJORO SUBCOUNTY IMPREST A/C	-	959
EQUITY BANK A/C NO.0200264197317	KSHS	NAIVASHA SUBCOUNTY IMPREST A/C	-	160
EQUITY BANK A/C NO.0130264241590	KSHS	BAHATI SUB-COUNTY IMPREST A/C	-	89
EQUITY BANK A/C NO.1460261248567	KSHS	RONGAI SUBCOUNTY IMPREST A/C		70
CO-OPERATIVE BANK A/C NO. 01141506466101	KSHS	MINISTRY OF HEALTH DONOR A/C	10,216,378	
<b>Sub - Total</b>			<b>4,638,229,643</b>	<b>5,748,725,040</b>

**21B. CASH IN HAND**

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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Cash in hand should also be analysed as follows:

	2019 - 2020	2018 - 2019
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

*[Cash count certificates provided]*

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**22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

[There were no outstanding imprests as at the close of the year.]

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		KShs	KShs	KShs
<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	-	-	-
<b>Total</b>		-	-	-

**23. ACCOUNTS PAYABLE**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits		
Retention monies	160,682,697	76,693,579
<b>Total</b>	<b>160,682,697</b>	<b>76,693,579</b>

**24. FUND BALANCE BROUGHT FORWARD**

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	5,748,725,040	3,858,526,994
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(76,693,579)	-
<b>Total</b>	<b>5,672,031,461</b>	<b>3,858,526,994</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**25. 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 FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance C/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

(There were no prior year adjustments made in the year under review.)

**26. CHANGES IN RECEIVABLES**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Net changes in account receivables D= A+B-C		

**27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS**

Description of the error	2019 – 2020	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	76,693,579	
Deposit and Retentions held during the year (B)	175,980,204	
Deposit and Retentions paid during the Year (C)	(91,991,086)	
Net changes in account receivables D= A+B-C	<b>160,682,697</b>	<b>76,693,579</b>

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**7.9. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	58,582,997	74,140,142.86	49,579,637.71	91,940,886.54
Construction of civil works	1,100,353,192	40,694,024.40	937,669,597.39	184,350,237.78
		8,000,000.00		8,000,000.00
Supply of goods	204,864,459	52,034,740.35	69,397,022.30	189,887,862.20
Supply of services	107,441,377	53,286,688.95	38,559,891.95	116,238,283.00
<b>Total</b>	<b>1,471,242,025</b>	<b>228,155,596.56</b>	<b>1,095,206,149.35</b>	<b>590,417,269.52</b>

Written off bills Ksh

**16,773,102.33**

**2. PENDING STAFF PAYABLES (See Annex 3)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	24,000	1,272,590	305,815	1272590
Middle management	1,593,365	2,502,290	737,005	2,502,290
Unionisable employees	996,100	714600	132200	1122700
Others	-	0	0	0
<b>Total</b>	<b>2,613,475</b>	<b>4,489,480</b>	<b>1,175,020</b>	<b>4,897,580</b>

Written off bills Ksh

**1,030,255**

**3. OTHER PENDING PAYABLES (See Annex 4)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities		24,300.00		24,300.00
Amounts due to County Government entities		184,350.00		184,350.00
Amounts due to third parties	21,548,026			21,548,026
<b>Total</b>	<b>21,548,026</b>	<b>208,650.00</b>		<b>21,756,676.00</b>

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**4. External Assistance**

	FY 2019/2020	FY 2018/2019
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	-	-
<b>Total</b>	-	-

*a) External assistance relating loans and grants*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
<b>Total</b>		-	-

*c. Classes of providers of external assistance*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

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*d. Non-monetary external assistance*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc*

*N/B : There were no None external monetary assistance received during the year.*

*e Purpose and use of external assistance*

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
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 and Foreign borrowing		
Other Payments		
<b>TOTAL</b>		

*N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.*

**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

*This relates to payments done directly to supplier on behalf of the county governments 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.*

*Classification by Source*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-

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International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*Classification of payments made by Third Parties by Nature of expenses*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
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 and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-

*N/B The above subclassification will be adopted based on the appropriate county's operations*

**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 Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

	<b>2019- 2020</b>	<b>2018- 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governors, CEC Members and COs)	64,838,735.35	60,074,946

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<b>Transfers to related parties</b>		
Transfer to the County Assembly	1,168,608,398	1,072,420,719
Transfers to other County Government Entities	3,870,128,504	2,052,970,474
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		
<b>Total Transfers to related parties</b>	<b>5,038,736,902</b>	<b>3,125,391,193</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	10,476,150,000	11,282,034,436
Transfers from MDAs	373,872,832	
Transfers from SCs and SAGAs- National Government	1,179,571,029	
<b>Total Transfers from related parties</b>	<b>12,029,593,861</b>	<b>11,282,034,436</b>

**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.

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
NAKURU WATER & SANITATION SERVICE COMPANY LIMITED	September 2003	Nakuru	JAMES N. GACHATHI
NAKURU RURAL WATER & SANITATION COMPANY LIMITED	14 <sup>th</sup> September 2006	Nakuru	CPA REUBEN KORIR
NAIVASHA WATER & SANITATION COMPANY LIMITED	8 <sup>th</sup> September 2005	Naivasha	ENG. NAHASHON WAHOME
CAR & MORTGAGE	June 2017	Nakuru	JOSEPH MUCHINAH GITAU
EMERGENCY FUND	November 2017	Nakuru	KENNEDY MOMANYI OMBATI
DISABILITY FUND	MAY 2015	Nakuru	DR. WILLIAM MIGWI
BURSARY	9 <sup>th</sup> September 2015	Nakuru	JAMLECK MAINA KINYUA

**8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been swept to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.



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Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
KCB BANK A/C NO.1140746057	KSHS		5,272,815	3,928,462
FAMILY BANK A/C NO.018000053211	KSHS		78,149,748	21,696,495
EQUITY BANK A/C NO.0130261954816	KSHS		-2,426,544	31,020,70
CO-OPERATIVE BANK A/C NO.01141521630800	KSHS		-8,800,158	222,940
NATIONAL BANK A/C NO.01001065283400	KSHS		471,960	-
TRANSNATIONAL BANK A/C NO.470610/500UCA00/1	KSHS		1,814,197	290,557
<b>Total</b>			<b>74,482,018</b>	<b>57,159,15</b>

**9. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

The Audit report certificate had not been issued as at the time of conclusion of this exercise.

CECM, FINANCE AND ECONOMIC PLANNING

**NAKURU COUNTY EXECUTIVE  
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Sign.  .....

Dated 2<sup>nd</sup> June, 2021.

**NAKURU COUNTY EXECUTIVE**  
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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	1,822,850,100	-	-		1,822,850,100
Exchequer Releases for quarter 2	1,885,707,000	14,109,375	165,999,537	49,704,760	2,115,520,672
Exchequer Releases for quarter 3	2,042,849,250	-	102,815,029	154,295,806	2,299,960,086
Exchequer Releases for quarter 4	3,823,794,750	24,644,375	105,058,266	936,816,712	4,890,314,103
Cash in transit	900,948,900		-	-	900,948,900
<b>Total</b>	<b>10,476,150,000</b>	<b>38,753,750.00</b>	<b>373,872,832.00</b>	<b>1,140,817,279</b>	<b>12,029,593,860</b>

Chief Officer - Finance  
 Name: JOSEPH G. MUCHINAH  
 ICPAK M/NO.13559  
 Dated 2<sup>nd</sup> June 2021.

Head of Treasury Accounting  
 Name: DOMINIC O. NYABUTO  
 ICPAK M/NO.12595  
 Dated 2<sup>nd</sup> June

**NAKURU COUNTY EXECUTIVE**  
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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2019/2020	2018/2019	
	A	B	C	d=a-c		
<b>Construction of buildings</b>						
Numerical Machining Complex LTd	2,500,000.00	29/10/2019		2,500,000.00		Further documents awaited
Kiumbuku Traders	247,400	7/1/2017	247,400	-	247,400	Paid
Dakes construction co. limited	8,399,983	7/1/2017	8,399,983	-	8,399,983	Paid
GREATRIFT GEN. MERCHANTS	150,000	7/1/2015	150,000	-	150,000	Paid
SODYS GENERAL MERCHANTS	707,542.00	7/1/2019		707,542	-	
CARLMAT LIMITED	499,380	FY 2018/2019	499,380	-	499,380	
NISSI COMPANY LIMITED	396,436	FY 2018/2019	396,435	1	396,436	
TOOBE HOLDINGS LTD	1,180,000	FY 2016/2017	1,180,000	-	1,180,000	
MUSIMAMO BUILDING CONTRACTORS	1,194,730	FY 2016/2017	1,194,730	-	1,194,730	
JOKAM GENERAL SUPPLIES	2,400,000	FY 2018/2019	2,400,000	-	2,400,000	
JOSI CONSTRUCTION	1,199,986	FY 2018/2019	1,199,986	0	1,199,986	
MUGIMA ENTERPRISES LTD	2,190,474	FY 2018/2019	2,190,474	0	2,190,474	
SOHIKA ENTERPRISES LTD	1,499,490	FY 2017/2018	1,499,490	-	1,499,490	

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MENENGAI TUMAINI FOUR	1,183,448	FY 2015/2016	1,183,448	-	1,183,448
KIRGOT ENTERPRISES	1,849,000	FY 2016/2017	1,849,000	-	1,849,000
JOLY GENERAL MERCHANTS	2,297,196	FY 2016/2017	2,297,196	0	2,297,196
MIKA BUILDING	546,822	FY 2016/2017	546,822	-	546,822
WESTMINT CONSTRUCTION	640,204	FY 2018/2019	640,204	-	640,204
WESTMINT CONSTRUCTION	640,204	FY 2018/2019	640,204	-	640,204
WILAGZ CONSTRUCTION LIMITED	2,364,444	FY 2018/2019	2,364,444	0	2,364,444
LE-RON PLUMBERS & CONTRACTORS	1,004,926	FY 2016/2017	790,998	213,928	213,928
TWAUI LIMITED	776,446	FY 2018/2019	776,446	-	776,446
JIMTAB AGENCIES	916,423	FY 2016/2017	916,423	1	916,423
NANPAK ENTERPRISES	1,499,555	FY 2018/2019	1,499,555	0	1,499,555
PECA SERVICES	477,711	FY 2018/2019	477,711	0	477,711
BAMACALA ENTERPRISES	981,928	FY 2018/2019	981,928	0	981,928
NEO-TECHNICS LIMITED	2,172,100	FY 2015/2016	-	2,172,100	
SUPCO LIMITED	1,960,943	FY 2015/2016	-	1,960,943	
DURHAS CONSTRUCTION AND SUPPLIES LIMITED	1,199,923	FY 2016/2017	-	1,199,923	
LE-RON PLUMBERS & CONTRACTORS LIMITED	219,716	FY 2017/2018	-	219,716	
EFFECTIVE ENGINEERING WORKS	2,099,652	FY 2018/2019	-	2,099,652	
WILAGX CONSTRUCTION LIMITED	2,399,940	FY 2018/2019	-	2,399,940	

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TOP NOTCH CONSTRUCTION	1,199,978	FY 2018/2019	-	1,199,978		
TIMOFAN COMPANY LIMITED	1,195,409	FY 2018/2019	-	1,195,409		
TAKITECH HOLDINGS LIMITED	2,399,460	FY 2018/2019	-	2,399,460		
K MACHARIA CONTRACTORS LIMITED	1,198,002	FY 2018/2019	-	1,198,002		
KAMWIKAMU DIGITEC SUPPLIERS LIMITED	1,910,566	FY 2018/2019	-	1,910,566		
PEKASNA LIMITED	2,399,937	FY 2018/2019	-	2,399,937		
NAXXY LIMITED	999,531	FY 2018/2019	-	999,531		
NGELY CONSTRUCTION	5,733,474	FY 2018/2019	-	5,733,474		
TWUAI LIMITED	500,581	FY 2018/2019	-	500,581		
FRAMEPACK COMPANY LIMITED	1,194,458	FY 2018/2019	-	1,194,458		
TIER DATA LIMITED	17,490,457	FY 2019/2020	-	17,490,457		
OUTRIGHT SYNERGY SUPPLIES	1,199,898	FY 2019/2020	-	1,199,898		
PURIM LOGISTICS	2,053,000	FY 2019/2020	-	2,053,000		
SUEGI LIMITED	999,280	FY 2019/2020	-	999,280		
NGAMBO HARDWARE AND STORES LIMITED	1,199,540	FY 2019/2020	-	1,199,540		
GAMAK ENTERPRISES COMPANY LIMITED	995,299	FY 2019/2020	-	995,299		
EDROSE VENTURES	4,603,400	FY 2019/2020	-	4,603,400		
D-TINE LIMITED	1,199,994	FY 2019/2020	-	1,199,994		
SMARTRIFT GENERAL CONTRACTORS AND SUPPLIERS LIMITED	995,800	FY 2019/2020	-	995,800		

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JOJOSAM INVESTMENT	3,999,650	FY 2018/2019	3,999,650.00	-	3,999,650.00	
ICHUNGA MECHANIS AFRICA LTD	1,799,909	FY 2018/2019	1,799,909.20	-	1,799,909.20	
KUNDOKI ENTERPRISES	1,180,027	FY 2018/2019	1,180,027.45	-	1,180,027.45	
BELROTA HOLDINGS LTD	1,495,200	FY 2018/2019	1,495,200.00	-	1,495,200.00	
MOUS RENOVATION AND CONTRACTORS	721,519.80	FY2019/2020		721,519.80		
SABEK ENTERPRISES LTD	733,477.28	FY2019/2020		733,477.28		
DAKAM CONSTRUCTION CO LTD	628,076.00	FY2019/2020		628,076.00		
BEWAKU ENTERPRISES	1,999,973.40	FY2019/2020		1,999,973.40		
ASCOM VENTURES	985,990.00	FY2019/2020		985,990.00		
Texxen Construction Co Ltd	2,952,952	FY 2013/2014	2,952,952.36	-	246,178.00	Paid
Truck Com Construction and Supplies	1,101,211	FY 2013/2014	-	1,101,211	1,101,211.20	Not Paid
Senand Solutions	4,782,367	FY 2013/2014	4,782,367	(0)	4,782,366.80	Paid
Mark & Mar Ltd.,	3,567,557	FY 2013/2014	-	3,567,557	3,567,556.80	Not Paid
M/s Violet General Supplies	399,492	FY 2016/2017	399,492	-	399,492.00	Paid
DAKUKI CONSTRUCTION	3,991,444.00	11.7.2019	-	3,991,444.00		
M/S TUNGSTEN GEN SUPPLIER	2,351,784	29/10/2019		2,351,784	-	Not fully paid due to works variation
MOKMAT	3,896,696	22/06/2016	3,896,696.00	-	2,145,555.00	paid fully
ALPHAMY CONSTRUCTION LIMITED	50,895	16/1/2013	-	50,895	50,895.00	
ALPHAMY CONSTRUCTION LTD	747,218	16/1/2013		747,218	747,218.00	

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DANMARK ENTERPRISES	129,644	19/12/2013		129,644	129,643.90	
JESA CONSTRUCTION CO.LIMITED	545,253	3/5/2012		545,253	545,252.78	
JESA CONSTRUCTION CO.LTD	280,362	6/1/2012		280,362	280,361.56	
JOMIKOKA CONSTRUCTION LTD	4,122,022	8/3/2013		4,122,022	4,122,022.00	
JOSMAK GENERAL SUPPLIES	801,764	12/10/2012		801,764	801,763.60	
REMTA COMPANY LIMITED	198,647	15/1/2013		198,647	198,647.00	
REMTA COMPANY LIMITED	787,400	4/4/2013		787,400	787,400.00	
REMTA COMPANY LTD	394,000	Jun-12		394,000	394,000.00	
ROYAL WAKULIMA LIMITED	691,142	2/4/2013		691,142	691,141.92	
ROYAL WAKULIMA LTD	91,395	16/1/2013	-	91,395	91,394.60	
ROYAL WAKULIMA LTD	183,300	16/1/2013		183,300	183,300.00	
ROYAL WAKULIMA LTD	761,133	2013		761,133	761,132.64	
ROYAL WAKULIMA LTD	793,295	23/1/2013		793,295	793,295.07	
STASHA CONSTRUCTION CO.LTD	488,880	14/2/2013		488,880	488,880.00	
TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	649,960	26/6/2012		649,960	649,960.00	
TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	1,116,486	2/10/2012		1,116,486	1,116,486.27	
WILMA DUET LIMITED	85,250	15/1/2013	-	85,250	85,250.00	
	-	-	-	-	-	
		-	-	-	-	



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<b>Sub-Total</b>	146,769,437.81		54,828,551.27	91,940,886.54	67,380,381.39	-
<b>Construction of civil works</b>						
HANSELIGWAENTERPRISES	495,301	1/7/2015	495,301	-	495,301	Paid
Contrax enterprises limited	499,246	1/7/2015	499,246	-	499,246	Paid
Rift supplies & services	3,317,753	1/7/2015	3,317,753	-	3,317,753	Paid
Mwanyandi Enterprises	474,266	1/7/2017	474,266	-	474,266	Paid
Greenfield General Merchants	498,406	1/7/2017	498,406	-	498,406	Paid
Ennstone Company	2,000,000	1/7/2017	2,000,000	-	2,000,000	Paid
Richstar construction and supplies ltd	499,171	1/7/2015	-	499,171	499,171	
Sylent	498,950	42,552	498,950	-	498,950	Paid
Dakuki	2,500,000	1/7/2016	2,500,000	-	2,500,000	Paid
Joesla limited	979,828	1/7/2017	979,828	-	979,828	Paid
Planet Base	1,499,216.00	7/1/2016		1,499,216		
M/s Shekam Youth Group Ltd	496,248	7/05/2015	496,248	-	496,248	FULLY PAID
M/s Times International Ltd	2,686,304	05/05/2015	2,686,304	-	2,686,304	FULLY PAID
M/s Wanya Construction Ltd	2,500,000	28/05/2015	-	2,500,000	2,500,000	
M/s Maricom Works Ltd	1,999,950	8/06/2016	-	1,999,950	1,999,950	
M/s Majestic E.A Co. Ltd	932,500	8/06/2016	-	932,500	932,500	
M/s Midstone Enterprises Co. Ltd	210,722	8/06/2016	210,722	-	210,722	FULLY PAID

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M/s True Concept Enterprises Ltd	2,983,700	14/06/2016	2,983,700	-	2,983,700	FULLY PAID
M/s Techfield Systems Ltd	2,699,500	2/06/2016	2,699,500	-	2,699,500	FULLY PAID
M/s Wenfra Agencies	499,300	13/06/2016	499,300	-	499,300	FULLY PAID
M/s Lamsy Investments Co	869,300	8/06/2016	869,300	-	869,300	FULLY PAID
M/s Big Cities Enterprises Ltd	999,978	5/05/2016	999,978	-	999,978	FULLY PAID
M/s Dakuki Construction co Ltd	3,448,720	14/06/2016	3,448,720	-	3,448,720	FULLY PAID
M/s Waribe General Builders & Contractors	2,499,000	2/06/2016	2,499,000	-	2,499,000	FULLY PAID
M/s Selulo Enterprises	1,491,329	6/06/2016	1,491,329	-	1,491,329	FULLY PAID
M/s. Chemsu Bongo Supplies & Investment	682,277	10/05/2016	-	682,277	682,277	
M/s Myles & Billy Invest. Ltd	1,470,133	6/06/2016	-	1,470,133	1,470,133	
M/s Ensai Kenya Ltd	990,864	25/05/2016	990,864	-	990,864	FULLY PAID
M/s Touchmark Africa Ltd	997,020	11/05/2016	997,020	-	997,020	FULLY PAID
M/s Nyati E.A Ltd	2,997,440	2/06/2016	2,997,440	-	2,997,440	FULLY PAID
Ms Uwezo General Building Contractors	1,987,660	25/05/2016	1,987,660	-	1,987,660	FULLY PAID
M/s Red Eagle Africa Ltd	673,728	6/06/2016	-	673,728	673,728	
M/s Percom Enterprises Ltd	2,285,954	17/05/2016	2,285,954	-	2,285,954	FULLY PAID
M/s Peble Roja Co., Ltd	540,014	11/05/2016	540,014	-	540,014	FULLY PAID
Ms Durhas Construction Supplies Ltd	2,128,000	4/05/2016	2,128,000	-	2,128,000	FULLY PAID
M/s Magnus Traders Ltd	3,243,000	2/06/2016	3,243,000	-	3,243,000	FULLY PAID
M/s Future Engineering Services	1,496,000	4/05/2016	1,496,000	-	1,496,000	FULLY PAID

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M/s Touchmark Africa Ltd	996,440	17/05/2016	996,440	-	996,440	FULLY PAID
M/s Checo Co Ltd	1,951,320	11/05/2016	1,951,320	-	1,951,320	FULLY PAID
M/s Edmand Ltd	3,899,000	10/05/2016	3,899,000	-	3,899,000	FULLY PAID
M/s Solare Energy Kenya	870,000	2/06/2016	870,000	-	870,000	FULLY PAID
M/s Solare Energy Kenya	5,800,000	25/05/2016	5,800,000	-	5,800,000	FULLY PAID
M/s Jab Co., Ltd	991,250	2/06/2016	991,250	-	991,250	FULLY PAID
M/s Paluda Co Ltd	2,917,980	2/05/2017	2,917,980	-	2,917,980	FULLY PAID
M/s Heights Investment	988,200	3/03/2017	988,200	-	988,200	FULLY PAID
M/s Lanu Contractors & Gen. Supplies	1,488,879	7/02/2017	1,488,879	-	1,488,879	FULLY PAID
M/s Midspan Enterprises	778,000	3/07/2017	778,000	-	778,000	FULLY PAID
M/s Levi Contractors Ltd	292,500	22/02/2017	292,500	-	292,500	FULLY PAID
M/s Levi Contractors Ltd	1,000,000	10/04/2017	1,000,000	-	1,000,000	FULLY PAID
M/s Dakes Construction	1,301,000	29/03/2017	1,301,000	-	1,301,000	FULLY PAID
M/s Jomema Enterprises	120,176	2/03/2017	120,176	-	120,176	FULLY PAID
M/s. Jukoma Enterprises Ltd	3,974,000	4/05/2017	3,974,000	-	3,974,000	FULLY PAID
M/s Hansseligwa Enterprises	897,500	16/05/2017	897,500	-	897,500	FULLY PAID
M/s Amogracia Contractors Ltd	1,199,777	5/06/2017	1,199,777	-	1,199,777	FULLY PAID
Ms Esterson CO LTD	1,300,000	10/01/2017	1,300,000	-	1,300,000	FULLY PAID
M/s D.M. Hardware	248,800	11/01/2017	248,800	-	248,800	FULLY PAID
M/s Dansuz Investments Ltd	2,592,800	22/02/2017	2,592,800	-	2,592,800	FULLY PAID

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M/s Danzus Investment Ltd	1,199,800	10/01/2017	1,199,800	-	1,199,800	FULLY PAID
M/s Dakes Construction	3,999,950	3/05/2017	3,999,950	-	3,999,950	FULLY PAID
Ms Delani Kenya Ltd	999,920	9/05/2017	999,920	-	999,920	FULLY PAID
M/s Earthwork Ventures Ltd	2,997,672	7/06/2017	2,997,672	-	2,997,672	FULLY PAID
M/s Luxica Ent.	211,612	12/06/2017	211,612	-	211,612	FULLY PAID
M/s Cedar Red Investment Ltd	3,999,854	11/06/2017	3,999,854	-	3,999,854	FULLY PAID
M/s Cedar Red Investment Ltd	2,998,841.25	2/06/2017	2,998,841	-	2,998,841.25	FULLY PAID
M/s Suncott Construction Co., Ltd	1,999,501	25/06/2017	1,999,501	-	1,999,501	FULLY PAID
M/s Banbury International (K) Ltd	2,497,066	12/06/2020	2,497,066	-	2,497,066	FULLY PAID
M/s Kidijo Investments	1,998,147.20	2/05/2017	1,998,147	-	1,998,147.20	FULLY PAID
M/s Chekibor Investment Ltd	1,999,561	3/03/2017	1,999,561	-	1,999,561	FULLY PAID
M/s Ennstone Ltd	998,899	7/02/2017	-	-	998,899	cancelled
M/s Jokimes Enterprises Ltd	1,499,706	3/07/2017	1,499,706	-	1,499,706	FULLY PAID
M/s. Selembu Enterprises Ltd	1,498,604	22/02/2017	1,498,604	-	1,498,604	FULLY PAID
M/s Sukeb Supplies Ltd	1,499,987	10/04/2017	1,499,987	-	1,499,987	FULLY PAID
M/s Raltops Enterprises	1,499,316	4/05/2017	1,499,316	-	1,499,316	FULLY PAID
M/s Railey Technical Services	2,496,900	16/05/2017	2,496,900	-	2,496,900	FULLY PAID
Ms Five Wa Ltd	1,700,000	5/06/2017	1,700,000	-	1,700,000	FULLY PAID
M/s Mugima Ent. Ltd	3,999,900	10/01/2017	3,999,900	-	3,999,900	FULLY PAID

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Ms Johnny Domestic Goods	1,000,000	11/01/2017	1,000,000	-	1,000,000	FULLY PAID
M/s Primat Construction & General Supplies	1,335,275	22/02/2017	-	1,335,275	1,335,275	
M/s Sololo Cheptuech Ltd	4,999,600	10/01/2017	-	4,999,600	4,999,600	
M/s.Werinyo Enterprises Ltd	999,900	17/05/2016	-	999,900	999,900	
M/s Testai General Contractors	3,099,360	11/05/2016	3,099,360	-	3,099,360	FULLY PAID
M/s.Werinyo Enterprises Ltd	999,900	4/05/2016	999,900	-	999,900	FULLY PAID
M/s Jozkim Enterprises	1,999,250	2/06/2016	1,999,250	-	1,999,250	FULLY PAID
M/s Meleky Innovations Ltd	2,993,600	4/05/2016	2,993,600	-	2,993,600	FULLY PAID
M/s Sarwon Construction Co. Ltd	1,998,620	17/05/2016	1,998,620	-	1,998,620	FULLY PAID
M/s Jozkim Enterprises	1,499,300	2/05/2017	1,499,300	-	1,499,300	FULLY PAID
M/s. Birok Ltd	1,169,080	3/03/2017	1,169,080	-	1,169,080	FULLY PAID
M/s Lamrinet (K) Ltd	999,460	7/02/2017	999,460	-	999,460	FULLY PAID
M/s Olenguruone Bidii Traders	1,499,625	3/07/2017	1,499,625	-	1,499,625	FULLY PAID
M/s Jozkim Enterprises	1,999,360	22/02/2017	1,999,360	-	1,999,360	FULLY PAID
M/s Olenguruone Bidii Traders	999,350	7/06/2017	999,350	-	999,350	FULLY PAID
M/s Median Construction	1,500,000	12/06/2017	1,500,000	-	1,500,000	FULLY PAID
M/s Matuiku Construction Co.Ltd	1,962,430	11/06/2017	1,962,430	-	1,962,430	FULLY PAID
M/s Dakes Construction Ltd	1,500,000	2/06/2017	1,500,000	-	1,500,000	FULLY PAID
M/s. Vantage Group Ltd	420,048	25/06/2017	-	420,048	420,048	

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M/s Denak Ltd	303,673	12/06/2017	-	303,673	303,673	
Ms Greenways Contractors Ltd	1,500,000	11/01/2017	1,500,000	-	1,500,000	FULLY PAID
M/s Firebrand Construction Ltd	1,498,952	22/02/2017	1,498,952	-	1,498,952	FULLY PAID
Ms Greenways Contractors Ltd	1,000,000	10/01/2017	1,000,000	-	1,000,000	FULLY PAID
M/s Samsal	1,495,240	3/05/2017	1,495,240	-	1,495,240	FULLY PAID
M/s Jesaal Constr. Co. Ltd	3,138,156	9/05/2017	3,138,156	-	3,138,156	FULLY PAID
M/s Jozkim Enterprises	2,999,992	7/06/2017	2,999,992	-	2,999,992	FULLY PAID
M/s Sincere Ele Sales & Services	1,817,024	12/06/2017	1,817,024	-	1,817,024	FULLY PAID
Ms Tebabyte Eng	1,200,000	11/06/2017	1,200,000	-	1,200,000	FULLY PAID
M/s. Copy Cate Enterprises	2,464,109	2/06/2017	2,464,109	-	2,464,109	FULLY PAID
M/s Mokmat Enterprises	1,488,280	25/06/2017	1,488,280	-	1,488,280	FULLY PAID
M/s Copy Cate Enterprises	1,737,866	12/06/2020	1,737,866	-	1,737,866	FULLY PAID
Ms Wanya Co Ltd	2,000,000	2/05/2017	2,000,000	-	2,000,000	FULLY PAID
M/s Wanya Construction Ltd	1,974,088	20/01/2017	-	1,974,088	1,974,088	
M/s Tebabyte Technologies	998,760	16/05/2017	998,760	-	998,760	FULLY PAID
M/s Firebrand Construction Ltd	1,999,550	15/06/2017	1,999,550	-	1,999,550	FULLY PAID
M/s Wanya Construction Ltd	5,000,000	19/05/2017	5,000,000	-	5,000,000	FULLY PAID
M/s Sageo Traders Ltd	1,199,440	18/05/2017	1,199,440	-	1,199,440	FULLY PAID
Ms Omlne Centre Ltd	1,000,000	23/05/2017	1,000,000	-	1,000,000	FULLY PAID
Dakuki Construction Ltd	3,000,000	12/06/2017	3,000,000	-	3,000,000	FULLY PAID

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M/s Copy Cate Enterprises	1,322,790	7/06/2017	1,322,790	-	1,322,790	FULLY PAID
M/s Waranna A.O Enterprises Ltd	1,627,021	18/06/2017	1,627,021	-	1,627,021	FULLY PAID
M/s. Georges Contractors	1,904,720	5/06/2017	1,904,720	-	1,904,720	FULLY PAID
M/s Two Sisters Co., Ltd	3,000,000	10/05/2017	-	3,000,000	3,000,000	
Fourth Jump Ltd	1,000,000	2/05/2017	1000000	-	1,000,000	FULLY PAID
Dakuki Construction Ltd	3,000,000	3/03/2017	3000000	-	3,000,000	FULLY PAID
M/s Ridgerock Enterprises	1,495,000	7/02/2017	1495000	-	1,495,000	FULLY PAID
Dakuki Construction Ltd	1,800,000	3/07/2017	1800000	-	1,800,000	FULLY PAID
M/s.Color Construction Co. Ltd	3,050,800	22/02/2017	0	3,050,800	3,050,800	
Ms. Esterson Contractors Ltd	1,730,720	16/05/2017	0	1,730,720	1,730,720	
M/s. Starmax International Contractors	2,987,232	15/06/2017	2987232	-	2,987,232	
M/s Georges Contractors	1,091,560	19/05/2017	1091560	-	1,091,560	
M/s Kalalu Contractors Ltd	2,115,840	18/05/2017	0	2,115,840	2,115,840	
M/s Vibrant Construction Ltd	484,184	23/05/2017	484184	-	484,184	
M/s Kalalu Contractors Ltd	2,968,440	12/06/2017	0	2,968,440	2,968,440	
M/s Fair Knot Investments Ltd	2,499,800	7/06/2017	2499800	-	2,499,800	
M/s. Biroks Co. Ltd	2,499,893	10/04/2017	2499892.8	-	2,499,893	
M/s Five Wa Investments	2,492,840	29/03/2017	0	2,492,840	2,492,840	

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M/s Nkona Construction Co., Ltd	2,981,200	2/03/2017	2981200	-	2,981,200	
M/s. Birok Co. Ltd	1,999,840	4/05/2017	1999840	-	1,999,840	
M/s Brijomark Ltd	1,000,000	16/05/2017	0	1,000,000	1,000,000	
M/s Hillcrest Agencies	2,984,680	5/06/2017	2984680	-	2,984,680	
M/s Jozkim Enterprises	2,999,992	12/06/2017	2999992	-	2,999,992	
M/s Topal Enterprises	2,995,700	2/05/2017	2995700	-	2,995,700	
M/s Durhas Constr.& Supplies Ltd	2,500,000	20/01/2017	2500000	-	2,500,000	
M/s Dakes Construction	2,500,380	16/05/2017	2500380	-	2,500,380	
M/s Kalalu Contractors Ltd	2,389,600	15/06/2017	2389600	-	2,389,600	
M/s Dakes Construction	1,999,840	19/05/2017	1999840	-	1,999,840	
M/s Durhas Constr.& Supplies Ltd	2,800,240	18/05/2017	2800240	-	2,800,240	
M/s Elikar Enterprises	1,400,700	2/03/2017	1400700	-	1,400,700	
M/s Piny Agencies	1,697,776	4/05/2017	1697776	-	1,697,776	
M/s.Vibrant Construction Ltd	1,641,000	16/05/2017	1641000	-	1,641,000	
M/s Nzinge Investments	298,120	5/06/2017	298120	-	298,120	
M/s Cleafield Contractors Co. Ltd	997,136	3/05/2017	997136	-	997,136	
M/s Derata Investments Ltd	400,000	9/05/2017	400000	-	400,000	
M/s Ensal Ltd	600,000	7/06/2017	0	600,000	600,000	STALLED DUE TO BUDGET
M/s Ensal Ltd	1,000,000	12/06/2017	0	1,000,000	1,000,000	STALLED DUE TO BUDGET



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M/s Olerut Enterprises	400,000	11/06/2017	400000	-	400,000
M/s Ensai Ltd	1,000,000	2/06/2017	1000000	-	1,000,000
M/s Jojewa Enterprises Ltd	2,000,000	25/06/2017	0	2,000,000	2,000,000
M/s Big Cities Enterprises	973,936	12/06/2017	0	973,936	973,936
Ms Josewa Entreprises Ltd	900,000	2/05/2017	900000	-	900,000
M/s Dentric Construction (K) Ltd	3,999,680	20/01/2017	3999680	-	3,999,680
M/s Hagway Investment Co.,	1,999,840	16/05/2017	1999840	-	1,999,840
M/s Dansuz Investments Ltd	1,598,600	15/06/2017	1598600	-	1,598,600
M/s Cityking Realators Ltd	498,380.08	19/05/2017	498380.08	-	498,380.08
M/s Voltage Power Ltd	791,676	18/05/2017	791676	-	791,676
M/s Chekibor investment ltd	3,074,500	3/05/2017	3074500	-	3,074,500
Afrimac ltd	2,423,800	9/05/2017	2423800	-	2,423,800
Ms Shalfa Holdings LTD	8,462,888	7/06/2017	8462888.4	-	8,462,888
Ms Arington Co Ltd	500,000	12/06/2017	500000	-	500,000
M/s. Ricklyne Enterprises Ltd	294,998	11/06/2017	294998.44	-	294,998
Peble Rojas Co. Ltd	3,153,838	2/06/2017	3153838.16	-	3,153,838
M/s Pewa Bravo Enterprises	849,398	25/06/2017	849398.4	-	849,398
M/s Durhas Construction & Supplies Ltd	1,999,800	12/06/2017	1999800	-	1,999,800

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Ms Ensal Ltd	750,000	2/05/2017	0	750,000	750,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	1,000,000	20/01/2017	0	1,000,000	1,000,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	2,500,000	16/05/2017	0	2,500,000	2,500,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	1,000,000	15/06/2017	0	1,000,000	1,000,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	4,000,000	19/05/2017	0	4,000,000	4,000,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	1,600,000	18/05/2017	0	1,600,000	1,600,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	3,000,000	3/05/2017	0	3,000,000	3,000,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	2,000,000	9/05/2017	0	2,000,000	2,000,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	250,000	7/06/2017	0	250,000	250,000	STALLED DUE TO BUDGET
Ms Ensal Ltd	4,000,000	12/06/2017	0	4,000,000	4,000,000	STALLED DUE TO BUDGET
M/s Geomet Co. , Ltd	2,999,870	11/06/2017	2999870	-	2,999,870	
M/s Sysco Engineering Ltd	2,982,560	2/06/2017	2982560	-	2,982,560	
M/s Mackson Supplies Ltd	2,935,960	25/06/2017	2935960	-	2,935,960	
M/s Euphemia General Supplies	1,993,808	12/06/2017	1993808	-	1,993,808	
M/s Leageo General Agencies	2,915,660	2/05/2017	2915660	-	2,915,660	
M/s Sincere Electrical Sales & Services	2,976,560	20/01/2017	2976560	-	2,976,560	
M/s Kilewa Electro Hard & Electronic	9,253,680	16/05/2017	9253680	-	9,253,680	
M/s Buildarch Images Ltd	1,799,973	15/06/2017	1799973	-	1,799,973	

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M/s Sincere Electrical Sales & Services	2,976,560	19/05/2017	2976560	-	2,976,560
M/s Copy Cate Enterprises	8,199,000	18/05/2017	0	8,199,000	8,199,000
M/s Copy Cate Enterprises	2,200,000	3/07/2017	0	2,200,000	2,200,000
Ms Gee-el LTD	7,877,096	3/03/2017	7877096	-	7,877,096
M/s Jesa Construction	10,620,032	7/02/2017	10620032	-	10,620,032
M/s Dumack Enterprises Ltd	12,570,390	3/07/2017	12570390	-	12,570,390
M/s Waruhiu Construction Ltd	7,922,120	22/02/2017	7922120	-	7,922,120
M/s Dumack Enterprises	9,454,080	7/06/2017	9454080	-	9,454,080
M/s Jaset Supplies & Contr	394,365	12/06/2017	394365	-	394,365
M/s Nyagu Investment Ltd	1,989,963	11/06/2017	1989963	-	1,989,963
M/s Kew Creations Ltd	2,484,000	2/06/2017	2484000	-	2,484,000
M/s Cedar Red Investment Ltd	8,487,400	25/06/2017	8487400	-	8,487,400
M/s Lafrique Investment Ltd	3,988,605	9/05/2017	0	3,988,605	3,988,605
M/s Dumack Enterprises	5,237,600	7/06/2017	5237600	-	5,237,600
M/s Mokmat Enterprises Ltd	2,547,151	12/06/2017	0	2,547,151	2,547,151
M/s Saibala Investments Ltd	2,796,064	11/06/2017	2796064	-	2,796,064
M/s Gee-el Ventures Ltd	10,504,000	2/06/2017	0	10,504,000	10,504,000
M/s. Uwezo General Building Contractors	4,325,880	25/06/2017	4325880	-	4,325,880
M/s Neuma Co. Ltd	857,650	22/02/2017	0	857,650	857,650

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M/S. Duplex General Contractors	3,145,108	7/06/2017	3145108	-	3,145,108
M/s Wordley Trading Co. Ltd	3,000,000	4/05/2018	3000000	-	3,000,000
M/s Trackline Construction Co. Ltd	7,000,000	13/06/2018	7000000	-	7,000,000
M/s Avion Ltd	1,959,240	04/04/2018	0	1,959,240	1,959,240
M/s Vejodia Distributors Ltd	6,298,800	6/02/2018	6298800	-	6,298,800
M/s Bellion Eng. Co., Ltd	6,298,800	5/06/2018	6298800	-	6,298,800
M/s Hedmen Contractors Ltd	4,716,250	30/05/2018	4716250	-	4,716,250
M/s Risasa Enterprises Ltd	6,000,000	5/04/2018	6000000	-	6,000,000
M/s Touchmark Africa Ltd	20,433,400	10/05/2018	20433400	-	20,433,400
M/s Danzus Contractors	20,000,000	5/06/2018	20000000	-	20,000,000
M/s Bufflock Investment Ltd	42,483,640	14/06/2018	21,000,000	21,483,640	42,483,640
M/s Danveck Contraction Ltd	21,127,950	11/06/2018	21127950	-	21,127,950
M/s Karima Eng. Works	8,201,490	24/05/2018	8201490	-	8,201,490
M/s Buffloc Investment Ltd	3,681,000	23/05/2018	3681000	-	3,681,000
M/s Roy N Alvis	34,441,560	6/06/2018	34441560	-	34,441,560
M/s Superstrides Building & Construction Ltd	3,997,000	11/06/2018	3997000	-	3,997,000
M/s Class Assurance General Agencies	8,270,800	5/06/2018	8270800	-	8,270,800
M/s Sistam General Supplies	2,680,610	7/06/2018	2680610	-	2,680,610
M/s Muscal Co. Ltd	18,837,500	30/05/2018	0	18,837,500	18,837,500

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M/s.Peshmac Enterprises	2,200,000	31/05/2018	2200000	-	2,200,000
M/s.Japonica Construction Co.Ltd	3,500,000	20/06/2018	3500000	-	3,500,000
Quej Enterprises	1,000,000	22/06/2018	1000000	-	1,000,000
Githioro highlands & contractors limited	2,000,000	23/05/2018	2000000	-	2,000,000
Elikar Enterprises	1,500,000	16/05/2018	1500000	-	1,500,000
FAYCOM LIMITED	1,300,000	30/05/2018	1300000	-	1,300,000
Kefalice General Contractors	2,000,000	4/05/2018	2000000	-	2,000,000
Ripazol Enterprises	2,000,000	9/05/2018	2000000	-	2,000,000
Jilsu General Contractors &S LTD	2,500,000	15/05/2018	2500000	-	2,500,000
Mur-Mur Sons & Prefabrication Limited	2,000,000	4/05/2018	2000000	-	2,000,000
OPENDOOR INVESTMENTS LTD	2,000,000	13/06/2018	2000000	-	2,000,000
STAGO HOLDINGS LTD	2,000,000	04/04/2018	2000000	-	2,000,000
Smart Rift General Contractors & Supplies Limited	1,000,000	6/02/2018	1000000	-	1,000,000
METTO CONSTRUCTION	1,500,000	5/06/2018	1500000	-	1,500,000
PULP CONSTRUCTION CO.LTD	3,000,000	30/05/2018	3000000	-	3,000,000
Magdecollins Kenya Limited	3,349,718	5/04/2018	3349718	-	3,349,718
Trillion International (A) Limited	2,000,000	10/05/2018	2000000	-	2,000,000
Digitaledge (k) Limited	1,486,540	5/06/2018	1486540	-	1,486,540
Macnan Company Limited	1,498,507	14/06/2018	1498507	-	1,498,507
TRANS MILLINIUM SOLUTIONS LTD	2,409,320	23/05/2018	2409320	-	2,409,320
BETHONIE HOLDINGS LTD	2,099,999	16/05/2018	2099999	-	2,099,999
Acai Holding Limited	4,105,634	30/05/2018	4105634	-	4,105,634

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Burpham Enterprises Limited	1,000,000	4/05/2018	1000000	-	1,000,000
Chekibor Investment	5,000,000	9/05/2018	5000000	-	5,000,000
Ciwanji Enterprises	2,600,000	15/05/2018	2600000	-	2,600,000
OLENGURUONE BIDI TRADERS LIMITED	4,000,000	4/05/2018	4000000	-	4,000,000
Mafigah East Africa limited	4,000,000	13/06/2018	4000000	-	4,000,000
ROSWELL CONSTRUCTION COMPANY LIMITED	1,200,000	04/04/2018	0	1,200,000	1,200,000
Wimos Solutions Limited	1,500,000	6/02/2018	1500000	-	1,500,000
EMERLAND CONTRACTORS & SUPPLIERS LIMITED	1,500,000	5/06/2018	1500000	-	1,500,000
INDEX TOTAL LIMITED	1,500,000	30/05/2018	1500000	-	1,500,000
Baquotex Enterprises Limited	2,000,000	5/04/2018	2000000	-	2,000,000
Salgan Company Limited	2,000,000	10/05/2018	2000000	-	2,000,000
Herycom Company Limited	2,000,000	4/05/2018	2000000	-	2,000,000
NOMIC AGENCY LTD	2,000,000	13/06/2018	2000000	-	2,000,000
TAKITECH HOLDING LIMITED	2,000,000	04/04/2018	2000000	-	2,000,000
GLOBALTEQ VENTURES LIMITED	2,000,000	6/02/2018	2000000	-	2,000,000
TAKITECH HOLDING LIMITED	2,000,000	5/06/2018	2000000	-	2,000,000
NOMINAL HOLDINGS LIMITED	2,000,000	30/05/2018	2000000	-	2,000,000
durable concrete works limited	2,500,000	5/04/2018	2500000	-	2,500,000
WANYA CONSTRUCTION COMPANY LIMITED	3,000,000	10/05/2018	3000000	-	3,000,000

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BNC Design & Buildid Concept	2,500,000	5/06/2018	2500000	-	2,500,000	
Buildventurea Enterprises Limited	3,000,000	14/06/2018	3000000	-	3,000,000	
Holsan Holding Limited	3,500,000	13/06/2018	3500000	-	3,500,000	
Splendid Builder & Contractors Limited	2,000,000	04/04/2018	2000000	-	2,000,000	
Jodi Construction Co. Ltd	2,000,000	6/02/2018	2000000	-	2,000,000	
Bolabu Enterprises Ltd	3,190,965	5/06/2018	3190965	-	3,190,965	
Peca Services Ltd	3,000,000	30/05/2018	3000000	-	3,000,000	
Macknox Contractors & General Suppliers Ltd	2,500,000	5/04/2018	2500000	-	2,500,000	
Polas Services Limited	3,000,000	10/05/2018	3000000	-	3,000,000	
Sanka Builders & Decorators Ltd	2,000,000	5/06/2018	2000000	-	2,000,000	
Njonturi Company Ltd	3,000,000	14/06/2018	3000000	-	3,000,000	
Evaluation in Process	2,000,000	31/05/2018			2,000,000	<b>cancelled</b>
High glory investment ltd	2,200,000	20/06/2018	2200000	-	2,200,000	FULLY PAID
Sobea(k) Ltd	5,000,000	22/06/2018	5000000	-	5,000,000	FULLY PAID
Watts Power Limited	1,000,000	23/05/2018	1000000	-	1,000,000	FULLY PAID
Nicona Comstruction Co. Ltd	3,000,000	16/05/2018	3000000	-	3,000,000	FULLY PAID
Strafield Contractors Limited	20,000,000	30/05/2018	20000000	-	20,000,000	FULLY PAID
Jomupe Limited	3,000,000	4/05/2018	3000000	-	3,000,000	FULLY PAID
Chesra Investments Ltd	2,500,000	9/05/2018	2500000	-	2,500,000	FULLY PAID
Awama Enterprises Limited	1,500,000	15/05/2018	1500000	-	1,500,000	FULLY PAID
Blester Construction Company Limited	2,000,000	4/05/2018	2000000	-	2,000,000	FULLY PAID
Samalupe Ventures Limited	2,500,000	13/06/2018	2500000	-	2,500,000	FULLY PAID

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Cityking Realators Limited	2,200,000	04/04/2018	2200000	-	2,200,000	FULLY PAID
Afrimac Limited	2000000	6/02/2018	2000000	-	2000000	FULLY PAID
Nakulink Services Limited	1000000	5/06/2018	1000000	-	1000000	FULLY PAID
Spatial Modular Annexe Limited	3000000	30/05/2018	3000000	-	3000000	FULLY PAID
Waribe Limited	6400000	5/04/2018	6400000	-	6400000	FULLY PAID
Nyati (E.A) Limited	5000000	10/05/2018	5000000	-	5000000	FULLY PAID
maxvictor enterprises limited	1,500,000	5/06/2018	1,483,014		16,986	PAID IN FULL
LIGHT BROTHERS CONTRACTORS LIMITED	1,200,000	5/06/2018	1,188,258		11,742	PAID IN FULL
SOLARE ENERGY KENYA LIMITED	9,000,000	30/05/2018	8,874,000		126,000	PAID IN FULL
greenways construction company limited	1,500,000	5/04/2018	1,400,004		99,996	PAID IN FULL
KIPAR CONTRACTORS LIMITED	1,900,000	10/05/2018	1,869,205		30,796	PAID IN FULL
greenways construction company limited	2,000,000	5/06/2018	1,998,992		1,008	PAID IN FULL
VIBRANT CONSTRUCTION LIMITED	2,300,000	14/06/2018	2,292,160		7,840	PAID IN FULL
TOUCHMARK AFRICA LIMITED	800,000	13/06/2018	762,838		37,162	PAID IN FULL
Ventage Group Limited	2,000,000	04/04/2018	1,853,680		146,320	PAID IN FULL
RIVTOC CONTRACTORS LIMITED	1,500,000	6/02/2018	1,404,922		95,078	PAID IN FULL
SOBEA K LTD	1,500,000	5/06/2018	1,412,184		87,816	PAID IN FULL
EQUIZONE CONSTRUCTION SERVICES	1,400,000	30/05/2018	1,349,370		50,630	PAID IN FULL



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AYANI INVESTMENTS LIMITED	2,000,000	5/04/2018	1,978,612		21,388	PAID IN FULL
KAMIRURI ENTERPRISES LTD	200,000	3/05/2018	179,220		20,780	PAID IN FULL
NANGIT LIMITED	1,500,000	30/05/2018	1,489,788		10,212	PAID IN FULL
TOUCH MARK AFRICA	800,000	5/04/2018	766,180		33,820	PAID IN FULL
raylight traders and suppliers	3,000,000	10/05/2018	2,905,220		94,780	PAID IN FULL
KANDUTURA ENTERPRISES LIMITED	3,000,000	5/06/2018	2,928,270		71,730	PAID IN FULL
SABEK ENTERPRISES LIMITED	4,000,000	14/06/2018	3,884,392		115,608	PAID IN FULL
M/s Aclemax Builders	4,027,926	11/06/2018	3,167,400		860,526	PAID IN FULL
M/s Sobe K. Ltd	3,975,000	4/05/2018	3,912,580		62,420	PAID IN FULL
M/s Avion Ltd	9,755,600	9/05/2018	7,796,360		1,959,240	PAID IN FULL
M/s Modern Developers Ltd	4,000,000	15/05/2018	3,999,300		700	PAID IN FULL
M/s Fragla Investment Ltd	4,000,000	4/05/2018	3,897,500		102,500	PAID IN FULL
M/s Sistam General Supplies	8,270,800	13/06/2018	5,590,190		2,680,610	
BUFFLOC INVESTMENTS LTD	868,144	04/04/2018	797,196		70,948	PAID IN FULL
SAMWAN INVESTMENTS AND SUPPLIES SER	2,961,411	6/02/2018	2,568,223		393,188	PAID IN FULL
SINCERE ELECTRICAL SALES AND SERVI	800,000	5/06/2018	789,728		10,272	PAID IN FULL
LEVI CONTRACTORS LIMITED	2,813,580	5/06/2018	2,811,828		1,752	PAID IN FULL
JUPITER VENTURES K LTD	2,000,000	30/05/2018	1,989,400		10,600	PAID IN FULL
MAK AND MAR LIMITED	2,000,000	5/04/2018	1,938,376		61,624	PAID IN FULL

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WANYA CONSTRUCTION COMPANY LIMITED	1,543,146	10/05/2018	1,540,748		2,397	PAID IN FULL
njumuri enterprises	3,497,400	5/06/2018	3,477,518		19,882	PAID IN FULL
LEDALI INVESTMENT COMPANY LIMITED	3,000,000	14/06/2018	2,988,060		11,940	PAID IN FULL
GREENSTED'S ENTERPRISES	1,000,000	11/06/2018	948,550		51,450	PAID IN FULL
PEBLE ROJA COMPANY LIMITED	3,200,000	5/06/2018	3,140,568		59,432	PAID IN FULL
FIREBRAND CONSTRUCTION LIMITED	1,200,000	30/05/2018	1,183,100		16,900	PAID IN FULL
STRAFIELD CONTRACTORS LTD	3,000,000	5/04/2018	2,949,416		50,584	PAID IN FULL
STRAFIELD CONTRACTORS LTD	5,000,000	10/05/2018	4,994,040		5,960	PAID IN FULL
RIDGEROCK ENTERPRISES	1,430,000	4/05/2018	1,413,936		16,064	PAID IN FULL
JOYLENE CONSTRUCTION AND SUPPLIES L	1,900,000	13/06/2018	1,824,741		75,259	PAID IN FULL
JOYLENE CONSTRUCTION AND SUPPLIES L	2,800,000	04/04/2018	2,745,020		54,980	PAID IN FULL
PALUDA CONSTRUCTION AND SUPPLIES CO	2,700,000	6/02/2018	2,694,681		5,320	PAID IN FULL
primat contractors and general supp	2,700,000	5/06/2018	2,651,875		48,125	PAID IN FULL
WARANNA A O ENTERPRISES	2,500,000	30/05/2018	2,454,534		45,466	PAID IN FULL
DENTRIC CONSTRUCTION k LIMITED	1,300,000	5/04/2018	1,206,983		93,017	PAID IN FULL
DENTRIC CONSTRUCTION k LIMITED	2,800,000	25/05/2018	2,737,324		62,676	PAID IN FULL
SHALFA HOLDINGS LIMITED	14,000,000	5/04/2018	5,537,112		8,462,888	
DELANI KENYA	1,900,000	10/05/2018	1,829,002		70,998	PAID IN FULL

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raylight traders and suppliers	3,600,000	5/06/2018	3,588,765		11,235	PAID IN FULL
raylight traders and suppliers	3,700,000	14/06/2018	3,636,699		63,301	PAID IN FULL
joly general merchants ltd	1,200,000	23/05/2018	1,193,438		6,562	PAID IN FULL
joly general merchants ltd	1,400,000	16/05/2018	1,376,481		23,519	PAID IN FULL
JOJEWAW ENTERPRICES	950,000	30/05/2018	945,336		4,664	PAID IN FULL
AVIC INTL BEIJING (E.A.) CO. LTD	64,000,000	4/05/2018	63,951,724		48,276	PAID IN FULL
RURO ENTERPRISES CO. LTD	1,000,000	9/05/2018	915,326		84,674	PAID IN FULL
GINPEN INVESTMENT LIMITED	1,400,000	23/05/2018	1,375,019		24,981	PAID IN FULL
CHECO COMPANY LIMITED	1,800,000	5/04/2018	1,780,092		19,908	PAID IN FULL
STAR MAX INTRENATIONAL CONTRACTORS	1,470,000	10/05/2018	1,468,858		1,142	PAID IN FULL
MUGIMA ENTERPRISES LIMITED	3,700,000	5/06/2018	3,672,843		27,157	PAID IN FULL
phigla construction company limited	2,511,400	14/06/2018	2,306,158		205,242	PAID IN FULL
SINCERE ELECTRICAL SALES AND SERVI	3,500,000	11/06/2018	3,067,167		432,833	PAID IN FULL
DELANI KENYA	1,991,778	5/06/2018	1,829,002		162,776	PAID IN FULL
Hillcrest agencies	350,000	30/05/2018	339,105		10,895	PAID IN FULL
MOSSEMUIR MARCHINERY SERVICES LIMIT	1,487,120	5/04/2018	1,482,712		4,408	PAID IN FULL
MOKMAT ENTERPRISES	800,000	10/05/2018	774,800		25,200	PAID IN FULL

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STAR MAX INTRENATIONAL CONTRACTORS	1,991,720	4/05/2018	1,700,169		291,551	PAID IN FULL
TOPAL ENTERPRISES	2,000,000	13/06/2018	1,998,738		1,262	PAID IN FULL
SINCERE ELECTRICAL SALES AND SERVI	3,500,000	3/05/2018	3,340,136		159,864	PAID IN FULL
VEJODIA DISTRIBUTORS LTD	4,000,000	14/06/2018	3,571,255		428,745	PAID IN FULL
UWEZO GENERAL BUILDING CONTRACTORS	2,000,000	31/05/2018	1,786,388		213,612	PAID IN FULL
Wordley Trading Company Limited	3,000,000	20/06/2018	2,992,411		7,589	PAID IN FULL
UWEZO GENERAL BUILDING CONTRACTORS	5,000,000	22/06/2018	4,325,880	674,120	674,120	
Dumack Enterprises Limited	10,000,000	23/05/2018	9,423,820		576,180	PAID IN FULL
JOESLA LTD	2,000,000	16/05/2018	1,301,000		699,000	PAID IN FULL
DAKES CONSTRUCTION COMPANY LIMITED	1,000,000	30/05/2018	960,654		39,346	PAID IN FULL
TEBIBYTE TECHNOLOGIES	2,000,000	4/05/2018	1,638,894		361,106	PAID IN FULL
WANYA CONSTRUCTION COMPANY LIMITED	2,000,000	9/05/2018	1,170,614		829,386	PAID IN FULL
TEBIBYTE TECHNOLOGIES	1,000,000	15/05/2018	996,150		3,850	PAID IN FULL
Fourth Jump Tech Company Limited	2,000,000	4/05/2018	1,898,176		101,825	PAID IN FULL
SUNCOTT CONSTRUCTION COMPANY LIMITE	1,500,000	13/06/2018	1,494,144		5,856	PAID IN FULL
SAMSAL COMPANY LIMITED	5,000,000	5/06/2018	4,879,969		120,031	PAID IN FULL
WANYA CONSTRUCTION COMPANY LIMITED	4,000,000	30/05/2018	3,793,780		206,220	PAID IN FULL

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Nakulink Services Limited	3,000,000	5/04/2018	2,754,828		245,172	PAID IN FULL
DAKES CONSTRUCTION COMPANY LIMITED	2,300,000	10/05/2018	2,234,349		65,651	PAID IN FULL
MIDSPAN ENTERPRISES	1,000,000	5/06/2018	996,440		3,560	PAID IN FULL
TOUCHMARK AFRICA LIMITED	1,200,000	14/06/2018	1,008,200		191,800	PAID IN FULL
FIREBRAND CONSTRUCTION LIMITED	3,000,000	4/05/2018	2,996,280		3,720	PAID IN FULL
JOZKIM ENTERPRISES LIMITED	2,000,000	13/06/2018	1,968,178		31,822	PAID IN FULL
CHEKIBOR INVESTMENT LIMITED	2,500,000	04/04/2018	2,498,268		1,732	PAID IN FULL
BIROKS COMPANY LIMITED	2,000,000	6/02/2018	1,830,717		169,283	PAID IN FULL
BIROKS COMPANY LIMITED	1,500,000	5/06/2018	1,499,297		703	PAID IN FULL
DAKES CONSTRUCTION COMPANY LIMITED	500,000	30/05/2018	498,380		1,620	PAID IN FULL
CITYKING REALATORS LTD	4,000,000	5/04/2018	3,571,255		428,745	PAID IN FULL
VEJODIA DISTRIBUTORS LTD	2,000,000	11/06/2018	1,786,388		213,612	PAID IN FULL
UWEZO GENERAL BUILDING CONTRACTORS	3,000,000	5/06/2018	2,992,411		7,589	PAID IN FULL
Wordley Trading Company Limited	5,000,000	7/06/2018	4,325,880		674,120	PAID IN FULL
UWEZO GENERAL BUILDING CONTRACTORS	10,000,000	30/05/2018	9,423,820		576,180	PAID IN FULL
Dumack Enterprises Limited	4,000,000	31/05/2018	3,793,780		206,220	PAID IN FULL
Nakulink Services Limited	2,000,000	20/06/2018	1,797,037		202,963	PAID IN FULL
HAGWAY INVESTMENT COMPANY LIMITED	1,500,000	22/06/2018	1,373,913		126,087	PAID IN FULL

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MARICON WORKS LIMITED	3,500,000	13/06/2018	3,181,474		318,526	PAID IN FULL
greenways construction company limi	30,000,000	04/04/2018	26,967,000		3,033,000	PAID IN FULL
Jesaal Construction Company Limited	800,000	6/02/2018	791,676		8,324	PAID IN FULL
STAGO HOLDINGS LIMITED	1,400,000	5/06/2018	1,342,637		57,363	PAID IN FULL
JOKIMES ENTERPRISES LIMITED	4,000,000	30/05/2018	3,397,837		602,163	PAID IN FULL
AMOGRACIA CONTRACTORS LTD	4,000,000	5/04/2018	3,527,586		472,414	PAID IN FULL
Josi Construction Company Limited	2000000	25/05/2018	2000000	-	2000000	FULLY PAID
Tims Company Limited	2800000	5/04/2018	2800000	-	2800000	FULLY PAID
Samko Construction Suppliers	2500000	22/06/2018	2500000	-	2500000	FULLY PAID
Rumana General Suppliers	1,700,000	22/06/2018	1700000	-	1,700,000	FULLY PAID
Pax Limited	3,000,000	5/06/2019	3000000	-	3,000,000	FULLY PAID
Wanya Construction Company Limited	2,000,000	6/06/2019	2000000	-	2,000,000	FULLY PAID
Phelmon Limited	2,000,000	8/05/2019	2000000	-	2,000,000	FULLY PAID
Ridgerock Enterprises	2,000,000	3/05/2019	2000000	-	2,000,000	FULLY PAID
Oriel General Suppliers and Contractors	2,000,000	7/05/2019	2000000	-	2,000,000	FULLY PAID
Daphy Holdings (k) Limited	1,500,000	15/05/2019	1500000	-	1,500,000	FULLY PAID
Vanko Farm Investors Limited	5,000,000	19/06/2019	0	5,000,000	5,000,000	IFMIS DELAY
Primat Contractors General Suppliers	3,000,000	30/05/2019	3000000	-	3,000,000	FULLY PAID
Jogra hardware and construction ltd	2,000,000	28/05/2019	2000000	-	2,000,000	FULLY PAID

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Petian Investments Limited	6,000,000	10/05/2019	6000000	-	6,000,000	FULLY PAID
Yah Enterprises Company Limited	3,000,000	22/05/2019	3000000	-	3,000,000	FULLY PAID
Dankev Agencies	2,000,000	23/05/2019	2000000	-	2,000,000	FULLY PAID
Alron Construction Limited	2,000,000	22/06/2019	2000000	-	2,000,000	FULLY PAID
Raltops Enterprises Limited	3,000,000	26/04/2019	3000000	-	3,000,000	FULLY PAID
Jozkim Enterprises Limited	4,000,000	17/06/2019	4000000	-	4,000,000	FULLY PAID
Pena Construction Company Limited	4,000,000	19/06/2019	4000000	-	4,000,000	FULLY PAID
Selembu Enterprises Limited	1,100,000	20/03/2019	1100000	-	1,100,000	FULLY PAID
Simnel & Nelsim Limited	1,000,000	19/06/2019	1000000	-	1,000,000	FULLY PAID
Sodys General Merchants	1,400,000	15/05/2019	1400000	-	1,400,000	FULLY PAID
Sarun Investments Limited	3,000,000	22/05/2019	3000000	-	3,000,000	FULLY PAID
SaramEEK Holdings Limited	1,700,000	10/06/2019	1700000	-	1,700,000	FULLY PAID
Ruro enterprises	2,000,000	16/05/2019	2000000	-	2,000,000	FULLY PAID
Kingsley Company Limited	3,000,000	17/05/2019	3000000	-	3,000,000	FULLY PAID
Supco Limited	2,000,000	21/05/2019	2000000	-	2,000,000	FULLY PAID
Macnan Company Limited	3,000,000	15/05/2019	3000000	-	3,000,000	FULLY PAID
Holy & Sons Limited	3,000,000	3/05/2019	3000000	-	3,000,000	FULLY PAID
Amchi Traders Limited	2,000,000	26/04/2019	2000000	-	2,000,000	FULLY PAID
Glaziers General Supplies and construction	1,000,000	17/06/2019	1000000	-	1,000,000	FULLY PAID

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Luxica Enterprises Limited	1,500,000	19/06/2019	1500000	-	1,500,000	FULLY PAID
AIMERS CONSTRUCTION LIMITED	3,500,000	20/03/2019	3500000	-	3,500,000	FULLY PAID
Tripple A Giant Contractor Limited	6,000,000	19/06/2019	6000000	-	6,000,000	FULLY PAID
Ledali Investments Limited	5,000,000	30/05/2019	5000000	-	5,000,000	FULLY PAID
MAEWAKS LIMITED	3,000,000	28/05/2019	3000000	-	3,000,000	FULLY PAID
Kisumu Expert Contractors Limited	2,000,000	10/05/2019	2000000	-	2,000,000	FULLY PAID
Biscon Company Limited	3,200,000	22/05/2019	3200000	-	3,200,000	FULLY PAID
Gienwood Construction	4,000,000	23/05/2019	4000000	-	4,000,000	FULLY PAID
Bamu Merchants Limited	1,700,000	22/06/2019	1700000	-	1,700,000	FULLY PAID
Sagiwa Enterprises	2,000,000	26/04/2019	2000000	-	2,000,000	FULLY PAID
Spatial Modular Annex Limited	1,300,000	17/06/2019	1300000	-	1,300,000	FULLY PAID
Karima Engineering Limited	4,000,000	19/06/2019	4000000	-	4,000,000	FULLY PAID
Sunem Enterprises Limited	3,869,923	20/03/2019	3869923	-	3,869,923	FULLY PAID
Royal Sorget Services Limited	5,400,000	19/06/2019	5400000	-	5,400,000	FULLY PAID
Mwachu Company Limited	1,500,000	3/05/2019	1500000	-	1,500,000	FULLY PAID
Nalah Women Limited	2,500,000	7/05/2019	2500000	-	2,500,000	FULLY PAID
Biscon Company Limited	5,000,000	15/05/2019	5000000	-	5,000,000	FULLY PAID
Gichamba Holding Limited	5,000,000	22/05/2019	5000000	-	5,000,000	FULLY PAID
Ranjoma General Suppliers	4,000,000	10/06/2019	4000000	-	4,000,000	FULLY PAID



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CHARTIN CONSTRUCTION	1,000,000	16/05/2019	1000000	-	1,000,000	FULLY PAID
CLEARFIELD CONTRACTORS	4,000,000	17/05/2019	4000000	-	4,000,000	FULLY PAID
WILAGX CONSTRUCTION LTD	3,000,000	21/05/2019	3000000	-	3,000,000	FULLY PAID
densair enterprises	1,200,000	15/05/2019	1200000	-	1,200,000	FULLY PAID
minesons investment ltd	2,000,000	3/05/2019	2000000	-	2,000,000	FULLY PAID
leibko propels limited	1498200	8/05/2020		1,498,200		
makips traders limited	998600	22/05/2020		998,600		
jamwaru company	1499000	31/05/2020		1,499,000		
Ms nashpete company ltd	5527210	30/05/2020		5,527,210		
Ms kememo works &supplies ltd	1499001	22/05/2020		1,499,001		
M/s Josma Contractors	1,063,992	FY 2016/2017	560,359	503633	503,633.00	Not Paid
M/s Bejas Limited	999,999	FY 2016/2017	542,040	457959	457,958.88	Not Paid
JOEKIMS EENTERPRISES LTD	4,497,860.56	24/3/2016	4,497,860.56		4,497,860.56	PAID
KANDUTURA ENTERPRISES	3,794,728	24/3/2016	3,794,728		1,380,289.00	PAID
ARETE FREEHOLD LIMITED	998,968	12/4/2017	-		998,968.00	contract cancelled
GREEN SCOPE CREATIONS	2,439,206.24	12/4/2017	2,439,206.24		2,439,206.24	PAID
GREEN SCOPE CREATIONS	2,339,910	12/4/2017	-	-	2,339,910.24	contract cancelled
OCCASION ENTERPRISES	2,961,344.00	22/3/2017	2,961,344.00		2,961,344.00	PAID
ASCOM VENTURES	1,376,603	22/3/2017	-	-	1,376,602.60	contract cancelled
MAGNUS TRADERS LTD	1,588,605.74	24/3/2017	1,588,605.74		1,588,605.74	PAID
TOKALO ENTERPRISES	999,621	24/3/2017	-	-	999,621.00	contract cancelled
DANSUZ INVESTMENT CO LTD	2,098,891.61	27/3/2017	2,098,891.61		2,098,891.61	PAID

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CRATER ENTERPRISES AND SUPPLIES LTD	6,999,000.00	22/3/2017	6,999,000.00		6,999,000.00	PAID
JOSHARO ENTERPRISES LIMITED	499,665	22/3/2017	-	-	499,665.36	contract cancelled
ARETE FREEHOLD CO. LTD	695,072	22/3/2017	-	-	695,072.00	contract cancelled
KILEWAH ELECTRO HARD AND ELECTRONICS	2,471,706	22/3/2017	-	-	2,471,705.82	contract cancelled
MAGNUS TRADERS LTD	998,452	22/3/2017	-	-	998,452.31	contract cancelled
Menengai Drilling Limited	2,586,423	24-6-2019		2,586,423	-	Failed payment in ifmis over taken by time
ALIDAWN LIMITED	996,816	26-3-2020		996,816	-	Failed payment in ifmis over taken by time
KINA INVESTMENT	3,900,000	4/10/2019		3,900,000	-	Failed payment in ifmis over taken by time
Naxxy Limited	1,298,912	6/10/2020		1,298,912	-	Failed payment in ifmis over taken by time
CIDER COLLECTIONS	1,797,921	5/4/2020		1,797,921	-	Failed payment in ifmis over taken by time
Rayoni Favour Construction Co Limited	1,998,044	3/9/2020		1,998,044	-	Failed payment in ifmis over taken by time
RIDGEROCK ENTERPRISES	1,298,950	30-4-2020		1,298,950	-	Failed payment in ifmis over taken by time
MEJSHIK EXPERTS IN LOGISTICS LTD	1,569,296	30-4-2020		1,569,296	-	Failed payment in ifmis over taken by time
La-mac Enterprises Limited	1,997,191	26-3-2020		1,997,191	-	Failed payment in ifmis over taken by time
Pypro Co. Limited	2,767,292	27-3-2020		2,767,292	-	Failed payment in ifmis over taken by time
CITYKING REALATORS LTD	2,699,193	15-4-2020	-	2,699,193	-	Failed payment in ifmis over taken by time
Siha Services Limited	4,122,925	26-6-2019	-	4,122,925	-	Failed payment in ifmis over taken by time
MORKISIZ GREEN VENTURES	1,139,835	15-4-2020	-	1,139,835	-	Failed payment in ifmis over taken by time
SENAND SOLUTIONS	3,972,263	FY 2015/2016	3,972,263	-	196,263.00	paid fully
GREATRIFT GEN	127,000	FY 2017/2018	-	127,000	127,000.00	lack of budget

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MAK PERFORMANCE SYSTEM	486,000	21/12/2012	-	486,000	486,000.00	
DANMARK ENTERPRISES	496,480	11/5/2012	-	496,480	496,480.00	
S.K NAKURU ELECTRICAL SALES AND SUPPLIES	986,390	28/2/2013	-	986,390	986,390.00	
REMTA COMPANY LIMITED	1,584,927	3/4/2013		1,584,927	1,584,926.50	
JOMIKOKA CONSTRUCTION LTD	1,740,000	20/11/2008		1,740,000	1,740,000.00	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
<b>Sub-Total</b>	<b>1,492,821,601</b>	<b>1,490,109</b>	<b>1,260,800,893</b>	<b>184,350,238</b>	<b>1,091,705,808</b>	<b>-</b>
<b>Acquisition of Land</b>						
RODI OREGA AND COMPANY	8,000,000	24-4-2020		8,000,000	-	Failed payment in ifmis over taken by time
<b>Sub-Total</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>
<b>Supply of goods</b>						
Kings and Queens	110,000	28/6/2020		110,000.00	-	supply of photocopier
Greatrift General Merchant	218,425.00	29/11/2019	-	218,425.00	-	Supply of stationeries
Sec and M	50,591,400	30/4/2015	49,861,283	730,117	730,117.00	Awaiting approval from County Assembly.No budget allocation

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Geomaps Ltd	365,003,164	22/6/2015	252,712,512	112,290,652	127,290,653.00	Awaiting approval from county Assembly.Paid 15Million
Derrimax Enterprise	157,833	17-07-2018	-	157,833	157,833.00	System Closure
AO solutions	30,100	15/2/2018	30,100	-	30,100.00	Paid
Rift Supplies and Services	88,500	11/5/2018	-	88,500	88,500.00	Further documents awaited
Divern Enterprises	418,000.00	29-05-2020		418,000.00		System Closure
Divern Enterprises	370,000.00	29-05-2020		370,000.00		System Closure
Shimto bookshop Centre	67,450.00	06-01-2020		67,450.00		System Closure
Derrimax Enterprise	420,000.00	18-09-2019		420,000.00		Further documents awaited
RM Warm LTD	598,500.00	24-06-2020		598,500.00		Further documents awaited
Andimax Enterprises	285,485.00	21-12-2019		285,485.00		Further documents awaited
KINGS AND QUEENS SUPPLIES	21,551	FY 2018/2019	-	21,551	21,551.00	
UZA POINT	1,899,200	FY 2018/2019	-	1,899,200	1,899,200.00	
SKYETECH GROUP	1,781,400	FY 2018/2019	-	1,781,400	1,781,400.00	
PINE MORE LIMITED	1,781,400	FY 2018/2019	-	1,781,400	1,781,400.00	
ZENJ COMPANY LIMITED	640,000	FY 2018/2019	-	640,000	640,000.00	
AQUA COMMUNICATIONS	900,160	FY 2018/2019	900,160	-	900,160.00	paid
SABEK ENTERPRISES LTD	460,000	FY 2018/2019	460,000	-	460,000.00	paid

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RADIATE AFRICA HOLDINGS LTD	580,345	FY 2017/2018	580,345	(0)	580,344.85	paid
YOUNG CITIES	1,065,200	FY 2018/2019	1,065,200	-	1,065,200.00	paid
POSTAL CORPORATION OF KENYA	9,450.00	2019/2020		9,450		
TERENKY EVENTS PLANNERS	190,000.00	2019/2020		190,000		
NAKURU WATER AND SANITATION SERVICES	72,138.00	2019/2020		72,138		
KINGMARK SUPPLIES	260,000.00	2019/2020		260,000		
ETHAM CONSOLIDATED LIMITED	285,000.00	2019/2020		285,000		
SABITET LIMITED	25,000.00	2019/2020		25,000		
BLESSED ON COMPANY	1,228,000.00	2019/2020		1,228,000		
MUGUMO GENERAL SHOP	3,510.00	7/1/2013		3,510	3,510	Debt submitted to debt committee for evaluation
NJOSH PARTS & TOOLS	6,030.00	7/1/2013		6,030	6,030	Debt submitted to debt committee for evaluation
Vic Mami General supplied	15,000	7/1/2018	15,000	-	15,000	Paid
Shimto bookshop centre	20,520	7/1/2018	20,520	-	20,520	Paid
Nation meadia group	91,640	7/1/2013	91,640	-	91,640	Paid
Kergot Enterprises	124,860	7/1/2017	124,860	-	124,860	Paid

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RAFIKI ENGINEERING WORKS LTD	6,960.00	7/1/2013		6,960	6,960	Debt submitted to debt committee for evaluation
PHILOCHECK ENTERPRISES	10,500.00	7/1/2013		10,500	10,500	Debt submitted to debt committee for evaluation
NOSCO ENTERPRISES	12,000.00	7/1/2013		12,000	12,000	Debt submitted to debt committee for evaluation
JOG GENERAL CONTRACTORS AND SUPPLIES	15,900.00	7/1/2013		15,900	15,900	Debt submitted to debt committee for evaluation
NOSCO ENTERPRISES	18,100.00	7/1/2013		18,100	18,100	Debt submitted to debt committee for evaluation
WAKAM PETROL STATION	19,737.00	7/1/2013		19,737	19,737	Debt submitted to debt committee for evaluation
SHELMITH WARUGURU MUCOKI	19,800.00	7/1/2013		19,800	0	Debt submitted to debt committee for evaluation
MORAY ENTERPRISES	21,000.00	7/1/2013		21,000	21,000	Debt submitted to debt committee for evaluation
JOMIKOKA CONSTRUCTION AFRICA LTD	21,202.00	7/1/2013		21,202	21,202	Debt submitted to debt committee for evaluation
TIMS COMPANY LTD	26,800.00	7/1/2013		26,800	26,800	Debt submitted to debt committee for evaluation
SHELMITH WARUGURU MUCOKI	28,070.00	7/1/2013		28,070	0	Debt submitted to debt committee for evaluation

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VINTELCOM ENTERPRISES	30,700.00	7/1/2013		30,700	30,700	Debt submitted to debt committee for evaluation
PARTRITECH ENTERPRISES	33,000.00	7/1/2013		33,000	33,000	Debt submitted to debt committee for evaluation
LICRET ENTERPRISES	33,150.00	7/1/2013		33,150	33,150	Debt submitted to debt committee for evaluation
PHILOCHECK ENTERPRISES	39,150.00	7/1/2013		39,150	39,150	Debt submitted to debt committee for evaluation
COMMITTED MOVERS	43,000.00	7/1/2013		43,000	43,000	Debt submitted to debt committee for evaluation
PAKENDA ENTERPRISES	44,940.00	7/1/2013		44,940	44,940	Debt submitted to debt committee for evaluation
KINAMBA EVANS ENTERPRISES	46,617.00	7/1/2013		46,617	0	Debt submitted to debt committee for evaluation
JOSEPHAT W. O. SMOLLO	48,285.00	7/1/2013		48,285	0	Debt submitted to debt committee for evaluation
KINAMBA EVANS ENTERPRISES	52,850.00	7/1/2013		52,850	0	Debt submitted to debt committee for evaluation
KINAMBA EVANS ENTERPRISES	57,100.00	7/1/2013		57,100	0	Debt submitted to debt committee for evaluation
JOGLA ENTERPRISES	63,918.00	7/1/2013		63,918	63,918	Debt submitted to debt committee for evaluation

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NOSCO ENTERPRISES	67,100.00	7/1/2013		67,100	67,100	Debt submitted to debt committee for evaluation
PAKENDA ENTERPRISES	68,060.00	7/1/2013		68,060	68,060	Debt submitted to debt committee for evaluation
REMA ENTERPRISES	99,000.00	7/1/2013		99,000	99,000	Debt submitted to debt committee for evaluation
KINAMBA EVANS ENTERPRISES	100,372.00	7/1/2013		100,372	0	Debt submitted to debt committee for evaluation
JOGLA ENTERPRISES	101,500.00	7/1/2013		101,500	101,500	Debt submitted to debt committee for evaluation
NOSCO ENTERPRISES	108,500.00	7/1/2013		108,500	108,500	Debt submitted to debt committee for evaluation
PAKENDA ENTERPRISES	120,000.00	7/1/2013		120,000	0	Omitted 2013/2014 Bill
JOMIKOKA CONSTRUCTION AFRICA LTD	127,029.00	7/1/2013		127,029	127,029	Debt submitted to debt committee for evaluation
BRUNAT STORES	132,013.00	7/1/2013		132,013	132,013	Debt submitted to debt committee for evaluation
SAMUEL GITHAIGA	138,000.00	7/1/2013		138,000	138,000	Debt submitted to debt committee for evaluation
MORAY ENTERPRISES	150,800.00	7/1/2013		150,800	0	Omitted 2013/2014 Bill



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KINAMBA EVANS ENTERPRISES	170,984.00	7/1/2018		170,984	170,984	Debt submitted to debt committee for evaluation
INPUTS MACHINERY & SERVICES	185,136.00	7/1/2014		185,136	185,136	Debt submitted to debt committee for evaluation
JOG GENERAL CONTRACTORS AND SUPPLIES	224,300.00	7/1/2018		224,300	0	Ommitted 2013/2014 Bill
Naivasha water and sanitation	249,725.00	7/1/2018		249,725	0	Debt submitted to debt committee for evaluation
M/S SGM INVESTMENTS	252,000.00	7/1/2018		252,000	252,000	Debt submitted to debt committee for evaluation
Precious Life Chemist	500,000.00	7/1/2019		500,000	500,000	Debt submitted to debt committee for evaluation
SENAND SOLUTIONS	983,500.00	7/1/2015		983,500	983,500	Debt submitted to debt committee for evaluation
Chesoi	990,000	7/1/2018	990,000	-	990,000	Paid
KABANGO INVESTMENTS	1,162,160.00	7/1/2015		1,162,160	1,162,160	Debt submitted to debt committee for evaluation
OCCASSIONS ENTERPRISES	1,994,000.00	7/1/2015		1,994,000	1,994,000	Debt submitted to debt committee for evaluation
SUPERSTRIDES BUILDING AND CONSTRUCTION LIMITED	1,999,800	7/1/2018	1,999,800	-	1,999,800	Paid
Njogak construction and supplies ltd	2,000,000	7/1/2018	2,000,000	-	2,000,000	Paid

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Nakuru water (NAWASCO)	4,695,677.15	7/1/2018	1,785,945	2,909,732	2,595,213	Payment ongoing as supply continue
KIUMBUKU TRADERS	4,499,460	FY 2013/2014	4,499,460		560,908	
KIUMBUKU TRADERS	4,499,460	FY 2013/2014	4,499,460		4,499,460	
KIUMBUKU TRADERS	30,000	FY 2015/2016	30,000		30,000	
PATMAT BOOKSHOP LTD	4,008,110	FY 2016/2017	4,008,110		4,008,110	
MIDFAIR COMPUTERS	364,335	FY 2018/2019	364,335		364,335	
SWITCH GLOBAL KENYA LTD	1,023,400	FY 2018/2019	1,023,400		1,023,400	
KIUMBUKU TRADERS	131,050	FY 2018/2019	131,050		131,050	
TRUE CONCEPT ENTERPRISES	60,000	FY 2018/2019		60,000	60,000	
TRUE CONCEPT ENTERPRISES	83,500	FY 2018/2019		83,500	83,500	
FRESTEMIC INVESTMENTS	523,530	FY 2018/2019	523,530	-	523,530	
JUWAKIS INVESTMENT COMPANY	60,000	FY 2018/2019		-	60,000	
PROMAX GENERAL MERCHANTS	85,635	FY 2018/2019	85,635	-	85,635	
BELFAST AGENCIES	847,080	FY 2013/2014		847,080	847,080	
TRUE CONCEPT ENTERPRISES	86,900	FY 2015/2016	86,900	-	86,900	
JUWAKIS INVESTMENT COMPANY	3,032,500	FY 2017/2018	3,032,500	-	82,500	
BARESS ENTERPRISES	1,099,750	FY 2017/2018	1,099,750	-	349,750	
GIYAN ENTERPRISES LIMITED	1,999,454.00	FY 2019/2020	0	1,999,454.00		

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GILTECH FABRIGATORS LTD P.O BOX 599 GILGIL	344,799.00	FY 2019/2020	0	344,799.00		
VERMARK CONSTRUCTION CO. LTD P.O BOX 12721 NAKURU	225,000.00	FY 2019/2020	0	225,000.00		
PRINTERS PARADISE LTD	2,489,500.00	FY 2019/2020	0	2,489,500.00		
PHILLIPS HEALTH CARE TECHNOLOGIES LIMITED	33,533.00	FY 2019/2020	0	33,533.00		
PURITESH LOGISTIC ENTERPRICE	676,100.00	FY 2019/2020	0	676,100.00		
GRACKAM EAST AFRICA ENTERPRISES	14,500.00	FY 2019/2020	0	14,500.00		
PAMUCO ENTERPRISES	100,000.00	FY 2019/2020	0	100,000.00		
Alux Horticulture	215,040.00	FY 2019/2020	0	215,040.00		
Two Keys General Supplies Ltd	87,815.00	FY 2019/2020	0	87,815.00		
IGNATION GROUP LIMITED	440,000.00	FY 2019/2020	0	440,000.00		
ELIANA-GIFTED HANDS GENERAL SUPPLIES	150,000.00	FY 2019/2020	0	150,000.00		
True Axis Enterprises Limited	556,800.00	FY 2019/2020	0	556,800.00		
Juwakis Enterprises	920,911.00	FY 2019/2020	0	920,911.00		
Kester Kenya Limited P.o Box 52 Nakuru	1,777,298.40	FY 2019/2020	0	1,777,298.40		

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Ms Chebry Company Ltd	520,600	4/06/2018	520,600	-	520,600	
M/s Tuffrock Enterprises	248,762	4/06/2018		248,762	248,762	
Wellah electrical supplies	1,038,432	2018/2019	1,038,432	-	1,038,432	
Copy cate Enterprises	2,200,000	14/06/2018	2,200,000	-	2,200,000	
Kilewah Electrical Hardware	332,410	8/08/2018	332,410	-	332,410	
Sincere electricals	3,134,320	7/06/2018	3,134,320	-	3,134,320	
Ms avic shantui	480,000	18/06/2018	480,000	-	480,000	
Ms canly enterprises	495,969	7/06/2018	495,969	-	495,969	
Tealand Auto Spares	283,500	FY 2014/2015	<b>283,500</b>	-	283,500.00	Paid
Tealand Auto Spares	186,600	FY 2014/2015	186,600	-	186,600.00	Paid
Tealand Auto Spares	165,800	FY 2014/2015	165,800	-	165,800.00	Paid
Senand Solutions	666,100	FY 2014/2015		666,100	666,100.00	Not Paid
Senand Solutions	76,400	FY 2014/2015		- 76,400	76,400.00	Not Paid
Senand Solutions	528,100	FY 2014/2015		528,100	528,100.00	Not Paid
Suvuti Ventures	20,000	FY 2014/2015		- 20,000	20,000.00	Not Paid
Suvuti Ventures	20,000	FY 2014/2015		- 20,000	20,000.00	Not Paid
Suvuti Ventures	20,000	FY 2014/2015		- 20,000	20,000.00	Not Paid
Kings & Queens	24,000	FY 2014/2015		- 24,000	24,000.00	Not Paid

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Kings & Queens	13,200	FY 2014/2015	-	13,200	13,200.00	Not Paid
NAKURU WATER AND SANITATION SERVICES	22,840,163.55	30.6.2020	-	22,840,163.55		
BRIJOMARK ENTERPRISES	114,637.00	23/5/2019	114,637.00		114,637.00	PAID
ENSAL KENYA LTD	647,200	21/4/2015		647,200	647,200.00	unpaid due to lack of supporting documents
GREAT RIFT GENERAL MERCHANT	108,340.00	22/6/2019	108,340.00		108,340.00	PAID
BIG CITIES ENTERPRISES	652,600.00	12/6/2017	652,600.00		652,600.00	PAID
KINGS & QUEENS	161,470.00	2/5/2018	161,470.00		161,470.00	PAID
PANEL LOGISTICS LTD	298,650.00	30/5/2018	298,650.00		298,650.00	PAID
SENAND SOLUTIONS	492,000	30/4/2015		492,000	492,000.00	unpaid due to lack of supporting documents
SENAND SOLUTIONS	505,300	30/5/2015		505,300	505,300.00	classified as ineligible bill due to lack of supporting documets
ENSAL KENYA LTD	86,390	30/5/2015		86,390	86,390.00	unpaid due to lack of supporting documents
INTIME CONTRACTORS	93,000	30/5/2015			93,000.00	classified as ineligible bill due to lack of supporting documets
MOSES ONYANGO OCHUMA	60,000	22/6/2020		60,000	-	Failed payment in ifmis over taken by time
GREAT RIFT GENERAL MERCHANT	159,445	25/5/2020		159,445	-	Failed payment in ifmis over taken by time
KABAGO INVESTMENT	1,667,000	9/05/2016	1,667,000	-	1,667,000.00	paid fully

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KABANGO INVESTMENT	1,524,504	9/05/2016	1,524,504	-	1,524,504.00	paid fully
OCCASSIONS ENTERPRISE	1,555,000	12/10/2016	1,555,000	-	1,555,000.00	paid fully
MONIKS	65,000	2/05/2016	-	65,000	65,000.00	lack of budget
EQUIZONE	221,000	28/11/2017	221,000	-	221,000.00	paid fully
RICKLINE ENTERPRISES	347,260	8/03/2018	-	347,260	347,260.00	not supplied
ASHLEY EVENTS	95,000	29/01/2018	95,000	-	95,000.00	paid fully
SILVER GLOBE	870,000	24/05/2016	870,000	-	870,000.00	paid fully
KAMIBE INVESTMENTS	99,500	2/06/2018	-	99,500	99,500.00	lack of budget
JELIN ENTERPRISES	1,287,000	11/01/2016	1,287,000	-	1,287,000.00	paid fully
PURIM LOGISTICS	332,160	30/04/2018	332,160	-	332,160.00	paid fully
FILNER ENT	74,880	17/04/2018	74,880	-	74,880.00	paid fully
FILNER ENT	178,200	30/05/2018	178,200	-	178,200.00	paid fully
MAKUTI GENERAL	193,945	20/02/2019	193,945	-	193,945.00	paid fully
WINDWARD INVESTMENT	1,525,300	29/08/2018	1,525,300	-	1,058,300.00	paid fully
JOMNANDS	2,071,000	29/08/2018	2,071,000	-	2,071,000.00	paid fully
RIGETA ENTERPRISES	60,000	21/02/2018	60,000	-	60,000.00	paid fully
Ms copycate enterprises	7,975,101	11/05/2017	6,905,501	1,069,600	1,069,601.00	lack of budget
STAN BOOKSHOP	124,120	2/03/2016	-	124,120	124,120.00	lack of budget

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Filner ent	256,350	13/02/2018	-	256,350	256,350.00	lack of budget
M/S PROMAX GENERAL SUPPLIES	60,000	29/11/2019	-	60,000	-	ifmis delay
COMMITTED MOVERS LTD	263,333	20/06/2020	-	263,333	-	ifmis delay
M/S AROUBAFALL ENTERPRISES LTD	170,485	15/6/2020	-	170,485	-	ifmis delay
M/S SUNEM ENTERPRISES	20,000	4/05/2020	-	20,000	-	ifmis delay
M/S GREATRIFT MERCHANTS	22,000	23/6/2020	-	22,000	-	ifmis delay
M/S ARDENT LOGISTICS	29,000	12/06/2020	-	29,000	-	ifmis delay
M/S VIC MAMI GENERAL SUPPLIES	19,500	21/04/2020	-	19,500	-	ifmis delay
M/S WAMI ONWARD INVESTMENTS	26,000	21/04/2020	-	26,000	-	ifmis delay
AMA CALLA	514,800	Jun-19	514,800	-	514,800.00	
MARGARET WANJIKU MACHARIA	27,500	12/10/2012		27,500	27,500.00	
JOHN MAINA MWANGI	27,500	29/10/2012		27,500	27,500.00	
KAHUTI SELF HELP GROUP(JOSEPH N KARIUKI)	27,500	29/10/2012		27,500	27,500.00	
KAHUTI SELF HELP GROUP	27,500	29/10/2012		27,500	27,500.00	
ALBERT OCHIENG	27,500	29/10/2012		27,500	27,500.00	
LUCID INTERNATIONAL	197,078	25/2/2013		197,078	197,078.00	

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LUCID INTERNATIONAL	245,054	15/2/2013		245,054	245,054.00	
JESA CONSTRUCTION CO.LIMITED	300,000	02-15-2012		300,000	300,000.00	
LUCID INTERNATIONAL	444,360	14/Feb/2013		444,360	444,360.00	
LANDSPRING ENTERPRICES	450,000	25/Feb/2013		450,000	450,000.00	
PRINT OPTION	3,385,000	15/Nov/2018		3,385,000		
PRINT OPTION	1,595,000	21/May/2018		1,595,000		
MFI DOCUMENT SOLUTIONS LIMITED	206,000	8/Apr/2020		206,000		
RYSON INVESTMENT LTD	1,999,700	FY 2016/2017	1,999,700	-	1,999,700	
PAMUCO ENTERPRISES	4,699,950.00	FY 2016/2017	-	4,699,950		
Hotel waterbuck	86,000.00	FY 2016/2017	-	86,000		
MWEWA ENTERPRISES	70,904	FY 2018/2019	-	70,904	70,904	
CHEISO LIMITED	1,545,000	FY 2018/2019	1,545,000	-	1,545,000	
M/S ALPHAMAY	775,806	FY 2018/2019	775,806	-	775,806	
NANPAK ENTERPRISES	2,049,200	FY 2018/2019	2,049,200	-	2,049,200	
PURIM LOGISTICS	1,859,000	FY 2018/2019	1,859,000	-	1,859,000	
BOSSLINE	749,000	FY 2018/2019	-	749,000	749,000	
NAKURU EXPERTS SUPPLIES LIMITED	120,400.00	FY 2018/2019	-	120,400	120,400	



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Kings and queens	400,000.00	FY 2018/2019	-	400,000		
Devashish Enterprises	45,500.00	FY 2019/2020	-	45,500		
Pirakil Company Limited	350,000.00	FY 2019/2020	-	350,000		
KIMZ ENTERPRISES LTD	900,000.00	16-4-2019	900,000.00	-	900,000.00	Paid
GROW CAPITAL LTD	1,979,684.80	13-08-2018	1,979,684.80	-	1,979,684.80	Paid
GREATRIFT GENERAL MERCHANT	1,200,000.00	19-11-2018	1,200,000.00	-	1,200,000.00	Paid
SWITCH GLOBAL KENYA LTD	204,000.00	3/12/2019	204,000.00	-	204,000.00	Paid
PLUS TWO FIVE FOUR	146,830.00	22-10-2018	146,830.00	-	146,830.00	Paid
OFFICE TEN SOLUTIONS	1,428,500.00	11/5/2019	0	1,428,500.00	-	
MFI DOCUMENT SOLUTION LTD	136,746.00	13-04-2020	0	136,746.00	-	
CHRIMWA ENTERPRISES	346,000.00	6/8/2020	0	346,000.00	-	
			-	-	-	
			-	-	-	
<b>Sub-Total</b>	<b>563,970,196</b>		<b>373,929,334</b>	<b>189,887,862</b>	<b>207,250,145</b>	<b>0</b>
<b>Supply of services</b>						
KENYA ALLIANCE INSURANCE CO	1,011,837.00	9th Mar,2020	-	1,011,837.00		Meddical cover
COUNTY PUBLIC SERVICE BOARD NATIONAL CONSULTATIVE FORUM	601,100.00	Upon Devolution(upto dec 2019)	-	601,100.00		Subscription

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NATION MEDIA GROUP LIMITED	356,120.80	21st Aug 2020	-	356,120.80		
KAMUMU AUTO DEALERS	15,100.00	21st Feb, 2020	-	15,100.00		
AFRICAN TOUCH SAFARIS	24,000	FY 2018/2019	24,000	-	24,000	paid
AFRICAN TOUCH SAFARIS	9,500	FY 2018/2019	9,500	-	9,500	paid
AFRICAN TOUCH SAFARIS	24,000	FY 2018/2019	24,000	-	24,000	paid
FLIGHT SAFARIS	620,915	FY 2018/2019	620,915	-	620,915	paid
AFRICAN TOUCH SAFARIS	622,200	FY 2018/2019	622,200	-	622,200	paid
BONTANA HOTEL	493,600	FY 2018/2019	-	493,600	493,600	
BONTANA HOTEL	1,020,000	FY 2018/2019	-	1,020,000	1,020,000	
BONTANA HOTEL	168,000	FY 2018/2019	-	168,000	168,000	
KIRGOT	85,450	FY 2018/2019	85,450	-	85,450	paid
NATION MEDIA GROUP LTD	303,930.00	FY 2018/2019	303,930	-	303,930.00	paid
NATION MEDIA GROUP LTD	1,600,000.00	FY 2018/2019	1,600,000	-	1,600,000.00	paid
TADAMA SUPPLIERS	440,220.00	FY 2018/2019	-	440,220	440,220.00	
BLENMAW INVETMENT LTD	575,000.00	FY 2018/2019	-	575,000	575,000.00	
BONTANA HOTEL	168,000.00	FY 2018/2019	-	168,000	168,000.00	
LANSCA INVESTMENT LTD	25,000.00	FY 2018/2019	-	25,000	25,000.00	
LANSCA INVESTMENT LTD	17,500.00	FY 2018/2019	-	17,500	17,500.00	

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JOHNLIA WORKSHOP	22,500.00	FY 2018/2019	22,500	-	22,500.00	paid
TRIAN SUPPLIES	58,900.00	FY 2018/2019	58,900	-	58,900.00	paid
TRIAN SUPPLIES	72,400.00	FY 2018/2019	72,400	-	72,400.00	paid
TRIAN SUPPLIES	58,900.00	FY 2018/2019	58,900	-	58,900.00	paid
KIRGOT	194,000.00	FY 2018/2019	194,000	-	194,000.00	paid
AFRICAN TOUCH SAFARIES	1,022,770.00	2019/2020		1,022,770.00		
THE ALPS HOTEL	60,000.00	2019/2020		60,000.00		
NATION MEDIA LIMITED	650,000.00	2019/2020		650,000.00		
JOHNLIA WORKSHOP	98,500.00	2019/2020		98,500.00		
APEX RESORT	131,000.00	2019/2020		131,000.00		
GIS Land Information Management System	33,955,950	13/7/2016	28,628,377	5,327,573	5,327,573.00	Awaiting Approval from County Assembly. Outstanding balance Kshs.4,244,495
Apple Cross	45,000	7/1/2016	45,000	-	45,000	Paid
Apple Cross	105,000	7/1/2016	105,000	-	10,681	Paid
Apple Cross	40,000	7/1/2016	40,000.00	-	40,000.00	Paid
Apple Cross	130,000	7/1/2016	130,000.00	-	130,000.00	Paid

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Grand royal swiss Hotel	1,104,700	12/10/2018	1,104,700.00	-	1,104,700.00	Paid
Grand royal swiss Hotel	1,292,000	4/12/2018		-	1,292,000.00	Terminated
Lake Naivavsha Flamingo lodge	924,000	30/5/2019	924,000.00	-	924,000.00	Paid
Nation Media Group PLC	216,920	5/3/2019	216,920.00	-	216,920.00	Paid
Nation Media Group PLC	266,568	12/4/2019	266,568.00	-	266,568.00	Paid
Nation Media Group PLC	431,520	11/4/2019	431,520.00	-	431,520.00	Paid
Nation Media Group PLC	91,640	12/4/2019	91,640.00	-	91,640.00	Paid
Nation Media Group PLC	110,200	28/11/2019	110,200.00	-	110,200.00	Paid
Pinecone Hotel	1,427,500	4/12/2018		-	1,427,500.00	Terminated
Sarova Woodlands	237,300	16/8/2018	237,300.00	-	237,300.00	Paid
Standard Group	68,440	22-05-2019	68,440.00	-	68,440.00	Paid
Standard Group	68,440	6/11/2019	68,440.00	-	68,440.00	Paid
Standard Group	68,440	10/5/2019	68,440.00	-	68,440.00	Paid
Standard Group	168,200	17/5/2019	168,200.00	-	168,200.00	Paid
Standard Group	177,480	21-11-2019	177,480.00	-	177,480.00	Paid

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Standard Group	68,440	19/5/2019	68,440.00	-	68,440.00	Paid
Standard Group	168,200	5/10/2019	168,200.00	-	168,200.00	Paid
Standard Group	168,200	1/5/2019	168,200.00	-	168,200.00	Paid
Bontana Hotel	54,000	19/6/2019	54,000.00	-	54,000.00	Paid
Waterbuck	107,450	7/7/2014		107,450	107,450.00	System Closure
Lake Naivasha Resort	150,000	24/4/2019	150,000.00	-	150,000.00	Paid
The Alphas Hotel	85,400	19/12/2018	85,400.00	-	85,400.00	Paid
The Alphas Hotel	15,000	22/6/2019	15,000.00	-	15,000.00	Paid
Grand royal swiss Hotel	432,000	12/2/2019	432,000.00	-	432,000.00	Paid
Genevive hotel	88,000	8/10/2018		88,000	88,000.00	KRA Issue
Nation Media Group PLC	216,920	3/5/2019	216,920.00	-	216,920.00	Paid
Nation Media Group PLC	113,680	18/4/2019		113,680	113,680.00	Not Paid
Olnai Enterprises	270,000	5/6/2019	270,000.00	-	270,000.00	Paid
African Touch Safaris	437,000	8/5/2018	437,000.00	-	437,000.00	Paid
Great Rift hotel	231,000	6/5/2019	231,000.00	-	231,000.00	Paid
La Belle Inn-Naivasha	174,490.00	21-08-2019		174,490.00		System Closure

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Nation Media Group PLC	183,240.00	22-06-2020		183,240.00		Full documents awaited
Nation Media Group PLC	195,228.00	19-04-2019		195,228.00		Full documents awaited
Enashipai Hotel	442,500.00	03-05-2019		442,500.00		Full documents awaited
La Belle Inn-Naivasha	895,160.00	08-04-2019		895,160.00		Full documents awaited
Nation Media Group PLC	356,120.00	29-04-2019		356,120.00		Full documents awaited
Nation Media Group PLC	183,280.00	11-03-2020		183,280.00		Full documents awaited
Standard Group LTD	678,600.00	21-11-2019		678,600.00		Full documents awaited
The Nest Boutique Hotel	643,900.00	27-08-2019		643,900.00		Full documents awaited
Switch Global Kenya Ltd	390,000.00	12-06-2019		390,000.00		Full documents awaited
Patmat Bookshop Ltd	220,000.00	10-02-2020		220,000.00		Full documents awaited
Patmat Bookshop Ltd	220,000.00	12-03-2020		220,000.00		Full documents awaited
ASUNDA MOTORS	2,000	7/1/2013		2,000	2,000	Debt submitted to debt committee for evaluation
Bhogals toyota Nakuru	30,000	7/1/2013	30,000	-	30,000	
Vivid blue advertising and marketing	174,000	7/1/2018	174,000	-	174,000	

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Waterbuck Hotel	93,000	7/1/2018	93,000	-	93,000	
Postal corporation of kenya	471,682	7/1/2014	3,079	468,603	471,682	Partial paid
kenya school of Government-Baringo	4,240,200	7/1/2014	2,549,930	1,690,270	4,240,200.00	Partial paid
TEA LAND AUTO PARTS & GARAGE	2,300	7/1/2013		2,300	2,300	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	2,500	7/1/2013		2,500	2,500	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	2,800	7/1/2013		2,800	2,800	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	3,100	7/1/2013		3,100	3,100	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	4,000	7/1/2013		4,000	4,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	4,300	7/1/2013		4,300	4,300	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	4,750	7/1/2013		4,750	4,750	Debt submitted to debt committee for evaluation
RAFIKI ENGINEERING WORKS LTD	5,220	7/1/2013		5,220	5,220	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	5,400	7/1/2013		5,400	5,400	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	5,800	7/1/2013		5,800	5,800	Debt submitted to debt committee for evaluation

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ASUNDA MOTORS	5,800	7/1/2013		5,800	5,800	Debt submitted to debt committee for evaluation
JOG GENERAL CONTRACTORS AND SUPPLIES	6,000	7/1/2013		6,000	6000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	7,200	7/1/2013		7,200	7,200	Debt submitted to debt committee for evaluation
SUPREME SOLUTIONS & GENERAL SUPPLIES	7,500	7/1/2013		7,500	7,500	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	7,550	7/1/2013		7,550	7,550	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	7,800	7/1/2013		7,800	7,800	Debt submitted to debt committee for evaluation
RAFIKI ENGINEERING WORKS LTD	8,700	7/1/2013		8,700	8,700	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	8,950	7/1/2013		8,950	8,950	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	9,800	7/1/2012		9,800	9,800	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	10,000	7/1/2013		10,000	10,000	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	11,350	7/1/2012		11,350	11,350	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	12,100	7/1/2013		12,100	12,100	Debt submitted to debt committee for evaluation



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ASUNDA MOTORS	13,900	7/1/2013		13,900	13,900	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	17,050	7/1/2013		17,050	17,050	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	17,050	7/1/2013		17,050	17,050	Debt submitted to debt committee for evaluation
RONEY STATIONERS	17,460	7/1/2013		17,460	17,460	Debt submitted to debt committee for evaluation
JOG GENERAL CONTRACTORS AND SUPPLIES	17,600	7/1/2013		17,600	17,600.00	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	18,300	7/1/2015		18,300	18,300	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	18,450	7/1/2013		18,450	18,450	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	18,600	7/1/2013		18,600	18,600	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	21,950	7/1/2013		21,950	21,950	Debt submitted to debt committee for evaluation
AUTOJETS MOTORS	22,140	7/1/2014		22,140	22,140	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	23,500	7/1/2014		23,500	23,500	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	23,600	7/1/2014		23,600	23,600	Debt submitted to debt committee for evaluation

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TEA LAND AUTO PARTS & GARAGE	24,300	7/1/2014		24,300	24,300	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	24,550	7/1/2014		24,550	24,550	Debt submitted to debt committee for evaluation
JOKIKA FISH FARM	25,000	7/1/2014		25,000	25,000	Debt submitted to debt committee for evaluation
CAROLINE JERONO KIPLAGAT	25,500	7/1/2013		25,500	-	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	25,550	7/1/2013		25,550	25,550	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	26,600	7/1/2013		26,600	26,600	Debt submitted to debt committee for evaluation
SHEM STEPHEN LETITOYA	26,938	7/1/2013		26,938	0	Debt submitted to debt committee for evaluation
JOG GENERAL CONTRACTORS AND SUPPLIES	27,110	7/1/2013		27,110	27,110	Debt submitted to debt committee for evaluation
KAJHAN QUICK SERVICE	27,500	7/1/2013		27,500	27,500	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	28,000	7/1/2013		28,000	28,000	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	32,150	7/1/2013		32,150	32,150	Debt submitted to debt committee for evaluation
RAFIKI ENGINEERING WORKS LTD	32,248	7/1/2012		32,248	32,248	Debt submitted to debt committee for evaluation

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ASUNDA MOTORS	33,500	7/1/2014		33,500	33,500	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	33,550	7/1/2013		33,550	33,550	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	33,580	7/1/2013		33,580	33,580	Debt submitted to debt committee for evaluation
TAWAKAL AUTO GARAGE	34,350	7/1/2012		34,350	34,350	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	36,000	7/1/2013		36,000	36,000	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	36,100	7/1/2013		36,100	36,100	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	42,400	7/1/2014		42,400	42,400	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	44,000	7/1/2014		44,000	44,000	Debt submitted to debt committee for evaluation
PHILLIP MWANGI RIIRI	45,000	7/1/2014		45,000	45,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	46,900	7/1/2012		46,900	46,900	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	47,550	7/1/2014		47,550	47,550	Debt submitted to debt committee for evaluation
LAKE NAIVASHA PANORAMA PARK	50,000	7/1/2013		50,000	50,000	Debt submitted to debt committee for evaluation

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JOGLA ENTERPRISES	56,730	7/1/2013		56,730	56,730	Debt submitted to debt committee for evaluation
COMMITTED MOVERS	60,000	7/1/2013		60,000	60,000	Debt submitted to debt committee for evaluation
STELO TECH	60,000	7/1/2013		60,000	60,000	Debt submitted to debt committee for evaluation
STEGA SECURITY SERVICES LTD.	63,000	7/1/2013		63,000	63,000	Debt submitted to debt committee for evaluation
TEA LAND AUTO PARTS & GARAGE	63,000	7/1/2013		63,000	63,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	100,000	7/1/2014		100,000	100,000.00	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	100,000	7/1/2013		100,000	100,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	114,800	7/1/2014		114,800	114,800	Debt submitted to debt committee for evaluation
JOG GENERAL CONTRACTORS AND SUPPLIES	118,000	7/1/2014		118,000	118,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	121,200	7/1/2014		121,200	121,200	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	153,800	7/1/2014		153,800	153,800	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	170,600	7/1/2014		170,600	170,600	Debt submitted to debt committee for evaluation

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GLOSEC SERVICES LTD	180,000	7/1/2014		180,000	180,000	Debt submitted to debt committee for evaluation
NOSCO ENTERPRISES	190,000	7/1/2014		190,000	190,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	208,000	7/1/2014		208,000	208,000	Debt submitted to debt committee for evaluation
JOGLA ENTERPRISES	209,500	7/1/2014		209,500	209,500	Debt submitted to debt committee for evaluation
WEAFRIC LTD.	268,700	7/1/2014		268,700	0	Omitted 2013/2014 Bill
GLOSEC SERVICES LTD	300,000	7/1/2014		300,000	300,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	301,300	7/1/2014		301,300	301,300	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	329,200	7/1/2014		329,200	329,200	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	334,700	7/1/2014		334,700	334,700	Debt submitted to debt committee for evaluation
GLOSEC SERVICES LTD	400,000	7/1/2014		400,000	400,000	Debt submitted to debt committee for evaluation
GLOSEC SERVICES LTD	432,000	7/1/2013		432,000	432,000	Debt submitted to debt committee for evaluation
GLOSEC SERVICES LTD	432,000	7/1/2013		432,000	432,000	Debt submitted to debt committee for evaluation
GLOSEC SERVICES LTD	432,000	7/1/2013		432,000	432,000	Debt submitted to debt committee for evaluation

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GLOSEC SERVICES LTD	432,000	7/1/2014		432,000	432,000	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	442,200	7/1/2013		442,200	442,200	Debt submitted to debt committee for evaluation
ASUNDA MOTORS	442,200	7/1/2013		442,200	442,200	Debt submitted to debt committee for evaluation
WEAFRIC LTD.	460,000	7/1/2013		460,000	-	Ommitted 2013/2014 Bill
Kinunju Suppliers And Supper Market	401,148	7/1/2014	401,148	-	401,148	Paid
Asunda Motors	104,600	7/1/2018	104,600	-	104,600	Paid
PLANET EVENTS	124,500	FY 2018/2019	124,500	-	124,500	
THE ALPS HOTEL	116,000	FY 2018/2019	-	116,000	116,000	
MFI DOCUMENT SOLUTION LTD	506,038	FY 2017/2018	506,038	-	506,038	
NAKURU COUNTY BURSARY FUND	15,287,150	FY 2018/2019		15,287,150	15,287,150	
KINDE ENGINEERING WORKS	2,975,748	FY 2018/2019	2,975,748	-	2,975,748	
ALPS HOTEL	116,000	FY 2018/2019	-	116,000	116,000	
Lake Naivasha Resort	270,000.00	FY 2019/2020	-	270,000		
Bontana Hotel	3,000,000.00	FY 2019/2020	-	3,000,000		
Masada Hotel	348,000.00	FY 2019/2020	-	348,000		
WATERBUCK HOTEL	400,400		400,400.00	-	400,400.00	
JUWAKIS INVESTMENT	162,250		162,250.00	-	162,250.00	

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PRINTERS PARADISE LTD	2,489,500		2,489,500.00	-	2,489,500.00	
KENVASH HOTEL	2,196,000		2,196,000.00	-	2,196,000.00	
KENVASH HOTEL	1,902,000		1,902,000.00	-	1,902,000.00	
LEGACY HOTEL	66,700		-	-	66,700.00	written off
THE LEGACY HOTEL	37,413		37,413.00	-	37,413.00	
CHESTER HOTELS	106,000		106,000.00	-	106,000.00	
LEGACY HOTEL	19,600		-	-	19,600.00	written off
ALPS HOTEL P.O BOX 16760 NAKURU	141,000		-	-	141,000.00	written off
ALPS HOTEL P.O BOX 16760 NAKURU	134,400		-	-	134,400.00	written off
ASUNDA MOTORS	97,200		97,200.00	-	97,200.00	
ASUNDA MOTORS	45,250		45,250.00	-	45,250.00	
ASUNDA MOTORS	12,000		12,000.00	-	12,000.00	
MILELE RESORT	93,500		93,500.00	-	93,500.00	
HILLCOURT RESORT	73,000		73,000.00	-	73,000.00	
ALPS HOTEL P.O BOX 16760 NAKURU	33,600		-	-	33,600.00	written off
KIRGOT ENTERPRISES	145,406		-	-	145,406.00	written off
HOTEL WATERBUCK	291,000		291,000.00	-	291,000.00	
MILELE RESORT	60,000		60,000.00	-	60,000.00	

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JAICHI MOTORS	10,904		10,904.00	-	10,904.00	
ASUNDA MOTORS	72,500		72,500.00	-	72,500.00	
ASUNDA MOTORS	154,450		154,450.00	-	154,450.00	
JOHNSON GENERAL	249,980		249,980.00	-	249,980.00	
CHESTER HOTEL	96,000			96,000.00	96,000.00	
LEGACY HOTEL	50,000		-	-	50,000.00	written off
MILELE RESORT	18,500		-	-	18,500.00	written off
JUWAKIS INVESTMENT	201,500		201,500.00	-	201,500.00	
KIUMBUJKU TRADERS	48,300		48,300.00	-	48,300.00	
KIUMBUKU TRADERS	30,000		-	-	30,000.00	written off
PRINTERS PARADISE LTD	600,000.00		0	600,000.00	600,000.00	
Ms Media Max	115,000	14/06/2018		115,000	115000	
sameer africa	3,000,000.00	7/06/2018		3,000,000		
ms msamiati contractors	476,250.00	14/06/2018		-	476,250.00	
Ms fairdeal furniture	219,980.00	22/05/2019			219,980.00	
Nakuru water and sanitation	23,400,000.00	8/05/2019			23,400,000.00	
kings&queens	852,041.35	30/05/2019			852,041.35	



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ms starnet gen merchants	999,572.00	30/05/2019		999,572.00		
ms car and general ltd	499,875.30	8/05/2019		499,875.30		
RENTOKIL INITIAL	228000	3/06/2019		228000		
The Star newspaper	171,007	FY 2014/2015	171,007	-	171,007.00	Paid
NAWASCCO	23,774,954	FY 2014/2015	15,848,847	7,926,107	7,926,106.50	Not Paid
Smart Octopus	550,000	FY 2014/2015	-	550,000	550,000.00	Not Paid
Nabil East Africa	159,998	FY 2014/2015	159,998	-	159,998.00	Paid
Nabil East Africa	48,560	FY 2014/2015	-	48,560	48,560.00	Not Paid
Waterbuck Hotel	86,000	FY 2014/2015	-	86,000	86,000.00	Not Paid
Pan African Institute of management	185,000	FY 2014/2015	-	185,000	185,000.00	Not Paid
Mediamil Advertising Network	255,200	FY 2014/2015	-	255,200	255,200.00	Not Paid
Merica Hotel	88,000	FY 2014/2015	-	88,000	88,000.00	Not Paid
Milele Resort	60,000	FY 2016/2017		60,000	60,000.00	Not Paid
Milele Resort	31,500	FY 2016/2017	-	31,500	31,500.00	Not Paid
NAWASCCO	13,612,894	FY 2018/2019		13,612,894	13,612,894.00	Not Paid
SAWELA LODGE	5,461,000	FY 2018/2019	2,500,000	2,961,000	5,461,000.00	Not Paid
Eserian Hotel	240,000	FY 2019/2020	-	240,000		Not Paid
Alps Hotel	254,000	FY 2019/2020	-	254,000		Not Paid

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Kenya school of Government-Baringo	472,000	FY 2019/2020	-	472,000		Not Paid
Lekiji Limited	290,000	FY 2019/2020	-	290,000		Not Paid
Lets Travel and Tours	621,900	FY 2019/2020	-	621,900		Not Paid
Eagle Palace	122,000	FY 2019/2020	-	122,000		Not Paid
Tandaza Global	1,000,000	FY 2019/2020		1,000,000		Not Paid
ASUNDA MOTORS	302,000	FY 2019/2020	-	302,000		Not Paid
ESERIAN HOTEL	240,000.00	2019/2020	-	240,000.00		
KENYA SCHOOL OF GOVERNMENT-BARINGO	472,000.00	13.9.2019	-	472,000.00		
LETS TRAVEL AND TOURS	621,900.00	15.6.2020	-	621,900.00		
EAGLE PALACE	122,000.00	2.2.2020	-	122,000.00		
TANDAZA GLOBAL CONSULTANCE SERVICES	1,000,000.00	27.5.2019		1,000,000.00		
INTIME CONTRACTORS	36,500	12/5/2015	36,500		36,500.00	paid
STEVEMORE AUTOSERVICES	50,000	6/5/2015		50,000	50,000.00	classified as ineligible bill due to lack of

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						supporting documets
OLOIKA COUNTRY LODGE	60,000	26/5/2015		60,000	60,000.00	unpaid due to lack of supporting documents
KAJHAN	64,000	26/5/2015	64,000		64,000.00	paid
KENYA WILDLIFE SER.	544,700	30/6/2017		544,700	544,700.00	unpaid due to lack of supporting documents
HOTEL WATERBUCK	93,700.00	30/5/2018	93,700.00		93,700.00	PAID
KINGS & QUEENS	169,000.00	26/5/2015	169,000.00		169,000.00	PAID
KENYASH INTERBUSINESS ENTERPRISES	906,800.00	30/6/2017	906,800.00		906,800.00	PAID
MADISON INSURANCE CO.LTD	3,000,000.00	30/6/2017	3,000,000.00		3,000,000.00	PAID
GLOBAL TECHNOLOGIES COMPUTER SOLUTIONS	35,500.00	11/4/2018			35,500.00	cancelled
CLASS- ASSURANCE GENERAL AGENCIES	1,987,500.00	25/5/2019	1,987,500.00		1,987,500.00	PAID
JACQUELINE W. NDRITU	10,000.00	1/6/2019	10,000.00		10,000.00	PAID
JACQUELINE W. NDRITU	69,300.00	1/6/2019	69,300.00		69,300.00	PAID
JACQUELINE W. NDRITU	75,600.00	1/6/2019	75,600.00		75,600.00	PAID

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PAYE - (COMMISSIONER OF INCOME TAX)	29,700.00	1/6/2019	29,700.00		29,700.00	PAID
PAYE - (COMMISSIONER OF INCOME TAX)	32,400.00	1/6/2019	32,400.00		32,400.00	PAID
MILELE RESORT	94,000.00	22/4/2019	94,000.00		94,000.00	PAID
STANDARD GROUP	120,060.00	22/4/2019	120,060.00		120,060.00	PAID
NATION MEDIA GROUP	183,280.00	22/4/2019	183,280.00		183,280.00	PAID
BEARING HOUSE LTD	143,500.00	14/5/2019	143,500.00		143,500.00	PAID
BEARING HOUSE LTD	82,700.00	14/5/2019	82,700.00		82,700.00	PAID
Switch Global Kenya Limited	38,450.00	14/5/2019	38,450.00		38,450.00	PAID
WITHHOLDING VAT COLLECTION ACCOUNT	192.5	22/6/2020		193	-	Failed payment in ifmis over taken by time
AGNES CHEBET NGETICH	6,210.00	22/6/2020		6,210	-	Failed payment in ifmis over taken by time
BEATRICE WANJIRU THEURI	6,210.00	22/6/2020		6,210	-	Failed payment in ifmis over taken by time
JOEL BETT KIPLANGAT	20,100.00	22/6/2020		20,100	-	Failed payment in ifmis over taken by time
WITHHOLDING VAT COLLECTION ACCOUNT	33,000.00	22/6/2020		33,000	-	Failed payment in ifmis over taken by time

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WITHHOLDING VAT COLLECTION ACCOUNT	62,500.00	22/6/2020		62,500	-	Failed payment in ifmis over taken by time
IMELDA SIMIYU	28,080.00	22/6/2020		28,080	-	Failed payment in ifmis over taken by time
NDEGWA DUNCAN MACHARIA	2,940.00	22/6/2020		2,940	-	Failed payment in ifmis over taken by time
JOHN KOSKE BETT	6,300.00	22/6/2020		6,300	-	Failed payment in ifmis over taken by time
JOSEPH GITHIORA GICHUHI	4,200.00	22/6/2020		4,200	-	Failed payment in ifmis over taken by time
ERIC ROTICH KOSKEI	6,615.00	22/6/2020		6,615	-	Failed payment in ifmis over taken by time
MILELE RESORT	135,000	23/04/2018	135,000	-	135,000.00	paid fully
STANDARD GROUP	114,840	23/02/2018	114,840.00	-	114,840.00	paid fully
ASHLEY EVENTS	251,256	17/12/2018	251,256	-	251,256.00	paid fully
M/S SAKUIAN	300,000	3/06/2019	300,000	-	300,000.00	paid fully
Hotel waterbuck	210,000	6/06/2019	0	210,000	210,000.00	lack of budget
HOTEL CATHEY	107,850	6/06/2019	107,850.00	-	107,850.00	paid fully
Ole ken Hotel	150,000	13/05/2019	0	150,000	150,000.00	lack of budget

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Milele resort	150,000	10/06/2019	0	150,000	150,000.00	lack of budget
Merica hotel	63,700	24/06/2019	0	63,700	63,700.00	lack of budget
Sarova woodlands	65,900	17/06/2019	0	65,900	65,900.00	lack of budget
M/S MAU GATE RESORT	80,000	2/12/2019		80,000	0	ifmis delay
NAKURU GOLF CLUB	70,000	5/2/2020		70,000	0	ifmis delay
M/S SUNEM ENTERPRISES	27,500	23/4/2020		27,500	0	ifmis delay
M/S SUNEM ENTERPRISES	27,500	23/4/2020		27,500	0	ifmis delay
M/S SUNEM ENTERPRISES	23,000	16/6/2020		23,000	0	ifmis delay
FANCY AFFAIRS EVENTS	28,500	19/2/2020		28,500	0	ifmis delay
FANCY AFFAIRS EVENTS	28,500	2/7/2020		28,500	0	ifmis delay
M/S KIRGOT ENTERPRISES	29,500	30/3/2020		29,500	0	ifmis delay
M/S KIRGOT ENTERPRISES	29,500	13/1/2020		29,500	0	ifmis delay
M/S KIRGOT ENTERPRISES	29,500	18/2/2020		29,500	0	ifmis delay
M/S KIRGOT ENTERPRISES	29,500	21/5/2020		29,500	0	ifmis delay

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M/S KIRGOT ENTERPRISES	34,330	12/6/2020		34,330	0	ifmis delay
MASADA HOTEL	120,000	22/6/2018	120,000	-	120,000.00	
MEDIAMAX	406,000	26/6/2018	406,000	-	406,000.00	
Azmasoft Consulting Limited	1,004,677	Jun-19	1,004,677	-	1,004,676.95	
MEDIAMAX NETWORK LIMITED	225,000	2018/2019	225,000	-	225,000.00	
MEDIAMAX	87,000	12/1/2017	87,000	-	87,000.00	
MEDIAMAX	23,200	12/4/2018	23,200	-	23,200.00	
NICHOLAS OTIENO OKOTH C/O PRIME LINE SURVEY	1,443,300	2015		1,443,300	1,443,300.00	
SUN AFRICA HOTEL	1,837,500	18/6/2019		1,837,500		
YOUNG CITIES COMPANY LTD	76,000	3/4/2020		76,000		
STATE DEPARTMENT OF LIVESTOCK-NAIVASHA	195,600	21/1/2020		195,600		
FAMILY BANK	179,429.00	20-05-2020	0	179,429.00	-	
EQUITY BANK	220,680.00	6/3/2020	0	220,680.00	-	

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KAMUMU AUTO DEALERS	292,200.00	6/6/2020	0	292,200.00	-	
MUTAD VENTURES	150,000.00	15-04-2020	0	150,000.00	-	
OYETE EWO CO. LTD	405,000.00	6/11/2020	0	405,000.00	-	
PARKHILL ENTERPRISES LTD	750,000.00	22-06-2020		750,000.00	-	
POSTAL CORPORATION SERVICES	205,000.00	5/11/2020	0	205,000.00	-	
<b>Sub-Total</b>	<b>202,763,924.40</b>		<b>83,131,435.40</b>	<b>116,238,283.00</b>	<b>104,905,692.45</b>	<b>0.00</b>
<b>Grand Total</b>	<b>2,414,325,159.11</b>		<b>1,772,690,213.26</b>	<b>590,417,269.52</b>	<b>1,471,242,027.09</b>	<b>-</b>



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**ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	Kshs	Kshs	Kshs	Kshs			
<b>Senior Management</b>		<b>a</b>	<b>b</b>	<b>c</b>	<b>d=a-c</b>		
JOYCE NJERI NDEGWA	R	12,000.00	13/5/2020	-	12,000.00		
JOYCE NJERI NDEGWA	R	42,000.00	5/6/2020	-	42,000.00		
MARY NASIEKU YIAPAN	R	42,000.00	5/6/2020	-	42,000.00		
PAUL MUTISYA MUTHANGYA	R	12,000.00	13/5/2020	-	12,000.00		
PAUL MUTISYA MUTHANGYA	R	50,400.00	5/6/2020	-	50,400.00		
SERAH MUTARE MWANGI	R	42,000.00	5/6/2020	-	42,000.00		
SIMON KORIR RABWET	R	42,000.00	5/6/2020	-	42,000.00		
SERAH MUTARE MWANGI	R	14,000.00	21/2/2020	-	14,000.00		
CHARLES KARIUKI GITHIRI	P	2,640.00	7/1/2019	-	2,640		Not paid
JOSEPH KINYUA GATURUKU	P	15,000.00	7/1/2019	-	15,000		Not paid
JOSEPH KINYUA GATURUKU	P	27,000.00	7/1/2019	-	27,000		Not paid
STEPHEN MURIITHI WAWERU	P	28,000.00	7/1/2019	-	28,000		Not paid
STEPHEN MURIITHI WAWERU	P	55,000.00	7/1/2019	-	55,000		Not paid
HANNAH ACHIENG CHORE	Q	28,000.00	7/1/2019	-	28,000		Not paid
JOEL MAINA KIBETT	S	1,050.00	7/1/2019	-	1,050		Not paid
ENOS KELLONYE AMUYUNZU	S	16,800.00	7/1/2019	-	16,800		Not paid

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ENOS KELLONYE AMUYUNZU	S	37,800.00	7/1/2019	-	37,800		Not paid
JOEL MAINA KIBETT	S	57,800.00	7/1/2019	-	57,800		Not paid
IMMACULATE N MAINA	T	60,400.00	7/1/2019	-	60,400		Not paid
kibet maina	S	10,000	7/1/2018	10,000	-	10,000	paid
PATRICK NJOROGE KINYANJUI	P	224,000	7/1/2018	224,000	-	224,000	paid
Hannah Odour	Q	71,815	7/1/2018	71,815	-	71,815	paid
Grace Kirui	R	14,000	7/1/2018	-	-	14,000	written off due to lack of funds
PATRICK NJOROGE KINYANJUI	P	14,000	7/1/2018	-	-	14,000	written off due to lack of funds
1.Alloys Momanyi	K	686,700.00	2019/2020	-	686,700.00		
<b>Sub-Total</b>		<b>1,606,405</b>		<b>305,815</b>	<b>1,272,590.00</b>	<b>333,815</b>	
<b>Middle Management</b>				-			
PETER CHEGE GITAU	D	12,600.00	5/6/2020		12,600.00		
EQUITY BANK		168,000.00	5/6/2020		168,000.00		
EMMANUEL MBUGUA NJUGUNA	P	42,000.00	5/6/2020		42,000.00		
FAMILY BANK LIMITED		411,600.00	5/6/2020		411,600.00		
MARY KAGONYA	L	33,600.00	5/6/2020		33,600.00		
CO-OPERATIVE BANK OF KENYA		178,500.00	5/6/2020		178,500.00		
SARAH CHEPKEMOI ROTICH	D	12,600.00	5/6/2020		12,600.00		
CO-OPERATIVE BANK OF KENYA		31,500.00	5/6/2020		31,500.00		
SUSAN GICHIA NJERI	J	18,900.00	5/6/2020		18,900.00		

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MICHAEL NJOROGE KARANJA	P	42,000.00	5/6/2020		42,000.00		
DANIEL NDUNGU NJOGU	N	73,920.00	18/3/2020		73,920.00		
CO-OPERATIVE BANK OF KENYA		42,000.00	5/6/2020		42,000.00		
DORCAS JEPKORIR CHERUTICH	D	26,400.00	18/3/2020		26,400.00		
MARY KAGONYA	L	73,920.00	18/3/2020		73,920.00		
JAMES KIARIE GICHURU	J	36,960.00	18/3/2020		36,960.00		
JOYCE JERUTO KIBOR	H	36,960.00	18/3/2020		36,960.00		
SARAH CHEPKEMOI ROTICH	D	26,400.00	18/3/2020		26,400.00		
JESCAH PHOEBE OPATI	C	26,400.00	18/3/2020		26,400.00		
CO-OPERATIVE BANK OF KENYA		36,960.00	18/3/2020		36,960.00		
SUSAN GICHIA NJERI	J	27,720.00	18/3/2020		27,720.00		
COOPERATIVE BANK		45,500.00	18/3/2020		45,500.00		
JESCAH PHOEBE OPATI	C	12,000.00	13/5/2020		12,000.00		
MARY KAGONYA	L	12,000.00	13/5/2020		12,000.00		
SARAH CHEPKEMOI ROTICH	D	27,950.00	28/6/2020		27,950.00		
JOHN KORENG	J	6,300.00	22/6/2020		6,300.00		
DANIEL NDUNGU NJOGU	N	11,200.00	22/6/2020		11,200.00		
DANIEL NDUNGU NJOGU	N	12,000.00	1/7/2020		12,000.00		
PAUL MWANGI GITHAIGA	J	1,000.00	7/1/2019	-	1,000	-	Not paid
MARTHA MASHETI	J	1,000.00	7/1/2019	-	1,000	-	Not paid
RUTH MWIHAKI KIARIE	J	1,000.00	7/1/2019	-	1,000	-	Not paid
RACHEL WAHITO NJENGA	J	1,500.00	7/1/2019	-	1,500	-	Not paid

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FLORENCE MALEMBA MWACHUGHHA	J	1,500.00	7/1/2019	-	1,500	-	Not paid
GRACE NJOKI WAMBUGU	J	1,500.00	7/1/2019	-	1,500	-	Not paid
SIMON WAITHAKA KARIUKI	J	1,500.00	7/1/2019	-	1,500	-	Not paid
PAUL MWANGI GITHAIGA	J	6,000.00	7/1/2019	-	6,000	-	Not paid
JANE KERUBO NYAMBANE	J	14,100.00	7/1/2019	-	14,100	-	Not paid
ENOCH MAIRURA MERABA	J	15,000.00	7/1/2019	-	15,000	-	Not paid
JANE KERUBO NYAMBANE	J	15,000.00	7/1/2019	-	15,000	-	Not paid
JANE KERUBO NYAMBANE	J	15,000.00	7/1/2019	-	15,000	-	Not paid
JARED MBOGO THUKU	J	22,650.00	7/1/2019	-	22,650	-	Not paid
CAROLINE JERONO KIPLAGAT	J	25,200.00	7/1/2019	-	25,200	-	Not paid
CAROLINE JERONO KIPLAGAT	J	0.00	7/1/2019	-	-	-	Not paid
CAROLINE JERONO KIPLAGAT	J	30,000.00	7/1/2019	-	30,000	-	Not paid
WILSON BETT LANGAT	K	1,200.00	7/1/2019	-	1,200	-	Not paid
LEAKY NYAMWEYA MOGAKA	K	1,200.00	7/1/2019	-	1,200	-	Not paid
LILIAN JEPKORIR NDIRANGU	K	1,200.00	7/1/2019	-	1,200	-	Not paid
VERONICA JERUTO NANDASABA	K	1,600.00	7/1/2019	-	1,600	-	Not paid
DANIEL KEPHA NABUTSE	K	2,800.00	7/1/2019	-	2,800	-	Not paid
ROSE MBULA MUROKI	K	4,800.00	7/1/2019	-	4,800	-	Not paid
PETER NGUGI NJOROGE	K	19,000.00	7/1/2019	-	19,000	-	Not paid
GACHOKI MARY GICHERU	L	1,000.00	7/1/2019	-	1,000	-	Not paid
JACKSON KABUNYI WACHIRA	L	1,500.00	7/1/2019	-	1,500	-	Not paid
SILVIA JEPKOECH KIBET	L	2,400.00	7/1/2019	-	2,400	-	Not paid
MARTHA MASHETI	L	2,700.00	7/1/2019	-	2,700	-	Not paid
STANLEY MUIKIA RIMUNGI	L	2,900.00	7/1/2019	-	2,900	-	Not paid
JOSEPHAT MBOGO KAROKI	L	3,000.00	7/1/2019	-	3,000	-	Not paid
JOSEPHAT MBOGO KAROKI	L	3,000.00	7/1/2019	-	3,000	-	Not paid
MARTHA MASHETI	L	3,000.00	7/1/2019	-	3,000	-	Not paid
MARTHA MASHETI	L	3,000.00	7/1/2019	-	3,000	-	Not paid
JOSEPH MWANGI WAHOME	L	7,500.00	7/1/2019	-	7,500	-	Not paid
JOSEPHAT MBOGO KAROKI	L	10,000.00	7/1/2019	-	10,000	-	Not paid
CHEMUTAI CAROLINE SITIENEI	L	41,600.00	7/1/2019	-	41,600	-	Not paid

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ANTONINA LUTA KEYA	M	15,000.00	7/1/2019	-	15,000	-	Not paid
DORCAS MUMBI W. MAINA	M	1,000.00	7/1/2019	-	1,000	-	Not paid
PERCY KIPCHUMBA CHELAL	M	1,200.00	7/1/2019	-	1,200	-	Not paid
RICHARD KIBET CHELOGOI	M	2,000.00	7/1/2019	-	2,000	-	Not paid
RICHARD KIBET CHELOGOI	M	2,000.00	7/1/2019	-	2,000	-	Not paid
MARY ATIENO NDOLO OKALLO	M	2,800.00	7/1/2019	-	2,800	-	Not paid
IRENE KWONYIKE KIPCHUMBA	M	3,000.00	7/1/2019	-	3,000	-	Not paid
IRENE KWONYIKE KIPCHUMBA	M	3,000.00	7/1/2019	-	3,000	-	Not paid
FRANCIS MBURU MWAURA	M	3,000.00	7/1/2019	-	3,000	-	Not paid
FRANCIS MBURU MWAURA	M	3,000.00	7/1/2019	-	3,000	-	Not paid
FRANCIS MBURU MWAURA	M	6,200.00	7/1/2019	-	6,200	-	Not paid
RICHARD KIBET CHELOGOI	M	7,000.00	7/1/2019	-	7,000	-	Not paid
NAOMI NG'ENDO MURIUKI	M	8,500.00	7/1/2019	-	8,500	-	Not paid
NELSON OLINDO MATIVA	M	9,000.00	7/1/2019	-	9,000	-	Not paid
NICHOLAS MURIMI KAGUNDU	M	9,600.00	7/1/2019	-	9,600	-	Not paid
NICHOLAS MURIMI KAGUNDU	M	11,200.00	7/1/2019	-	11,200	-	Not paid
CHRISTOPHER ONGONG'A AUMA	M	12,000.00	7/1/2019	-	12,000	-	Not paid
JAMES GITAU KAMAU	M	15,000.00	7/1/2019	-	15,000	-	Not paid
NICHOLAS MURIMI KAGUNDU	M	20,400.00	7/1/2019	-	20,400	-	Not paid
JANE WANGUI KAMAU	M	25,200.00	7/1/2019	-	25,200	-	Not paid
TABITHA NYAMBURA NORMAN	M	25,200.00	7/1/2019	-	25,200	-	Not paid
JOSEPH KAMAU SWALA	M	50,400.00	7/1/2019	-	50,400	-	Not paid
MORRIS ODUOR OMONDI	M	50,400.00	7/1/2019	-	50,400	-	Not paid
CHRISTOPHER ONGONG'A AUMA	M	50,400.00	7/1/2019	-	50,400	-	Not paid
NELSON OLINDO MATIVA	M	50,400.00	7/1/2019	-	50,400	-	Not paid
STEPHEN WAITHAKA	N	1,500.00	7/1/2019	-	1,500	-	Not paid
SHELMITH WARUGURU MUCOKI	N	1,500.00	7/1/2019	-	1,500	-	Not paid

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PETER KARANJA KARINGA	N	1,500.00	7/1/2019	-	1,500	-	Not paid
SHELMITH WARUGURU MUCOKI	N	3,000.00	7/1/2019	-	3,000	-	Not paid
STEPHEN WAITHAKA	N	3,000.00	7/1/2019	-	3,000	-	Not paid
STEPHEN WAITHAKA	N	3,000.00	7/1/2019	-	3,000	-	Not paid
SHELMITH WARUGURU MUCOKI	N	3,000.00	7/1/2019	-	3,000	-	Not paid
PETER KARANJA KARINGA	N	3,000.00	7/1/2019	-	3,000	-	Not paid
PETER KARANJA KARINGA	N	4,650.00	7/1/2019	-	4,650	-	Not paid
MONICA NJERI MUGO	N	5,000.00	7/1/2019	-	5,000	-	Not paid
SHELMITH WARUGURU MUCOKI	N	6,000.00	7/1/2019	-	6,000	-	Not paid
VIRGINIAH WANJIKU NGUNJIRI	N	8,400.00	7/1/2019	-	8,400	-	Not paid
SHELMITH WARUGURU MUCOKI	N	8,500.00	7/1/2019	-	8,500	-	Not paid
STEPHEN WAITHAKA	N	10,000.00	7/1/2019	-	10,000	-	Not paid
SHELMITH WARUGURU MUCOKI	N	14,000.00	7/1/2019	-	14,000	-	Not paid
GILBERT MBUGUA NJIHIA	N	14,000.00	7/1/2019	-	14,000	-	Not paid
VIRGINIAH WANJIKU NGUNJIRI	N	15,400.00	7/1/2019	-	15,400	-	Not paid
SHELMITH WARUGURU MUCOKI	N	0.00	7/1/2019	-	-	-	Not paid
GILBERT MBUGUA NJIHIA	N	25,200.00	7/1/2019	-	25,200	-	Not paid
SHELMITH WARUGURU MUCOKI	N	0.00	7/1/2019	-	-	-	Not paid
GILBERT MBUGUA NJIHIA	N	28,500.00	7/1/2019	-	28,500	-	Not paid
GILBERT MBUGUA NJIHIA	N	30,000.00	7/1/2019	-	30,000	-	Not paid
LYNNETTE MUMASABA ECHESSA	N	30,000.00	7/1/2019	-	30,000	-	Not paid
STEPHEN WAITHAKA	N	34,400.00	7/1/2019	-	34,400	-	Not paid
BERNARD MUCHIRA GUTU	N	38,600.00	7/1/2019	-	38,600	-	Not paid
GILBERT MBUGUA NJIHIA	N	42,000.00	7/1/2019	-	42,000	-	
Carolyn Kiplagat	J	6,000	7/1/2018	6,000	-	6,000	paid

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Hellen Achungo Akanga	J	6,300	7/1/2018	6,300	-	6,300	paid
Jane Nyambane	J	10,000	7/1/2018	10,000	-	10,000	paid
Rahab Ngure	L	16,800	7/1/2018	16,800	-	16,800	paid
William K korir	K	30,000	7/1/2018	30,000	-	30,000	paid
MARY WANJIRU MURAYA	K	54,200	7/1/2018	54,200	-	54,200	paid
ELIZABETH WAMBUI MUTAHI	K	54,200	7/1/2018	54,200	-	54,200	paid
MONICA NJERI MUGO	M	54,200	7/1/2018	54,200	-	54,200	paid
Jane Asiego	K	54,300	7/1/2018	54,300	-	54,300	paid
Jane K Asiago	K	54,300	7/1/2018	54,300	-	54,300	paid
Enock Mereba	J	2,835	7/1/2018	2,835	-	2,835	paid
Enock Mereba	J	6,300	7/1/2018	6,300	-	6,300	paid
Jane Nyambane	J	18,900	7/1/2018	18,900	-	18,900	paid
Caroline Kiplagat	J	297,000	7/1/2018	297,000	-	297,000	paid
Mary S Njage	K	11,200	7/1/2018	11,200	-	11,200	paid
Alice Wangui	K	17,370	7/1/2018	17,370	-	17,370	paid
Winfred Nzyaka	K	43,100	7/1/2018	43,100	-	43,100	paid
Peter W Mwangi	L	400	7/1/2018	-	-	400	written off due to lack of funds
Peter W Mwangi	L	700	7/1/2018	-	-	700	written off due to lack of funds
Peter W Mwangi	L	3,360	7/1/2018	-	-	3,360	written off due to lack of funds
John Mutura	L	11,200	7/1/2018	-	-	11,200	written off due to lack of funds

**NAKURU COUNTY EXECUTIVE**  
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Sammy Magaru	M	11,200	7/1/2018	-	-	11,200	written off due to lack of funds
Joseph Kamau	M	12,600	7/1/2018	-	-	12,600	written off due to lack of funds
Shelmith muchoki	N	11,200	7/1/2018	-	-	11,200	written off due to lack of funds
Patrick Njoroge Kinyanjui	N	14,000	7/1/2018	-	-	14,000	written off due to lack of funds
Stephine Karanja	N	15,750	7/1/2018	-	-	15,750	written off due to lack of funds
George J Onyango	N	17,800	7/1/2018	-	-	17,800	written off due to lack of funds
Nocholus kigondu	N	20,400	7/1/2018	-	-	20,400	written off due to lack of funds
Lynnnetr Echessa	N	34,600	7/1/2018	-	-	34,600	written off due to lack of funds
Nerlson Mativa	N	120,000	7/1/2018	-	-	120,000	written off due to lack of funds
COMMISSIONER OF VAT	N	30,000	7/1/2018	-	30,000		not paid
Paul njagi	N	132,000	7/1/2018	-	-	132,000	written off due to lack of funds
Bernard gutu	N	151,150	7/1/2018	-	-	151,150	written off due to lack of funds
Bernard gutu	N	219,700	7/1/2018	-	-	219,700	written off due to lack of funds
<b>Sub-Total</b>	-	<b>4,015,355</b>	<b>6,391,126</b>	<b>737,005</b>	<b>2,502,290</b>	<b>1,513,065</b>	
<b>Unionisable Employees</b>							
ANDREW KAMAU MWAURA	D	4,050.00	7/1/2019	-	4,050	-	Not paid
EZEKIEL NYAMBARIGA ORORI	D	4,050.00	7/1/2019	-	4,050	-	Not paid
JOHN MWANGI WAWERU	D	4,600.00	7/1/2019	-	4,600	-	Not paid
PETER NJUGUNA KIRUKU	D	9,400.00	7/1/2019	-	9,400	-	Not paid
EVANS OCHIENG ALOO	D	19,700.00	7/1/2019	-	19,700	-	Not paid
PETER NJUGUNA KIRUKU	D	21,450.00	7/1/2019	-	21,450	-	Not paid



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PETER NJUGUNA KIRUKU	D	30,500.00	7/1/2019	-	30,500	-	Not paid
WILFRITER CHESANG CHERUIYOT	E	4,200.00	7/1/2019	-	4,200	-	Not paid
JARE JALDESA WAKO	E	5,150.00	7/1/2019	-	5,150	-	Not paid
CHARLES MAOSA ORINA	E	18,300.00	7/1/2019	-	18,300	-	Not paid
CHARLES MAOSA ORINA	E	18,900.00	7/1/2019	-	18,900	-	Not paid
CHARLES MAOSA ORINA	E	29,400.00	7/1/2019	-	29,400	-	Not paid
CHARLES MAOSA ORINA	E	39,200.00	7/1/2019	-	39,200	-	Not paid
BELINDAH OKUNYANYI LUYO	F	6,300.00	7/1/2019	-	6,300	-	Not paid
SAMWEL KURIA NJOROGE	F	2,500.00	7/1/2019	-	2,500	-	Not paid
SAMWEL KURIA NJOROGE	F	2,800.00	7/1/2019	-	2,800	-	Not paid
PATRICK MASONGOLE LWEGADO	F	3,000.00	7/1/2019	-	3,000	-	Not paid
SAMWEL KURIA NJOROGE	F	3,000.00	7/1/2019	-	3,000	-	Not paid
DAVID KIPKIRUI RONO	F	5,000.00	7/1/2019	-	5,000	-	Not paid
OMAR SAID NAMBIANI	F	5,650.00	7/1/2019	-	5,650	-	Not paid
SAMWEL KURIA NJOROGE	F	6,000.00	7/1/2019	-	6,000	-	Not paid
SAMWEL KURIA NJOROGE	F	6,000.00	7/1/2019	-	6,000	-	Not paid
PATRICK MASONGOLE LWEGADO	F	6,300.00	7/1/2019	-	6,300	-	Not paid
JOSHUA OTIENO NJERUA	F	10,550.00	7/1/2019	-	10,550	-	Not paid
DAVID MARWA NYAMORA	F	14,300.00	7/1/2019	-	14,300	-	Not paid
PATRICK MASONGOLE LWEGADO	F	14,700.00	7/1/2019	-	14,700	-	Not paid
DAVID MARWA NYAMORA	F	15,000.00	7/1/2019	-	15,000	-	Not paid
DAVID MARWA NYAMORA	F	15,000.00	7/1/2019	-	15,000	-	Not paid
ZIPPORAH MUTHONI WAWERU	F	15,000.00	7/1/2019	-	15,000	-	Not paid
ZIPPORAH MUTHONI WAWERU	F	19,600.00	7/1/2019	-	19,600	-	Not paid
DAVID MARWA NYAMORA	F	26,750.00	7/1/2019	-	26,750	-	Not paid
STEPHEN KIGGIMA KARIMI	F	29,400.00	7/1/2019	-	29,400	-	Not paid
RAPHAEL WAMBUA KIOKO	f	29,400.00	7/1/2019	-	29,400	-	Not paid
DAVID MARWA NYAMORA	F	29,400.00	7/1/2019	-	29,400	-	Not paid
JOSEPH KIPSIGEI CHEROROT	F	40,100.00	7/1/2019	-	40,100	-	Not paid
LUCY WANJIRU WAHOME	G	3,000.00	7/1/2019	-	3,000	-	Not paid
ALFRED OKELLO MAKOKHA	G	3,750.00	7/1/2019	-	3,750	-	Not paid

**NAKURU COUNTY EXECUTIVE**  
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ABEL NAFTALI MORANGA OENGA	G	5,650.00	7/1/2019	-	5,650	-	Not paid
JACKLINE NJERI MAINA	G	12,600.00	7/1/2019	-	12,600	-	Not paid
CHARLES NYAKWEBA OGANGO	G	14,700.00	7/1/2019	-	14,700	-	Not paid
JACKLINE NJERI MAINA	G	15,000.00	7/1/2019	-	15,000	-	Not paid
JACKLINE NJERI MAINA	G	26,750.00	7/1/2019	-	26,750	-	Not paid
KARANJA JOSEPH MUGANE	H	6,000.00	7/1/2019	-	6,000	-	Not paid
HENRY CHERUIYOT KOECH	H	6,300.00	7/1/2019	-	6,300	-	Not paid
RICHARD ONDARI NYAMATARAMBA	H	10,050.00	7/1/2019	-	10,050	-	Not paid
RICHARD ONDARI NYAMATARAMBA	H	44,100.00	7/1/2019	-	44,100	-	Not paid
Samuel Kimani	E	1,000.00	7/1/2018	-	-	1,000.00	written off due to lack of funds
Samuel Kimani	E	2,000.00	7/1/2018	-	-	2,000.00	written off due to lack of funds
Simon Mwai	H	2,835.00	7/1/2018	-	-	2,835.00	written off due to lack of funds
Richard Ondari	H	4,000.00	7/1/2018	-	-	4,000.00	written off due to lack of funds
Fredrick Okoth	E	6,000.00	7/1/2018	-	-	6,000.00	written off due to lack of funds
Samuel Kimani	E	6,000.00	7/1/2018	-	-	6,000.00	written off due to lack of funds
Anthony Ikinya	F	6,000.00	7/1/2018	-	-	6,000.00	written off due to lack of funds
Simon Mwai	G	6,300.00	7/1/2018	-	-	6,300.00	written off due to lack of funds
Charles Orina	E	25,200.00	7/1/2018	-	-	25,200.00	written off due to lack of funds
Samuel Kimani	E	4,200.00	7/1/2018	0.00	-	4,200	written off due to lack of funds
Samuel Kimani	E	1,500.00	7/1/2018	0.00	-	1,500	written off due to lack of funds
Charles Orina	E	6,300.00	7/1/2018	0.00	-	6,300	written off due to lack of funds

**NAKURU COUNTY EXECUTIVE**  
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Sarah Kerubo Abincha	E	7,500.00	7/1/2018	0.00	-	7,500	written off due to lack of funds
Agnes Nkirote Murutira	E	24,960.00	7/1/2018	0.00	-	24,960	written off due to lack of funds
Tom Ondalo	F	1,000.00	7/1/2018	0.00	-	1,000	written off due to lack of funds
Tom Ondalo	F	2,000.00	7/1/2018	0.00	-	2,000	written off due to lack of funds
Tom Ondalo	F	4,000.00	7/1/2018	0.00	-	4,000	written off due to lack of funds
Tom Ondalo	F	5,000.00	7/1/2018	0.00	-	5,000	written off due to lack of funds
Peter N Muturi	F	6,300.00	7/1/2018	0.00	-	6,300	written off due to lack of funds
Stephen Karimi	F	6,750.00	7/1/2018	0.00	-	6,750	written off due to lack of funds
Simon Mwai	G	6,300.00	7/1/2018	0.00	-	6,300	written off due to lack of funds
Simon Kariuki	G	11,200.00	7/1/2018	0.00	-	11,200	written off due to lack of funds
Simon mwai	G	15,750.00	7/1/2018	0.00	-	15,750	written off due to lack of funds
WALTER A. SIRO	G	13,000.00	7/1/2015		13,000	-	Not paid
LUKE M. KIHARA	G	16,000.00	7/1/2015		16,000	-	Not paid
PETER W. O. NDAUWA	G	16,000.00	7/1/2015		16,000	-	Not paid
FRANCIS MBURU MWAURA	G	3,000.00	7/1/2015		3,000	-	Not paid
EZEKIEL NYAMBARIGA ORORI	G	4,050.00	7/1/2015		4,050		Not paid
Joseph Karanja	H	6,300.00	7/1/2018	0.00	-	6,300	written off due to lack of funds
Ann J Malatei	H	10,000.00	7/1/2018	0.00	-	10,000	written off due to lack of funds
Joseph K Mugane	H	12,600.00	7/1/2018	0.00	-	12,600	written off due to lack of funds
Anne Jerotich	H	35,200.00	7/1/2018	0.00	-	35,200	written off due to lack of funds

**NAKURU COUNTY EXECUTIVE**  
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JANE OMINGO 1990146260	K	11,200	1/6/2019	11,200	-	11,200	PAID
Martha Rugut	J	121,000	20-02-2019	121,000.00	-	121,000	Paid
lucy kathure		408,100	FY 2017/2018		408,100	408,100	
<b>Sub-Total</b>		<b>1,481,095.00</b>	<b>3,417,273.00</b>	<b>132,200.00</b>	<b>1,122,700.00</b>	<b>766,495.00</b>	
<b>Others (specify)</b>							
11.	-	-	-	-	-	-	
11.	-	-	-	-	-	-	
12.	-	-	-	-	-	-	
<b>Sub-Total</b>	-	-		-	-	-	-
<b>Grand Total</b>		<b>7,102,855</b>	<b>9,808,399</b>	<b>1,175,020</b>	<b>4,897,580</b>	<b>2,613,375</b>	

**NAKURU COUNTY EXECUTIVE**  
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**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1. COMMISSIONER OF DOMESTIC TAXES	BEING TAX DEDUCTED FROM BOARD MEMBERS - PAUL,SERAH,SIMON MARY AND JOYCE ON AIRTIME ALLOWANCE AS PER THE ATTACHED PAYMENT SCHEDULE FOR BOARD MEMBERS AIRTIME FOR APRIL TO JUNE	24,300.00	30/6/2020	-	24,300.00		
<b>Sub-Total</b>		<b>24,300.00</b>	<b>44,012</b>	<b>-</b>	<b>24,300.00</b>		
<b>Amounts due to County Govt Entities</b>							
2.Cheronok dispensary	Danida not disbursed	56,050	2019/2020	-	56,050.00		
3.Ingobor dispensary	Userfees not disbursed	128,300	2019/2020	-	128,300.00		
4.	-	-	-	-	-		
5.	-	-	-	-	-		
6.	-	-	-	-	-		
<b>Sub-Total</b>		<b>184,350</b>	<b>-</b>	<b>-</b>	<b>184,350.00</b>		
<b>Amounts due to Third Parties</b>							
Ministry of Finance	-	-	-	-	21,548,026.00	21,548,026.00	
8.	-	-	-	-	-		
9.	-	-	-	-	-		

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
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<b>Sub-Total</b>	-	-	-	-	21,548,026.0	21,548,026.0	-
<b>Others (specify)</b>							
10.	-	-	-	-	-		
11.	-	-	-	-	-		
12.	-	-	-	-	-		
<b>Sub-Total</b>	-	-	-	-	-		
<b>Grand Total</b>		208,650.0	44,012	-	21,756,676.00	21,548,026.00	

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (KShs ) 2018/2019	Additions during the year (KShs )	Disposals during the year (KShs )	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs ) 2019/2020
Land	34,721,000	22,490,000			57,211,000
Buildings and structures	862,951,618	427,967,866			1,290,919,484
Transport equipment	298,602,364	103,351,600			401,953,964
Office equipment, furniture and fittings	83,387,520	31,286,778			114,674,298
ICT Equipment	241,324,987	-			241,324,987
Machinery and Equipment	639,335,656	97,726,391			737,062,047
Heritage and cultural assets	1,134,327,407	1,365,392,060			2,499,719,467
Purchase of certified seeds	98,745,018	148,090,794			246,835,812
Intangible assets	159,579,797	-			159,579,797
Infrastructure assets- Roads, Rails	1,054,222,205	727,699,266			1,781,921,471
Research studies	30,901,900	71,315,488			102,217,388
<b>Total</b>	<b>4,638,099,472</b>	<b>2,995,320,243</b>			<b>7,633,419,715</b>

*(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)*

**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 6 – INTER-ENTITY TRANSFERS**

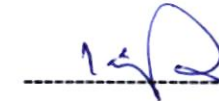
**County Assembly**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	102,331,007	335,024,712	402,929,951	323,322,728	1,168,608,398	1,168,608,398		
	<b>Total</b>	<b>102,331,007</b>	<b>335,024,712</b>	<b>402,929,951</b>	<b>323,322,728</b>	<b>1,168,608,398</b>	<b>1,168,608,398</b>		

Director of Finance  
 County Executive



Director of Finance  
 County Assembly





**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**DEPARTMENT OF ROADS**

Ref	Entity	Q1	Q2	Q3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	Difference KSH	explanation
1	ROAD MAINTENANCE LEVY FUND				223,029,352	223,029,352	148,686,235.00	74,343,117.00	<b>DELAYED DISBURSEMENT OF FUNDS,74,343,117 FUNDS DEPOSITED ON 8TH JULY 2020, 74,343,118.NOT YET BEEN DISBURSED AS AT 9 TH JULY 2020</b>
	<b>Total</b>				<b>223,029,352</b>	<b>223,029,352</b>	<b>148,686,235</b>	<b>74,343,117</b>	

Director of Finance  
 County Executive



Accountant –Department of Roads




**NAKURU COUNTY EXECUTIVE**  
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**AGRICULTURE LIVESTOCK AND FISHERIES**

Ref	Donor/ Fund Name	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	Agricultural Rural and Urban Inclusive Project(NARIGP)	0	32,475,001	8,000,000.00	138,061,332.40	178,536,334	178,536,334	0	
2	Agricultural sectoral Development S Project			16,003,750.00	8,335,834.00	24,339,584	24,339,584.00	0	
	<b>Total</b>	<b>0</b>	<b>32,475,001</b>	<b>24,003,750.00</b>	<b>146,397,166</b>	<b>202,875,918</b>	<b>202,875,918</b>	<b>0</b>	

Director of Finance  
 County Executive



Accountant- Department of Agriculture



**NAKURU COUNTY EXECUTIVE**  
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**DEPARTMENT OF LANDS HOUSING AND PHYSICAL PLANNING**

Ref	Entity	Q1	Quarter 2	Quarter 3	Q3	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Nakuru Municipal board (UDG)		740,767,800.00			740,767,800.00	740,767,800.00		
2	Naivasha Municipal board (UDG)		344,075,500.00			344,075,500.00	344,075,500.00		
3	Nakuru Municipal board (UIG)			15,000,000.00		15,000,000.00	30,000,000.00	-	
4	Naivasha Municipal board (UIG)			15,000,000.00		15,000,000.00	30,000,000.00	-	
	<b>Total</b>		<b>1,084,843,300.00</b>	<b>30,000,000.00</b>		<b>1,114,843,300.00</b>	<b>1,144,843,300.00</b>	-	

Director of Finance  
 County Executive



Accountant- Department of Lands



**NAKURU COUNTY EXECUTIVE**  
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**For the year ended June 30, 2020**

**DEPARTMENT OF YOUTH GENDER CULTRE SPORTS AND SOCIAL SERVICES**

Ref	Donor/ Fund Name	Q1	Q2	Q3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	NAKURU COUNTY DISABILITY FUND	0	0	0	27,500,000.00	27,500,000.00	27,500,000	-	THE AMOUNT WAS PROCESSED DURING THE FOURTH QUARTER FY 19/20 BUT RECEIVED ON JULY 2020 FY 2020/21
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,500,000</b>	<b>27,500,000</b>	<b>27,500,000</b>		

Director of Finance  
 County Executive



Accountant- Department of Youth Gender & Sports

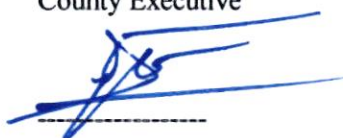


**NAKURU COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
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**DEPARTMENT OF HEALTH**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	THS UCP			29,171,563.00	7,449,552.00	36,621,115.00	36,621,115.00		
2	DANIDA FUNDS		14,109,375.00		24,644,375.00	38,753,750.00	38,753,750.00		
	<b>Total</b>	-	14,109,375.00	29,171,563.00	32,093,927.00	75,374,865.00	75,374,865.00		

Director of Finance  
 County Executive



Accountant  
 Fund/Project



**NAKURU COUNTY EXECUTIVE**  
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**CAR AND MORTGAGE FUND**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	STAFF CAR LOAN & MORTGAGE				30,000,000	30,000,000	30,000,000		
	<b>Total</b>	-	-	-	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>		

Director of Finance  
 County Executive



Fund  
 Accountant



**NAKURU COUNTY EXECUTIVE**  
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**DEPARTMENT OF EDUCATION**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Transfers for Village Polytechniques			31,531,649	31,531,649	63,063,298	63,063,298		
	<b>Total</b>			<b>31,531,649</b>	<b>31,531,649</b>	<b>63,063,298</b>	<b>63,063,298</b>		

Director of Finance  
 County Executive

Accountant  
 Fund/Project

**NAKURU COUNTY EXECUTIVE**  
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**For the year ended June 30, 2020**

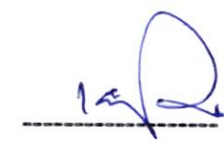
**EMERGENCY FUND**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Emergency fund		25,000,000	25,000,000	311,000,000	361,000,000	361,000,000	0	Funds fully received as trasfered
	<b>Total</b>		25,000,000	25,000,000	311,000,000	361,000,000	361,000,000	-	

Director of Finance  
 County  
 Executive



Accountant  
 Fund/Project






**NAKURU COUNTY EXECUTIVE**  
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**DEPARTMENT OF EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERNMENT**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
FT20013QYQNJ	NAKURU COUNTY BURSARY FUND			53,678,500.00		53,678,500.00	53,678,500.00	-	
FT200135PTSQ	NAKURU COUNTY BURSARY FUND			30,750,258.00		30,750,258.00	30,750,258.00	-	
FT20164XKD9	NAKURU COUNTY BURSARY FUND				10,000,000.00	10,000,000.00	10,000,000.00	-	
FT20164M660Z	NAKURU COUNTY BURSARY FUND				7,523,000.00	7,523,000.00	7,523,000.00	-	
FT20164S3XN5	NAKURU COUNTY BURSARY FUND				29,428,759.00	29,428,759.00	29,428,759.00	-	
FT20164FS1LX	NAKURU COUNTY BURSARY FUND				6,881,150.00	6,881,150.00	6,881,150.00	-	
	<b>Total</b>			84,428,758.00	53,832,909.00	138,261,667.00	138,261,667.00	-	

Director of Finance  
 County  
 Executive



Accountant  
 Fund/Project



**NAKURU COUNTY EXECUTIVE**  
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**ANNEX 7 – 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						

**NAKURU COUNTY EXECUTIVE  
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For the year ended June 30, 2020**

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**ANNEX 8 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*