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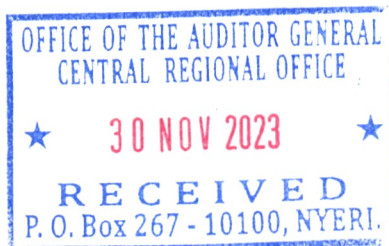
**COUNTY EXECUTIVE OF
KIRINYAGA**

**FOR THE YEAR ENDED
30 JUNE, 2023**



**COUNTY GOVERNMENT OF KIRINYAGA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023**

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



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*County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023*

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CO	Chief Officer
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings
RMS	Revenue Management System
HMIS	Health Management Information Systems
FY	Financial Year

b) Glossary of Terms

Accounts payable (creditor)	Amount due for payment to a supplier of goods/services
Account receivable	Amount due from a staff mostly imprest and advances.
Accounting period	Time period for which financial statements are prepared.

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Accounting policies	Accounting methods which have been judged by financial institutions to be most appropriate to their circumstances and adopted by them for the purpose of preparing their financial statements that is PSASB.
Assets	Rights or other access to future economic benefits controlled by an entity as a result of past transactions or events.
Audit	An audit is the independent examination of, and expression of opinion on, financial statements of an entity.
Statement of Assets & Liabilities	A statement of the financial position of an entity showing income and expenditures.
Statement of Assets & Liabilities	A statement of the financial position of an entity showing assets, liabilities and ownership interest.
Statement of Comparison of Budget & Actual Amounts	A statement showing performance of actual expenditure against the set targets/budget of an entity.
Cash flow statement	Provides information about changes in financial position in cash only.
Liabilities	Obligations of an entity to transfer economic benefits as a result of past transactions or events.
Surplus/deficit	Amount by which spending exceeds revenue.
Financial Year	An accounting period of 12 months used by an entity to tabulate its budgets, profits and losses.

2. Kirinyaga County Executive Key Entity Information and Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No	Department	Main Responsibility
1.	Finance, Accounting services and Revenue	Management of County Treasury and Revenue
2.	Agriculture, Livestock Veterinary and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Cooperative Development, Trade, Marketing, Tourism Industrialization and Enterprise Development	Overseeing County Cooperative Development, Trade, Marketing, Tourism Industrialization and Enterprise Development
4.	Gender and Youth	Management of Gender and Youth programs
5.	Education and public service	Management of county Education programmes and public service
6.	Public Works and Housing	Management of County Public Works and Housing
7.	Sports Culture and Social Services	Management of County Sports Culture and Social Services activities
8.	Medical Services, Public Health and Sanitation	Management of County medical Services, Public Health and Sanitation
9.	Economic Planning, Budgeting and Procurement	Management of County Economic Planning, Budgeting and Procurement activities
10	Transport and Roads	Management of County Transport and Roads works
11	Environment, Energy, Climate Change	Overseeing County Environment, Energy, Climate Change
12	Water, Irrigation Services and Natural resources	Overseeing County Water, Irrigation Services and Natural resources
13	Administration Special Programs and Liaison	Management of county Administration Special Programs and Liaison

b) Kirinyaga County Government Key Management team

Kirinyaga County Executive day-to-day management is under the following key organs:

- H.E. Anne Mumbi County Governor
- H.E. David Githanda Deputy Governor
- Joe Muriuki County Secretary
- Jackline Njogu CEC Member Finance and Economic Planning
- James Kinyua CEC Member Education
- George Karoki CEC Member Health
- Calbert Njeru CEC Member Trade, Cooperatives and Tourism
- Jared Migwi CEC Member Transport and Infrastructure
- Veronica Waweru CEC Member Environment, Water and Natural Resources
- Dr. John Gachara CEC Member Agriculture, Livestock and Fisheries
- Samuel Kanjombe CEC Member Lands, Physical Planning and Housing
- Dennis Gichobi CEC Member Youth and Sports
- Millicent Ngari CEC Member Gender, Culture and Social Development

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Jackline Njogu
2.	CO Finance, Accounting Services and Revenue	Edward Nyaga Njagi
3.	CO Economic Planning, Budgeting and Procurement	Joseph Carilus Otieno
4.	CO Cooperative Development, Trade, Marketing, Tourism Industrialization and Enterprise Development	Eunice Wanjiru Kiriamburi
5.	CO Gender and Youth	Sheila Nyawira Mwangi
6.	CO Education and public service	Patrick Mugo Ndathi
7.	CO Public Works and Housing	Ayub Kibaara Muraguri
8.	CO Sports Culture and Social Services	Kepha Mugambi Kariuki
9.	CO Agriculture, Livestock Veterinary and Fisheries	Priscah Githaka
10.	CO Medical Services, Public Health and Sanitation	Stanley Muriithi Nyaga
11.	CO Transport and Roads	Fredrick Fundi Ndambiri
12.	CO Environment, Energy, Climate Change	Maureen Muthoni Mwangi
13.	CO Water, Irrigation Services and Natural resources	Peter Murimi Njeru
14.	CO Administration Special Programs and Liaison	Gacigi Njagi Gacigi

d) Fiduciary Oversight Arrangements

The County Government of Kirinyaga consists of two Arms of Government with one mainly undertaking the oversight role namely the County Assembly of Kirinyaga. The activities are checked by several committees instituted mainly by the County Assembly. The Finance committee is mandated to ensure that the public resources in the county are applied prudently for the purposes that were meant for in the County. Additionally, the members of the County Assembly are representatives of the region all over the County and consequently are able to verify the optimal resource management of the county.

The County has a functional Internal Audit Office which oversees the day-to-day financial management of the County. They assure sound internal controls are adhered to. There is an audit committee in place which has an oversight role on the county executive. They make their independent recommendations based on internal and external audit reports. External audit is done by Office of Auditor General after the end of each financial year. The final external audit report is deliberated by the Senate, Public Account Committee and County Assembly Finance and Budget committee.

e) County Executive Headquarters

P.O. Box 260 Kutus.

Kutus Town, Nyangata ward, Mwea Sub County.

KIRINYAGA, KENYA.

f) County Executive Contacts

Telephone: (254) 0720 803 286

E-mail: cofinance@kirinyaga.go.ke

Website: www.kirinyaga.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Kenya Commercial Bank
P.O. BOX 90
Kerugoya 10300
KIRINYAGA, KENYA

3. Co-operative Bank
P.O Box 635
Kerugoya 10300
KIRINYAGA, KENYA

4. Equity Bank
P.O Box 1056
Kerugoya 10300
KIRINYAGA, KENYA

h) Independent Auditor

Auditor-General
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 and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

3. Governance Statement

Kirinyaga County Government is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and Three County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

- a) County Government of Kirinyaga is headed by H.E Governor Anne Mumbi Waiguru and deputised by H.E David Githanda Wachira. The County Secretary heads county public service and is responsible for arranging the business of county executive committee. The county executive has 10 county executive committee members as tabulated below.



*H.E ANNE MUMBI WAIGURU
GOVERNOR
COUNTY GOVERNMENT OF KIRINYAGA*



*H.E DAVID GITHANDA
DEPUTY GOVERNOR
COUNTY GOVERNMENT OF KIRINYAGA*



*JOE MURIUKI
COUNTY SECRETARY
COUNTY GOVERNMENT OF KIRINYAGA*



*JACKLINE NJOGU
CEC MEMBER FINANCE & ECONOMIC PLANNING
COUNTY GOVERNMENT OF KIRINYAGA*



*JAMES KINYUA
CEC MEMBER EDUCATION
COUNTY GOVERNMENT OF KIRINYAGA*



*GEORGE KAROKI
CEC MEMBER HEALTH
COUNTY GOVERNMENT OF KIRINYAGA*



*CALBERT NJERU
CEC MEMBER TRADE, COOPERATION & TOURISM
COUNTY GOVERNMENT OF KIRINYAGA*



*JARED MIGWI
CEC MEMBER TRANSPORT & INFRASTRUCTURE
COUNTY GOVERNMENT OF KIRINYAGA*



VERONICA WAWERU

*CEC MEMBER ENVIROBNMENT, WATER &
NATURAL RESOURCES*

COUNTY GOVERNMENT OF KIRINYAGA



DR. JOHN GACHARA

*CEC MEMBER AGRICULTURE, LIVESTOCK &
FISHERIES*

COUNTY GOVERNMENT OF KIRINYAGA



SAMUEL KANJOMBE

*CEC MEMBER LANDS, PHYSICAL PLANNING &
HOUSING*

COUNTY GOVERNMENT OF KIRINYAGA



DENNIS GICHOB I

CEC MEMBER YOUTH & SPORTS

COUNTY GOVERNMENT OF KIRINYAGA



MILLICENT NGARI

*CEC MEMBER GENDER, CULTURE & SOCIAL
DEVELOPMENT*

COUNTY GOVERNMENT OF KIRINYAGA

- b) The rationale of public participation is based on the constitutional foundation which places sovereign power on the people of Kenya. It is this power that has been delegated to state actors at the national and county levels. This sovereignty must be respected and institutionalized in all processes of governance. Public participation strengthens democracy and governance, improves accountability of the public funds and better the results while enhancing the process legitimacy. The county has continually engaged its residents in decision-making through structured public participation exercises. As a principle, all documents approved by the County Executive Committee Members must show evidence of them being subjected to public participation before approval. In fact, even after the approval and sending them to the county assembly, the relevant committee of the assembly, also subjects the same policies to yet another public participation exercise, before the final approval and implementation. For example, in the development of the County Integrated Development Plan (CIDP) 2023-2027 which lays down the overall development agenda for the county, there are structured engagements from the identified key stakeholders representing various bodies such as professional associations, business organisations, national government offices within the county, among others, before the final schedule for county-wide engagements in the sub-counties and wards is carried out. This not only ensures wide coverage but also timely feedback for policy enhancement. Safeguards against unethical conduct and corruption.
- c) The county is committed to safeguard the public resources for the benefit of the public in general. The department of internal audit has been mandated to routinely check the various processes in the aim of identifying the weakness in the system for further improvement. The county, has also invested in various ICT bases system, a classic example being the automation of the revenue collection by implementing the Revenue management system (RMS) which has enabled the county to seal the loopholes within the collection system and resulted to the county meeting and surpassing the revenue targets (118%) for the first time in many years. Additionally, and through the implementation of the Health Management Information System (HMIS) to manage the Level five hospital, there is remarkable improvement in commodities management, resulting to improved health care provision. The county is committed to continually improve its internal systems, by taking advantage of the modern technologies, and also continual human resource development to curb corruption in the county.
- d) The county executive has maintained a cordial working relationship between the County Assembly. This is evidenced by the adoption of various policies which are presented by the county executive. In the current financial year only, the county has forwarded the following legislative proposal to the County Assembly:
- i. The Draft Kirinyaga County Transport Management Policy 2023;
 - ii. The Kirinyaga County Transport & Parking Bill 2023;
 - iii. The Kirinyaga County Public Transport (Matatu, Omnibus and Bus) Regulations 2023;
 - iv. The Kirinyaga County Public Transport (Taxicabs) Regulations 2023; and

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- v. The Kirinyaga County Public Transport (Bicycles, *Tuk tuks* & Motorcycles) Regulations 2023.
 - vi. The Kirinyaga County Investment and Development Authority (amendment) bill, 2023
 - vii. Kirinyaga County Fire and Rescue Services Bill, 2023
 - viii. The Kirinyaga County Finance Bill 2023
 - ix. The Kamweti Agricultural Training Centre Bill of 2023
- e) Risk management is a continuous process and it evolves with time and requirements. The county is the process of formulating Risk Management Policy and regulations, to enhance internal controls and avert any loss of public funds or assets. The policy will cover various aspects of risk analysis, including risk assessment, risk characterization, risk perception, risk communication, risk management, risk governance, and policy relating to risk. In the meanwhile, the county is ensuring low risk prevalence by exercising due diligence in the various approval process in the system.
- f) The county is in compliance with various policies, laws, regulations and circulars which are in operation in the county at large. The most critical regulations being The Public Finance Management Act No 18 of 2012 and its subsequent regulations of 2016, the Public Procurement and Assets Disposal Act of 2015 and its 2020 regulations, the County Government Act of 2012 and its amendment in 2020 among others. The county has also been submitting the quarterly and annual reports as required by other regulatory bodies such as the Treasury, Controller of Budget, the office of Auditor General, The Senate, the Council of Governors and others as the case may be.
- g) The county will continue to invest in Human Resource Capacity Development coupled with the adoption of the latest technology, in order to strengthen internal functions and improve service delivery efficiently, and with minimal complains from the beneficiaries.

4. Foreword by the CECM Finance and Economic Planning

I have the pleasure for presenting the financial report of the County Government of Kirinyaga for the year ended 2022/2023.

The County realised a surplus of Kshs.23,739 with an approved budget of KShs. 7,032,508,973. The total expenditure for the year was Kshs 5,731,246,386, which included both recurrent and development expenditure. The total current year revenue for both County Executive and County Assembly was Kshs 5,746,177,952 with Kshs 5,196,177,952 from equitable share and KShs. 551,873,167 from local sources.

The County endeavoured to utilise Public Finance Management procedures and regulations, which included; Procurement and Disposals Act, Public Finance Management Act, 2012 just to mention a few to ensure optimal utilisation of the County Resources and achieve value for money as enshrined in the Constitution of Kenya 2010.

In the Financial Year under review, the County was faced by various challenges. They include;

- The delay in disbursements of funds to County Governments by the National Government. The County Government therefore had limited resources, which posed a challenge to timely implementation of the budget during the period under review. The county did not receive all the revenues as stipulated in CARA from National Treasury.
- The integrated Financial Information System (IFMIS) had not been fully rolled out in the County to facilitate proper accounting of revenues and auto bank reconciliations of the county bank accounts. The county treasury had resorted to manual system of accounting for revenues and bank reconciliation. This poses serious challenges in the effective management of public resources. The system also experiences network downtimes so often than not and consequently affects efficiency.

In Conclusion, I am grateful to the County Governor, Deputy Governor, County Executive committee members, Departmental heads for the support they have given to me and the staff of my department during the year. I would also like to thank the officers from the National Treasury, the Office of the Controller of Budget, the Commission on Revenue Allocation and Kenya National Audit Office for the advice and guidance.



.....
JACQUELINE WANJIKU NJOGU
C.E.C.M – FINANCE, ECONOMIC PLANNING & HEAD OF COUNTY TREASURY
COUNTY GOVERNMENT OF KIRINYAGA

5. Statement of Performance against County Predetermined Objectives

County Government of Kirinyaga Strategic development objectives

The County's 2018-2022 CIDP has identified nine 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 Kirinyaga County's 2018-2022 CIDP are to:

- a. To Increase agricultural and Livestock productivity.
- b. To Provide and maintain an integrated road network and infrastructure that is functional and reliable to encourage social and economic development
- c. To Facilitate improvement of livelihoods of the people of Kirinyaga County through efficient Land resource management, Equitable Access, secure Tenure and Sustainable housing.
- d. To offer an efficient and high-quality health care system that is accessible, equitable and affordable.
- e. Regulating, facilitating and promoting economic growth through markets development, tourism development and promotion, industrialization promotion and development.
- f. To provide, promote and co-ordinate lifelong education, training and research for sustainable development.
- g. To co-ordinate and facilitate the delivery of quality development services with special emphasis on youth economic empowerment, recreational facilities development.
- h. To promote the socio-economic development of the community through cultural services development, Gender and social services development
- i. To promote, conserve and protect the environment and biodiversity in order to spur sustainable development as well as facilitate sustainable management and development of water resources for county development.

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Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Kirinyaga County Government.

Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
	To Increase agricultural and Livestock productivity.	<p>Through Wezesha Kirinyaga Program, interventions to empower women and youth in the following value chains, Dairy farming, Poultry farming, Avocado, Tomatoes.</p> <p>In poultry, Phase I of 1 million eggs project supporting 32 community groups; Construction of 32 poultry houses to CIG's, each of these 32 CIGs benefited from 1250 chicks, free feeds for six months.</p> <p>Phase II, supported a further 45 groups bringing total to 77 groups. Constructed a cold storage facility to enable farmers get better prices.</p> <p>Supporting 16 Avocado community groups and over 300,000 avocado seedlings distributed to farmers to enhance avocado productivity.</p> <p>In coffee improvement program, trained 250 farmers and 7 factories managers.</p> <p>Dairy Value Chain Development using subsidized Artificial Insemination under implementation with over 60 groups to benefit.</p> <p>Upgrading fish farming (Aquaculture)-Supporting farmers with liner/bird net/Fingerings/ feeds with 20 farmer groups benefitting.</p> <p>Promotion of beekeeping by Funding CIGs to get Bee hives and harvesting kit accessories-20 farmer groups supported.</p> <p>Increase of milk production by Supporting farmers with feed formulation equipment –supporting 35 farmer groups.</p>
	To Provide and maintain an integrated road network and infrastructure that is functional and reliable to encourage social and economic development	<p>In order to improve urban infrastructure by having smooth all weather surface for a motorway or pedestrian walkway, the County Government undertook cabro parking spaces and street improvement project in five major towns of Kirinyaga where 8,500 Square Meters (SM) were done in Kianyaga town, 19,500 SM in Kutus town, 35,630 SM in Kagio town, 12,500 SM in Kerugoya</p>

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Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
		<p>town and 11,000 SM in Wang’uru town however the works in Wang’uru are expected to rise to about 25,000 SM once the project is complete. The total area paved by the end of the plan period 2018-2022 will be 101,100 SM at a cost of Kshs. 500 million. The project has increased the county parking slots and improved the towns drainage system in addition to providing traders and investors with a conducive environment to do business. This is all geared towards transforming the county’s urban centers into economic hubs.</p> <p>Rural roads are considered the lifeline of rural communities since they ensure transportation of material, goods and men leading to diversification of agricultural activities and boosts rural economies. During the CIDP period 2018-2022, the County Government initiated the Nyorosha Barabara Mashinani initiative where a total of about 5,000 kms were graded compared to about 2,800 kms at the start of the CIDP 2018-2022 implementation period which represents an increase of 178.5%. About 800 kms were graveled compared to about 420 kms done by the end of the previous CIDP and this represents an increase of 190.5%. This has enhanced access to income opportunities in different county areas. The County has also constructed 10 bridges connecting people and homes across rivers such as Nyamindi. These include Maghiga-ini, Gachuria Moyo, Mukure and Kandakame among others.</p> <p>In order to create a pleasant environment for late/night traders, prevent illegal works and anti-social activities for instance crime, the County Government installed an additional sixteen (16) 20M high floodlights masts in various strategic county locations from the initial 81 high mast floodlights. Better lighting will deter offenders and help spur economic activities in both county rural and urban areas.</p> <p>For the longest time, Kirinyaga County has been served by only one fire station at Kerugoya although it does not meet the modern firefighting standards. To help the County achieve an inclusive</p>

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Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
		<p>multi-disciplinary and multi-sectoral approach in firefighting, factor climate variations into fire and rescue services and disseminate information on fire safety, the County has begun the construction of a modern fire station at a cost of Kshs72 Million in Kutus town which is over 50% done and is expected to be completed by December 2022.</p>
	<p>To Facilitate improvement of livelihoods of the people of Kirinyaga County through efficient Land resource management, Equitable Access, secure Tenure and Sustainable housing.</p>	<p>On the onset of the county integrated development plan 2018-2022, variety of activities were disorganized in the physical space across the county. The lacked basic planning framework and insufficient land for public purpose. The department utilize the opportunity to deliver plans and Programmes geared towards proper utilization of land resource. The department-initiated preparations of County spatial plan and Kerugoya-Kutus municipal plan that opened up the county to service providers and development partners like Word Bank, SUEB and KUSP. These activities have increased the value of land tremendously and there is evidence of organized use of land in urban areas.</p> <p>Through numerous interventions, the county residents have enjoyed improved access to service areas, security of tenure and well managed development of towns and villages. Affordable housing schemes project to provide a home to over 100 households. The department has acquired parcel of lands to develop infrastructure in line with government Big 4 Agendas.</p> <p>Kerugoya-Kutus Municipality lacked basic public utilities like car parks, public gardens, drainage systems, sewer systems modern markets and public washrooms. Only 15% of the municipality population had access to these facilities. At the end of the planning due to construction of ample cabro car parks, modern markets, drainage systems, sewer system and urban image regeneration over 50% of the population enjoy these facilities.</p> <p>Paved a total of about 25,000 square metres with cabro works upgrading in four towns, namely Kagio, Kutus, Kianyaga and</p>

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Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
		<p>Kerugoya, thereby providing conducive trading environments and making our towns more attractive to investors- changing the face of the towns and creating about 840 parking slots.</p> <p>Highway Frontage development project which entails development of Parking, Non-Motorized Transport facilities, beautification and improvement of the Kerugoya bus park/Terminus.</p> <p>Construction of a Municipal modern fire station at Kutus ongoing.</p> <p>Wang'uru town upgrading project ongoing cabro pavement, 600 parking slots, drainage improvement.</p>
	<p>To offer an efficient and high-quality health care system that is accessible, equitable and affordable.</p>	<p>As at 2022, there were 256 health facilities in the county with a total installed bed capacity of 2206. These comprised of 70 public health facilities, 27 Mission/Faith-Based Facilities and 160 Private clinics and hospital. There are 4 level four Public Hospitals located in Kirinyaga Central, Gichugu, Ndia and Mwea Constituencies. In addition, there are 116 community units at level one which are spread all over the county.</p> <p>Over the past 5 years, the department has operationalized 5 dispensaries ((Umoja, Kianjiru, Kiamwathi, Kamwana, Kiumbui) and 5 laboratories (Joshua Mbai, Kangu, Karimaini, Riakithiga Dispensaries) which has drastically reduced the distances between health facilities in Kirinyaga East sub-county. However, over the years there was notable increase in the number of private health facilities which calls for regular inspection and regulations to ensure quality of health care.</p> <p>Over the years the above health facilities experienced increased workload of clarinets seeking outpatient services. The most prevalent diseases in the county are; respiratory diseases at 45 percent others are skin diseases at 8 percent, diarrhoea at 5 percent, and amoebas at 4 percent. For causes of hospitalization and mortality cardiovascular diseases at 11percent which are due to complications of hypertension and diabetes are the most prevalent, HIV 5 percent and TB percent. In the year 2021/2022, COVID 19 ranked number 3 causes of deaths at 8 percent.</p>

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Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
		<p>TB Treatment success rate has improved from 84% (2017) to 88% while the TB death rate has reduced from 9% (2017) to 7%.</p> <p>In the year 2019/2020 and 2021/2022 the Kirinyaga county also overstretched on resources due to COVID19 pandemic with 2298 positive cases, 202 deaths (9% positivity rate) and 703 admissions (32% hospitalization rate). The county Government of Kirinyaga supported in providing oxygen, personal preventive materials and purchased 8 full-fledged ICU beds and ventilators.</p> <p>Though county has large water bodied in the southern side (Mwea Constituency) due to rice growing. The county is classified as low risk for malaria (<1/1000). There is notable reduced prevalence rate due to control measures which have been ongoing; environmental health control, distribution of LLITNs that is MCH clinics to children under 1yr (70%) and pregnant women (73%) and mass net distribution (2019.....87%). In this regard, the county is targeted for malaria elimination among other counties like Nyeri, Laikipia and Nyandarua)</p> <p>Globally non-communicable diseases (NCDs) are in the rise and Kirinyaga County is not exceptional due to lifestyle and lack of awareness. The county has registered increased cases of hypertension, diabetes, mental disorders and cancers. The county has supported the screening for hypertension and cancers at facility and community levels. For cancer patients, treatment centre was initialled with the help of 2 oncologists. The plan is to make it full-fledged cancer registry bearing in mind most cancer cases seek services in Kenyatta National hospital and the palliative centre in Nyeri come.</p> <p>Due to increased number mental cases among health care workers, the county has trained on mental health to health care workers. This has been made possible due to enhanced screening in the health facilities and establishment of NCD clinics in primary care facilities across the county that has greatly improved access.</p>

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Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
		<p>Over the year there has been notable change in community seeking for services delivery due to improved access and expansion of services. Immunization services in the county improved from 87% to 99% over the years. In 2021/2022 Kirinyaga County was awarded a trophy for the best performing County in measles/rubealla 2 and most improved in HPV vaccines. However, in terms COVID19 vaccine, the county achieved 35.3% of fully vaccinated for >18yrs. There's need to scale up COVID19 vaccine for adults and adolescent 12-17years. There was notable improvement of women seeking antenatal services from 88% to 99% (1st antenatal attendance) and 45% to 59% came for 4th visit. The County has remained the best county to deliver and hence skilled delivery has improved from 83 to 95%. However, the maternal ratio (116/100,000 live births and neonatal dearth rate (16/1000live births) which are on upward trend. The county has the best contraceptive prevalence rate (76%) which could be better than this if all private/chemist were reporting in this indicator.</p> <p>Over the years, the county has been experiencing so many referrals due to lack of capacity in terms of skill mix and infrastructure. The county embarked on upgrading Kerugoya County referral hospital to level5 and Kimbimbi and Kianyaga sub-county hospitals to proper level 4. Kerugoya superstructure and equipment were completed while the other 2 the civil works and ongoing. Kerugoya county referral will offer such specialized services e.g., MRI, ICU. To ease referral the county has operationalized the command centre (ambulances commanded from one point) and 3 ambulances were purchased. The county has also developed an integrated hospital information management system where all outpatient modules are operational in order to increase sufficiency and effectiveness of service delivery.</p> <p>Malnutrition is not a big concern in the county. However, there are pockets of underweight at 7.7 percent and stunted growth at 17.2 percent among children below 5yrs. This is attributed to the fact</p>

Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
		<p>that most mothers breastfeed during their first year coupled with constant supply of food.</p> <p>The HIV prevalence is at 3%. However, the HIV testing denitrification of people living with HIV is at 89% (target 14594). The health services for people with HIV has improved over the years. For example, 99% of all positive clients were started on ART both general population and pregnant women. And 93% were virally suppressed. TB program has really invested lots of time and resources in curbing the disease across the county, however, there has been a drop in TB case finding 1457(notification rate 232/100,000) in 2018, 1281(Notification rate 203/100,000) in 2019 and 1248 (Notification rate 200/100,000) and TB treatment outcome this year due to COVID19. Almost 100% of TB/HIV confected patients were given ARV and CPT.</p> <p>Other notable developments in the health sector includes;</p> <ul style="list-style-type: none"> • 10 new Dispensaries were constructed completed at 100%. This has contributed to better performance of various health indicators; skilled deliveries increase from 79.8% in 2017 to 101.4% in 2021, fully immunized children from 88% in 2017 to 99.7% in 2021 • Four laboratories were opened and operationalized (Joshua Mbai, Kangu, Karimaini, Riakithiga Dispensaries) • Completion and operationalization of the Inpatient eye Unit in Kerugoya county referral hospital and eye unit at Kianyaga sub-county hospital • Completion and Operationalization of radiology department in Sagana Sub-County Hospital • Construction of Isolation ward in Kerugoya County referral hospital complete at 100% • Through the support of AMREF and THS-UCP, the improved the number community units from 74 to 116

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Ref	Objective as per CDDP	Performance/Progress made since 2018 up to date
		<p>which has improved community engagement and involvement in health service delivery at the community level. There is also notable increment of pregnant women attending at 4 ANC visit from 40.9% (2017) to 59.6% through CHVs referrals for the defaulters.</p> <ul style="list-style-type: none"> • The department also benefitted with equipment and machineries • 1 washing machine, 3 ambulances, 6 generators. 1 incinerator, 3 ventilators, 2 ICU units and 1 cold room • The department has also increased the scope of services offered in the county by establishing renal unit, cancer centre and CT scan which has really reduced the cost of travel while seeking these services in other counties for the clients.
	<p>Regulating, facilitating and promoting economic growth through markets development, tourism development and promotion, industrialization promotion and development.</p>	<p>At the beginning of the plan period (2017-2022) only 3 markets had been upgraded ie, Kagio fresh produce, Kerugoya fresh produce and Kagumo fresh produce markets. At the end of this plan period County Government of Kirinyaga has been able to upgrade 15 more markets which are; Kiamutugu open air market, Kianyaga open air market, Wang'uru open air market, Makutano open air market, Sagana open air market, Kibingoti open air market, Kagio clothes market, Kagio cereals market, Kagumo and Kerugoya phase II markets, Kutus open air market, Kibingo open air market and Githure Kathoge and Makutano aggregation markets.</p> <p>Further supporting manufacturing through provision of coffee roasting, grinding and packaging machinery to support value addition in coffee value chain.</p> <p>On Cooperative extension service the sector has improved the performance of cooperative societies by conducting capacity building programs.</p>

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Ref	Objective as per CDP	Performance/Progress made since 2018 up to date
		Fair trade practices and consumer protection weighing and measuring machines are verified and stamped.
	To provide, promote and co-ordinate lifelong education, training and research for sustainable development.	<p>At the beginning of the plan period (2017-2022) only 3 markets had been upgraded ie, Kagio fresh produce, Kerugoya fresh produce and Kagumo fresh produce markets. At the end of this plan period County Government of Kirinyaga has been able to upgrade 15 more markets which are; Kiamutugu open air market, Kianyaga open air market, Wang'uru open air market, Makutano open air market, Sagana open air market, Kibingoti open air market, Kagio clothes market, Kagio cereals market, Kagumo and Kerugoya phase II markets, Kutus open air market, Kibingo open air market and Githure Kathoge and Makutano aggregation markets.</p> <p>Further supporting manufacturing through provision of coffee roasting, grinding and packaging machinery to support value addition in coffee value chain.</p>
	To co-ordinate and facilitate the delivery of quality development services with special emphasis on youth economic empowerment, recreational facilities development.	<p>Under 'Wezesha Mama' programme, the county established Kaitheri Apparel Factory in Kerugoya to engage women in making school uniforms and hospital linen. We have also established a Gender-Based Violence and Recovery Centre in Kerugoya. In order to support school going children to have a dignified life, free sanitary pads distribution programme to help reduce our girls' absenteeism from school which has so far benefited over 20,000 girls in the county. Further, in order to supported youth</p>

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Ref.	Objective as per CIDP	Performance Progress made since 2018 up to date
		<p>empowerment, the county has supported youth groups to engage in economic activities by supplying them with 4 Washing Machines, 1 welding machine which have economically benefited over 500 youths. Further on youth empowerment, support to acquire driving licences, support boda boda groups by constructing sheds towards improving their business. To support women empowerment and improve livelihood of welfare groups, the county has supported these groups and benefited over 300 beneficiaries.</p> <p>To support the PWDs, the county embarked on enhancing mobility and functionality by providing various equipment which has reached 90 beneficiaries, improving access to information for visually impaired by provision of braille materials.</p>
	<p>To promote the socio-economic development of the community through cultural services development, Gender and social services development</p>	<p>Distributed sports kits to over three hundred (300) clubs across the county.</p> <p>Rehabilitated stadia such as Kerugoya, which is 80% complete and Kianyaga playing grounds.</p> <p>Construction of social halls in various wards in mwea- Nyangati, Tebere, Thiba, Gathigiriri.</p> <p>Supporting sports championships in various disciplines e.g., football, volleyball, and athletics and cross country.</p>
	<p>To promote, conserve and protect the environment and biodiversity in order to spur sustainable development as well as facilitate sustainable management and development of water resources for county development</p>	<p>At the beginning of the 2018/2022 plan period, the department had identified various challenges which were mainly on solid waste management. In the planning period 2013/2017, the department had constructed solid waste receptacles in all markets within the market & at residential areas due to poor handling & maintenance of waste which included burning the waste, the receptacles collapsed. To mitigate the challenge, in the planning period 2018/2022, the department targeted to acquire 100 skips & 5 skip loaders truck of which 30% & 20% has been achieved respectively. During the period, the department had also planned to develop the sustainable solid waste management structure by licensing of private garbage collectors Four (4) have been licensed.</p>

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Ref	Objective as per CIDP	Performance/Progress made since 2018 up to date
		<p>In liaison with the Kerugoya-Kutus Municipality, the department has participated in the implementation of the sewage system which, by the end of the plan period 2018/2022, 40% has been achieved. This has been achieved under the Urban Centres Liquid Waste Management Program.</p> <p>In the planning period, the department planned to enhance the county forestry through beautification of urban centers and county corridors, rehabilitation of dumpsites and increasing tree cover. Several areas have been beautified which include Samson Corner, Makutano Junction & Kirinyaga University junction. On the other hand, several dumpsites have been rehabilitated which include Kagio, Kiamathatwa and Kerugoya. Regarding county tree cover, in collaboration with KFS, the department has surpassed the targeted coverage for the plan period. Tree planting occurred in Kangaita forest, Castle Forest reserves, Thiba dam, Thiba River-River line (Riparian land), and Kerugoya Stadium. For instance, the department has repossessed approximately 20% of River Thiba's river-line through the aforementioned tree cover program. Currently the tree cover at the county is 30.39% and the Forest cover is at 23.62% which has surpassed the KFS & National targets of 30% & 10 % respectively. In 5 years, the department targets to achieve 40% forest cover in a bid to support the agenda of mainstreaming climate change.</p> <p>In a bid to steer a better environment management system, the department has strived to have a well-structured environmental regulatory framework. Some of the tools that constitute the framework include a Solid Waste Management Act, A Climate Change Act and a Climate change Unit. The department is in the final stage of enacting bills on the County Solid Waste Management and Climate Change. The enactment of these bills, specifically the climate change bill, will inform the process of establishing the climate change Unit. Table 1 shows the analysis of the projects implemented in 2018/2022.</p>

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Ref	Objective as per CDDP	Performance/Progress made since 2018 up to date
		<p>At the beginning of the plan period the proportion of households with access to clean water and portable water stood at 55%. At the end of the plan period, the proportion increased to 65%. This affirmative growth is attributed to drilling of 12 boreholes, construction of 5 tanks, supply of water tanks, increased piping coverage across various wards in the county. At the beginning of the plan period, approximately 112,304 were connected to clean and portable water. However, at the end of the plan period, 132,722 household have been connected with clean and portable water. Out of the total households that are served with water, only 25% are served with clean and safe water. There are various sources of water constituting river Sagana, Nyamindi, Rupingazi, Thiba, Rwamuthambi and Ragati as the primary sources. There are unprotected water sources constituting 12 water pans, 3 dams, 208 shallow wells, boreholes & boreholes and protected springs. Thiba dam has been completed this year (2022) and is expected to serve and support the rice farming in the county, with the primary focus being Mwea. The department is part of the agencies that has been involved in the planning and implementation of Kerugoya-Kutus sewerage system.</p> <p>The department is responsible for ensuring that citizens are connected with water for domestic consumption and irrigation purposes. For the plan period 2017/2022, the department consumed approximately 285.28million in connecting citizens with clean and portable water for domestic purposes. The department also used approximately 104.73 million to connect the citizens with water for irrigation purposes. This has assisted in improving the quality of life among the citizens and increased the food production across the county.</p>

**Progress on Attainment of Development Objectives from Annual Development Plan
 (Adopted from Kirinyaga County ADP)**

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:

Department: Agriculture, Veterinary, Livestock and Fisheries

Program: General Administration Planning and Support

Outcome: Improved delivery of responsive, effective and efficient services

Sub Program: General Administration planning and support

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPI)</i>	<i>Performance</i>
Department of AVLF	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%

Program: Policy Strategy and Management of Agriculture

Outcome: improved efficiency through management of agricultural policy

Sub-program: Development/Review of Agricultural Policy, Legal and Regulatory Frameworks

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPI)</i>	<i>Performance</i>
Agriculture Department	Sensitization on new policies and bills by Ministry of Agriculture	No. of Bills stakeholders sensitized on	2

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Program: Crops Development and Management

Outcome: Increased agricultural productivity

Sub-program: Agriculture Extension Services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Capacity building of farmers	No of farmers trained	450
	Enhancing Coffee productivity through coffee improvement program	No of coffee farmers trained	260

Sub-program: Food Security Initiative

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Purchase and distribution of fruit seedlings to farmers	No of seedlings distributed to farmers	10,000
Wezesha Initiative	Increased availability of high-quality planting seedlings	No of major seed nurseries infrastructure established	2
	Facilitate acquisition of fertilizer by farmers	No. of Kgs of fertilizer accessed by farmers	23,000
	Control of quelea birds	% Identified roosts destroyed	100%

Program: Livestock Resource Management and Development

Outcome: increased livestock productivity and profitability

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Livestock Department	Reduce notifiable and zoonotic diseases	% Of animals reached and vaccinated	80%
	Meat inspection and cleared for consumption	% Of meat handling facilities inspected. %Meat vending premises licensed	100% 100%
	Improved livestock breeding in the county	No of farmers provided with extension services on animal husbandry	5,000

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Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Performance
Wezesha Initiative	Increased egg productivity and profitability in the county	% Of groups provided with regular monitoring of poultry production.	100%
		% Of groups provided with feeds for poultry	100%
	Supporting farmers to increase dairy productivity	No. of farmer groups supported	60

Program: Fisheries Development

Outcome: increased employment through diversification

Sub-program: Aquaculture Development

Delivery Unit	Key Output (KO)	Key Performance Indicator (KPIs)	Performance
Fisheries Department	Increased productivity and profitability of fisheries in the county	Trained farmers on fisheries production through Aquaculture extension and capacity building	4000

Department: Environment, Water & Natural Resources

Program: General Administration and Planning

Outcome: To facilitate effective management and coordination of environmental management, Protection and water services

Sub-program: General administration & planning services

Delivery Unit	Key Output	Key Performance Indicators	Performance
CEC / CO OFFICES Environment, Water & Natural Resources	Timely & adequate support services provided	% Of administrative functions performed timely	100%

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Piped water supply infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Increased connectivity of piped domestic water to households	% Of new house-holds connected to piped domestic water to households	15%
	Enhanced community water projects governance	Updated community water projects data base	100%
		% Of community water projects adopted to Standardized governance structures	20%
		% Of Community water projects committees inducted on new structure of governance	20%
	Up to date status of main water pipelines & Reservoirs	Quarterly Reports on status of main water pipelines & reservoirs	

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Ground Water infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Enhanced ground water access	- % of public bore holes maintained - No. of boreholes drilled	100% 2

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Irrigation infrastructure development

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Delivery Unit	Key Out-Put	Key Performance Indicators	Performance
Directorate of Water Services	Enhanced Irrigation infrastructure by 35%	% Of the of new Farmers connected to irrigation water in villages	10%
		% Of Farrows de-silted	10%

Program: Environment Management and Protection

Outcome: To protect, conserve and sustainably manage the environment

Sub-program: Solid Waste Management

Delivery Unit	Key Out-Put	Key Performance Indicator	Performance
Directorate of Environment & Natural Resources	Clean & Healthy Urban Centres	No. of skips acquired & distributed	10
	Safe disposal of non-hazardous waste	% Tonnage waste separated & processed	10%

Program: Environment Management and Protection

Outcome: To protect, conserve and sustainably manage the environment

Sub-program: County Forestry Development

Delivery Unit	Key Out-Put	Key Performance Indicators	Performance
Directorate of Environment & Natural Resources	Increased tree cover	No. of community tree Nurseries operationalized	5
		No. of trees planted per year	50,000
	Updated status of water resources	annual reports on status	1

Department: Education and Public Service

Program: General Administration Planning and Support

Outcome: Improved delivery of responsive, effective and efficient services

Sub Program: General Administration planning and support

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<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Office of Chief Officer	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%
Bursary Fund	Access to education for needy students	Annual Allocation in the budget for Bursary Fund	105,000,000

Program: Pre-Primary Education

Outcome: improved quality of early childhood education provided

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Directorate of ECDE	Improved learning conditions in ECDE centres	No. of ECDE Centres provided with learning and playing materials and equipment	198

Program: Technical and Vocational Training

Outcome: improved quality of technical and vocational training provided

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Directorate of Vocational Training	High quality skills provided to learners	No. of vocational centres provided with assorted training materials and equipment in	15
	Conducive learning environment by Rehabilitation of buildings	% Of buildings needing rehabilitation completed	50%

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Department: Public Health and Sanitation

Name of Program: General Administration, Planning services

Outcome: Effective and efficient management and coordination of health services in the County

S.P. 3.1: Health workers and human resource management		Attraction and retention of motivated health workers		No. of permanent employees offering professional duties paid salaries		100%
S.P. 3.1: Health workers and human resource management	Principal Human Resource Person	No. of Casual/support staff employees paid Salaries		100%		100%
		No. of health care workers undergone Continuous profession development		85%		85%
		No. of Team building sessions held for hospital staff		4		4
		No. of health care workers attended scientific conferences		100		100
		No. of Nurses Week celebrated		1		1
		Completed and equipped complex in Kerugoya C. hospital		100%		100%
		Upgraded Kimbimbi Level 4 Hospital		100%		100%
		Upgraded Kianyuga Level 4 Hospital		100%		100%
		Well maintained assorted equipment in all Hospitals		100%		100%
		Procured assorted pharmaceutical commodities for all public health facilities		100%		100%
S.P. 3.4: Procurement of medicines, medical and other supplies	County Pharmacist	Procure chemicals and industrial gas for all hospitals		100%		100%
		Procure assorted linen for 65 public health facilities		30%		30%
		Disposal of expired commodities		100%		100%
		Quarterly hospital board meeting in 4 hospitals Conducted		100%		100%
S.P. 3.5: Management and coordination of health services	County Director Health	Quarterly Management meetings (Health management teams) for 4 hospitals) held		100%		100%
		Provided monthly Airtime for health management teams in 4 hospitals		100%		100%
		Procured general office supplies for 4 hospitals		100%		100%
		Quarterly quality improvement meetings in 4 hospitals held		4		4

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Program	Department	Key Objectives (KO)	Key Performance Indicators (KPI)	Actual Performance
S.P. 3.5: Health sector planning, budgeting and monitoring and evaluation	County Health Records and Information officer	Create data demand and use at all levels of service delivery	Weekly MDT meetings in 4 hospitals held	100%
			Provided airtime to all 27 members of CHMT/SCHMT	100%
			Support supervision to all health facilities (CHMT/SCHMT) conducted	100%
			Conducted End of year party for CHMT/ awarding the best performers	100%
			CIIMT retreat held	100%
			Printed and distributed the data collection and reporting tools	100%
			Conducted monthly desk review of reports as they are submitted	100%
			Conducted monthly data validation checks at data entry	100%
			Conducted capacity building sessions (Mentorship, OJT and trainings) (medical certification, new data collection and reporting tools)	40%
			Conducted Midterm and Annual Performance Reviews	100%
			Conducted 1 day stakeholder's meeting for the Midterm and annual Performance Review	100%
			Sensitized health care workers on the annual work-plan templates (CHHW, Facility in-charges, CHMT and SCHMT)	100%
Consolidated and printed sub-county and county work-plans	100%			
Conducted bi-annual patient satisfaction survey in 4 hospitals	100%			
Regular Project data entered in the Project Management System	100%			
Developed and disseminated quarterly county health bulletin	100%			
County monitoring and Evaluation officer				

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Department: Public Health and Sanitation

Name of Program: Curative and Rehabilitative Health Services

Outcome: Effective and efficient curative and rehabilitative health care services to the county citizens

S.P 1.1: Primary facility services	Improved Treatment services (Outpatient and Maternity	% Of additional assorted OPD/maternity equipment bought	30%
		% Of Primary health facilities with utility bills met (electricity and water bills	100%
	County Laboratory coordinator	% Of public primary health facilities with laboratory	80%
		% Of Public primary health facilities with required laboratory reagents	100%
		% Of laboratory officers trained the new guidelines (malaria, TB, HIV etc.)	60%
		% Of additional assorted laboratory equipment bought (microscope, refrigerator, haemoglobin meters)	60%
	County Physiotherapist	% Of Public primary health facilities offering rehabilitative services	20%
		% Level of medical equipment provided for the command centre	40%
		No. of Drivers trained on Basic Life support	15
		Integrated Directory in place	1
		No. of health care workers paid referral allowances	100%
	Improved Outpatient Services	No. of public hospital with utility bills met.	100%
		No. of medical legal issues handled	100%
		% Level of medical equipping in the public hospitals (specialized clinics)	30%
	% Of increase in Continuous medical education sessions held (Specialized services)	30%	
	Rehabilitative services	% Level of rehabilitative equipping done	30%

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Program	Department	County	Physiotherapist	No. of outreaches/mobile rehabilitative clinics held	15
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Department: Public Health and Sanitation

Name of Program: Preventive and Promotive Health Services

Outcome: Effective and efficient preventive and promotive health interventions within the county

Program	Department	County	Health Coordinator	Reduced maternal and neonatal morbidity and mortality	No. of health care workers trained on Basic/comprehensive emergency obstetric care	30
S.P. 2.1: Reproductive maternal neonatal child health (RMNCH) services	County	Reproductive Health Coordinator	Health Coordinator	Reduced maternal and neonatal morbidity and mortality	No. of trained health care providers trained on sexual gender-based violence	40
					No. of trained health care providers trained on Kangaroo mother Care	40
					No. of trained community health volunteers trained on community Focused Antenatal Care (FANC)	100
					No. of in-reach services for Cervical CA screening (Biannual In-reach services for cervical CA screening) for cancer	4
					No. of community Autopsy conducted	12
					No. of immunization services review meetings held	68
					No. of trained health care providers trained on KEPI operational level training	43
					No. of trips made for vaccine collection (National) and distributed to sub-county stores	12
					No. of KEPI gas cylinders purchased	50
					No. of assorted cold chain equipment spare parts purchased	4

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Program		Key Performance Indicators (KPIs)		Performance
			No. of times cold chain equipment are maintained	4
			No. of defaulter traced (No. of health facilities conducted monthly defaulters)	74
	County Clinical Officer	Reduced burden of childhood child-hood diseases	No. of trained health care providers trained on integrated management of childhood illnesses [IMCI	68
S.P. 2.3: Nutrition services	County Nutrition Coordinator	Reduced burden of childhood child-hood diseases	No. of Vitamin A supplementation in ECD sessions conducted	4
			No. of community health volunteers Trained on nutrition services/Vitamin supplementation	40
		Reduced malnutrition burden of all individuals	No. of assorted nutrition equipment Procured	20%
			No. of meetings held with nutrition officers	4
			No. of trained health care providers trained on Nutrition in HIV	33
			No. of trained health care providers trained on Health diets and physical exercises	33
S.P. 2.4: Disease surveillance and control	County Disease Surveillance Coordinator	Improved Active Search of Targeted Diseases	No. of trained health care providers trained on nutrition in TB	33
			No. of On-Job-Training session conducted in Nutrition services	12
		Increased HIV services uptake among the key and vulnerable populations	No. of outreaches Conducted in nutrition services	6
			No. of Active case search carried out (AFP, NNT, Measles and guinea worm)	12
			No. of On-Job-Training session conducted on surveillances	12
			No. of trained health care providers trained on surveillance and response	30
S.P. 2.5: HIV control interventions	County HIV/AIDS Coordinator	Increased HIV services uptake among the key and vulnerable populations	No. of Disease outbreaks investigated and controlled	100%
			No. of condom dispensers procured and distributed 500 condom dispensers	500
			No. of condoms Distributed for STIs/HIV/AIDS prevention control	434000
			No. of community dialogue on HIV testing held per ward	80

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Program	Project Lead	Key Performance Indicators	Actual Performance
S.P. 2.6: TB control interventions	County TB and Lungs Coordinator	Intensified PMTCT to reduce MTCT related mortality by 30% by increasing ART uptake (>91%)	No. of facility-based CMEs on PREP/PEP Conducted per quarter No. of Community Health Volunteers trained per sub-county on focused ANC. No. of Health care providers trained on PMCT guidelines and eMTCT framework
		Increased case findings and treatment outcomes in all types of TB patients	No. of contacts of TB bacteriological cases traced No. of world TB Day Celebrated No. of TB defaulter traced through CHVs No. of Isolation done for serial treatment No. of health care workers on trained on INTERGRADED curriculum No. of procured expert machine and its consumables
			No. of TB screening in schools Conducted (Community outreaches- TB screening)
			No. of indoor residual spraying (IRS) conducted to households to institutions
			No. of larvicides and Larvicide procured for the stagnant water bodies
			No. of health care workers on trained on new guidelines on hypertension and Diabetes management
			No. of Data Quality Audits conducted in the 4 hospitals and 23 health centres
			No. of world CANCER Day Commemorated
			No. of world Hypertension Day Commemorated
			No. of world Diabetes Day Commemorated
	Carry out study on cardinal vascular diseases prevalence		
S.P. 2.7: Malaria control interventions	County Malaria Coordinator	Reduced morbidity and mortality rates due to malaria disease	190
S.P. 2.8: Non-communicable disease control	County NCD Focal person	Reduced morbidity and mortality rates due to Non-Communicable Diseases	40
			4
			1
			1
			1
			1
			1
			1
			1

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S.P. 2.9: Environmental health, water and sanitation interventions		Key Performance Indicators (KPIs)	Performance
S.P. 2.9: Environmental health, water and sanitation interventions	County Public Health Officer	Improved Conformity with public health standards	
		No. of sensitization and awareness on NCDs session conducted	100
		No. of hypertensive and diabetic patients followed up	
		No. of community-based study on key health risk factors in the County conducted	
		No. of children dewormed in and out of school/No. of rounds of deworming held	52,000
		No. of assorted bins and bin liners procure for the health facilities	100%
		No. of medical certificate (form D) procured	100%
		No. of HIV/AIDS implementing organizations Capacity built	160
		No. of conducted multi-sector partnership engagement	20
		No. of building plans approval carried out	400
		No. of inspection of buildings during construction period Conducted	400
		No. of food and non-food plants for licensing and routine inspection conducted	5832
		No. of licenses to approved food and non-food plants issued	5832
		No. of food samples delivered to laboratory for analysis	40
		No. of water samples delivered to laboratory for analysis	40
No. of Procured and distributed (aqua tabs) chlorine chemical for I/I/1 water treatment.	300,000		
No. of villages uploaded in CLTS monitoring and information system	486		
No. of 40 villages Triggered towards attaining ODF status (8 in each sub county)	200		
No. of verification and certification of ODF claimed villages carried out	80		
Purchase and erect billboards on ODF certified villages (80 villages).	80		
No. of Chews updated on CLTS.	100		

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Particulars				
			No. of Updated the jigger's inventory	1
			No. of household's jiggers infested dusted with Servin.	50
			No. of infested persons identified and treated of identified jigger.	100%
			No. of customized National environmental prototype bill to local situation through county assembly	1
			No. of Conducted collaborative activities (meeting, joint inspection) with other key player on Environmental Health & sanitation	2
			No. of Studied and submitted comments on Environmental Impact assessment reports for infrastructure development.	100%
			Conduct inspections and issue statutory notices where necessary	100% compliance
S.P. 2.10: School health interventions	County Health Promotion Officer	Improved health literacy (Knowledge) and practices	No. of Revitalized school health clubs	140
			No. of support supervision conducted to all learning institutions	4
			No. Of stakeholders meeting with MOE Conducted	4
			No. of Established community units (each with 12community health volunteer)	3
			No. of quarterly update trainings for CHVs Conducted	4
			No. of dialogue days for CHVs Conducted	268
			No. of monthly Community action days.	840
			No. of Procured and provided CUs with CHV kits for minor ailment treatment	67
			No. of CHVs trained on first Aid	40
			No. of CHVs updated on B/P, diabetes and eyesight screening	1200
			No. of 1200 CHVs Provided with stipends	200
			No. of house hold mapping conducted at CU level.	8
S.P. 2.11: Community health – Level I interventions	County Community Strategy Coordinator	Empowered Individuals and communities to improve/take their own health		

Department: Lands, Housing and Urban Development

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Department of Lands, Housing and urban Development	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

Program: Housing and Urban Development

Outcome: improved quality housing services and urban infrastructure

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of Housing and urban Development	Preparation of Local physical development plans	No. of urban areas with physical development plans	2
Kerugoya/Kutus Municipal (KUSP)	Improvement of Parking spaces	No of parking slots established	840
	Non-Motorized Transport facilities	No of KMs of non-motorized pavement constructed	
	Construction of new Clothes Market in Kerugoya town	Market constructed and operationalized	
	Urban regeneration projects in Kerugoya and Kutus towns	No of projects undertaken and complete	

Program: LAND MANAGEMENT

Outcome: enhanced land productivity and economic development

Sub program: Spatial Planning

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of Survey and Mapping	Preparation of County Spatial Plan	A county spatial plan finalized	1

Sub-program: Land Survey and Mapping

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of Survey and Mapping	Advisory plans for colonial villages prepared	No. of advisory plans prepared	30

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Department: Transport and Infrastructure

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Transport and infrastructure	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

Program: Roads Development, Maintenance and Management

Outcome: improved accessibility

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Roads	Kilometres of road covered (Murrum)	No. of Kms done	100% of planned roads
	Square Meters of Parking area developed	No. of Square Meters of parking prepared	100% of planned area

Program: Infrastructure Development, Maintenance and Management

Outcome: improved accessibility

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Transport and infrastructure	Construction of bridges	No. of bridges Constructed	100% of planned bridges
	Construction of drainages	No. of KMs of drainage constructed	100% of planned length of drainage

Program: Fire Fighting and Disaster Management

Outcome: Reduced damages resulting from disasters

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Fire Fighting and disaster management	Disaster preparedness and timely response	% Compliance with disaster preparedness and response operations	100%

Department: Trade, Cooperatives, Industrialization and enterprise development

Program: General administration and planning services

Outcome: An enhanced institutional framework for efficient and effective service delivery of the department.

Delivery Unit	Key Outputs	Key Performance Indicators	Performance
Department of Trade, Cooperatives	Efficiency and effective service delivery	% Implementation of the department's mandate in service charter	100%

Program: Trade Development and Investment

Outcome: improved entrepreneurship development and productivity

Delivery Unit	Key Outputs	Key Performance Indicators	Performance
Department of Trade, Cooperatives	Market improvement	No of markets upgraded	3
	Standardized weighing and measuring machines	No of machines inspected	1550 machines

Department: Gender, Culture and Social Services

Program: General Administration, Planning and Support Services

Outcome: Efficient and Effective Support Services

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Department of Gender, culture and social services	enhanced capacity for quality service delivery	% Coordination on implementation of the department's mandate in service charter	100%

Program: GENDER AND SOCIAL DEVELOPMENT

Outcome: increased social and economic development of the society

Sub-program: Gender and Social Development

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of Gender	Capacity building of women groups on economic development	No. of Groups trained	100

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Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
	Increased production in the Kaitheri Apparel factory	No of ECDE provided with uniforms No of PPEs produced for health facilities No. of masks produced	50

Program: Youth Development

Outcome: improved youth empowerment

Sub program: Youth Development

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of Youth	Capacity building Youths to acquire skills on self-employment	No. of youths trained	2000

Sub-program: Preservation and promotion of culture

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of Gender	Production of a County historical sites documentary	No. of documentaries prepared	1

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Department of Youth and Sports	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

Program: Sports Development

Outcome: improved talent identification

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of Sports	Rehabilitation of stadium	No. of stadium rehabilitated	2
	Youth sports tournaments	No. of tournaments organized	1

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Sub-program: Persons living with disability

Delivery Unit	Key Output (KO)	Key Performance Indicators	Performance
Directorate of PLWD	Capacity building on PLWD	% Of registered PWDs provided with assistive devices.	70%

Program: Alcoholic Drinks Control

Outcome: improved control and regulation of Liquor selling businesses

Delivery Unit	Key Outputs (KO)	Key Performance Indicators	Performance
Alcoholic Drinks Control	Controlled and regulated bar premises in the county	% Of operating premises with valid licence	100%
Alcoholic Drinks Control	Involved stakeholder/residents in decision making in matter pertaining the sale of alcohol and drug use	Minutes of public participation held Attendance list	1
Alcoholic Drinks Control	Maintain a database of all liquor premises in the county	% Of premises in the maintained database	100%
Alcoholic Drinks Control	Behaviour change /Reduced high intake of alcohol and drug use among the residents and youth	No of training conducted	1
Alcoholic Drinks Control	Improved productivity among the youth. Behaviour Change Improved performance among staff/residence	No of people/groups sensitized	4
Alcoholic Drinks Control	Low intake of drug and substance use by engaging youth in forum	No of forums held	5
Alcoholic Drinks Control	Proper coordinating of the board and committee	No of meeting attended	19

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

CSR activities and policies are centred on improving the lives of the communities around given that one of our core responsibilities is improvement of the people's welfare at the county level.

We have developed our CSR programs with our employees in mind and we strive to focus our energies and resources allocated to CSR to activities that make our employees proud.

We are very adaptive to the need of our communities and strive to ensure that we remain relevant and connect to the needs of our communities.

2. Environmental performance

We are actively involved in environmental conservation programmes. We are aware that some of our activities impact on the environment and for this reason we embedded CSR in our operations, with the environment being at the centre of our focus.

The Ministry of Environment and has embraced the national tree planting campaign. This is part of our contribution to ensuring improved forest cover and biodiversity in our areas of work and our surroundings.

The County Government has also worked with and other organizations to lead and sustain environmental clean-ups in the major towns within the county and to promote the use of alternatives to plastics.

3. Employee welfare

Kirinyaga County Government as a practice treats all its employees fairly and provides for a safe and conducive working environment. There is strict adherence to the public service code of conduct and professional standards guiding operations in public service. We actively encourage participation of CSR activities so that employees can volunteer their time and skills towards community service as well as contribute to develop a strategy for CSR initiatives for better outcomes in the community.

We do encourage our employees to develop their abilities and improve their skills and competencies by facilitating career planning through guidance, training, and mentorship and coaching programmes.

Career progression is based on performance, qualifications and other requirements as provided in the public service guidelines career progression guidelines.

4. Market place practices-

The procurement process is regulated by the Public Procurement and Disposal Act.

We have also adopted best practices to provide ample room for the implementation of sustainable procurement practices and innovation. These include supplier integration, supplier accreditation, training and capacity building, and information sharing.

We have also put in place measures to avoid disadvantaging small and medium sized enterprises. Professionalism, integrity, efficiency, fairness and honesty are at the core of all our procurement processes. We have in place a structured supplier assessment process designed to effectively evaluate the capabilities of potential and existing suppliers.

5. Community Engagements

We are keen to implement corporate social responsibility initiatives that help strengthen partnerships with our partners and with local communities

The County Government has constantly participated in programs aimed at supporting the healthcare of the communities to undertake a free medical camp on annual basis.

We are also actively involved in the promotion of sports talents amongst the youth through our participation and sponsorships to various sports ventures.

7. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive'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 Executive'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

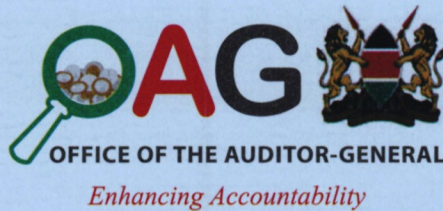
The County Executive's financial statements were approved and signed by the CEC member for finance on 15/11/ 2023.



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JACQUELINE WANJIKU NJOGU
C.E.C.M – FINANCE, ECONOMIC PLANNING & HEAD OF COUNTY TREASURY
COUNTY GOVERNMENT OF KIRINYAGA

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIRINYAGA FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kirinyaga set out on pages 1 to 41, which comprise the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and

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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kirinyaga as at 30 June, 2023 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 County Government Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Pending Accounts Payables

Note 20.1 under other important disclosures to the financial statements reflects pending accounts payables balance of Kshs.801,660,183. However, the analysis of the pending accounts payables as disclosed in Annexure 2 to the financial statements was not populated as required the prescribed reporting template. In addition, review of the pending bills list provided revealed that the pending bills amounted to Kshs.696,509,925, resulting to unreconciled and unexplained variance of Kshs.105,150,258. Further, pending accounts payables of Kshs.598,345,400 were not supported with local service/purchase order details.

The payables have been outstanding for more than 3 years and Management has continued to accumulate pending bills contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

In the circumstance, the validity, accuracy and completeness of the pending accounts payables balance of Kshs.801,660,183 as at 30 June, 2023 could not be confirmed.

2. Non-Disclosure of Pending Staff Payables

Note 20.2 under other important disclosures to the financial statements reflect pending staff payables of Kshs.Nil balance. However, as previously reported, available records indicate that the County Executive owes the Local Authorities Provident Fund (LAP Fund) a total amount of Kshs.33,173,831 being accrued interest for the period from April, 2013 to 15 May, 2021.

Management has not provided evidence to confirm settlement of the liability and the due amount has also not been disclosed in the financial statements.

In the circumstances, the accuracy and completeness of Kshs.Nil balance in respect pending staff payables as at 30 June, 2023 could not be confirmed.

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

Emphasis of Matter

Low Budget Absorption for Scholarship Programme

The statement of receipts and payments reflects other grants and transfers expenditure balance of Kshs.155,162,730 which includes scholarships and other educational benefits of Kshs.108,200,000 as disclosed in Note 7 to the financial statements. Review of records revealed that Management operated a scholarship funds program both at the Department of Education and ward levels.

During the year under review, the Department of Education disbursed bursaries of Kshs.2,650,364(or 30%) against the total budgeted amount of Kshs.6,650,000.

In addition, review of records in sixteen (16) wards with a total allocation of Kshs.82,880,000 in the month of September, 2023 revealed that only funds amounting to Kshs.27,399,807 (or 33%) were not utilised by the end of the financial year.

The under absorption and low disbursement of funds denied deserving students' critical funds necessary for their continued education.

My opinion is not modified in respect of this matter.

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 year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting

Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.111(33) dated 6 July, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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. Non-Adherence to Fiscal Responsibility Principle on Staff Expenses

The statement of receipts and payments reflects compensation of employees expenditure balance of Kshs.2,626,248,656 as disclosed in Note 3 to the financial statements, which translates to 46% of the County Executive's total receipts of Kshs.5,371,270,125. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Government) Regulations, 2015, which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County Government total revenue.

In the circumstances, Management was in breach of the law.

2. Non-Compliance with the One Third of Basic Salary Rule

Review of June, 2023 payroll reflects that a hundred and twenty-two (122) members of staff were paid net salaries below a third of their basic pay. This is contrary to Section 19(3) of the Employment Act, 2007 which stipulates that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

In the circumstances, Management was in breach of the law.

3. Non-Compliance with Staff Ethnic Diversity

Review of human resource records revealed that as at 30 June, 2023 the County Executive had two thousand four hundred and forty-eight (2,448) members of staff, out of which two thousand two hundred and fifty-five (2,255) members of staff, translating to 92%, are from the dominant ethnic community in the county. This contravenes the provisions of Section 7(2)(2) of the National Cohesion and Integration Act, which requires that no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, Management was in breach of the law.

4. Irregular Payment of Salaries/ Engagement in Other Gainful Employment

The statement of receipts and payments reflects compensation of employees expenditure balance of Kshs.2,626,248,656 as disclosed in Note 3 to the financial statements. However, review of the payroll established that two (2) employees of the Kirinyaga Investment Development Authority were paid an amount totalling to Kshs.7,019,730 while at the same time being substantive employees of other state departments and agencies. This is contrary to Article 77(1) of the Constitution of Kenya 2010 which provides that a "full time state officer shall not participate in any other gainful employment." and Section 26 of the Leadership and Integrity Act, 2012 which states that subject to subsection (2) a state officer who is serving on a full-time basis shall not participate in any other gainful employment.

In the circumstances, Management was in breach of the law.

5. Long Outstanding Retention Amount

The statement of assets and liabilities reflects deposits and retentions of Kshs.99,311,119 as disclosed in Note 15 to the financial statements. However, analysis of the deposits and retentions amount revealed that an amount of kshs.79,624,695, was long outstanding beyond the retention period of 6 months for defect liability and one (1) year. This is contrary to Section 17 of the Unclaimed Financial Asset Act, 2011 which provides that assets held for the owner by a court or a Government department that remains unclaimed by the owner for more than one year after becoming payable or distributable is presumed abandoned.

Management did not provide plausible explanation as to why the amounts were still outstanding or measures put in place to have them refunded back to beneficiaries.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, 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 governance were not effective.

Basis for Conclusion

1. Lack of Audit Committee

Review of County Public Service Board minutes dated 29 November, 2018 revealed that the audit committee members were appointed on a three-year term ending 27 November, 2021. There was no evidence provided for audit on appointment of the audit committee after the term of the previous committee lapsed. Therefore, Management had not established an Audit Committee as required by Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015.

In the absence of an Audit Committee, oversight and follow up on the recommendations of the internal auditors was not effective.

2. Incomplete Assets Register with Unsupported Values

Annex 6-summary of non-current asset register to the financial statements reflect a balance of Kshs.5,542,249,358. However, the balances were not supported by valuation documents. In addition, physical verification revealed that the assets were not tagged with identification or serial numbers.

In the circumstance, the effectiveness of the asset management controls at the County Executive could not be confirmed.

3. Lack of a Risk Management Policy

During the year under review, Management did not put in place a Risk Management Policy to guide its risk assessment and formulation of risk mitigation strategies. This is contrary to Regulation 158(1)(a) and (b) of the Public Finance Management Act (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations.

In the absence of a risk management policy, it was not possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 controls, 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 the County Government is aware of the intention to dissolve the County Executive or to 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 skepticism 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 ability of the County Executive 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 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 February, 2024

County Government of Kirinyaga

County Executive of Kirinyaga

Annual Report and Financial Statements for the year ended June 30 2023

9. Statement of Receipts and Payments for the year ended 30th June 2023

		FY 2022-2023	FY 2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	5,725,984,338	5,500,032,347
Miscellaneous receipts	2	5,285,787	388,592,181
Total receipts		5,731,270,125	5,888,624,528
Payments			
Compensation of employees	3	2,626,248,656	2,369,825,302
Use of goods and services	4	1,256,931,203	1,019,731,932
Subsidies	5	-	-
Transfers to other government entities	6	339,735,209	1,260,966,429
Other grants and transfers	7	155,162,730	317,044,678
Social security benefits	8	-	-
Acquisition of assets	9	1,206,752,198	943,493,081
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	146,416,390	86,953,153
Total payments		5,731,246,386	5,998,014,575
Surplus/deficit*		23,739	(109,390,047)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 15/11/2023 and signed by:

.....
Name: Edward Nyaga Njagi
Chief Officer - Finance
ICPAK M/No. 23268


.....
Name: Zephaniah Ndungu Kiongo
Head of Accounting Unit
ICPAK M/No. 9398


County Government of Kirinyaga
 County Executive of Kirinyaga
 Annual Report and Financial Statements for the year ended June 30 2023

10. Statement of Assets and Liabilities as at 30th June 2023

	Notes	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	99,334,858	646,671,103
Cash balances	13B	-	-
Total cash and cash equivalents		99,334,858	646,671,103
Outstanding imprests and advances	14	-	-
Total financial assets		99,334,858	646,671,103
Financial liabilities			
Deposits and retentions	15	(99,311,119)	(138,736,528)
Net financial assets		23,739	507,934,575
Represented by			
Fund balance b/fwd.	16	507,934,575	617,324,622
Prior year adjustments	17	(507,934,575)	-
Surplus/deficit for the year		23,739	(109,390,047)
Net financial position		23,739	507,934,575

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 15/11/2023 and signed by:


 Name: Edward Nyaga Njagi
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 Name: Zephaniah Ndungu Kiongo
 Head of Accounting Unit
 ICPAK M/No. 9398

County Government of Kirinyaga
 County Executive of Kirinyaga
 Annual Report and Financial Statements for the year ended June 30 2023

11. Statement of Cash Flows for the period ended 30th June 2023

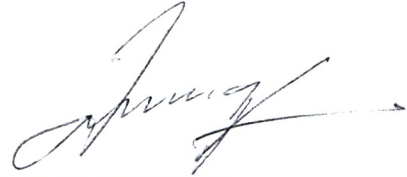
	Notes	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Receipts from operating income			
Transfers from the CRF	1	5,725,984,338	5,500,032,347
Miscellaneous receipts	2	5,285,787	388,592,181
Total receipts from operating income		5,731,270,125	5,888,624,528
Payments for operating expenses			
Compensation of employees	3	2,626,248,656	2,369,825,302
Use of goods and services	4	1,256,931,203	1,019,731,932
Subsidies	5	-	-
Transfers to other government entities	6	339,735,209	1,260,966,429
Other grants and transfers	7	155,162,730	317,044,678
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	146,416,390	86,953,153
Total payments for operating expenses		4,524,494,188	5,054,521,494
Net receipts/ (payments) from operations		1,206,775,937	834,103,034
Adjusted for:			
Prior year adjustments	17	(507,934,575)	-
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	(39,425,409)	(3,268,613)
Net cash flow from operating activities		659,415,953	830,834,421
Cash flow from investing activities			
Acquisition of assets	9	1,206,752,198	943,493,081
Net cash flows from investing activities		(1,206,752,198)	(943,493,081)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(547,336,245)	(112,658,660)
Cash and cash equivalents at beginning of the year		646,671,103	759,329,764
Cash and cash equivalents at end of the year		99,334,858	646,671,103

County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 15/11/ 2023 and signed by:



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ICPAK M/No. 9398

County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th


June 2023

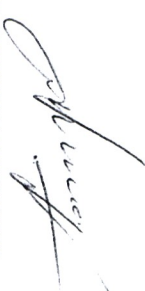
	Actual Amounts		Budget		Comparison	
	Kshs	Kshs	Kshs	Kshs	Kshs	% of Budget
Receipts						
Transfers from the CRF	5,824,431,909	466,024,202	6,290,456,111	5,725,984,338	564,471,773	91%
Other receipts	-	-	-	5,285,787	(5,285,787)	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	-
Total	5,824,431,909	466,024,202	6,290,456,111	5,731,270,125	559,185,986	91%
Payments						
Compensation of employees	2,651,192,815	(64,984,126)	2,586,208,688	2,626,248,656	(40,039,968)	102%
Use of goods and services	1,175,367,280	78,321,111	1,253,688,391	1,256,931,203	(3,242,812)	100%
Subsidies	-	-	-	-	-	-
Transfers to other government units	757,261,236	(393,816,581)	363,444,655	339,735,209	23,709,446	93%
Other grants and transfers	101,433,333	108,790,444	210,223,777	155,162,730	55,061,047	74%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	963,398,558	736,660,064	1,700,058,622	1,206,752,198	493,306,424	71%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	175,778,687	1,053,291	176,831,978	146,416,390	30,415,588	83%
Total	5,824,431,909	466,024,202	6,290,456,111	5,731,246,386	559,209,725	91%
Surplus/(Deficit)	-	-	-	23,739	(23,739)	-

*County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023*

- (a) *The level of utilisation of overall budget was 91%.*
- (b) *Other grants and transfers & Acquisition of assets had a utilization of 74% & 71% respectively. This was as a result of delayed exchequer releases by the national treasury. County Government was unable to fully utilise June 2023 exchequer before closure of financial year.*
- (c) *The changes in original budget and final budget were as a result of reallocations and mostly to cater for rolled over FY 2021/2022 projects and conditional grants such as National Agricultural Value Chain Development Project (NAVCDP) world bank*

The County Executive's financial statements were approved on 15/11 2023 and signed by:

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Name: Edward Nyaga Njagi
Chief Officer - Finance
ICPAK M/No. 23268

.....

Name: Zephaniah Ndungu Kiongo
Head of Accounting Unit
ICPAK M/No. 9398

County Government of Kirinyaga
 County Executive of Kirinyaga
 Annual Report and Financial Statements for the year ended June 30 2023

10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

	Actual Amounts	Budget	Variance	Actual Amounts	Budget	Variance	Actual Amounts	Budget	Variance
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts									
Transfers from the CRF	4,070,055,448		95,757,980	4,165,813,428		4,154,431,629	11,381,799	100%	
Other receipts	-	-	-	-	-	5,285,787	(5,285,787)	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	-	-	-	
Total	4,070,055,448		95,757,980	4,165,813,428		4,159,717,416	6,096,012	100%	
Payments									
Compensation of employees	2,651,192,814		(64,984,126)	2,586,208,688		2,626,248,656	(40,039,968)	102%	
Use of goods and services	1,148,233,947		62,283,022	1,210,516,969		1,208,453,004	2,063,965	100%	
Subsidies	-	-	-	-	-	-	-	-	
Transfers to other government units	48,800,000		65,900,351	114,700,351		93,798,176	20,902,175	82%	
Other grants and transfers	95,100,000		31,808,733	126,908,733		125,306,650	1,602,083	99%	
Social security benefits	-	-	-	-	-	-	-	-	
Acquisition of assets	50,950,000		750,000	51,700,000		45,532,950	6,167,050	88%	
Finance costs, including loan interest	-	-	-	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	-	-	-	
Other payments	75,778,687		-	75,778,687		46,335,247	29,443,440	61%	
Total	4,070,055,448		95,757,980	4,165,813,428		4,145,674,683	20,138,745	100%	
Surplus/(deficit)						14,042,733	(14,042,733)		

*County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023*

- (a) The level of utilisation of Recurrent budget was 100%.*
- (b) Transfer to other government units & Acquisition of assets had a utilization of 82% & 88% respectively in the Recurrent Budget. This was as a result of delayed exchequer releases by the national treasury. County Government was unable to fully utilise June 2023 exchequer before closure of financial year. Finance Locally-Led Climate Program (FLLCCA) world bank grant was released on 4th July 2023 after closure of financial year.*
- (c) The changes in original budget and final budget were as a result of reallocations and mostly to cater for rolled over FY 2021/2022 projects and conditional grants such as National Agricultural Value Chain Development Project (NAVCDP) world bank.*

The County Executive's financial statements were approved on 15/11/ 2023 and signed by



.....
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ICPAK M/No. 23268



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Name: Zephaniah Ndungu Kiongo
Head of Accounting Unit
ICPAK M/No. 9398

County Government of Kirinyaga
County Executive of Kirinyaga

Annual Report and Financial Statements for the year ended June 30 2023


10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

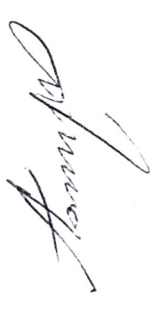
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts								
Transfers from the CRF	1,754,376,460	370,266,223	2,124,642,683	1,571,552,709	553,089,974	74%		
Other receipts	-	-	-	-	-	-		
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	-		
Total	1,754,376,460	370,266,223	2,124,642,683	1,571,552,709	553,089,974	74%		
Payments								
Compensation of employees	-	-	-	-	-	-		
Use of goods and services	27,133,333	16,038,089	43,171,422	48,478,199	(5,306,777)	112%		
Subsidies	-	-	-	-	-	-		
Transfers to other government units	708,461,236	(459,716,932)	248,744,304	245,937,033	2,807,271	99%		
Other grants and transfers	6,333,333	76,981,711	83,315,044	29,856,080	53,458,964	36%		
Social security benefits	-	-	-	-	-	-		
Acquisition of assets	912,448,558	735,910,064	1,648,358,622	1,161,219,248	487,139,374	70%		
Finance costs, including loan interest	-	-	-	-	-	-		
Repayment of principal on borrowings	-	-	-	-	-	-		
Other payments	100,000,000	1,053,291	101,053,291	100,081,143	972,148	99%		
Totals	1,754,376,460	370,266,223	2,124,642,683	1,585,571,703	539,070,980	75%		
Surplus/(deficit)				(14,018,994)	14,018,994			

County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023

- (a) The level of utilisation of Development budget was 75%.
- (b) Other grants and transfers & Acquisition of assets had a utilization of 36% & 70% respectively in the Development Budget. This was as a result of delayed exchequer releases by the national treasury. County Government was unable to fully utilise June 2023 exchequer before closure of financial year. Finance Locally-Led Climate Program (FLLoCA) world bank grant was released on 4th July 2023 after closure of financial year.
- (c) The changes in original budget and final budget were as a result of reallocations and mostly to cater for rolled over FY 2021/2022 projects and conditional grants such as National Agricultural Value Chain Development Project (NAVCDP) world bank.

The County Executive's financial statements were approved on 15/11 2023 and signed by:

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ICPAK M/No. 23268

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County Government of Kirinyaga
 County Executive of Kirinyaga
 Annual Report and Financial Statements for the year ended June 30 2023

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme	Sub-Programme	Approved Budget	Actual Expenditure	Appropriation
County Executive				
Office of the Governor and Deputy Governor	070601 County Executive Services	370,594,668	370,593,803	100.0%
County Executive Administration	070701 County Executive Services	193,228,291	177,483,015	91.9%
Management of County Affairs	070801 Coordination of County Functions	107,652,000	107,652,000	100.0%
County Executive Committee Affairs	070901 Organization of County Business	6,200,000	6,200,000	100.0%
County Public Service Board	071001 Human Resource Management	14,906,040	14,906,000	100.0%
Administrative Support Services	020202 ICT Governance	3,480,000	3,480,000	100.0%
	020701 Government Buildings Services	4,067,000	4,067,000	100.0%
	070411 Audit Committee	1,919,000	1,919,000	100.0%
	070412 County Enforcement Activities	4,185,000	4,185,000	100.0%
	070413 ICT Infrastructure Development Management	10,958,800	10,958,800	100.0%
	070414 ICT Systems Development Management	1,522,000	1,522,000	100.0%
Sub Total		718,712,799	702,966,618	97.8%
Finance and Economic Planning				
Public Finance Management	070401 Finance Services	563,660,060	559,998,249	99.4%
	070402 Revenue Services	17,300,000	17,299,702	100.0%
	070404 Procurement and Supply Services	9,770,000	9,769,363	100.0%

County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023

Programme		2022/23 Actual	2022/23 Budget	2022/23 %
	070405 Internal Audit Services	1,718,200	1,717,915	100.0%
	070408 Budget Formulation, Coordination and Management	8,970,920	8,970,915	100.0%
	070409 Accounting Services	7,945,000	7,945,000	100.0%
County Planning and Economic Policy Management	070501 Economic Planning Services	16,699,000	16,698,800	100.0%
Sub Total		626,063,180	622,399,944	99.4%
Medical Services and Public Health				
	040301 Curative and Rehabilitative Services	2,898,960,306	2,636,552,598	90.9%
Sub Total		2,898,960,306	2,641,793,346	91.1%
Education				
Basic Education	050101 General Administration	300,114,905	300,114,880	100.0%
	050102 Free Pre- Primary Education	7,440,000	7,439,030	100.0%
State Education Function Support	050203 Tertiary Education	4,300,000	3,830,527	89.1%
Technical and Vocational Training	050301 Village Polytechnique	678,500	678,370	100.0%
Sub Total		312,533,405	312,062,807	99.8%
Agriculture, Livestock and Fisheries				
	010102 Livestock Extension and Capacity Building Services	305,000	305,000	100.0%

County Government of Kirinyaga
 County Executive of Kirinyaga
 Annual Report and Financial Statements for the year ended June 30 2023

Programme	Sub-Programme	Approved Budgetary Allocations 2022/23 (KSh)	Total Actual Payments of FY 2022/23 (KSh)	Absorption (%)	
Livestock Resource Management and Development	010105 Livestock Production Management	2,480,000	2,479,813	100.0%	
	010106 Livestock Disease Management & Control	1,200,000	1,199,910	100.0%	
	Crop Development and Management	010202 Agricultural Extension Services	1,500,000	1,500,000	100.0%
		010203 Agribusiness and Market Development	320,000	320,000	100.0%
		010206 Land and Crop Development	1,331,000	1,331,000	100.0%
		010207 Food Security Initiatives	400,000	400,000	100.0%
Kamweti Agricultural Training Centre	-	-	-		
Fisheries Development	010402 Aquaculture Development	200,000	199,524	99.8%	
	Policy Strategy and Management of Agriculture	543,000	543,000	100.0%	
		011001 General Administration and Planning	538,570,382	535,727,198	99.5%
Sub Total		546,849,382	544,005,445	99.5%	
Gender and Youth					
Culture	090702 Social Welfare Services	18,687,000	18,687,000	100.0%	
	091201 Gender Administration Services	30,821,210	30,821,204	100.0%	
	091301 Gender and Social Development	43,623,334	29,907,166	68.6%	
Youth	090901 Youth Development and Empowerment Services	670,000	670,000	100.0%	
Sub Total		93,801,544	80,085,370	85.4%	
Sports Culture and Social Services					

County Government of Kirinyaga
County Executive of Kirinyaga
Annual Report and Financial Statements for the year ended June 30 2023

Programme	Sub-Programme	Approved Budget	Actual Expenditure	Percentage	
Sports	090701 General Administration	12,721,217	12,721,066	100.0%	
	090801 Development of Sports and Sports Facilities	8,466,666	7,113,254	84.0%	
	091401 Management & Development of Sports and Sports Facilities	16,905,000	16,904,500	100.0%	
	091601 Control & Campaign Against Drug & Substance Abuse	1,549,000	1,549,000	100.0%	
	091701 Preservation & Promotion of Heritage and Culture	248,800	248,800	100.0%	
	091101 Child Community Support Services	4,784,000	4,784,000	100.0%	
	Sub Total	44,674,683	43,320,620	97.0%	
	Cooperative Development Trade and Tourism				
	Trade Development and Investment	030401 General Administration and Planning	38,349,441	38,449,436	100.3%
		030103 Capacity Building for Traders and SME's	977,000	977,000	100.0%
030104 promotion, Development & Growth of Trade		354,000	354,000	100.0%	
030105 Fair Trade Practices and Consumer Protection		205,000	205,000	100.0%	
030302 Tourism promotion and Marketing		195,500	195,500	100.0%	
030304 International Tourism Promotion and Marketing		310,000	309,400	99.8%	
Tourism Development and Marketing	030305 Promotion of Industrial Development	6,268,500	6,268,500	100.0%	
	030306 Provision of Industrial Training	140,000	140,000	100.0%	
Cooperative Development and Marketing	030101 General Administration & Planning	38,500,000	38,261,104	99.4%	

County Government of Kirinyaga
 County Executive of Kirinyaga
 Annual Report and Financial Statements for the year ended June 30 2023

Programme	Sub Programme	Approved Budgetary (2022/23)	Total Actual Payments of FY 2022/23 (KSh)	Absorption (%)
	030405 Cooperative Advisory and Extension Services	295,000	295,000	100.0%
	030406 Cooperative Education and Training	416,000	416,000	100.0%
	030407 Cooperative Governance and Accountability	159,000	159,000	100.0%
Cooperative Audit Services	030603 Inspections and Investigations for Cooperatives	170,000	70,000	41.2%
Sub Total		86,339,441	86,099,940	99.7%
Environment and Natural Resources				
Water Supply Services	090101 Water and Irrigation	148,229,999	53,651,654	36.2%
Energy Programme	090301 Energy Services	405,000	405,000	100.0%
Cleaning and Waste Management	090502 Environment Management and Protection	675,800	675,800	100.0%
Environment Management and Protection	100401 Environment Management and Protection	22,000,000	12,120,961	55.1%
Nema	090401 Waste Management Services	107,408,439	107,407,938	100.0%
Sub Total		278,719,238	174,261,353	62.5%
Lands, Housing and Urban Development				
Land and Physical Planning	010601 General Administration and Planning	32,192,943	32,192,723	100.0%
	010604 County Spatial Planning	3,190,000	3,190,000	100.0%
	010605 Town Zoning and Mapping	106,479,534	33,183,365	31.2%
	010607 Survey and Mapping	505,000	505,000	100.0%
Housing Development	010701 Improvement and Development of Human Settlements	420,000	420,000	100.0%
Sub Total		142,787,477	69,491,088	48.7%

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Programme	Sub-Programme	2022/23	2021/22	2022/23
Transport and Infrastructure				
Transport Management	020301 General Administration and Planning	61,511,285	61,511,285	100.0%
Disaster Management	020401 Fire Fighting and Emergency Services	2,222,083	2,222,083	100.0%
Roads Development Maintenance and Management	020601 Construction and maintenance of Roads and Bridges	467,581,288	381,326,545	81.6%
Infrastructure Development, Maintenance and Management	020801 Infrastructure Development Services	9,700,000	9,699,944	100.0%
Sub Total		541,014,656	454,759,856	84.1%
Grand Total		6,290,456,111	5,731,246,386	91.1%

14. Significant Accounting Policies

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

a) 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 County Executive 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.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

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

ii) 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.

iii) Interest on borrowing

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

iv) 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. (If applicable).*

v) 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.

Significant Accounting Policies (Continued)

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive 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 County Executive 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.

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive 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 Executive is detailed in the notes to these financial statements.

g) 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 2023, this amounted to KShs 99,311,119 compared to KShs 138,736,528 in prior period as indicated on note 15.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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.

i) Third Party Deposits and Retention

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.

j) 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) 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 County Executive at the end of the year. Pending bills 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.

Significant Accounting Policies (Continued)

l) 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 County Executive 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 7 and Note 9(other important Disclosures)* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

The County Executive 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 County Executive 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.

Significant Accounting Policies (Continued)

n) 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 County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on March 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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15. Notes to the Financial Statements

1. Transfer from the CRF

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Total exchequer releases for quarter 1	633,173,988	857,369,362
Total exchequer releases for quarter 2	1,372,812,353	1,299,044,488
Total exchequer releases for quarter 3	699,761,781	1,299,044,488
Total exchequer releases for quarter 4	3,020,236,216	2,044,574,009
Total	5,725,984,338	5,500,032,347

2. Miscellaneous Receipts

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
County Own Source Revenue	-	388,592,181
Insurance Recoveries	-	-
Other Receipts (<i>Specify</i>)	5,285,787	-
Total	5,285,787	388,592,181

Other receipts are funds that were transferred from commercial bank account to CBK special purpose account for Transforming Health Services Universal Care Project grant

3. Compensation of Employees

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Basic salaries of permanent employees	2,254,251,922	2,041,708,728
Basic wages of temporary employees	83,776,610	85,578,582
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	12,216,260	11,129,968
Employer contribution to compulsory national health insurance schemes	39,304,450	37,788,850
Pension and other social security contributions	236,699,414	193,619,174
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,626,248,656	2,369,825,302

The County Government recruited staff during the financial year.

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Utilities, supplies and services	53,766,992	41,945,827
Communication, supplies and services	11,806,968	6,381,110
Domestic travel and subsistence	58,277,783	47,592,123
Foreign travel and subsistence	16,860,789	4,723,213
Printing, advertising and information supplies & services	68,742,030	36,348,795
Rent and Rates	-	2,445,000
Training expenses	70,470,020	51,876,155
Hospitality supplies and services	37,788,992	8,112,662
Insurance costs	121,500,841	95,805,079
Specialized materials and services	600,409,710	481,355,240
Office and general supplies and services	12,022,222	9,818,192
Fuel, oil and lubricants	63,099,813	78,558,581
Other operating expenses (including bank charges)	99,580,105	122,137,930
Routine maintenance – vehicles and other transport equipment	17,414,663	13,598,932
Routine maintenance – other assets	25,190,275	19,033,093
Total	1,256,931,203	1,019,731,932

5. Subsidies

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Subsidies to Public Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	FY 2022-2023	FY 2021-2022
	KShs	KShs
Transfers to county government entities		
Transfers to Car & Mortgage fund	31,300,000	31,300,000
County Assembly	-	912,285,258
Youth polytechnic	-	26,899,894
National Agriculture and Rural Growth Inclusive Programme	185,244,304	203,918,541
Emergency fund	6,200,000	8,000,000
Health centres danida fund	19,601,408	28,600,394
Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	1,549,000
Kenya Urban Support Programme (KUSP)	4,039,035	1,160,000
Health Sector Service Funds /User Fee Foregone (HSSF)	-	11,282,570
Agricultural Sector Development Support Programme (ASDSP)	13,608,733	23,512,109
Finance Locally-Led Climate Program (FLLoCA) world bank	11,000,000	-
Aqua Culture Business Development Programme (ABDP)	-	12,458,663
National Agricultural Value Chain Development Project (NAVCDP) world bank	67,192,729	-
Transfers to Other Counties		
-	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	339,735,209	1,260,966,429

The significant change from the prior year was brought about by exclusion of county assembly due to change in the financial reporting template.

7. Other Grants and Transfers

Description	FY 2022-2023	FY 2021-2022
	KShs	KShs
Scholarships and other educational benefits	108,200,000	125,600,000
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current grants and capital grants	46,962,730	191,444,678
Total	155,162,730	317,044,678

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8. Social Security Benefits

Description	FY 2022-2023 KShs	FY 2021-2022 KShs
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non-financial assets	FY 2022-2023	FY 2021-2022
	KShs	KShs
Purchase of buildings	-	-
Construction of buildings	589,092,123	454,383,489
Refurbishment of buildings	-	995,000
Construction of roads	230,181,876	240,710,555
Construction and civil works	191,502,006	179,672,586
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	34,598,487	4,967,050
Overhaul of vehicles and other transport equipment	-	9,998,359
Purchase of household furniture and institutional equipment	15,924,040	-
Purchase of office furniture and general equipment	10,633,810	2,452,835
Purchase of specialized plant, equipment and machinery	81,343,555	20,059,283
Rehabilitation and renovation of plant, machinery and equip.	-	3,805,625
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	38,615,013	-
Rehabilitation of civil works	-	9,948,299
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	14,861,288	16,500,000
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,206,752,198	943,493,081
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,206,752,198	943,493,081

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
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	-	-
Total	-	-

11. Repayment of Principal on Domestic Lending and On-Lending

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments (creditors)	146,416,390	86,953,153
Total	146,416,390	86,953,153

Payments classified under this category are eligible creditors/pending bills audited by Office of the auditor General.

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank Account Name & Currency	Account Number	Indicate whether Rec. Dev. Dep e. E.	FY 2022-2023 Kshs	FY 2021-2022 Kshs
CBK, Kirinyaga County Development Ksh	1000170247	Development	22,522	-
CBK, kirinyaga County Recurrent Ksh	1000170336	Recurrent	1,217	-
CBK, Kirinyaga County Deposit Ksh	1000364424	Deposit	99,311,119	138,736,528
CBK, Kirinyaga County Health Cond grant Ksh	1000268287	Grant	-	-
CBK, Kirinyaga County Primary Health Care Account Ksh	1000566965	Grant	-	-
CBK, Kirinyaga County Devolution Sup Pro Ksh	1000428608	Grant	-	-
Total			99,334,858	138,736,528

13 B Cash in Hand

	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown of Imprest and Salary Advance per Department		
Department	FY 2022-2023	FY 2021-2022
Imprest	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Deposits	99,311,119		138,736,528	
Retention Monies	-		-	
Total	99,311,119		138,736,528	
Ageing analysis for	FY 2022-2023		FY 2021-2022	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	19,686,424	20%	23,325,521	17%
1-2 years	35,609,949	36%	34,427,849	25%
2-3 years	24,130,833	24%	61,099,245	44%
Over 3 years	19,883,913	20%	19,883,913	14%
Total (tie to above total)	99,311,119		138,736,528	

16. Fund Balance Brought Forward

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts	646,671,103	759,329,764
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	(138,736,528)	(142,005,142)
Total	507,934,575	617,324,622

17. 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 from FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f for FY 2021/2022
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	507,934,575	507,934,575	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	138,736,528	-	138,736,528
Others (<i>Specify</i>)	-	-	-
Total	646,671,103	507,934,575	138,736,528

The adjustment above was as a result of changes in the financial reporting template. Excluded bank balances are reported independently in the ROR and CRF financial statements.

Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

19. Increase/ (Decrease) in Deposits and Retention

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	138,736,528	142,005,142
Deposits and Retention as at 30 th June (B)	99,311,119	138,736,528
Increase/ (Decrease) in Deposits and Retentions C= B-A	(39,425,409)	(3,268,614)

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	183,729,731	1,912,749	9,498,701	176,143,779
Construction of Civil Works	251,016,319	6,753,263	63,680,188	194,089,394
Supply of Goods	209,260,369	19,163,166	42,858,561	185,564,974
Supply of Services	151,373,083	103,428,638	8,939,685	245,862,036
Total	795,379,502	131,257,816	124,977,135	801,660,183

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

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Other Important Disclosures
4. External Assistance

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

Other Important Disclosures

c) Classes of providers of external assistance

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Goods	-	-
Services	-	-
Total	-	-

Other Important Disclosures

e) Purpose and use of external assistance.

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

5.2 Classification of payments made by Third Parties by Nature of expenses.

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
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 & foreign borrowing	-	-
Other payments	-	-
Total	-	-

Other Important Disclosures

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 Executive:

- i) 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.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	PY 2022-2023	PY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	-	-
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	-	-
Total Transfers to Related Parties		
<u>Transfers From Related Parties</u>		
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers from Related Parties	-	-

Other Important Disclosures

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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kirinyaga Water & Sewerage Co.	2002	Kerugoya	Managing Director, Ephantus Maina
County Assembly car & mortgage fund	2014	Kerugoya	Clerk County Assembly, Kamau Aidi
Kirinyaga County Emergency Fund	2015	Kutus	Director Accounting services, Zephaniah Ndungu Kiongo
Alcoholic Drink & Substance Abuse Fund	2014	Kutus	Director Alcoholic Drinks, Samuel Mwangi Muriithi
County Executive car & mortgage fund	2015	Kutus	Chief officer Finance, Edward Nyaga Njagi
Kirinyaga County Bursary Fund	2014	Kutus	Chief officer Education, Patrick Mugo Ndathi

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year.

9. Contingent Liabilities

Contingent Liabilities	FY 2022-2023	FY 2021-2022
		KSh
Court Case Against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities Arising from Pension (Lap fund)	36,983,665.10	36,983,665.10
Total	36,983,665.10	36,983,665.10

Principal amount of Ksh 3,762,692.45 was paid during closure of financial year 2022/2023, 11th July 2023.

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16. 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.

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 or Resolved)	Time frame / By a date when you expect the issue to be resolved
OAG/CRO/KIRIN YAGA/CE/2021/2 022/ (32)	Non-Current Assets	The county executive has put in place a team for maintenance of proper asset register. Asset Tagging will also be considered to improve maintenance of proper asset register	Zephaniah Ndungu Kiongo, Director Accounting Services	Partially resolved	1 year
OAG/CRO/KIRIN YAGA/CE/2021/2 022/ (32)	Unsupported Motor vehicle Insurance Expenditure	Supporting documents including valuation reports and insurance certificates availed to auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
OAG/CRO/KIRIN YAGA/CE/2021/2 022/ (32)	Unsupported Pending Accounts Payable	Supporting schedule for pending accounts payable availed to auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
OAG/CRO/KIRIN YAGA/CE/2021/2 022/ (32)	Unsupported Expenditures	Supporting schedule for expenditures availed to auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
OAG/CRO/KIRIN YAGA/CE/2021/2 022/ (32)	Unsupported bank balances	Bank certificate and reconciliations availed to the auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
OAG/CRO/KIRIN YAGA/CE/2021/2 022/ (32)	Non-Disclosure of Pending Staff Payable	The County has paid principal debt to lap fund.	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	



JACQUELINE WANJIKU NJOGU

C.E.C.M – FINANCE, ECONOMIC PLANNING & HEAD OF COUNTY TREASURY

COUNTY GOVERNMENT OF KIRINYAGA

Date 15/11/2023

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17. Annexes

Annex 1 – Analysis of Transfers From the CRF

	2022/23 (KSh)	2021/22 (KSh)	2020/21 (KSh)	2019/20 (KSh)	2018/19 (KSh)
Equitable Share	606,017,826	1,372,812,353	667,658,647	2,731,416,484	5,377,905,310
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	6,035,868	-	6,035,868
World Bank – THUSCP	-	-	5,958,533	13,642,875	19,601,408
National Agricultural & Rural Inclusive Growth Project (NARIGP)	27,156,162	-	6,500,000	151,588,142	185,244,304
Kenya Devolution Support Programme	-	-	-	41,078,830	41,078,830
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	4,317,156	4,317,156
Agriculture Sector Development Support Project (ASDSP)	-	-	13,608,733	-	13,608,733
National Agricultural Value Chain Development Project (NAVCDP) world bank	-	-	-	67,192,729	67,192,729
Finance Locally-Led Climate Program (FLoLoCA) world bank	-	-	-	11,000,000	11,000,000
Construction of County Headquarters	-	-	-	-	-
Total	633,173,988	1,372,812,353	699,761,781	3,020,236,216	5,725,984,338

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Annex 2 – Analysis of Pending Accounts Payable

	a	b	c	d=a+b-c
Construction Of Buildings				
1.				
2.				
Sub-Total				
Construction Of Civil Works				
3.				
4.				
Sub-Total				
Supply Of Goods				
5.				
6.				
Sub-Total				
Supply Of Services				
7.				
Sub-Total				
Grand Total				

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

A list of Analysis of pending accounts payables has been attached in respect to the table above.

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Annex 3 – Analysis of Pending Staff Payables

Name of Staff	No. of Staff	a	b	c=a-b			
Senior Management							
1.	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Middle Management							
3.	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Unionisable Employees							
5.	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Others (specify)							
7.	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

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Annex 4 – Analysis of Other Pending Payables

	Amount	a	b	c=a-b	Amount	d	e
Amounts Due to National Govt Entities							
1.	-	-	-	-			
2.	-	-	-	-			
Sub-Total	-	-	-	-			
Amounts Due to County Govt Entities							
3.	-	-	-	-			
4.	-	-	-	-			
Sub-Total	-	-	-	-			
Amounts Due to Third Parties							
5.	-	-	-	-			
Sub-Total	-	-	-	-			
Others (<i>Specify</i>)							
6.	-	-	-	-			
Sub-Total	-	-	-	-			
Grand Total	-	-	-	-			

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Annex 5 – Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer or Institution</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Name Of Officer or Institution</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Name Of Officer or Institution</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Name Of Officer or Institution</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Name Of Officer</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Name Of Officer</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Name Of Officer</i>	<i>dd/mm/yy</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total		-	-	-


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Annex 7 – Inter-Entity Transfers

1.	Transfers to Car & Mortgage fund	-	-	-	31,300,000	31,300,000	31,000,000	-	
2.	National Agriculture and Rural Growth Inclusive Programme	27,156,162	-	6,500,000	151,588,142	185,244,304	185,244,304	-	
3.	Emergency fund	-	-	-	6,200,000	6,200,000	6,200,000	-	
4.	Health centres danida fund	-	-	5,958,533	13,642,875	19,601,408	19,601,408	-	
5.	Alcoholic Drinks and Substance Abuse Control Fund	-	-	-	1,549,000	1,549,000	1,549,000	-	
6.	Kenya Urban Support Programme (KUSP)	-	-	-	4,039,035	4,317,156	4,317,156	-	
7.	Agricultural Sector Development Support Programme (ASDSP)	-	-	13,608,733	-	13,608,733	13,608,733	-	
8.	Finance Locally-Led Climate Program (FLOCA) world bank	-	-	-	11,000,000	11,000,000	11,000,000	-	

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9.	National Agricultural Value Chain Development Project (NAVCDP) world bank	-	-	67,192,729	67,192,729	67,192,729	-
	Total	27,156,162	-	286,511,781	339,735,209	339,735,209	-



.....
Director of Finance
County Executive



.....
Director of Finance
Fund/project/board/water company/hospital

Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Unremitted pension contributions	Lap fund	Kenya shilling	36,983,665.10	2022/2023 Cleared Date 11 th July 2023	Principal amount of Ksh 3,762,692.45 was paid during closure of financial year, 11 th July 2023.

Annex: 9 Reporting of Climate Relevant Expenditures

				Q1	Q2	Q3	Q4		
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

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Annex 10 Reporting on Disaster Expenditure

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
-	-	-	-	-	-	-
-	-	-	-	-	-	-

TRIAL BALANCE AS AT 30 JUNE 2023

ACCOUNT SUB ITEM	DEBIT	CREDIT
Basic salaries of permanent employees	2,254,251,922	
Basic wages of temporary employees	83,776,610	
Pension and other social security contributions	236,699,414	
Compulsory national social security schemes	12,216,260	
Compulsory national health insurance schemes	39,304,450	
Utilities, supplies and services	53,766,992	
Communication, supplies and services	11,806,968	
Domestic travel and subsistence	58,277,783	
Foreign travel and subsistence	16,860,789	
Printing, advertising and information supplies & services	68,742,030	
Rentals of produced assets	-	
Training expenses	70,470,020	
Hospitality supplies and services	37,788,992	
Insurance costs	121,500,841	
Specialized materials and services	600,409,710	
Office and general supplies and services	12,022,222	
Other operating expenses	99,580,105	
Routine maintenance – vehicles and other transport equipment	17,414,663	
Fuel oil lubricants	63,099,813	
Routine maintenance – other assets	25,190,275	
Transfers to car & mortgage fund	31,300,000	
Transfer to National Agriculture and Rural Growth Inclusive Programme	185,244,304	
Transfer to Emergency fund	6,200,000	
Transfer to Kenya Urban Support Programme	4,039,035	
Transfer to Agricultural Sector Development Support Programme	13,608,733	
Transfer to Health centers danida fund	19,601,408	
Transfer to Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	
Transfer to Finance locally led climate program FLLocA	11,000,000	
Transfer to National Agriculture value chain development project NAVCDP	67,192,729	
Scholarships and other educational benefits/Bursary	108,200,000	
Other capital grants and transfers	46,962,730	
Construction of Buildings	589,092,123	
Construction of Roads	230,181,876	
Construction and Civil Works	191,502,006	
Purchase of Vehicles and Other Transport Equipment	34,598,487	
Purchase of Household Furniture and Institutional Equipment	15,924,040	
Purchase of Office Furniture and General Equipment	10,633,810	
Purchase of Specialized Plant, Equipment and Machinery	81,343,555	
Research, Studies, Project Preparation, Design & Supervision	38,615,013	
Acquisition of Land	14,861,288	
Other Creditors	146,416,390	
Banks (difference of opening and closing bank balances)		39,401,670
Miscellaneous Receipts		5,285,787
Transfers from County Revenue Fund		5,725,984,338
Deposit (difference of opening and closing balance)	39,425,409	
	5,770,671,795	5,770,671,795

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Annex 2- Analysis of Pending Accounts Payable

Description	Balance b/f FY 22/23	Additions for the year	Paid during the year	Balance c/f FY 23/24
Construction of Buildings	183,729,731	1,912,749	9,498,701	176,143,779.03
Construction of Civil Works	251,016,319	6,753,263	63,680,188	194,089,393.05
Supply Of Goods	209,260,369	19,163,166	42,858,561	185,564,973.40
Supply of Services	151,373,083	103,428,638	8,939,685	245,862,036.02
Totals	795,379,502	131,257,815.18	124,977,135.70	801,660,181.50

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 22/23	Additions for the year	Paid during the year	Balance c/f FY 23/24
Senior Management	0	0	0	-
Middle management	0	0	0	-
Unionisable Employees	0	0	0	-
Others	0	0	0	-
Totals	0	-	0	-

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Annex 2- Analysis of Pending Accounts Payable

Marchant name	Date Invoiced/ Contracted	Particulars	Description	Balance at the beginning of the year	Addition During the Year	Amount Paid during the year	Outstanding Balance
Construction of Buildings				2022			
1 Markant General Contractors		Being payment for construction of exhaustible pit latrine block and fence at matandara dispensary in gahigiriri ward		1,198,944.00		1,198,944.00	-
2 Markant General Contractors		Being payment for construction of one workshop at kibigasi youth polytechnic		1,320,379.30		1,320,379.30	-
3 Eminapio Construction Co Limited		Construction of 3 ECDE classroom block at Kianjiru Centre		2,488,593.00		2,488,593.00	-
4 Markant General Contractors Limited		Construction of Kamugunda Dispensary		2,823,186.00		2,823,186.00	-
5 Angels Touch comms limited		Construction of 1 No. ECDE classroom at Nyamundi: ECDE Centre		1,000.00			1,000.00
6 Joames Investment Limited		Construction of buildings		1,300.00			1,300.00
7 Makage General Enterprises Limited		Tender for construction of one 225m water tanks at Mtau Water Project		9,000.00			9,000.00
8 Markant General Contractors Limited		Construction of Kamugunda Dispensary		84,695.00			84,695.00
9 Alowasi Supplies		Construction of 1 No. ECDE classroom (phase 1) at Rwangon		287,155.00			287,155.00
10 Pearly Salient Services		Construction of ECDE classroom block		295,672.00			295,672.00
11 Baraka Enterprises		Construction of proposed Banana Shed		2,000,000.00		1,667,598.60	332,401.40
12 Niskiech Investment		Construction of buildings		369,703.00			369,703.00
13 Makmart General Supplies		Construction of pit latrines		426,038.00			426,038.00
14 Joames Investment Ltd	2019/2020	Construction of Buildings RFQ-767921-2019/2020		646,860.00			646,860.00
15 Jiruro Enterprises		Construction of a lab block		691,184.00			691,184.00
16 Brita Limited	2014/2015	Construction of Buildings CGK/SCM/MOE/010/2014-15/VOL.1		810,044.00			810,044.00
17 Joe Bridge Supplies And General Contractors		Construction of Kibigasi Health Centre - Kine ward		841,370.00			841,370.00
18 Markant General Contractors Limited		Construction of 1 No. classroom at Kirogo ECDE centre at Gahigiriri ward		969,744.00			969,744.00
19 Tomlo Builders Limited		Renovation of Ngika Hay Storage Shed in Thiba ward		970,000.00			970,000.00
20 Brita Limited		Construction of Thome Youth Polytechnic		970,779.00			970,779.00
21 Promine Limited	2016/2017	Construction of Buildings CGK/SCM/MOE/012/OT/2016-2017/VOL.1		984,654.00			984,654.00
22 Winann Investors Limited		Shed and Pit Latrine		999,071.00			999,071.00
23 Benol Building Construction		Proposed Renovations and Extension for District Agriculture Office -Kirinyaga East District		1,088,162.00			1,088,162.00
24 Sanjawa Ventures	2014/2015	Construction of Buildings CGK/SCM/MCGSS/03/2014-2015/VOL.1		1,448,286.00			1,448,286.00
25 Rowama Holdings Limited	2015/2016	Construction of Buildings CGK/SCM/MOE/064/RT/2015-2016/VOL.1		1,485,904.00			1,485,904.00
26 Bricks & Blocks Ltd		Construction of dispensary - Joshua Mhai		1,828,840.00			1,828,840.00
27 Jiruro Enterprises		Construction of workshop and classroom at Githu Youth Polytechnic		1,840,000.00			1,840,000.00
28 Janwaya Construction Company		Construction of 2 classrooms		1,859,895.00			1,859,895.00
29 M/S Kibetu General Builders		Construction of mifugo complex in Kirinyaga East		1,944,050.00			1,944,050.00
30 Telecommunication Today Ltd		Construction of Kirinyaga County headquarters offices at Kausu IP-EPABX and structured cabling installations		1,974,514.00			1,974,514.00
31 Triple Max Limited		Construction of dispensary Block phase 1 at Ngohi-Mutithi ward		2,000,000.00			2,000,000.00
32 Bricks & Blocks Ltd		Construction of dispensary - Kianjiru		2,017,784.00			2,017,784.00
33 Tomlo Builders Limited	2016/2017	Construction of Buildings CGK/SCM/MCGSS/048/OT/2016-2017/VOL.1		2,158,900.00			2,158,900.00
34 Bricks and Blocks Limited		Construction of Laboratory block at Joshua Mhai Dispensary		2,253,770.00			2,253,770.00
35 Jiruro Enter rises		Construction of a lab block		2,410,856.00			2,410,856.00
36 Rapid Professional Services		Construction of dispensary - Kirinyaga		2,845,830.00			2,845,830.00
37 Jiruro Enterprises Limited		Construction of office & grading works		2,893,062.00			2,893,062.00
38 Janwaya Construction Limited		Construction of toilet and fence		2,893,062.00			2,893,062.00
39 Janwaya Construction Company		Construction of exhaustible toilet block, fence and water tank		2,906,389.00			2,906,389.00

40	Fortium Investment Limited		Construction of Dispensary block phase 1	2,956,461.00			2,956,461.00
41	Jimro Enterprises limited		Construction of Lab Block	3,102,040.00			3,102,040.00
42	Jaanen Investment Limited		Construction of county talent academy	3,163,838.00			3,163,838.00
43	Chikam Contractors		Construction of disp -Muhia	3,491,652.00			3,491,652.00
44	Jimro Enterprises limited		Construction of youth empowerment centre	3,871,170.00			3,871,170.00
45	Jimro Enterprises Ltd		Construction of Kirinyaga County headquarters offices at Kusus town	22,105,895.00			22,105,895.00
46	Jimro Enterprises Ltd		Construction of Kirinyaga County Headquarters at Kusus town	90,000,000.00			90,000,000.00
47	Empire Prime Contractors and Suppliers Ltd	22/23	Proposed Construction of Iot ECDE Classroom at Kiyoa ECDE Centre	419,078.68		0	419,078.68
48	Kipar Contractors	22/23	Construction of social hall block	1,493,669.95			1,493,669.95
				183,729,731.30	1,912,748.63	9,498,700.90	176,143,779.03

Construction of civil works

Contracted	Merchant name	Date Invoiced/	Particulars	Description	Balance at the beginning			Outstanding Balance
					2022	Addition	Year	
1	Makege General Enterprises Limited		construction of one 2.5m3 Water tank at Mtau	1,149,200.00			1,149,200.00	
2	Tronilo Builders Limited		Erection and installation of 20M Floodlight mast at Kwa Ethud Inoi ward	1,199,170.00			1,199,170.00	
3	Wriana Investors Limited		Installation of Floodlights	1,199,270.00			1,199,270.00	
4	Kaliben Enterprises Limited		Installation of Floodlights at kinadi baragwi ward	1,298,460.00			1,298,460.00	
5	Wriana Investment Limited		Being payment for construction of 30m3 masonry tank for rine kabia irrigation water project	969,510.00			969,510.00	
6	Sisyak Building & Construction Co. Ltd		Construction of Kigwa Nyimha footbridge in Kahere ward -LOT	975,588.00			975,588.00	
7	Markant General Contractors Limited		Being payment for construction of 2m3 water tank at Gahui Water project in Inoi ward	3,497,000.00			3,497,000.00	
8	Kaliben Ventures		Erection and installation of Floodlight mast at Kinadi Baragwi road	1,298,000.00			1,298,460.00	
9	Wriana Investors Limited	2016/2017	Construction of Civil Works CGK/SCM/TRPW/052/OT2016-17/VOL.1	5,137,186.45			5,137,186.45	
10	Markant General Contractors		Being payment for supply and delivery of quarry waste at Jukini ward	64,000.00			64,000.00	
11	Markant General Contractors Limited		Supply of 15 truck loads of quarry waste for Munana ward	96,000.00			96,000.00	
12	Markant General Contractors Limited		Being payment for supply and delivery of building materials and fittings at mugam water project	998,409.00			998,409.00	
13	Besoo Limited	2016/2017	Installation of floodlights at Kingwevinyamket	1,191,907.00			1,191,907.00	
14	Besoo Limited	2016/2017	Installation of floodlights at Ihire market	1,196,551.00			1,196,551.00	
15	Besoo Limited	2016/2017	Construction of Civil Works CGK/SCM/TRPW/126/RT2016-17/VOL.1(Floodlights at Muharara)	1,196,963.00			1,196,963.00	
16	Abelkine Works		Installation of High mast Floodlights	1,199,332.00			1,199,332.00	
17	Actra Tradin And Construction Co. Limited		Supply of gravel material	1,655,500.00			1,655,500.00	
18	Wagahitu strategies		Being payment for supply and delivery of gravel materials for kamisi to kombon primary school road	2,298,000.00			2,298,000.00	
19	Kaliben Ventures Limited		Being payment for supply and delivery of gravel materials for C73 to nyaga secondary	2,697,000.00			2,697,000.00	
20	Landman Solutions Limited		Being payment for the supply and delivery of building materials for proposed chicken coop	3,055,400.00			3,055,400.00	
21	Murika contractors		Tender for construction of Baricho foot bridges (across Rwami)	3,117,458.00			3,117,458.00	
22	Toniio Builders Limited	2019/2020	Supply of Goods 801344-2019/2020 (Supply of gravel materials kunjia Nyikini forest)	3,198,300.00			3,198,300.00	
23	Toly Contractors Limited	2019/2020	Supply of Goods 801344-2019/2020(Supply of gravel materials kinambui Nyikini ward)	3,199,500.00			3,199,500.00	
24	Maricte Limited		Being payment for excavation and cut away of black cotton soils for drainage	3,592,000.00			3,592,000.00	
25	Wriana Investors Limited		Being payment for supply and delivery of gravel materials for Kiagandha road	4,199,000.00			4,199,000.00	
26	Wagahitu strategies		Construction of Civil Works CGK/SCM/TRPW/098/OT2016-17/VOL.1 Being payment for spot improvement of Jun D459 Kiamunju-Jun D458 Mutumbari-kahoga bridge-Mukare-Karamunge-Nyamindi Bridge Approches gihba Jun D459 in Ngarana ward	7,492,150.00			7,492,150.00	
27	Kaliben Ventures Limited	2016/2017	Construction of Civil Works CGK/SCM/TRPW/084/OT2016-17/VOL.1 (spot improvement gwakakira, kinyigama, mwivwangaicha access to kamuru old catholic church)	4,514,631.00			4,514,631.00	
28	Rwape Kenya Limited	2019/2020	Construction of Civil Works CGK/RT/001/MSPH&S/2019-2020	1,119,640.00			1,119,640.00	
29	Ample General Solutions		Building materials for Kinyunge Tea Buying Centre - Kahere	498.75			498.75	
30	Wagahitu Strategies	2016/2017	Construction of Civil Works CGK/SCM/TRPW/099/OT2016-17/VOL.1	17,578.00			17,578.00	
31	Thilo Alfes Ltd		Construction of Chainlink fence & gates	45,000.00			45,000.00	

32	Empyrean Ventures Limited				Tender for Spot improvement of RAR 9 (Jun Eg13 Kagumo)	60,000.00	60,000.00	60,000.00
33	Preese Mechanical & Electrical Engineering Ltd				Installation of Highmast floodlights at Ciagimi Village	153,504.75	153,504.75	153,504.75
34	Preese Mechanical & Electrical Engineering Ltd				Installation of Highmast floodlights at Ciagimi Village	153,222.80	153,222.80	153,222.80
35	Tonilo Builders Limited	2016/2017			Construction of Civil Works CGK/SCM/TRPW/062/OT/2016-17/VOL.1	192,127.00	192,127.00	192,127.00
36	Tonilo Builders	2019/2020			Supply of Goods 778386-2019/2020 (construction of Irunngu culverts)	5,987,020.00	5,987,020.00	2,66,016.00
37	Compare Care Ltd	2013/2014			Access roads bush clearing KCG/SCM/TCW/11/2013/2014	267,800.00	267,800.00	267,800.00
38	Licardo Roads & Bridges Construction				Spot improvement of Roads in Maitira ward	270,570.00	270,570.00	270,570.00
39	M/S Licardo Roads And Bridge Co. Limited				Improvement of roads	280,000.00	280,000.00	280,000.00
40	Colard Contractors (K) Limited				Tender for spot improvement of Mabaanini Road, ministry	299,400.00	299,400.00	299,400.00
41	Alovasi Supplies				Supplied building materials and fittings for Ciagimi Water Project	346,426.00	346,426.00	346,426.00
42	Tonilo Builders Limited				Construction of Muharaba foot bridge in Murindako Ward CGK	421,924.25	421,924.25	421,924.25
43	Domadis Construction Limited				Construction of Kangecri Foot bridge, Thiba ward	490,975.00	490,975.00	490,975.00
44	Baraka Trans orers				Spot improvement of Kiinjugu Culvert	500,000.00	500,000.00	500,000.00
45	Brinecia Limited	2016/2017			CGK/SCM/TC/1/046/OT/2016-17/VOL. 1 Refurbishment of Ken	500,665.00	500,665.00	500,665.00
46	Blue Access Limited				Supply of building materials and fittings to Solohinu water Project	645,749.00	645,749.00	645,749.00
47	Kaibori Ventures Limited	2016/2017			Construction of Civil Works CGK/SCM/TRPW/14/RFO/2016-17/VOL. 1	698,000.00	698,000.00	698,000.00
48	Brinecia Limited				Supply of building materials for Giachai	734,132.00	734,132.00	734,132.00
49	Morinjoo Construction & Supplies				Tender for the spot improvement of D461 Kirigu-Kagongo.	752,190.40	752,190.40	752,190.40
50	Abekime Works				Spot improvement	771,985.00	771,985.00	771,985.00
51	Joanes Investment Limited	2015/2016			Construction of Civil Works CGK/SCM/TRPW/59/2015-16/VOL.1	985,000.00	985,000.00	985,000.00
52	Tonilo Builders Limited	2015/2016			Construction of Civil Works CGK/SCM/TRPW/R7/61/2015-16/VOL.1	1,119,950.00	1,119,950.00	1,119,950.00
53	Bilsan Farm and Agrovet Supplies Company				Supply and delivery of 693cm3 of murrum to Kiamwabi access	1,146,565.00	1,146,565.00	1,146,565.00
54	Greenways Construction Ltd				Tender for spot improvement of Kiang'ombe - Ndiritu river cross	1,172,628.00	1,172,628.00	1,172,628.00
55	Bahati Investment	2016/2017			Construction of Civil Works CGK/SCM/MENR/02/6/RFO/2016-2017/VOL.1	1,189,000.00	1,189,000.00	1,189,000.00
56	Janyanja Construction Limited	2015/2016			Construction of Civil Works CGK/SCM/MENR/021/2015-2016/VOL.1	1,299,200.00	1,299,200.00	1,299,200.00
57	Tonjini Investment Limited	2015/2016			Construction of Civil Works CGK/SCM/MENR/18/2015-2016/VOL.1	1,299,750.00	1,299,750.00	1,299,750.00
58	Kuyvitana Enterprises Limited	2015/2016			Construction of Civil Works CGK/SCM/MENR/021/2015-2016	1,300,000.00	1,300,000.00	1,300,000.00
59	Kakika Construction Ltd				Tender for spot improvement of M17, Kiraitua Village, Nyakio	1,585,285.00	1,585,285.00	1,585,285.00
60	Kuanga Building & Construction				Construction of Geuya-Kiriraini foot bridge in Mukere Ward	1,682,610.00	1,682,610.00	1,682,610.00
61	Baraka Transporters				Construction of Chemu Footbridge	1,800,000.00	1,800,000.00	1,800,000.00
62	Tonilo Builders Limited	2014/2015			Construction of Civil Works CGK/SCM/MENR/040/2014-2015 VOL.1	1,916,950.00	1,916,950.00	1,916,950.00
63	Joanes Investment Limited				Construction of water intake	1,921,000.00	1,921,000.00	1,921,000.00
64	Nyakiki Holding Ltd				Construction of Kiunyaga market drainage works Baragoyi ward	1,931,364.00	1,931,364.00	1,931,364.00
65	Tonilo Builders Limited				Upgrading of playgrounds at Kanjuu & Gaongo primary schools in Njakiini ward	1,940,000.00	1,940,000.00	1,940,000.00
66	Jlk Construction Co. Ltd				Spot improvement of RD No. U-G 266616 (Junction C73 Kutus)	1,952,211.00	1,952,211.00	1,952,211.00
67	Tonilo Builders Limited				Grading of 180,000m2 of roads in Kiriti, Mutitili, Kiine and Mukere wards	1,979,784.00	1,979,784.00	1,979,784.00
68	Sumamo Construction & Supplies Ltd				Spot improvement of Galiuhini-Kiandai, Kiandai-Tobyo road	2,045,486.00	2,045,486.00	2,045,486.00
69	Jimro Enterprises Limited				Completion of market	2,098,800.00	2,098,800.00	2,098,800.00
70	Rowamu Holdings Limited				Construction of Civil Works KCG/SCM/ALVF	2,271,658.00	2,271,658.00	2,271,658.00
71	Morinjoo Construction & Supplies				Spot improvement of E1633 (GUTU)-E1641 (Mirngaur), C74-	2,816,492.00	2,816,492.00	2,816,492.00
72	Double links services limited				Spot improvement	2,852,329.00	2,852,329.00	2,852,329.00
73	Janyanja construction company				Construction of canal to Mianya primary school	2,930,865.00	2,930,865.00	2,930,865.00
74	Double Link Services.	2016/2017			Construction of Civil Works CGK/SCM/TRPW/046/OT/2016-17/VOL.1	3,003,000.00	3,003,000.00	3,003,000.00
75	Fourth Dimension Engineering Ltd				Proposed upgrading of Makitano market at Makutano town	3,789,844.00	3,789,844.00	3,789,844.00
76	Brinecia Limited				Spot improvement of Kiangotho-Gatigara, Mukarara village	3,842,675.00	3,842,675.00	3,842,675.00
77	Sumamo Construction & Supplies Ltd				Tender for Spot improvement of Kanjanta-Borehole Loop.	3,894,345.00	3,894,345.00	3,894,345.00
78	Kendrah Contractors & Supplies				Tender for Spot improvement of Raimu-Rwanbiti-Kianyaga	3,942,608.00	3,942,608.00	3,942,608.00
79	Lyombo Limited				Tender for spot improvement of Ndegeini Mudge-Gatigara	4,072,159.00	4,072,159.00	4,072,159.00

80	Maryonia Supplies		Spot improvement of gashani, kamungu, mwonge, khura, kwa	4,514,631.00			4,514,631.00
81	Jimro Enterprises Ltd	2019/2020	Construction of Civil Works 78132-2019/2020	5,346,500.00			5,346,500.00
82	Kendah Contractors & Supplies		Tender for Spot Improvement of Kwa Mwar-Hon Njira Gutu	5,919,404.00			5,919,404.00
83	Kakika Construction Ltd		Tender for Spot Improvement of James Muthike-Mhiriga Kenda	6,377,750.00			6,377,750.00
84	Prober Africa Investment Ltd		Proposed upgrading of Kigio Market at Kigio town (food-clothing and groceries market)	6,448,856.00			6,448,856.00
85	Joe Lauer Merchants Limited		Rukanga-Ng'oti-Muarache-Kandogai Road Murithi Ward	6,632,033.00			6,632,033.00
86	Pamru Enterprises Limited		conditioning machines installations Sub contract	7,703,295.00			7,703,295.00
87	Lymba Limited		Kimwe, Thunguri-Kangocho, Thunguri-Kibirigwa, Kangari-	7,968,063.00			7,968,063.00
88	Toniho Builders		Construction of Mwaa-Kiuis water project phase 1 in Kirinyaga County	44,563,003.00			44,563,003.00
89	Pamitha Investment Co. Ltd	2016/2017	CGK/SCM/MCGSS04/OT/2016-2017/Vol 1	114.00			114.00
90	Hanishi General Contractors & Suppliers Limited			11,000.00			11,000.00
91	Toniho Builders Limited	2015/2016	CGK/SCM/TRPV/128/RFO/2015-2016	31,750.00			31,750.00
92	Toniho Builders Limited	2015/2016	CGK/SCM/TRPV/128/RFO/2015-2016/VOL.1	38,750.00			38,750.00
93	Toniho Builders Limited	2015/2016	CGK/SCM/TRPV/133/RFO/2015-2016/VOL.1	50,750.00			50,750.00
94	Inchirove K Limited			428,000.00			428,000.00
95	Kijara Contractors Limited Wasalline Enterprises			1,493,669.00			1,493,669.00
96	Toniho Builders Limited	2014/2015	CGK/SCM/TRPV/132/1415/VOL.1	1,933,460.00			1,933,460.00
97	Kamwari Enterprises			1,942,640.00			1,942,640.00
98	Jimro Enterprises Limited	22/23	Installation of culverts at Muarache Ngomongo Ruvangondi Githoni	9,434,220.00	3,998,583.80		9,434,220.00
99	Thirigwi Investment Ltd	22/23	supply and delivery and installation of submersible water pump motor and accessories	256,000.00	256,000.00		256,000.00
100	Abeikme Works	22/23	BENING PAYMENT FOR CONSTRUCTION OF 100M3 WATER TANK	2,498,678.75	2,498,678.75		2,498,678.75
101	SADAB WORKS LIMITED	22/23		251,016,318.95	6,753,262.55	63,680,188.45	191,089,293.05

Merchant name	Date Invoiced/Contracted	Particulars	Description	Balance at the beginning of the year (a)	Addition During the Year (b)	Amount Paid during the year (c)	Outstanding Balance (d) = (a+b-c)
1 Jonda Motors		Being payment for servicing of various vehicles for health department		272,200.00		272,200.00	-
2 Startex supplier & contractors		Being payment for supply and delivery of workshop items		1,112,000.00		1,112,000.00	-
3 Wagaituh Strategies		Supply of pipes fittings at Ruvamika Water Project		3,555,485.00		3,555,485.00	-
4 Bidpower Electrics & General Merchants		Milk cooler installation - various items		21,250.00			21,250.00
5 Pada Security & Alarm System		Provision of security system		25,500.00			25,500.00
6 Bright and Brend		Payment of normal service for KBY 128C		28,925.00			28,925.00
7 Norbark General Supplies		Repairs for KBJ754U Repair works		29,100.00			29,100.00
8 Bidpower Electrics & General Merchants		Milk cooler installation - various items		36,440.00			36,440.00
9 Bidpower Electrics & General Merchants		Milk cooler installation - various items		40,000.00			40,000.00
10 Standard Group		Advertisement		84,680.00			84,680.00
11 Standard Group		Advertisement		84,680.00			84,680.00
12 Pulzar Technical Services		Repairs of generator		98,500.00			98,500.00
13 New Embu Uhuru Garage		Service for 20CCGOZA		98,890.00			98,890.00
14 Wanjau & Wanjau Advocates		Legal services - legal fee		105,600.00			105,600.00
15 Jadarfrank Enterprises Limited	2019/2020	Supply of services RFO/1721-2019/2020		110,000.00			110,000.00
16 Shemwa Auto Spares		Servicing various motor vehicles		132,800.00			132,800.00
17 Standard Group		Advertisement		215,180.00			215,180.00
18 Pada Security & Alarm System		Provision of security system		214,540.00			214,540.00
19 Pada Security & Alarm System		Provision of security system		214,540.00			214,540.00

20	Wanjao & Wanjau Advocates		Legal services - legal fee	238,600.00			238,600.00
21	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00
22	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00
23	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00
24	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00
25	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00
26	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00
27	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00
28	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
29	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
30	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
31	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
32	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
33	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
34	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
35	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
36	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00
37	Mediamax Network		Advertisement	262,200.00			262,200.00
38	Standard Group		Advertisement	266,800.00			266,800.00
39	Sanjeva Ventures	2016/2017	Supply of services CGK/SCM/TRPW/26/2016-2017/VOL 1	266,800.00			266,800.00
40	Wanjao & Wanjau Advocates		Legal services - legal fee	308,600.00			308,600.00
41	Standard Group		Advertisement	319,200.00			319,200.00
42	Wanyonyi & Muhia Advocates		Legal services - legal fee	378,000.00			378,000.00
43	Jonda Motors	2014/2015/2016	Supply of services CGK/01/02/014-2015/2015-2016	510,050.00			510,050.00
44	Wanjao & Wanjau Advocates		Legal services - legal fee	543,200.00			543,200.00
45	Wakin Kiarie & Co. Advocates		Legal services - legal fee	602,000.00			602,000.00
46	Wanjao & Wanjau Advocates		Legal services - legal fee	638,000.00			638,000.00
47	Wanjiru Wambugu Advocates		Legal services - legal fee	650,000.00			650,000.00
48	Director Water Services		Casual Wages	665,600.00			665,600.00
49	Mf Document Solutions Limited		Annual service contract	715,663.00			715,663.00
50	Kenya School Of Government		Kirinyaga County Cabinet	789,500.00			789,500.00
51	Royal Medical Services Ltd		Advertisement cost to highlight county development at 4 commercial sport (Inooro tv)	928,000.00			928,000.00
52	Ranoo Technical Systems Ltd		Supply of serage services - Biafra lands	951,730.00			951,730.00
53	V.A. Nyamondi & Co. Advocates		Decretal amount for Veteran	967,012.00			967,012.00
54	Siniba Corporation Limited		Withholding VAT	978,568.00			978,568.00
55	Kenya School Of Government		Kirinyaga County Government	1,051,123.00			1,051,123.00
56	Wakin Kiarie & Co. Advocates		Legal services - legal fee	1,514,800.00			1,514,800.00
57	Obura Mbeche & Co. Advocates		Bizore Investment Ltd	1,615,870.00			1,615,870.00
58	Wanjiru Wambugu Advocates		Legal services - legal fee	1,653,794.00			1,653,794.00
59	Wanjiru Wambugu Advocates		Legal services - legal fee	1,813,793.10			1,813,793.10
60	Wanjao & Wanjau Advocates		Legal services - legal fee	1,889,600.00			1,889,600.00
61	Nation Media Group		Supply of services LPO NO:1387949	2,088,000.00			2,088,000.00
62	Gitonga D.N. & Co. Advocates		Legal services - legal fee	2,198,880.00			2,198,880.00
63	Teelink Engineering Services & Concept		Provision of electronics and electrical installation services	2,618,767.00			2,618,767.00
64	Wanjao & Wanjau Advocates		Legal services - legal fee	2,980,000.00			2,980,000.00
65	V.A. Nyamondi & Co. Advocates		Pharmaceutical Ltd	3,686,457.00			3,686,457.00
66	Wanjao & Wanjau Advocates		Legal services - legal fee	4,090,000.00			4,090,000.00
67	Barzi Media limited		Event Organizing Services for Launch of Beyond Zero Mobile clinic	5,475,200.00			5,475,200.00

68	Wanjira & Wanjira Advocates		Legal services - legal fee	6,112,000.00			6,112,000.00
69	Ngeji Gichoya & Co Advocates		Legal services - legal fee	10,318,986.20			10,318,986.20
70	Wanjira Wambugu Advocates		Legal services - legal fee	23,500,000.00		4,000,000.00	19,500,000.00
71	Geo Aere Surveys Limited		Surveyors for South Naitani scheme	52,223,210.00			52,223,210.00
72	Aminio & Kirinya Advocate		Legal fees	3,244,000.00			3,244,000.00
73	Vanzo A Nyamoni And Co Advocate		Legal fees	1,152,329.72			1,152,329.72
74	Wanyoni & Mubia Advocates		Legal fees	535,800.00			535,800.00
75	NEKA	22/23	NEKA fee for ngana agro industrial city strategy environment and social assessment		1,000,000.00		1,000,000.00
76	Scoreline Insurance Products Ltd	22/23	Being payment for provision of comprehensive Medical Insurance Cover for County staff		77,000,000.00		77,000,000.00
77	THE STANDARD GROUP LTD	22/23	Advertisement of public participation		88,160.00		88,160.00
78	THE STANDARD GROUP LTD	22/23	Advertisement of public participation		461,680.00		461,680.00
79	THE STANDARD GROUP LTD	22/23	Advertisement of PREQUALIFICATION AND REGISTRATION OF SUPPLIERS		112,520.00		112,520.00
80	THE STANDARD GROUP LTD	22/23	Advert on public part on kir county annual dev plan		88,160.00		88,160.00
81	KISM	22/23	Training fees		348,000.00		348,000.00
82	KISM	22/23	Training fees		69,600.00		69,600.00
83	KISM	22/23	Training fees		75,400.00		75,400.00
84	KISM	22/23	Training fees		278,400.00		278,400.00
85	NATION MEDIA GROUP	22/23	Advertisement of public participation on preparation of finance bill 2021		91,640.00		91,640.00
86	NATION MEDIA GROUP	22/23	Advert on public part fm bill 2022		183,280.00		183,280.00
87	NATION MEDIA GROUP	22/23	Advert for public participation on kir mtp 22/23		91,640.00		91,640.00
88	NATION MEDIA GROUP	22/23	Advert on public part on CRSP		110,200.00		110,200.00
89	KENYA INSTITUTE OF SUPR MANGT	22/23	KISM membership renewal		98,000.00		98,000.00
90	KENYA INSTITUTE OF SUPR MANGT	22/23	Training fees		498,800.00		498,800.00
91	Safaricom	22/23	internet services		477,589.00		477,589.00
92	Institute of certified secretaries	22/23	Subscription & conference fee		77,500.00		77,500.00
93	KENYATTA UNIV. CONFERENCE CENTRE	22/23	Conference Package		151,200.00		151,200.00
94	KENYATTA UNIV. CONFERENCE CENTRE	22/23	Conference Package		168,000.00		168,000.00
95	KENYATTA UNIV. CONFERENCE CENTRE	22/23	Conference Package		126,000.00		126,000.00
96	NATION MEDIA GROUP	22/23	Advertisement of Venues		88,160.00		88,160.00
97	NATION MEDIA GROUP	22/23	Advertisement of Venues		90,480.00		90,480.00
98	NATION MEDIA GROUP	22/23	Advertisement of Venues		88,160.00		88,160.00
99	NATION MEDIA GROUP	22/23	Advertisement of Venues		431,520.00		431,520.00
100	Kilgizi enterprises	22/23	Advertment of Venues		1,500,000.00		1,500,000.00
101	Kenya school of government	22/23	training services		79,800.00		79,800.00
102	Gamnia Insurance	22/23	Motor insurance		15,949.00		15,949.00
103	Postal Corporation Kenya	22/23	Postal services		37,800.00		37,800.00
104	ICT Authority	22/23	Conference package		110,000.00		110,000.00
105	Beham hotel	22/23	Payment of conference package		657,500.00		657,500.00
106	Kinus Jipiter Auto Garage	22/23	repair services for motorvehicle		1,349,750.00		1,349,750.00
107	Kinus Jipiter Auto Garage	22/23	Repair services for motorvehicle		1,751,910.00		1,751,910.00
108	Kirungu County Deposit	22/23	Being refunds of monies paid to KRA from retention account		15,631,840.00		15,631,840.00
				151,373,083.02	103,426,658.00	8,939,685.00	245,862,036.02

Supplier name	Date Invoiced/ Contracted	Particulars	Description	Balance at the beginning of the year	Addition During the Year	Amount Paid during the year	Outstanding Balance
1	was incurred		Being payment for supply and delivery for non pharmaceuticals	2022 43,250.00		43,250.00	-

2	Creator General Agencies			Being payment for supply and delivery of food stuff to Kimbimbi hospital	128,428.00	128,428.00	128,428.00	-
3	Pasaba Tourmaline Limited			Being payment for supply and delivery for non pharmaceuticals	198,000.00	198,000.00	198,000.00	-
4	Pasaba Tourmaline Limited			Being payment for supply and delivery for non pharmaceuticals	221,200.00	221,200.00	221,200.00	-
5	Kenstar Electrical Hardware			Being payment for supply and delivery of electrical materials	340,400.00	340,400.00	340,400.00	-
6	Grand Gee General Supplies			Being payment for supply and delivery of ironshets	452,320.00	452,320.00	452,320.00	-
7	Everwaka Enterprises			Being payment for tender for supply and delivery of tools and equipments	498,335.75	498,335.75	498,335.75	-
8	Pasaba Tourmaline Limited			Being payment for supply and delivery of non pharmaceuticals	727,500.00	727,500.00	727,500.00	-
9	Markant General Contractors			Being payment for supply and delivery of quarry waste at nyamindi	762,400.00	762,400.00	762,400.00	-
10	Pasaba Tourmaline Limited			Being payment for supply and delivery for non pharmaceuticals	782,500.00	782,500.00	782,500.00	-
11	Elima Holdings Limited	2016/2017		Supply of goods CGK/SCM/004/2016-2017	1,290,000.00	1,290,000.00	1,290,000.00	-
12	Pasaba Tourmaline Limited			Being payment for supply and delivery for non pharmaceuticals	1,606,550.00	1,606,550.00	1,606,550.00	-
13	Elakar enterprises lid			Supply of Goods	1,612,500.00	1,612,500.00	1,612,500.00	-
14	Aria Trading & Construction Co. Limited	2016/2017/2018		Supply of Goods CGK/SCM/ANN/10/2016-17/2017-18	1,924,250.00	1,924,250.00	1,924,250.00	-
15	Bekim Investment			Being payment for supply and delivery of Drugs	2,148,800.00	2,148,800.00	2,148,800.00	-
16	Bright House Enterprises			Being payment for the supply and delivery of building materials for proposed clinic/ceop	2,273,324.00	2,273,324.00	2,273,324.00	-
17	Rex General Traders			Being payment for supply and delivery of non pharmaceuticals	3,156,000.00	3,156,000.00	3,156,000.00	-
18	Shama General Agencies			Being payment for supply and delivery of Non pharms and dental items to Kimbimbi County Hospital	3,453,400.00	3,453,400.00	3,453,400.00	-
19	Simba Corporations Limited			Payment for double Cabin Pick up	4,343,000.00	4,343,000.00	4,343,000.00	-
20	Brigid and Brenda Oil			Being payment for supply of fuel	6,400,000.00	6,400,000.00	6,400,000.00	0.40
21	Tonilo Builders Limited			Supply of UPVC pipes	10,496,404.60	10,496,403.60	10,496,403.60	300.00
22	Shama General Agencies			Supplies	300.00	300.00	300.00	600.00
23	Kaithen Ventures Limited			Supply of Goods CGK/SCM/P/2/10/11	600.00	600.00	600.00	7,904.00
24	Brigid & Brendas Oil Limited			Supply of fuel	7,904.00	7,904.00	7,904.00	10,750.00
25	Brigid n Brendas			Supply of sparc parts GKA 100E & Mitsubishi	10,750.00	10,750.00	10,750.00	12,050.00
26	Brigid n Brendas			Supply of sparc parts KRA & Double Cabin	12,050.00	12,050.00	12,050.00	15,000.00
27	Brigid n Brendas			Supply of sparc parts GKA328U	15,000.00	15,000.00	15,000.00	15,000.00
28	Brigid & Brendas Oil Limited			Supply of fuel	15,000.00	15,000.00	15,000.00	16,000.00
29	Kaithen Ventures Lid			Supply of sparc parts GK.A328U	16,000.00	16,000.00	16,000.00	19,500.00
30	Tripple Max Limited			Supply and delivery of water fittings for Kiratina Tea Buying	16,268.00	16,268.00	16,268.00	19,900.00
31	Tonilo Builders Limited			Spare parts	19,500.00	19,500.00	19,500.00	19,950.00
32	Avanti Stationers			Supply of stationery	19,900.00	19,900.00	19,900.00	19,980.00
33	Brigid & Brendas Oil Limited			Supply of fuel	19,950.00	19,950.00	19,950.00	22,248.00
34	Brigid & Brendas Oil Limited			Supply of fuel	19,980.00	19,980.00	19,980.00	24,167.00
35	Raywin Ventures			Supply of sparc parts	22,248.00	22,248.00	22,248.00	25,650.00
36	BNG Properties			Scaltrulers	24,167.00	24,167.00	24,167.00	27,600.00
37	Brigid n Brendas			Supply of sparc parts GKA 453F & Mitsubishi	25,650.00	25,650.00	25,650.00	27,672.00
38	Brigid n Brendas			Supply of sparc parts GKA 453F & Mitsubishi	27,600.00	27,600.00	27,600.00	28,000.00
39	Bereh Investment Limited			Supply of assorted stationery	27,672.00	27,672.00	27,672.00	28,874.00
40	Avanti Stationers			Steel fitting cabinets	28,000.00	28,000.00	28,000.00	28,875.00
41	Mwuroro Enterprises			Supply of stationery	28,874.00	28,874.00	28,874.00	29,925.00
42	Mwuroro Enterprises			Supply of folder files, counter books, pens and photocopy papers	28,875.00	28,875.00	28,875.00	31,500.00
43	Brigid and Brendas Oils Limited			Fuel supply	29,925.00	29,925.00	29,925.00	31,700.00
44	Kaithen Ventures Lid			Spare parts	31,500.00	31,500.00	31,500.00	31,750.00
45	Brigid And Brendas Oils Limited			Supply of sparc parts	31,700.00	31,700.00	31,700.00	34,960.00
46	Brigid n Brendas			Supply of sparc parts 124C	31,750.00	31,750.00	31,750.00	45,000.00
47	Brigid & Brendas Oil Limited			Supply of fuel	34,960.00	34,960.00	34,960.00	50,200.00
48	Brigids and Brendas Oils Limited			Supply of cooking gas	45,000.00	45,000.00	45,000.00	
49	Tonilo Builders Limited			Spare parts - Shantui Motor Grader -CGK/SCM/TRPW/127/R	50,200.00	50,200.00	50,200.00	

50	Brigid n Brendas		Supply of spare parts 20CGM03A	50,750.00		50,750.00
51	Echon Enterprises Ltd		Supply of printing materials	51,600.00		51,600.00
52	Kaliber Ventures Ltd		Supply of equipment for GKA 503C	51,650.00		51,650.00
53	Kaliber Ventures Ltd		Supply of equipment for GKA 503C	53,200.00		53,200.00
54	Brigid n Brendas		Supply of spare parts GKA 745M	53,450.00		53,450.00
55	BNG Properties		Drawing papers and lead pens	59,022.00		59,022.00
56	Shant General Agencies		Supplies of x-ray materials	71,000.00		71,000.00
57	Brigid And Brendas Oils Limited		Supply of fuel	74,943.00		74,943.00
58	Marham General		Supply of 24 tonnes to county federal hospital	79,200.00		79,200.00
59	Brigid & Brendas Oil Limited		Supply of fuel	80,270.00		80,270.00
60	Instevag Enterprises		Supply of Fungicides for Kinamdi green grocers	80,823.00		80,823.00
61	Gerry Ann Traders		Supply of fuel	84,955.00		84,955.00
62	Marham General Contractors Limited		Supply of water fittings	85,000.00		85,000.00
63	Bahati Investments		Supply of Goods CGK/ANN/T/006	87,570.00		87,570.00
64	Jayosain Enterprises		Supply of Ethacolic Chairs for County Service Board	89,700.00		89,700.00
65	Brigde and Brendas Oils Limited		Supply of diesel	99,936.00		99,936.00
66	Karway General Merchant		Supply of tonners and note books	100,400.00		100,400.00
67	Bahati Investments		Supplies	103,500.00		103,500.00
68	Denlo Investments		Supply and delivery of stationery	106,800.00		106,800.00
69	Prevel ventures		Supply and delivery of ICT equipment to education department	109,500.00		109,500.00
70	Smaka Contractors		Tyres for KBW 806V	112,500.00		112,500.00
71	Beckim Investment Limited		Supply of pharmaceuticals	112,500.00		112,500.00
72	Brigid And Brendas Oils Limited		Supply of fuel	119,983.00		119,983.00
73	Bahati Investments		Supply of computers	120,000.00		120,000.00
74	Beckim Investment Limited		Supply of pharmaceuticals	122,500.00		122,500.00
75	Karimo Ventures		Sanitary materials for sub counties	124,170.00		124,170.00
76	Linceed Enterprises		Supply of cleaning materials	125,904.00		125,904.00
77	Celford Enterprises		Payment of archive boxes	126,400.00		126,400.00
78	Premnik Enterprises	2019/2020	Supply of Goods CGK/R/T/M/S/P/H/S/016/2019-2020	128,400.00		128,400.00
79	Clam General Merchant		Supply and delivery of cleaning materials	132,900.00		132,900.00
80	Fayuh Commercial Agencies limited		Supply of foodstuff	133,511.00		133,511.00
81	Fayuh Commercial Agencies limited		Supply of foodstuff	136,284.00		136,284.00
82	Sanview Chemists		Supply of non-pharma - Kimbinhi Hospital	148,203.00		148,203.00
83	Egits Lab Suppliers		Supply of laboratory reagents	149,000.00		149,000.00
84	Biolema enterprises		Supply of service parts	150,000.00		150,000.00
85	Kanyitana enterprises		Supply of spare parts GK/A084R	153,000.00		153,000.00
86	Gerry Ann Traders		Fuel supplied	154,967.00		154,967.00
87	Lemoy		Supply and delivery of electrical materials	155,332.00		155,332.00
88	Alshikane works		Supply for spare parts GKA745M, Kamaisu motor grader	156,000.00		156,000.00
89	Brigid n Brendas		Supply for spare parts GKA328U	160,000.00		160,000.00
90	Trilshen Limited		Balance for tents and chairs - Mukuru ward	170,000.00		170,000.00
91	Majoyidil Enterprise		Supply of printing materials	173,896.00		173,896.00
92	Shahel Communication Ltd		Supply of materials for fencing KCC183 & MG47 and Office	178,300.00		178,300.00
93	Kaliber Ventures Ltd		Supply of spare parts KBR105L	180,000.00		180,000.00
94	Shahel Communication		Supply and delivery of branding materials for coffee shop	183,500.00		183,500.00
95	Amick Ltd		Office furniture for CFSB	195,506.00		195,506.00
96	Kelija Ventures		Building materials to Kiamidinyi Tea buying Centre	199,894.00		199,894.00
97	Bahati investment		Being payment for supply and delivery of trophies and costumes	200,000.00		200,000.00

98	Eshon Enterprises Ltd		Supply of printing materials	204,200.00			204,200.00			204,200.00
99	Muema Enterprises Ventures		Supply of spare parts for KAR 105L double cabin LNI166	214,650.00			214,650.00			214,650.00
100	Easyy Enterprise		Supply of food stuff	217,800.00			217,800.00			217,800.00
101	Brigid n Brendas		Supply for fuel	226,005.00			226,005.00			226,005.00
102	Brigid n Brendas		Supply of spare parts GKA 453F & Mitsubishi	228,000.00			228,000.00			228,000.00
103	Kunavo Enterprises		Supply of goods	233,250.00			233,250.00			233,250.00
104	Easyy Enterprise		Supply of food stuff	238,500.00			238,500.00			238,500.00
105	Brice Enterprises		Supply of farm inputs for training and demonstration	238,820.00			238,820.00			238,820.00
106	Stamba Solutions		Supply of laptops	240,000.00			240,000.00			240,000.00
107	Bevaji Furniture		Supply of office furniture	242,350.00			242,350.00			242,350.00
108	Bevaji Furnitures		Supply of furnitures	242,350.00			242,350.00			242,350.00
109	Bevaji Furnitures		Supply of office furniture	242,350.00			242,350.00			242,350.00
110	Kerugoya Prime Chemist		Supply of Hospital Equipment -County Referral Hospital	257,800.00			257,800.00			257,800.00
111	Sunview Chemists		Supply of non-pharms-Kimbibi	259,500.00			259,500.00			259,500.00
112	Favub commercials agencies limited		Supply of food stuff	260,100.00			260,100.00			260,100.00
113	Winann Investors Limited		Supply of spare parts	268,100.00			268,100.00			268,100.00
114	Kayetha Enterprises		Supply of tyres in motor grader KSL064 caterpillar	270,492.00			270,492.00			270,492.00
115	BNG Properties		Executive Chairs	271,400.00			271,400.00			271,400.00
116	Clearance Enterprises		Payment of non-pharm	284,730.00			284,730.00			284,730.00
117	Docosix Ventures Limited	2019/2020	Supply of Goods CGK/RT/MSPH&S/016/2019-2020	293,600.00			293,600.00			293,600.00
118	Abekaine Works	2016/2017/2018	Supply of Goods CGK/ANN/7003/2016-17/2017-18	297,505.00			297,505.00			297,505.00
119	Favub Commercials A encies Limited		Supply of food stuff	301,936.00			301,936.00			301,936.00
120	Kanja General Merchants	2019/2020	Supply of Goods CGK/RT/MSPH&S/016/2019-2020	303,490.00			303,490.00			303,490.00
121	Salvat Enterprises		Supply of cleaning materials	305,770.00			305,770.00			305,770.00
122	Evaluni Limited	2016/2017	Supply of Goods CAK/001/2016	327,100.00			327,100.00			327,100.00
123	Tobz Contractors	2019/2020	Supply of Goods RFQ-802940-2/2019-2020	329,995.00			329,995.00			329,995.00
124	Frolex Services		Supplier - Reflector jackets	340,000.00			340,000.00			340,000.00
125	Bergim ventures		Supply of ICT equipments	350,000.00			350,000.00			350,000.00
126	Brigid n Brendas		Supply of spare parts GKB503C	356,845.00			356,845.00			356,845.00
127	Eagle Twenty Enterprises		Various UPVC pipes	372,241.00			372,241.00			372,241.00
128	Brice Enterprises		Supply of farm inputs for training and demonstration	372,400.00			372,400.00			372,400.00
129	Mama Grip Enterprises		Supply of food stuff	385,000.00			385,000.00			385,000.00
130	Juwalia Enterprises		Supply of laptops and phones	399,950.00			399,950.00			399,950.00
131	Brigid and Brendas		Supply of Petrol regular	407,500.00			407,500.00			407,500.00
132	Hills Converters (K) Limited		Supply of accountable documents	434,430.00			434,430.00			434,430.00
133	Bitengo Enterprises		Supply of office stationeries	438,500.00			438,500.00			438,500.00
134	Brik Africa Technologies		Office equipments at COG	440,800.00			440,800.00			440,800.00
135	Hills Converters K Limited		Supply of accountable documents	448,700.00			448,700.00			448,700.00
136	Beikim Investment Limited		Supply of pharmaceuticals	449,026.00			449,026.00			449,026.00
137	Daikim Investments Limited		GI Pipes 100mm C/B, UPVC Pipes 63mm	478,700.00			478,700.00			478,700.00
138	Beikim Investment Limited		Supply of pharmaceuticals	480,000.00			480,000.00			480,000.00
139	BNG Properties		Supply of file folders	489,000.00			489,000.00			489,000.00
140	Bekam Hotel		Payment for catering services	489,400.00			489,400.00			489,400.00
141	Beikim Investment Limited		Supply of pharmaceuticals	497,400.00			497,400.00			497,400.00
142	Beikim Investment Limited		Supply of pharmaceuticals	499,835.00			499,835.00			499,835.00
143	Cleford Enterprises		Supplied UPVC pipes to Kibirigwi Water Project	522,000.00			522,000.00			522,000.00
144	Hills Converters K Limited		Supply of accountable documents	536,000.00			536,000.00			536,000.00
145	Juwalia Enterprises		Supply of laptops							

146	Hills Converters K Limited		Supply of accountable documents		\$51,000.00		\$51,000.00
147	Sakari Enterprises		Supply of cleaning materials		561,990.00		561,990.00
148	Decentranz Enterprises		Supply of sports equipment		586,400.00		586,400.00
149	Hilken Enterprises		Supply of Goods CGK/SCM/P/2/VOL.1/00047		592,500.00		592,500.00
150	Sajo Mexico 2016 Limited	2019/2020	Supply of Goods CGK/RT/MS/FS/S01/6/2019-2020		608,700.00		608,700.00
151	Seawey Agencies		Supply of pipes		630,116.00		630,116.00
152	Banah Limited		Supply of brackets		656,768.00		656,768.00
153	Summita International Limited		Supply of brackets		694,750.00		694,750.00
154	Brigid And Brenda Oil Limited		Supply of fuel		703,920.00		703,920.00
155	Rivergun General Contractors		Supply of C.G.I. pipes and fittings to Kamunne Water Project		708,643.00		708,643.00
156	Jante Enterprises		Supply of Goods CGK/SCM/P/2/VOL.1/00046		710,000.00		710,000.00
157	Glaxek Global Investments		Supply of office furniture		733,640.00		733,640.00
158	Fennink Enterprises	2016/2020	Supply of Goods CGK/R/T/MS/FS/S01/6/2019-2020		773,535.00		773,535.00
159	Angels Touch Communications		Supply of stationeries		876,900.00		876,900.00
160	Hills Converters K Limited		Supply of accountable documents		880,000.00		880,000.00
161	Tomio Builders Limited		Supply of Tyre size KBW 821 V Grader		891,000.00		891,000.00
162	Mearan Enterprises		Water tanks		898,160.00		898,160.00
163	Cravata Enterprises		Payment of the reagents		906,500.00		906,500.00
164	China Link Limited		UPVC Pipes 160mm		911,960.00		911,960.00
165	Jaerchi Enterprises		Supply of Goods CGK/SCM/P/2/VOL.1/00056		942,282.00		942,282.00
166	Mwerozi Enterprises		Supply of manilla papers, printing papers, folders and treasury tags		942,776.00		942,776.00
167	Phoebe Karuna Kahana		Supplying foodstuff in the hospital since 2007		951,583.00		951,583.00
168	Hills Converters K Limited		Supply of accountable documents		957,000.00		957,000.00
169	Sanjaya Ventures	2016/2017	Supply of Goods CGK/SCM/P/2/R/2016-17/VOL.1		978,100.00		978,100.00
170	Summita International Limited		Supplies		988,230.00		988,230.00
171	Sambel Investments		Construction of dispensary - Kimwathi		1,087,985.00		1,087,985.00
172	Alowazi Supplies	2019/2020	Supply of Goods CGK/RT/08/MS/PS/14/5/2019-2020		1,096,000.00		1,096,000.00
173	Chem General Mechanics		Supply of Goods CGK/SCM/P/4/VOL.1/00038		1,146,864.00		1,146,864.00
174	Eris Lab Suppliers		Supply of laboratory reagents		1,233,000.00		1,233,000.00
175	Melchal Gielohi Giran		Tender for purchase of land		1,350,000.00		1,350,000.00
176	Francisco Agency		Supply of non pharms		1,449,925.00		1,449,925.00
177	Kaliben Ventures Limited	2015/2016	Supply of Goods CGK/SCM/P/2/R/2015-16/VOL.1		1,740,000.00		1,740,000.00
178	Ndila investment		Supply and delivery of branded exercise books		1,890,000.00		1,890,000.00
179	Markland Ventures Limited	2016/2017	Supply of goods CGK/R/0/R/PW/12/R/2016-17/VOL.1		1,920,000.00		1,920,000.00
180	Emunapo Construction Limited		Supply of UPVC pipes		2,416,070.00		2,416,070.00
181	Magidulu Strategies	2019/2020	Supply of Goods 801317-2019/2020		2,416,070.00		2,416,070.00
182	Pasaha Tourline		Supply of Goods		3,198,000.00		3,198,000.00
183	Bilant Farms Agrovet and Supply so		Supply of Cases & Reheator Jackets		3,381,000.00		3,381,000.00
184	Jimro Enterprises limited		Supply of pipes		3,483,464.00		3,483,464.00
185	Simba Corporational limited		Supply and delivery of mitsubishi L200 Pick up Double Cabin		4,607,600.00		4,607,600.00
186	Jag Ezzard Enterprises		Supply, delivery, installation and commissioning of diesel generator		4,807,000.00		4,807,000.00
187	Joanes Investment Limited		Supply of UPVC pipes		8,600,000.00		8,600,000.00
188	Karibi Ventures	2019/2020	Supply of Goods TENDER NO: 758042-2019/2020		8,731,237.00		8,731,237.00
189	Mede		Supply of Drugs		24,613,600.00		24,613,600.00
190	Digiplide Technologies		Supply and delivery of stationery-gb/rt/007/mg/ps/2021-2022		46,135,697.00		46,135,697.00
191	Bimuk Ventures	22/23	Supply and delivery of spare parts for various transport dept vehicles		1,106,050.00	284,000.00	1,106,050.00
192	Juwawaki Enterprises Ltd	22/23	Supply & delivery of foodstuff for Kinavaga Childrens Home		977,650.00	284,000.00	977,650.00
193	Illustar Investments Ltd	22/23	Supply & Delivery of Palliative Support care items		1,070,730.00	1,070,730.00	1,070,730.00

194	Caspian Traders	22/23	Supply and delivery of office stationery		236,000.00	236,000.00	236,000.00
195	Kunavi Enterprises	22/23	Supply and delivery of office projector and high performance indoor access point for KIDA		167,900.00	167,900.00	167,900.00
196	Shanta General Agencies	22/23	Supply and delivery of assorted stationery		237,550.00	237,550.00	237,550.00
197	CHACA ROADS & BRIDGES	22/23	BEING PAYMENT FOR SOLAR PANELS AND PIPES		997,400.00	997,400.00	997,400.00
198	PATMA MERCHANTS	22/23	Supply of sanitary materials		494,000.00	494,000.00	494,000.00
199	Servwelcom	22/23	Supply of stationery		280,000.00	280,000.00	280,000.00
200	Cenkar Enterprise	22/23	Supply & delivery of foodstuff		244,276.00	244,276.00	244,276.00
201	M/S Denloy Investments	22/23	Supply and delivery of stationeries at Kerugoya Referral Hospital		390,000.00	390,000.00	390,000.00
202	M/S Bimmax Ventures	22/23	Supply and delivery of stationeries at Kerugoya Referral Hospital		519,000.00	519,000.00	519,000.00
203	M/S Bimmax Ventures	22/23	Supply and delivery of stationeries at Kerugoya Referral Hospital		551,260.00	551,260.00	551,260.00
204	M/S Nellyantek Agencies	22/23	Supply and delivery of stationeries at Kerugoya Referral Hospital		604,500.00	604,500.00	604,500.00
205	M/S Donnu Investment	22/23	Supply & delivery of ward equipments at Njegas Health Centre		913,500.00	913,500.00	913,500.00
206	M/S Tiro Bookpoint & Stationers	22/23	Supply and delivery of stationeries at Kerugoya Referral Hospital		1,485,000.00	1,485,000.00	1,485,000.00
207	Creativator General Agencies	22/23	Supply and delivery of stationeries		2,402,450.00	2,402,450.00	2,402,450.00
208	M/S Denloy Investments	22/23	Supply and delivery of stationeries at Kerugoya Referral Hospital		1,049,000.00	1,049,000.00	1,049,000.00
209	Shanta General Agencies	22/23	Supply and delivery of stationeries		2,102,750.00	2,102,750.00	2,102,750.00
210	Shanta General Agencies	22/23	Supply and delivery of stationeries		4,156,200.00	4,156,200.00	4,156,200.00
				209,260,368.75	19,163,166.00	42,858,561.35	185,564,973.40

Grand Totals 795,379,502.02 131,257,815.18 124,977,135.70 801,660,181.50

GPK (SP)

RECEIPTS

Date	From whom Received	Description of Receipt	Allocation	Voucher No.	Receipt No.	Sh		cts		Sh		cts	
	Will. A. King									2	11	1	40
	"									1	1	2	1
	"									2	11	1	40
	"									1	1	2	1
	"									2	11	1	40
	"									1	1	2	1
	"									2	11	1	40
	"									1	1	2	1
	"									2	11	1	40
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	"									1	1	2	1
	"									2	11	1	40

KIRINYAGA COUNTY DEPOSIT A/C
REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

as at 30 June 2023

KIRINYAGA COUNTY DEPOSIT A/C

Station KIRINYAGA

	Sh.	cts	Sh.	cts	Sh.	cts
Balance as per bank certificate:			86,629,263	60		
<i>less:-</i> 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..	14,362,556	10				
2. Receipts in Bank Statement not yet recorded in Cash Book ..		0.00	14,362,556	10		
<i>Add:-</i> 3. Payments in Bank Statement not yet recorded in Cash Book ..		0.00				
4. Receipts in Cash Book not yet Recorded in Bank Statement ..	27,044,411	45	27,044,411	45	27,044,411	45
					99,311,118.95	

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.



Signature

ACCOUNTANT

Designation

17/2022

Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)							
CHEQUE			AMOUNT	CHEQUE			AMOUNT
No.	Date	PAYEE		No.	Date	PAYEE	
	30/06/23	Fnwa Energy Kenya Limited	99,831.60				
	30/06/23	LOBENA ELECTRICALS AND ENTERPRISES	99,874.20				
	30/06/23	GUAMA BUILDING AND CONSTRUCTION	117,195.60				
	30/06/23	Solitaire Construction Limited	14,045,654.70				
			14,362,556.10				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT	DETAILS	AMOUNT
		RETENTION	27,044,411.45
			27,044,411.45

GKPLJ

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENTS

SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-23	TRFS Payments	98,905.10
2	30-Jun-23	TRFS Payments	239,647.45
3	30-Jun-23	TRFS Payments	361,804.45
4	30-Jun-23	TRFS Payments	85,248.00
5	30-Jun-23	TRFS Payments	199,346.00
6	30-Jun-23	TRFS Payments	934,935.65
7	30-Jun-23	TRFS Payments	1,691,272.00
8	30-Jun-23	TRFS Payments	66,428.00
9	30-Jun-23	TRFS Payments	99,755.00
10	30-Jun-23	TRFS Payments	99,981.00
11	30-Jun-23	TRFS Payments	199,779.00
12	30-Jun-23	TRFS Payments	249,800.00
13	30-Jun-23	TRFS Payments	261,262.00
14	30-Jun-23	TRFS Payments	299,855.50
15	30-Jun-23	TRFS Payments	358,916.50
16	30-Jun-23	TRFS Payments	399,725.00
17	30-Jun-23	TRFS Payments	399,939.00
18	30-Jun-23	TRFS Payments	499,946.90
19	30-Jun-23	TRFS Payments	569,540.95
20	30-Jun-23	TRFS Payments	899,550.00
21	30-Jun-23	TRFS Payments	1,755,758.60
22	30-Jun-23	TRFS Payments	2,058,806.00
23	30-Jun-23	TRFS Payments	31,207.80
24	30-Jun-23	TRFS Payments	49,999.00
25	30-Jun-23	TRFS Payments	59,572.80
26	30-Jun-23	TRFS Payments	94,754.70
27	30-Jun-23	TRFS Payments	99,538.40
28	30-Jun-23	TRFS Payments	104,031.00
29	30-Jun-23	TRFS Payments	139,970.00
30	30-Jun-23	TRFS Payments	149,911.40
31	30-Jun-23	TRFS Payments	149,977.30
32	30-Jun-23	TRFS Payments	167,175.00
33	30-Jun-23	TRFS Payments	179,359.00
34	30-Jun-23	TRFS Payments	199,217.15
35	30-Jun-23	TRFS Payments	199,776.00
36	30-Jun-23	TRFS Payments	222,645.00
37	30-Jun-23	TRFS Payments	349,426.80
38	30-Jun-23	TRFS Payments	529,324.00
39	30-Jun-23	TRFS Payments	537,754.00
40	30-Jun-23	TRFS Payments	567,836.60
41	30-Jun-23	TRFS Payments	746,655.20
42	30-Jun-23	TRFS Payments	871,408.70
43	30-Jun-23	TRFS Payments	894,476.30
44	30-Jun-23	TRFS Payments	1,600,553.60

45	30-Jun-23	TRFS Payments	2,392,500.00
46	30-Jun-23	TRFS Payments	4,759,944.00
47	30-Jun-23	Returned RTGS Payment GUAMA BUILDING AND CONSTRUCTI	117,195.60
	TOTAL		27,044,411.45

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-23	Fnwa Energy Kenya Limited	99,831.60
2	30-Jun-23	LOBENA ELECTRICALS AND ENTERPRISES	99,874.20
3	30-Jun-23	GUAMA BUILDING AND CONSTRUCTION	117,195.60
4	30-Jun-23	Solitaire Construction Limited	14,045,654.70
	TOTAL		14,362,556.10

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.		cts.		Sh.		cts.	
20/6/23	Shanta General Agencies								47	07	294	15
21/6/23	Solitaire Construction Limited								48	22	275	55
21/6/23	Winam Investors Limited								48	74	498	65
21/6/23	Solitaire Construction Limited								63	67	166	70
20/6/23	Solitaire Construction Limited								74	31	012	85
20/6/23	Illustrators General Suppliers Limited								76	27	237	75
20/6/23	HillCam Investments Limited								86	07	58	60
20/6/23	Teramit Solutions								92	18	640	00
20/6/23	Jayli Enterprise Limited								103	13	987	90
20/6/23	Medquip Limited								13	04	858	80
20/6/23	Taylor Enterprises								18	62	876	00
20/6/23	TRFS payments								11	32	735	00
20/6/23	Inexterior Limited								14	74	137	30
20/6/23	Starlights Precision Limited								2	66	127	20
20/6/23	Account Transfer of unspent balances								22	53	223	00
	Bal. old											
									67	51	248	31

KIRINYAGA COUNTY DEVELOPMENT A/C
REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

as at 30 June 2023

KIRINYAGA COUNTY DEVELOPMENT A/C

Station KIRINYAGA

less:- Balance as per bank certificate:
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
2. Receipts in Bank Statement not yet recorded in Cash Book ..
Add:- 3. Payments in Bank Statement not yet recorded in Cash Book ..
4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
		2,621,241	35		
368,205,067	05				
	00	368,205,067	05		
	00				
365,606,348	00	365,606,348	00	365,606,348	00
				22,522.30	

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.


Signature

ACCOUNTANT
Designation

17/2023
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)						
CHEQUE		PAYEE	AMOUNT	CHEQUE		AMOUNT
No.	Date			No.	Date	
	30/06/23	AS PER ATTACHED SCHE	368,205,067.05			
			368,205,067.05			

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT	DETAILS	AMOUNT
		AS PER ATTACHED SCHEDULE	365,606,348.00
			365,606,348.00

GKPtL)

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-23	Withholding Tax	4,301.70
2	30-Jun-23	Withholding Tax	4,350.00
3	30-Jun-23	Withholding Tax	4,871.40
4	30-Jun-23	Withholding Tax	5,110.35
5	30-Jun-23	Withholding Tax	5,380.65
6	30-Jun-23	Withholding Tax	5,827.60
7	30-Jun-23	Withholding Tax	5,974.15
8	30-Jun-23	Withholding Tax	8,620.50
9	30-Jun-23	Withholding Tax	9,362.35
10	30-Jun-23	Withholding Tax	10,271.15
11	30-Jun-23	Withholding Tax	10,344.80
12	30-Jun-23	Withholding Tax	11,423.10
13	30-Jun-23	Withholding Tax	11,453.10
14	30-Jun-23	Withholding Tax	12,913.80
15	30-Jun-23	Withholding Tax	14,999.70
16	30-Jun-23	Withholding Tax	16,337.00
17	30-Jun-23	Withholding Tax	16,820.50
18	30-Jun-23	Withholding Tax	17,052.60
19	30-Jun-23	Withholding Tax	17,161.80
20	30-Jun-23	Withholding Tax	17,199.15
21	30-Jun-23	Withholding Tax	17,224.15
22	30-Jun-23	Withholding Tax	17,238.10
23	30-Jun-23	Withholding Tax	17,241.40
24	30-Jun-23	Withholding Tax	17,871.85
25	30-Jun-23	Withholding Tax	17,936.40
26	30-Jun-23	Withholding Tax	19,486.20

27	30-Jun-23	Withholding Tax	19,928.40
28	30-Jun-23	Withholding Tax	20,482.75
29	30-Jun-23	Withholding Tax	22,387.25
30	30-Jun-23	Withholding Tax	22,396.55
31	30-Jun-23	Withholding Tax	24,132.75
32	30-Jun-23	Withholding Tax	25,841.40
33	30-Jun-23	Withholding Tax	25,846.80
34	30-Jun-23	Withholding Tax	25,858.15
35	30-Jun-23	Withholding Tax	28,426.40
36	30-Jun-23	Withholding Tax	28,751.70
37	30-Jun-23	Withholding Tax	28,823.30
38	30-Jun-23	Withholding Tax	29,267.65
39	30-Jun-23	Withholding Tax	29,671.55
40	30-Jun-23	Withholding Tax	29,861.50
41	30-Jun-23	Withholding Tax	29,926.50
42	30-Jun-23	Withholding Tax	29,994.30
43	30-Jun-23	Withholding Tax	30,923.95
44	30-Jun-23	Withholding Tax	31,034.50
45	30-Jun-23	Withholding Tax	31,034.50
46	30-Jun-23	Withholding Tax	31,207.80
47	30-Jun-23	Withholding Tax	31,209.30
48	30-Jun-23	Withholding Tax	33,371.15
49	30-Jun-23	Withholding Tax	34,347.80
50	30-Jun-23	Withholding Tax	34,444.15
51	30-Jun-23	Withholding Tax	34,444.65
52	30-Jun-23	Withholding Tax	34,482.75
53	30-Jun-23	Withholding Tax	37,068.95
54	30-Jun-23	Withholding Tax	38,387.05

55	30-Jun-23	Withholding Tax	38,953.80
56	30-Jun-23	Withholding Tax	39,189.65
57	30-Jun-23	Withholding Tax	41,991.00
58	30-Jun-23	Withholding Tax	43,092.90
59	30-Jun-23	Withholding Tax	44,973.40
60	30-Jun-23	Withholding Tax	44,993.20
61	30-Jun-23	Withholding Tax	45,045.15
62	30-Jun-23	Withholding Tax	49,999.00
63	30-Jun-23	Withholding Tax	50,027.95
64	30-Jun-23	Withholding Tax	50,152.50
65	30-Jun-23	Withholding Tax	51,699.20
66	30-Jun-23	Withholding Tax	53,748.95
67	30-Jun-23	Withholding Tax	53,807.70
68	30-Jun-23	Withholding Tax	58,065.80
69	30-Jun-23	Withholding Tax	58,620.70
70	30-Jun-23	Withholding Tax	59,572.80
71	30-Jun-23	Withholding Tax	59,765.15
72	30-Jun-23	Withholding Tax	59,932.80
73	30-Jun-23	Withholding Tax	59,933.70
74	30-Jun-23	Withholding Tax	60,000.00
75	30-Jun-23	Withholding Tax	60,246.00
76	30-Jun-23	Withholding Tax	61,301.45
77	30-Jun-23	Withholding Tax	61,882.15
78	30-Jun-23	Withholding Tax	66,428.00
79	30-Jun-23	Withholding Tax	66,793.50
80	30-Jun-23	Withholding Tax	68,918.10
81	30-Jun-23	Withholding Tax	72,413.80
82	30-Jun-23	Withholding Tax	74,940.00

83	30-Jun-23	Withholding Tax	77,836.70
84	30-Jun-23	Withholding Tax	78,378.60
85	30-Jun-23	Withholding Tax	82,585.85
86	30-Jun-23	Withholding Tax	85,248.00
87	30-Jun-23	Withholding Tax	86,179.30
88	30-Jun-23	Withholding Tax	86,206.05
89	30-Jun-23	Withholding Tax	88,572.20
90	30-Jun-23	Withholding Tax	89,956.65
91	30-Jun-23	Withholding Tax	91,262.75
92	30-Jun-23	Withholding Tax	92,716.20
93	30-Jun-23	Withholding Tax	93,523.15
94	30-Jun-23	Withholding Tax	93,805.00
95	30-Jun-23	Withholding Tax	94,754.70
96	30-Jun-23	Withholding Tax	97,902.85
97	30-Jun-23	Withholding Tax	98,196.70
98	30-Jun-23	Withholding Tax	98,905.10
99	30-Jun-23	Withholding Tax	99,538.40
100	30-Jun-23	Withholding Tax	99,755.00
101	30-Jun-23	Withholding Tax	99,981.00
102	30-Jun-23	Withholding Tax	100,929.30
103	30-Jun-23	Withholding Tax	104,031.00
104	30-Jun-23	Withholding Tax	104,828.05
105	30-Jun-23	Withholding Tax	107,674.95
106	30-Jun-23	Withholding Tax	119,917.50
107	30-Jun-23	Withholding Tax	127,033.15
108	30-Jun-23	Withholding Tax	128,733.65
109	30-Jun-23	Withholding Tax	135,435.90
110	30-Jun-23	Withholding Tax	139,970.00

111	30-Jun-23	Withholding Tax	149,911.40
112	30-Jun-23	Withholding Tax	149,977.30
113	30-Jun-23	Withholding Tax	149,984.05
114	30-Jun-23	Withholding Tax	150,242.90
115	30-Jun-23	Withholding Tax	151,241.40
116	30-Jun-23	Withholding Tax	154,115.60
117	30-Jun-23	Withholding Tax	154,220.05
118	30-Jun-23	Withholding Tax	155,068.95
119	30-Jun-23	Withholding Tax	155,094.80
120	30-Jun-23	Withholding Tax	158,797.20
121	30-Jun-23	Withholding Tax	161,326.20
122	30-Jun-23	Withholding Tax	167,175.00
123	30-Jun-23	Withholding Tax	170,351.00
124	30-Jun-23	Withholding Tax	170,400.00
125	30-Jun-23	Withholding Tax	170,862.30
126	30-Jun-23	Withholding Tax	179,359.00
127	30-Jun-23	Withholding Tax	180,947.15
128	30-Jun-23	Withholding Tax	199,217.15
129	30-Jun-23	Withholding Tax	199,346.00
130	30-Jun-23	Withholding Tax	199,776.00
131	30-Jun-23	Withholding Tax	199,779.00
132	30-Jun-23	Withholding Tax	222,645.00
133	30-Jun-23	Withholding Tax	223,996.55
134	30-Jun-23	Withholding Tax	239,647.45
135	30-Jun-23	SHANTA GENERAL AGENCIES	245,198.30
136	30-Jun-23	MFI DOCUMENT SOLUTIONS LIMITED	247,950.00
137	30-Jun-23	Withholding Tax	249,800.00
138	30-Jun-23	Withholding Tax	258,620.70

139	30-Jun-23	Withholding Tax	261,262.00
140	30-Jun-23	Withholding Tax	261,422.60
141	30-Jun-23	Starlights Precision Limited	266,127.20
142	30-Jun-23	Withholding Tax	268,342.90
143	30-Jun-23	Withholding Tax	269,865.00
144	30-Jun-23	Withholding Tax	275,957.50
145	30-Jun-23	SHANTA GENERAL AGENCIES	277,668.60
146	30-Jun-23	MFI DOCUMENT SOLUTIONS LIMITED	291,289.65
147	30-Jun-23	Withholding Tax	299,855.50
148	30-Jun-23	Withholding Tax	302,717.00
149	30-Jun-23	CREDOS SUPPLIES LIMITED	332,172.40
150	30-Jun-23	LULIS VENTURES LIMITED	340,525.85
151	30-Jun-23	Withholding Tax	344,360.00
152	30-Jun-23	Withholding Tax	349,426.80
153	30-Jun-23	Withholding Tax	354,966.55
154	30-Jun-23	Withholding Tax	358,916.50
155	30-Jun-23	Withholding Tax	359,301.20
156	30-Jun-23	Withholding Tax	361,804.45
157	30-Jun-23	Withholding Tax	399,725.00
158	30-Jun-23	Withholding Tax	399,939.00
159	30-Jun-23	Leymuka Investment Limited	426,370.80
160	30-Jun-23	Withholding Tax	480,166.10
161	30-Jun-23	Withholding Tax	494,160.00
162	30-Jun-23	Withholding Tax	499,946.90
163	30-Jun-23	LAFRIQUE INVESTMENT LIMITED	508,012.20
164	30-Jun-23	Withholding Tax	526,727.60
165	30-Jun-23	Withholding Tax	529,324.00
166	30-Jun-23	Withholding Tax	537,754.00

167	30-Jun-23	mashi communication limited	566,470.50
168	30-Jun-23	Withholding Tax	567,836.60
169	30-Jun-23	Withholding Tax	569,540.95
170	30-Jun-23	ARKSHIELD SERVICES LIMITED	589,652.20
171	30-Jun-23	Withholding Tax	617,641.80
172	30-Jun-23	STRATIFY ENTERPRISES	651,116.90
173	30-Jun-23	MARIETTE LIMITED	736,086.20
174	30-Jun-23	Withholding Tax	746,655.20
175	30-Jun-23	PLACIDWAY CONSTRUCTION LIMITED	808,028.90
176	30-Jun-23	Monarch Contractors Limited	848,822.30
177	30-Jun-23	DkAndsons Ventures Ltd	850,669.35
178	30-Jun-23	Jowakaris Building And Material Sup	852,596.60
179	30-Jun-23	Withholding Tax	871,408.70
180	30-Jun-23	Solitaire Construction Limited	887,133.30
181	30-Jun-23	Withholding Tax	894,476.30
182	30-Jun-23	Withholding Tax	899,550.00
183	30-Jun-23	SKYLARK BUILDING AND CONSTRUCTION C	929,499.85
184	30-Jun-23	Withholding Tax	934,935.65
185	30-Jun-23	WAGATHITU STRATEGIES	981,775.85
186	30-Jun-23	VIVO ENERGY KENYA LIMITED	982,758.60
187	30-Jun-23	Withholding Tax	998,644.00
188	30-Jun-23	JAMES GATIMU NGARUIYA	1,000,000.00
189	30-Jun-23	Withholding Tax	1,041,973.45
190	30-Jun-23	Sapien Solution Limited	1,110,713.80
191	30-Jun-23	Gearone Technical Institute Ltd	1,167,517.25
192	30-Jun-23	MARIETTE LIMITED	1,193,606.25
193	30-Jun-23	KAITHERI VENTURES LIMITED	1,237,118.95
194	30-Jun-23	MACHERE DRIVING SCHOOL	1,276,603.45

195	30-Jun-23	Patkincubi Holdings Limited	1,278,382.40
196	30-Jun-23	MKUBWA INVESTMENTS LIMITED	1,278,944.35
197	30-Jun-23	PAUL MUTHII MWANGI	1,393,275.00
198	30-Jun-23	FABROSAH CONSULTANY	1,398,018.60
199	30-Jun-23	Mophose Enterprises Limited	1,425,599.20
200	30-Jun-23	Ryanic Engineering and Contractors	1,529,499.35
201	30-Jun-23	baraka transporters	1,588,818.95
202	30-Jun-23	Withholding Tax	1,600,553.60
203	30-Jun-23	DEBISON LIMITED	1,650,536.45
204	30-Jun-23	MARIETTE LIMITED	1,698,841.15
205	30-Jun-23	Vanefrid Investments Limited	1,703,607.05
206	30-Jun-23	AVENTURE TECH INVESTMENT LIMITED	1,703,632.65
207	30-Jun-23	Gracestep Company Limited	1,705,517.25
208	30-Jun-23	Withholding Tax	1,755,758.60
209	30-Jun-23	VIVO ENERGY KENYA LIMITED	1,768,965.50
210	30-Jun-23	EXELA ADVENTURES	1,768,965.50
211	30-Jun-23	TRIPPLE MAX LIMITED	1,898,624.45
212	30-Jun-23	Withholding Tax	2,058,806.00
213	30-Jun-23	ZAZI ALL SEASON EVENTS	2,112,931.05
214	30-Jun-23	Mophose Enterprises Limited	2,227,934.25
215	30-Jun-23	Deckfrost Limited	2,248,200.00
216	30-Jun-23	6038	2,392,500.00
217	30-Jun-23	CLABAN ENTERPRISES	2,456,295.30
218	30-Jun-23	Abijaca Covenant Limited	2,557,043.65
219	30-Jun-23	MARY WAKARIKO KIURA	2,712,895.10
220	30-Jun-23	RACHEAL WANJIRU MWANGI	2,776,561.00
221	30-Jun-23	MURIKA CONTRACTORS CO LIMITED	2,970,165.90
222	30-Jun-23	Telecommunication Today Limited	2,979,767.35

223	30-Jun-23	ASAAD INVESTEMENT LIMITED	3,041,766.65
224	30-Jun-23	Marvel Builders Limited	3,060,691.40
225	30-Jun-23	LOTECS NETWORK SYSTEMS	3,341,379.30
226	30-Jun-23	ZESTIN K LTD	3,408,689.40
227	30-Jun-23	WAGATHITU STRATEGIES	3,494,183.55
228	30-Jun-23	Deckfrost Limited	3,599,451.00
229	30-Jun-23	Conicare Solution Limited	3,859,914.00
230	30-Jun-23	JUSTEC COMMUNICATIONS	4,127,586.20
231	30-Jun-23	WARECH CONTRUSTIONS LIMITED	4,263,340.25
232	30-Jun-23	KAITHERI VENTURES LIMITED	4,301,257.40
233	30-Jun-23	Solitaire Construction Limited	4,513,856.05
234	30-Jun-23	Solitaire Construction Limited	4,585,743.60
235	30-Jun-23	SHANTA GENERAL AGENCIES	4,707,394.15
236	30-Jun-23	DEPOSIT	4,759,944.00
237	30-Jun-23	Solitaire Construction Limited	4,842,275.55
238	30-Jun-23	TAPPING GREEN ENERGY K LIMITED	4,856,809.55
239	30-Jun-23	Winann Investors Limited	4,894,498.65
240	30-Jun-23	kiongozi enterprises ltd	4,912,220.70
241	30-Jun-23	ARKSHIELD SERVICES LIMITED	4,913,743.95
242	30-Jun-23	Velocty Partners Limited	5,346,885.00
243	30-Jun-23	Suheib Limited	5,752,970.70
244	30-Jun-23	Solitaire Construction Limited	6,367,166.70
245	30-Jun-23	Solitaire Construction Limited	7,431,012.85
246	30-Jun-23	ILLUSTRATORS GENERAL SUPPLIES ENTER	7,627,723.75
247	30-Jun-23	WAGATHITU STRATEGIES	7,670,990.20
248	30-Jun-23	HILLCAM INVESTMENTS LIMITED	8,620,758.60
249	30-Jun-23	CHRESMA AGENCIES LIMITED	8,838,931.05
250	30-Jun-23	Tekmat Solutions	9,218,640.00

251	30-Jun-23	Jayli Enterprise Limited	10,313,987.90
252	30-Jun-23	Hayat Mining And Construction Compa	11,996,614.70
253	30-Jun-23	Medquip Limited	13,648,858.80
254	30-Jun-23	Inexterior Limited	14,741,379.30
255	30-Jun-23	JUSTEC COMMUNICATIONS	14,972,382.80
256	30-Jun-23	Medquip Limited	17,556,645.65
257	30-Jun-23	TAYTEN ENTERPRISES	18,629,876.00
258	30-Jun-23	Real Plan Consultants Limited	19,438,194.35
	TOTAL		368,205,067.05

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENTS			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-23	FUND REQUISITION COB/KRG/001/79(11)	15,000,000.00
2	30-Jun-23	FUND REQUISITION COB/KRG/001/79(12)	20,266,286.00
3	30-Jun-23	FUND REQUISITION COB/KRG/001/79(10)	171,717,501.00
4	30-Jun-23	FUND REQUISITION COB/KRG/001/79(5)	158,622,561.00
	TOTAL		365,606,348.00

PAYMENTS

25

FD 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.				Sh. cts.				Sh. cts.					
13/06/2023		Quendrew general supplies																4053879	30
"		WIKM Enterprise																4053879	30
"		Quendrew general supplies																4711344	85
14/06/2023		Commission of Tax																5269	25
14/06/2023		Jutrc Communications																3147616	00
30/06/2023		balance c/f																<u>NIL</u>	

BANK RECONCILIATION

KIRINYAGA COUNTY KDSP LEVEL 1 A/C

as at 30 June 2023

Station KIRINYAGA

less:- Balance as per bank certificate:
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
2. Receipts in Bank Statement not yet recorded in Cash Book ..
Add:- 3. Payments in Bank Statement not yet recorded in Cash Book ..
4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
			0.00		
	0.00				
			0.00		
	0.00				
			0.00		0.00
Bank Balance as per cash book					0.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.



Signature

ACCOUNTANT

Designation

17/2023

Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)							
CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
			0.00				

0008

Receipts

			1	2	3	
Date	Received from.			Cash	Bank	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						1
11						1
12						1
13						1
14						1
15						1
16						1
17						1
18						1
19						1
20						2
21						2
22						2
23						2
24						2
25						2
26						2
27						2
28						2
29	3/18/25	Balance b/d		0	0	2
30						3
31						3
32	1/9/25	Balance f/w		0	0	3
33						3

— 8316375

Payments.

0008

			1	2	3
	Date	To whom paid to.		Cash	Bank.
1	11/07/23	Ucaru Health Centre			142480
2	11	Kumbu Health Centre			156025
3	11	Kiangai Health Centre			161017
4	11	Chitwe Health Centre			165478
5	11	Gathigini Health Centre			166968
6	11	Munichulo Health Centre			167814
7	11	Mumbuni Health Centre			173125
8	11	Kangaris Health Centre			176418
9	11	Muthi Health Centre.			184702
10	11	Duni - Kiroga.			185870
11	11	Dathas Health Centre			191181
12	11	Kabara Health Centre.			194898
13	11	Wamumu Dispensary			196442
14	11	Kiroga Dispensary			198492
15	11	Gathambi H/c			204139
16	11	Hguke H/c			217203
17	11	Karumendi H/c			219858
18	11	Hogas H/c			224638
19	11	Thiba H/c			225700
20	11	Kiamatugu H/c			228886
21	11	Kutus Dispensary			240038
22	11	Kagumo H/c			240888
23	11	Bendo H/c			241101
24					
25	31/7/23	Balance c/d		0	0
26				-	8316375
27					
28					
29	31/8/23	Balance c/d		0	0
30					
31					
32	30/9/23	Balance c/d		0	0
33					

KIRINYAGA COUNTY RECURRENT A/C
REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

KIRINYAGA COUNTY RECURRENT A/C

Station KIRINYAGA

as at 30 June 2023

	Sh.	cts	Sh.	cts	Sh.	cts
Balance as per bank certificate:			2,811,139	40		
<i>less:-</i> 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..	242,625,056	70				
2. Receipts in Bank Statement not yet recorded in Cash Book ..		000	242,625,056	70		
<i>Add:-</i> 3. Payments in Bank Statement not yet recorded in Cash Book ..		000				
4. Receipts in Cash Book not yet Recorded in Bank Statement ..	239,815,114	000	239,815,114	000	239,815,114	000
						1,216.70
			Bank Balance as per cash book			

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.


Signature

ACCOUNTANT
Designation

1/7/2023
Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)							
CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
	30/06/23	AS PER SCHEDULE	242,625,056.70				
			242,625,056.70				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT	DETAILS	AMOUNT
		AS PER ATTACHED SCHEDULE	239,815,114.00
			239,815,114.00

GKP(L)

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-23	WITHHOLDING TAX	348.9
2	30-Jun-23	WITHHOLDING TAX	1,215.50
3	30-Jun-23	WITHHOLDING TAX	1,655.15
4	30-Jun-23	WITHHOLDING TAX	3,439.65
5	30-Jun-23	WITHHOLDING TAX	3,931.05
6	30-Jun-23	WITHHOLDING TAX	4,291.40
7	30-Jun-23	WITHHOLDING TAX	4,310.35
8	30-Jun-23	WITHHOLDING TAX	4,715.85
9	30-Jun-23	NATIONAL SOCIAL SECURITY FUND	4,800.00
10	30-Jun-23	NATIONAL SOCIAL SECURITY FUND	4,800.00
11	30-Jun-23	WITHHOLDING TAX	4,827.60
12	30-Jun-23	WITHHOLDING TAX	4,985.15
13	30-Jun-23	BRIAN OTWORI MOKAYA	5,000.00
14	30-Jun-23	WITHHOLDING TAX	5,163.80
15	30-Jun-23	WITHHOLDING TAX	5,172.40
16	30-Jun-23	WITHHOLDING TAX	5,758.60
17	30-Jun-23	WITHHOLDING TAX	5,817.65
18	30-Jun-23	WITHHOLDING TAX	6,896.55
19	30-Jun-23	SHEILA NYAWIRA MWANGI	7,000.00
20	30-Jun-23	KENYA POWER AND LIGHTING COMPANY	8,825.05
21	30-Jun-23	MILLICENT NYAWIRA NGARI	10,000.00
22	30-Jun-23	KENNEDY MUNENE	10,500.00
23	30-Jun-23	WITHHOLDING TAX	10,743.10
24	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	11,200.00
25	30-Jun-23	WITHHOLDING TAX	11,636.40
26	30-Jun-23	WITHHOLDING TAX	11,663.80

27	30-Jun-23	ICEA LION LIFE ASSURANCE COMPANY LI	11,977.55
28	30-Jun-23	CHARLES MAINA NJERU	12,600.00
29	30-Jun-23	PATRICK MUGO NDATHI	14,000.00
30	30-Jun-23	ARTHUR KARANJA NDUNGU	15,500.00
31	30-Jun-23	HUSSEIN NGEDZO MWAHUI	15,500.00
32	30-Jun-23	PAUL KINYANJUI MBUTHIA	15,500.00
33	30-Jun-23	LIVINGSTONE KANYI KARUGA	15,500.00
34	30-Jun-23	PATRICK NDERU MUTHII	15,500.00
35	30-Jun-23	JAMES SIMIYU MULATI	15,500.00
36	30-Jun-23	TIMOTHY NGITARI LOOTE	15,500.00
37	30-Jun-23	WITHHOLDING TAX	15,517.25
38	30-Jun-23	KIBIRIGWI IRRIGATION FARMERS CO-OPE	16,100.00
39	30-Jun-23	WITHHOLDING TAX	16,137.95
40	30-Jun-23	ANTONY THURANIRA	17,500.00
41	30-Jun-23	WITHHOLDING TAX	18,465.70
42	30-Jun-23	WITHHOLDING TAX	18,931.05
43	30-Jun-23	EDWIN WACHIRA KANGETHE	19,600.00
44	30-Jun-23	CHARLES WAHOME MUTHUI	19,600.00
45	30-Jun-23	KENYA POWER AND LIGHTING COMPANY	19,887.70
46	30-Jun-23	JULIAH WANGECHI MURIITHI	19,900.00
47	30-Jun-23	KENNEDY GITHINJI	24,500.00
48	30-Jun-23	CHARLES MAINA NYAGA	24,500.00
49	30-Jun-23	FREDRICK NGIGE RUKENYA	24,500.00
50	30-Jun-23	VINCENT KAHIRO KIRAGU	24,500.00
51	30-Jun-23	MWANIKI KAMAU NELSON	24,500.00
52	30-Jun-23	JOHN NDERITU WANGUI	24,500.00
53	30-Jun-23	PATRICK MUTHII MWANGI	26,200.00
54	30-Jun-23	EQUITY BANK SUSPENSE SALARY ACCOUNT	26,400.00

55	30-Jun-23	PRISCAH WANJIKU GITHAKA	28,000.00
56	30-Jun-23	LAWRENCE KARUOYA MUCHIRA	29,000.00
57	30-Jun-23	LAWRENCE KARUOYA MUCHIRA	29,000.00
58	30-Jun-23	WITHHOLDING TAX	29,924.15
59	30-Jun-23	GICHUGU WATER AND SANITATION	31,260.00
60	30-Jun-23	ANTONY THURANIRA	33,600.00
61	30-Jun-23	ISAAC WATHIKA GICHUKI	33,600.00
62	30-Jun-23	WITHHOLDING TAX	34,331.05
63	30-Jun-23	WITHHOLDING TAX	34,470.70
64	30-Jun-23	BEATRICE NJERI MUGOH	34,600.00
65	30-Jun-23	Ephantus Njiru Mututa	35,600.00
66	30-Jun-23	WITHHOLDING TAX	35,827.60
67	30-Jun-23	WITHHOLDING TAX	36,931.05
68	30-Jun-23	WITHHOLDING TAX	37,039.65
69	30-Jun-23	WITHHOLDING TAX	37,931.05
70	30-Jun-23	POSTAL CORPORATION OF KENYA-NYERI B	39,080.00
71	30-Jun-23	ARDHI SACCO SOCIETY LIMITED	40,561.00
72	30-Jun-23	ARDHI SACCO SOCIETY LIMITED	40,561.00
73	30-Jun-23	CHRISTINE MUTHONI THEURI	42,000.00
74	30-Jun-23	GEORGE MACHARIA KAMAU	42,000.00
75	30-Jun-23	JOSPHAT MWAI NGUNYI	42,000.00
76	30-Jun-23	WITHHOLDING TAX	43,006.05
77	30-Jun-23	WITHHOLDING TAX	43,448.30
78	30-Jun-23	HENRY TUMBO MURUGA	45,800.00
79	30-Jun-23	BENSON GACHIRI MWANGI	45,800.00
80	30-Jun-23	JOAN WAMUYU MUNENE	45,800.00
81	30-Jun-23	CAROLINE NYAWIRA MUTUGI	45,800.00
82	30-Jun-23	JENNIFER WAIRIMU NYAGA	48,800.00

83	30-Jun-23	MATHIRA WATER AND SANITATION COMPAN	49,450.00
84	30-Jun-23	VIOLET WAGATWE NJANJA	50,000.00
85	30-Jun-23	KENNEDY GITHINJI	50,400.00
86	30-Jun-23	TERESIAH WANJIKU KAMAU	50,400.00
87	30-Jun-23	KENNEDY GITHINJI	50,400.00
88	30-Jun-23	VINCENT KAHIRO KIRAGU	50,400.00
89	30-Jun-23	CHARLES MAINA NYAGA	50,400.00
90	30-Jun-23	FREDRICK NGIGE RUKENYA	50,400.00
91	30-Jun-23	PAUL THUO WAIRIMU	50,400.00
92	30-Jun-23	BERNARD GITHINJI RUKINYO	50,400.00
93	30-Jun-23	MWANIKI KAMAU NELSON	50,400.00
94	30-Jun-23	JOHN NDERITU WANGUI	50,400.00
95	30-Jun-23	CATHERINE WANJIKU KARIITHI	50,700.00
96	30-Jun-23	WITHHOLDING TAX	51,639.65
97	30-Jun-23	STEVEN WAWERU GIKONYO	52,500.00
98	30-Jun-23	kabare water project	53,900.00
99	30-Jun-23	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	54,000.00
100	30-Jun-23	WITHHOLDING TAX	56,640.00
101	30-Jun-23	DAVID GITHANDA WACHIRA	58,400.00
102	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
103	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
104	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
105	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
106	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
107	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
108	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
109	30-Jun-23	RITA R A OYIER	63,000.00
110	30-Jun-23	JANE KARIA NDIERI	64,000.00

111	30-Jun-23	CHARITY NJOKI KARIUKI	64,000.00
112	30-Jun-23	WITHHOLDING TAX	66,034.50
113	30-Jun-23	EDWARD NYAGA NJAGI	68,200.00
114	30-Jun-23	PRISCAH WANJIKU GITHAKA	68,200.00
115	30-Jun-23	VIVO ENERGY KENYA LIMITED	69,284.50
116	30-Jun-23	WITHHOLDING TAX	69,479.65
117	30-Jun-23	SYLVESTER MARIBE NJAU	70,200.00
118	30-Jun-23	KEVIN DOMINIC MUTINDA	71,000.00
119	30-Jun-23	BENSON BUNDI GITARI	71,400.00
120	30-Jun-23	PERMINUS MURIUKI GITARI	78,200.00
121	30-Jun-23	LAWRENCE KARUOYA MUCHIRA	80,900.00
122	30-Jun-23	WITHHOLDING TAX	81,034.50
123	30-Jun-23	BENSON GACHIRI MWANGI	82,500.00
124	30-Jun-23	JOAN WAMUYU MUNENE	82,500.00
125	30-Jun-23	co-operative bank kerugoya salary s	84,000.00
126	30-Jun-23	WITHHOLDING TAX	85,394.65
127	30-Jun-23	WITHHOLDING TAX	85,889.65
128	30-Jun-23	WITHHOLDING TAX	86,896.55
129	30-Jun-23	CHRISTINE MUTHONI THEURI	89,600.00
130	30-Jun-23	CAROLINE NYAWIRA MUTUGI	90,400.00
131	30-Jun-23	SYLVIA WANJIRA MULI	90,400.00
132	30-Jun-23	ISAAC KIMANI KARIUKI	90,400.00
133	30-Jun-23	ANNE KATHAMBI NJAGI	90,400.00
134	30-Jun-23	BEATRICE NJERI MUGOH	90,400.00
135	30-Jun-23	FULCRUM INVESTMENT HOLDINGS LIMITED	94,344.80
136	30-Jun-23	WITHHOLDING TAX	96,724.15
137	30-Jun-23	KENYA POWER AND LIGHTING COMPANY	96,903.00
138	30-Jun-23	ANNE WAKIURU MURI	100,000.00

139	30-Jun-23	WITHHOLDING TAX	103,900.00
140	30-Jun-23	WITHHOLDING TAX	107,100.00
141	30-Jun-23	EDWARD NYAGA NJAGI	111,800.00
142	30-Jun-23	LISABETH WAWIRA MURIMI	120,000.00
143	30-Jun-23	PRIMIWADIE GENERAL SUPPLIERS	122,000.00
144	30-Jun-23	SAMTECH CYBER SERVICES	131,500.00
145	30-Jun-23	HIGHPHARM PHAMACEUTICALS LIMITED	161,300.00
146	30-Jun-23	INSTITUTE OF CERTIFIED PUBLIC ACCOU	177,000.00
147	30-Jun-23	shemwa auto spares and services	196,060.35
148	30-Jun-23	MICHEAL MARVIN MURIMI	199,000.00
149	30-Jun-23	KIMSLINK SUPER AGENCIES	224,068.95
150	30-Jun-23	PHALIMAGEN INVESTMENTS	225,200.00
151	30-Jun-23	WITHHOLDING TAX	235,000.00
152	30-Jun-23	WITHHOLDING TAX	242,758.60
153	30-Jun-23	MUWASA SERVICES LTD	244,608.60
154	30-Jun-23	JAPITECT SOLUTIONS COMPANY	245,689.65
155	30-Jun-23	KIRINYAGA WATER AND SANITATION COMP	257,669.00
156	30-Jun-23	BITMAX VENTURES	268,804.15
157	30-Jun-23	Narex General Supplies	275,172.40
158	30-Jun-23	ARKSHIELD SERVICES LIMITED	284,154.85
159	30-Jun-23	shemwa auto spares and services	294,336.20
160	30-Jun-23	SERVECHEM ENTERPRISES	328,241.40
161	30-Jun-23	NELYANNTEK AGENCIES	331,607.35
162	30-Jun-23	WITHHOLDING TAX	345,392.50
163	30-Jun-23	JOMUTEK INVESTMENT	360,000.00
164	30-Jun-23	MORRIS NJAGE AND COMPANY ADVOCATES	371,237.95
165	30-Jun-23	PHALIMAGEN INVESTMENTS	379,000.00
166	30-Jun-23	Greyflip Enterprises Ltd	385,100.00

167	30-Jun-23	DENLOY INVESTMENT	393,103.45
168	30-Jun-23	LAPTRUST PENSION TRUST	397,737.60
169	30-Jun-23	queen rosma agencies	404,980.00
170	30-Jun-23	Greyflip Enterprises Ltd	409,350.00
171	30-Jun-23	Brenis Limited	420,000.00
172	30-Jun-23	WARAZO GENERAL TRADERS	425,500.00
173	30-Jun-23	Shanartec Enterprises	436,000.00
174	30-Jun-23	SAFARICOM KENYA LIMITED	453,000.00
175	30-Jun-23	WITHHOLDING TAX	466,137.00
176	30-Jun-23	VERSERTILE FOOD VENTURES	485,568.00
177	30-Jun-23	ASTRAFICAH ENTERPRISES	486,000.00
178	30-Jun-23	VANTAGE GENERAL MERCHANTS	514,000.00
179	30-Jun-23	JEMAR MERCHANTS	550,500.00
180	30-Jun-23	LENIO SUPPLIES	561,400.00
181	30-Jun-23	PURVIEW GENERAL SUPPLIES	582,500.00
182	30-Jun-23	PHLIJAN SUPPLIES	597,200.00
183	30-Jun-23	REJALLA AGENCIES	600,000.00
184	30-Jun-23	shemwa auto spares and services	612,356.90
185	30-Jun-23	Shanartec Enterprises	626,000.00
186	30-Jun-23	PRIMIWADIE GENERAL SUPPLIERS	663,000.00
187	30-Jun-23	REJALLA AGENCIES	663,273.60
188	30-Jun-23	Ganit Company Limited	664,836.20
189	30-Jun-23	ASTRAFICAH ENTERPRISES	669,225.00
190	30-Jun-23	WITHHOLDING TAX	704,000.00
191	30-Jun-23	PATO CLASSY ENTERPRISES	720,000.00
192	30-Jun-23	KIRINYAGA WATER AND SANITATION COMP	728,830.00
193	30-Jun-23	WACH-TECH INVESTMENTS	773,500.00
194	30-Jun-23	creativator general agencies limite	884,482.75

195	30-Jun-23	WACH-TECH INVESTMENTS	888,000.00
196	30-Jun-23	Kexcellent Services Limited	919,861.75
197	30-Jun-23	Waamin Enterprises Limited	927,000.00
198	30-Jun-23	KARANJA GAS SUPPLIERS	935,000.00
199	30-Jun-23	KIRINYAGA WATER AND SANITATION COMP	1,000,000.00
200	30-Jun-23	Bekagi B General Suppliers	1,023,200.00
201	30-Jun-23	KARRY VENTURES	1,052,544.30
202	30-Jun-23	PHALIMAGEN INVESTMENTS	1,079,068.95
203	30-Jun-23	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	1,110,581.90
204	30-Jun-23	weststros general supplies	1,125,000.00
205	30-Jun-23	SHANTA GENERAL AGENCIES	1,155,000.00
206	30-Jun-23	GICHUGU WATER AND SANITATION	1,248,000.00
207	30-Jun-23	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	1,392,319.00
208	30-Jun-23	PERMINUS MURIUKI GITARI	1,526,200.00
209	30-Jun-23	WILSON MWANGI KIURA	1,590,600.00
210	30-Jun-23	PERMINUS MURIUKI GITARI	1,611,200.00
211	30-Jun-23	RYAKUSHWILLI SUPPLIERS	1,705,675.85
212	30-Jun-23	VANCO V A NYAMODI AND COMPANY ADVOC	1,938,272.40
213	30-Jun-23	KENYA POWER AND LIGHTING COMPANY L	1,945,658.00
214	30-Jun-23	Laro Technologies and General Suppl	1,956,868.90
215	30-Jun-23	JANTEC ENTERPRISES	1,964,829.30
216	30-Jun-23	WANYONYI AND MUHIA ADVOCATES	1,997,968.95
217	30-Jun-23	ANGELS TOUCH COMMUNICATIONS LTD	2,111,260.35
218	30-Jun-23	VIVO ENERGY KENYA LIMITED	2,162,068.95
219	30-Jun-23	VIVO ENERGY KENYA LIMITED	2,200,000.00
220	30-Jun-23	ANGELS TOUCH COMMUNICATIONS LTD	2,451,343.95
221	30-Jun-23	POLIHHERIT MEDICAL SUPPLIERS	2,476,551.70
222	30-Jun-23	SHANTA GENERAL AGENCIES	2,943,460.35

223	30-Jun-23	KENYA POWER AND LIGHTING COMPANY L	3,020,606.00
224	30-Jun-23	NATION MEDIA GROUP LIMITED	3,228,480.00
225	30-Jun-23	SAFARICOM KENYA LIMITED	3,745,960.70
226	30-Jun-23	LAPROFUND	3,762,692.45
227	30-Jun-23	Medipal Medical Supplies Limited	3,763,965.50
228	30-Jun-23	SINOTURN SUPPLIES	3,960,339.35
229	30-Jun-23	KENYA POWER AND LIGHTING COMPANY L	4,367,350.00
230	30-Jun-23	KAMUNDA NJUE AND COMPANY ADVOCATES	4,383,965.50
231	30-Jun-23	PANNYNICE GENERAL SUPPLIES	4,867,495.35
232	30-Jun-23	JUSTEC COMMUNICATIONS	4,895,710.35
233	30-Jun-23	VIRCLAR SOLUTIONS LIMITED	4,953,103.45
234	30-Jun-23	KENYA POWER AND LIGHTING COMPANY L	5,241,831.00
235	30-Jun-23	Paula Solutions Limited	5,513,275.85
236	30-Jun-23	LAPTRUST UMBRELLA RETIREMENT FUND	5,746,621.15
237	30-Jun-23	JUSTEC COMMUNICATIONS	7,713,000.00
238	30-Jun-23	PAMOXIMED LIMITED	8,020,000.00
239	30-Jun-23	Celitech Supplies Limited	8,924,216.00
240	30-Jun-23	Multimark Company Limited	12,486,183.25
241	30-Jun-23	Philip Henry Associates	13,133,241.40
242	30-Jun-23	Acelic Enterprises Limited	17,270,600.00
243	30-Jun-23	Scoreline Insurance Brokers Limited	41,000,000.00
	TOTAL		242,625,056.70

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENTS			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-23	FUND REQUISITION COB/KRG/001/79(2)	3,720,580.00
2	30-Jun-23	FUND REQUISITION COB/KRG/001/79(3)	49,901,802.00

3	30-Jun-23	FUND REQUISITION COB/KRG/001/79(7)	2,072,900.00
4	30-Jun-23	FUND REQUISITION COB/KRG/001/79(8)	184,119,832.00
	TOTAL		239,815,114.00

**KIRINYAGA COUNTY HEALTH COND. GRANT A/C
REPUBLIC OF KENYA**

F.O. 30

BANK RECONCILIATION

KIRINYAGA COUNTY HEALTH COND GRANT A/C

as at 30 June 2023

Station KIRINYAGA

less:- Balance as per bank certificate:
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
2. Receipts in Bank Statement not yet recorded in Cash Book ..
Add:- 3. Payments in Bank Statement not yet recorded in Cash Book ..
4. Receipts in Cash Book not yet Recorded in Bank Statement ..

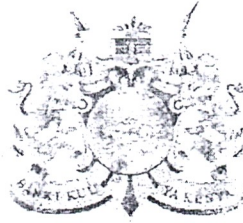
Sh.	cts	Sh.	cts	Sh.	cts
		1,280,534.50			
1,280,534.50					
	0.00	1,280,534.50			
	0.00				
	0.00		0.00		0.00
Bank Balance as per cash book					0.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Signature
ACCOUNTANT
1/7/2023
Designation
Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)							
CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
	30/06/23	LENIO SUPPLIES	182,301.70				
	30/06/23	WESTWOOD HOTEL LTD	265,344.85				
	30/06/23	BEKAM HOTEL LIMITED	832,887.95				
			1,280,534.50				

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 19, 2023

CERTIFICATE OF BALANCES

Customer : 119461
Balance Date: 30-Jun-23

KIRINYAGA COUNTY

Account No	Account Name	Currency	Balance
1000170247	KIRINYAGA COUNTY DEVELOPMENT	KES	2,621,241.35
1000170336	KIRINYAGA COUNTY RECURRENT	KES	2,811,159.40
1000170433	KIRINYAGA COUNTY REVENUE FUND	KES	723,530,315.25
1000268271	KIRINYAGA COUNTY RD. MAINT. LEVY FD	KES	0.00
1000268287	KIRINYAGA COUNTY HEALTH COND.GRANT	KES	1,280,534.50
1000364424	KIRINYAGA COUNTY DEPOSIT ACC.	KES	86,629,263.60
1000364866	KIRINYAGA COUNTY AG SE DEV.S.PROG	KES	0.00
1000367911	KIRINYAGA COUNTY VILLAGE POLY GRANT	KES	0.00
1000369938	KIRINYAGA COUNTY NAT AGR,RURAL GRO	KES	0.00
1000397683	KIRINYAGA COUNTY KUSP URB. INST.GR	KES	0.00
1000397737	KIRINYAGA COUNTY KUSP URB. DEV..GR	KES	0.00
1000428608	KIRINYAGA COUNTY DEVOLUTION SUP PRO	KES	-0.00
1000454601	KIRINYAGA COUNTY CORONA VIRU FUND	KES	0.00
1000511389	KIRINYAGA COUNTY KDSP LEVELI	KES	0.00
1000566965	KIRINYAGA COUNTY PRIMARY HEALTH CAR	KES	0.00
1000588489	KIRINYAGA COUNTY CLIMATE CHANGE FUN	KES	0.00
1000705687	KIRINYAGA COUNTY NAT AGR VAL CHAIN	KES	0.00


Leonard Kipsanai
Senior Manager
Banking Services Division


Joyce Nasieku
Authorised Signatory
Banking Services Division

