

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF NYANDARUA**

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

PAPERS LAID	
DATE	27.02.24
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C. CHEROP



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**COUNTY GOVERNMENT OF NYANDARUA  
ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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





**NYANDARUA COUNTY EXECUTIVE**  
**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
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

### b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
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*(This list is an indication of acronyms and key terms; the County should include all from the annual report and financial statements prepared)*



## 2. 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	Major Responsibility
1.	Office of the Governor	Provide leadership in the county's governance and development
2.	Office of the County Secretary	Responsible for the coordination and smooth operation of all County departments
3.	County Public Service Board	Handle the county's human resource management
4.	County Attorney	Represent the County Government in in all legal proceedings
5.	Public Administration & ICT	Management of devolved Government
6.	Finance & Economic Development	Management of County Treasury and Planning
7.	Health Services	Promote public health in the County
8.	Education, Culture and the Arts	Management of pre-primary, vocational training, arts and preservation of culture
9.	Youth, Sports, Gender and Social Services	Management and coordination of youth affairs, sports, gender affairs and social welfare
10.	Industrialization, Trade, Co-Operatives & Urban Development	Promote trade through development of industries and empowering cooperatives
11.	Ol'kalou Municipality	Urban Development and provision services within the municipality
12.	Water, Tourism, Environment and Natural Resources	Management of water resources, promote tourism and preserve the natural resources in a clean environment
13.	Lands, Housing, Physical Planning	Promote land administration, land use planning, survey and mapping, land acquisition and allocation and land policy development.
14.	Transport, Energy and Public Works	Develop, maintain and manage transport infrastructure, develop a well-regulated built environment and facilitate availability of sufficient, secure, efficient and affordable clean energy



## **b) Key Management team**

The *County Executive's* day-to-day management is under the following key organs:

- i. Office of the Governor
- ii. Office of the County Secretary
- iii. County Public Service Board
- iv. County Attorney
- v. Public Administration & ICT
- vi. Finance & Economic Development
- vii. Health Services
- viii. Education, Culture and the Arts
- ix. Youth, Sports, Gender and Social Services
- x. Industrialization, Trade, Co-Operatives & Urban Development
- xi. Ol'kalou Municipality
- xii. Water, Tourism, Environment and Natural Resources
- xiii. Lands, Housing, Physical Planning
- xiv. Transport, Energy and Public Works

## **c) Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Mary W. Kamande
2.	Accounting Officer- Finance	Mr. Juvenalis Thiong'o
3.	Economic Development	Mr. Joram Kiarie
4.	Accounting Officer- Office of the Governor	Mr. Peter Thiari
5.	Accounting Officer- Office of the County Secretary	Ms. Ann Kariuki
6.	Accounting Officer- County Public Service Board	Mr. Dr. James Kungu
7.	Accounting Officer- County Attorney	Mr. Peter Thiari



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No.	Designation	Name
8.	Accounting Officer-Public Administration & ICT	Mr Julius Ngambi Nderitu
9.	Accounting Officer- Health Services	Ms. Josephine Wanja Muiru
10.	Accounting Officer- Education, Culture and the Arts	Mr. Pachomius Wambugu
11.	Accounting Officer- Youth, Sports, Gender and Social Services	Mr. John Kariuki Nderitu
12.	Industrialization, Trade, Co-Operatives & Urban Development	Mr. Charles Wagura Nderitu
13.	Ol'kalou Municipality	Ms. Ann Theuri
14.	Water, Tourism, Environment and Natural Resources	Ms. Hellen Njeri Njoroge
15.	Lands, Housing, Physical Planning	Ms. Judy Leah Gathoni Waihenya
16.	Transport, Energy and Public Works	Mr. Peter Mwangi Karanja
17.	Agriculture, Livestock & Fisheries	Mr. David Kung'u Wakaba

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30th June 2023 were:

- County Assembly of Nyandarua;
- Audit Committee;
- Public Accounts Committee;
- Budget and Appropriations Committee; and
- Finance Committee.



**NYANDARUA COUNTY EXECUTIVE**  
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**e) County Executive Headquarters**

P.O. Box 701 – 20303  
County Head Office,  
Ol Kalou, Kenya

**f) County Executive Contacts**

Telephone: (+254) 020 2660859  
E-mail: [info@nyandarua.go.ke](mailto:info@nyandarua.go.ke)  
Website: [www.nyandarua.go.ke](http://www.nyandarua.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 Ltd.  
Revenue Collection Account  
P.O. BOX 138-20303  
Ol Kalou
3. Equity Bank Kenya Ltd.  
Revenue Collection Account  
P.O. BOX 215-20303  
Ol Kalou

**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**

**j) County Attorney**



### 3. Governance Statement

Nyandarua County 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.

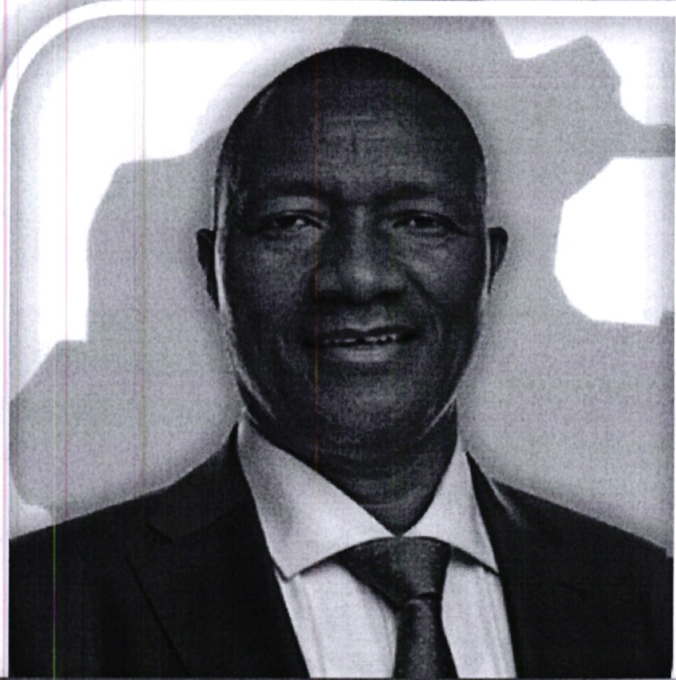
The County is made up of a County Assembly, County Executive and 3 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of 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

S.NO	NAME	POSITION
1.	H.E(Dr.) Moses Kiarie Badilisha	Governor
2.	H.E Mathara Mwangi	Deputy Governor
3.	Frank Kanja Muchina	County Secretary
4.	Mary Wanjiku Kamande	CECM – Finance, Economic planning and ICT
5.	Catherine Njeri Gitau	CECM – Youth Empowerment, Sports and Arts
6.	Hon. Stephen Kinyanjui Mburu	CECM – Lands, Physical Planning and Urban development
7.	Hon. Dr. Paul Maina Wanjau	Public service, Administration and Devolution
8.	Dr. Zakayo Kariuki Gichuki	CECM Health services
9.	Hon. Samuel Wachira Mugo	CECM Water, Environment, climate change AND Natural resources
10.	Hon. Francis Njoroge Miringu	CECM- Education, children, gender affairs, culture and social services
11.	Hon. Cecilia Wangari Kirira	CECM - Public Works Roads Transport, Housing and Energy
12.	Hon. Agnes Wamahiga Njuji	CECM - Tourism, Cooperative Development, Trade and Industrialization
13.	Joseph Gatore	County Attorney



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**H.E Governor – Dr. Moses Kiarie Badilisha**  
**NYANDARUA COUNTY**



**H.E Deputy Governor – Hon. Mathara Mwangi**  
**NYANDARUA COUNTY**





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**Hon. Stephen Kinyanjui Mburu**  
CECM - Lands, Physical Planning and Urban  
Development



**Frank Kanja Muchina**  
County Secretary



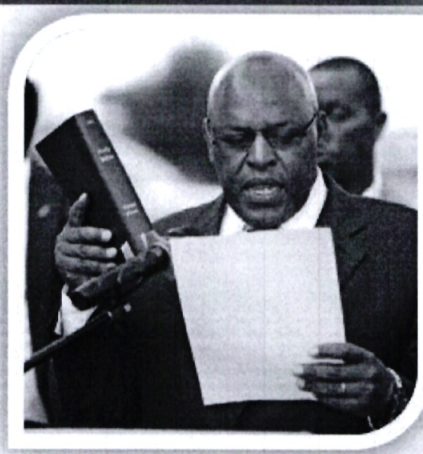
**Hon. Mary Wanjiku Kamande** –  
CECM - Finance, Economic Planning and ICT



**Hon. Dr. Paul Maina Wanjau**  
Public Service, Administration and Devolution



**Hon. Cecilia Wangari Kirira**  
CECM - Public Works Roads Transport,  
Housing and Energy



**Dr. Zakayo Kariuki Gichuki**  
CECM - Health Services



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**Catherine Njeri Gitau**  
CECM - Youth Empowerment, Sports and Arts



**Hon. Samuel Wasira Mugo**  
CECM - Water, Environment, Climate Change  
and Natural Resources



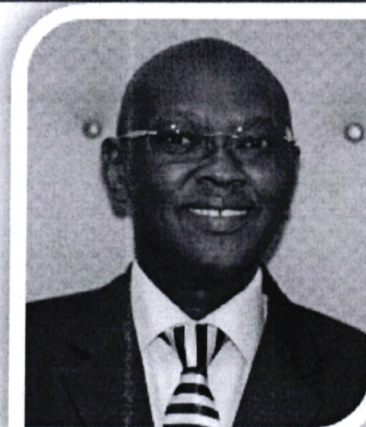
**Hon. Francis Njoroge Miringu**  
CECM - Agriculture, Livestock and Fisheries



**Hon. John Ndungu Muiru**  
CECM - Education, Children, Gender Affairs,  
Culture and Social Services



**Hon. Agnes Wamahiga Njuji**  
CECM - Tourism, Cooperative Development,  
Trade and Industrialization



**Hon. Joseph Gatore**  
County Attorney



### **Stakeholder engagement and whistle blowing**

The county has a public participation act that stipulates the procedure of involvement of Wananchi in decision making. The act spells out the role of each and every stakeholder.

### **Safeguards against unethical conduct and corruption**

The County has a human resource advisory committee that handles disciplinary cases which is chaired by the County Secretary. The committee reviews the conduct of staff and advises the County Public Service Board on the course of action. On corruption matters, the is in the forefront in the fight against corruption and has been cooperating with investigation bodies where such incidences occur.

### **Engagement with the County Assembly and the Senate**

The county executive enjoys a cordial relationship with both the county assembly and the senate. Each executive department has an oversight committee at the County Assembly which oversees the department's operations. The committees track the departments performances in terms of budget implementation and ensure there is value for money. The County Assembly invites the County departments to defend their planning documents before approval.

The Senate on the other hand oversights the County's performance and regularly invites the County management to answer questions as raised by the auditor general.

### **Risk management**

The County has a well-established Internal Audit Department which advises the management on the internal controls. Internal auditors through a risk-based approach provide independent and objective assurance on the effectiveness of the County's internal controls

Risk management policy framework have been developed. We are in the process of adopting and implementing it through the necessary legislation.

Each department identify its risk and forward them to the management where they are ranked as either low, moderate or high.



The formal processes to analyse risk will be achieved when the risk management policy framework will be fully implemented by the County management.

The formal processes to assess changes will be achieved when the risk management policy framework will be fully implemented by the County management.

The internal audit department reports on the risky areas on key processes in the County to the concerned department for action.

The audit committee are competitively appointed through the County Public Service Board and then gazetted through the Kenya gazette. They operate within the National treasury guidelines that established the audit committee in the institutions.

### **Compliance**

The County Governments Operations are guided by the Constitution of Kenya 2010, County Government Act 2012, Public finance management act, 2012 and its regulations.



#### **4. Foreward by the CECM Finance and Economic Planning**

It is with great pleasure that I present the County Government of Nyandarua Financial Statements for the year ended 30<sup>th</sup> June, 2023. They present the financial performance of the County Government over the Financial year ending 30<sup>th</sup> June 2023.

Pursuant to section 164 (1) of the Public Finance Management Act, the Accounting Officer for a County Government Entity at the end of each Financial Year, shall prepare Financial Statements in respect of the Entity in formats to be prescribed by the Accounting Standards Board. The Financial Statements should be submitted to the Office of the Auditor-General, Office of the Controller of Budget, the National Treasury, the Commission of Revenue Allocation and the County Assembly. Section 5 of the County Government Act, 2012 prescribes the functions of county governments that are:

- 1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.
- 2) Without prejudice to the generality of subsection (1), a county government shall be responsible for—
  - (a) county legislation in accordance with Article 185 of the Constitution;
  - (b) exercising executive functions in accordance with Article 183 of the Constitution;
  - (c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
  - (d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
  - (e) any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
  - (f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.



### **Performance of the 2022/23 fy budget**

The County prepared the FY 2022/23 budget and two subsequent supplementary budgets and submitted them to the County Assembly for approval. The approved budget estimates were at **Kes 7,002 million**, **Kes. 7,840 million** during the first supplementary and **Kes. 7,582 million** in the second supplementary budget.

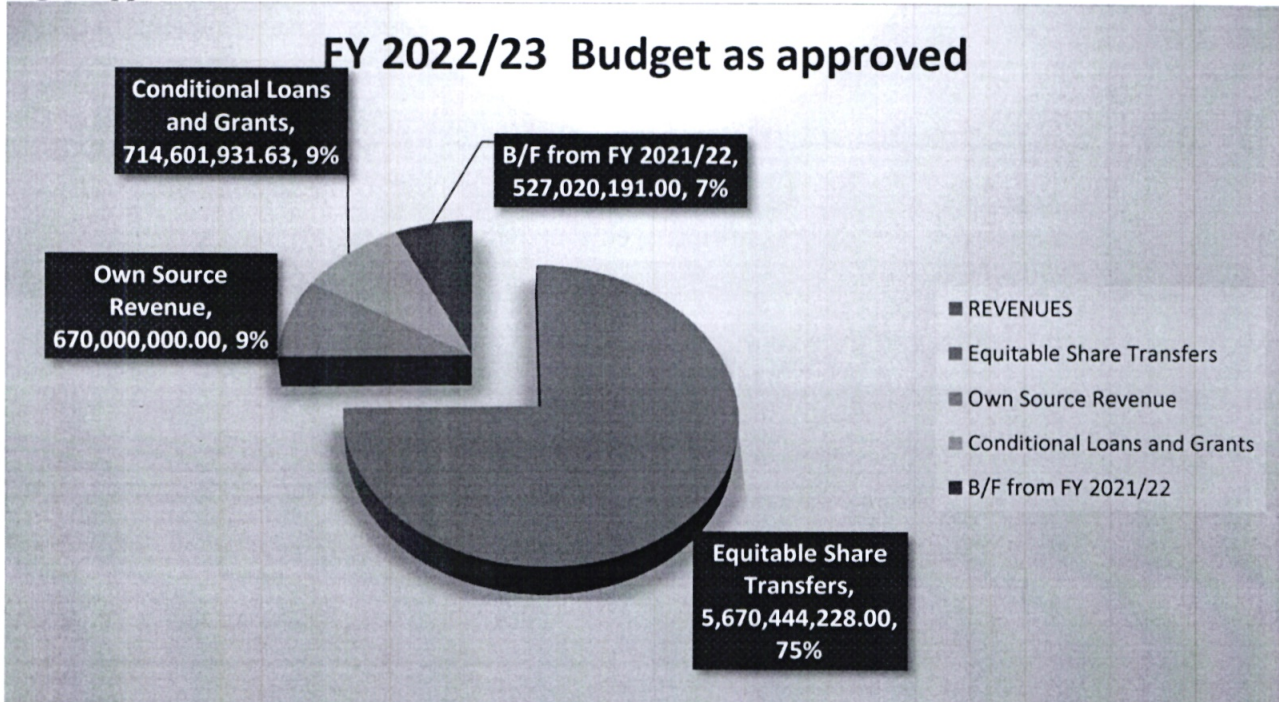
In the second supplementary budget, **Kes 5,307 million** was appropriated to fund the recurrent expenditure budget accounting for 70% of the approved supplementary estimates with a development expenditure of **Kes. 2,274 million** accounting for 30% of the total appropriations. The revenue estimates constituted of **Kes. 5,670 million** (75%), equitable share from the national government **Kes 670 million** (8.8%) own source revenue inclusive of Linda Mama, **Kes 714.6 million** (9.4%) as conditional grants and loans and **Kes 527 million** (7%) as balance brought forward from the FY 2021/22.

**Table 1: Approved Revenue Estimates per Stream**

<b>Description</b>	<b>FY 2022/23 Second Supplementary Budget as approved</b>	<b>Percentage of Total Budget</b>
<b>REVENUES</b>		
Equitable Share Transfers	5,670,444,228	74.79
Own Source Revenue	670,000,000	8.84
Conditional Loans and Grants	714,601,932	9.42
B/F from FY 2021/22	527,020,191	6.95
<b>Grand Total</b>	<b>7,582,066,351</b>	<b>100.00</b>



*Fig 1: Approved Revenue Estimates*



The county revenues increased from an approved estimate of Kes 7,002 million in the first approved budget estimates to Kes 7,582 million in the county's second supplementary budget for the FY 2022/23. This was largely attributable to unremitted equitable share from the FY 2021/2022 amounting to Kes. 453.6 million among other additional revenue streams. The resource envelope comprised of unspent balances from the previous financial years that include; Road Maintenance Levy Fund - B/f 2016-17 of Kes 7.2 million, Transfers to Village Polytechnics bal b/f of Kes 5.7 million, World Bank Grant for Kenya Climate Smart Agriculture Project (KCSAP) b/f of Kes. 43.5 million and other unspent balances b/f of Kes. 73.4 million.



**Table 2: Approved Revenue Estimates**

Description	FY 2022/23 estimates as Approved	Approved 1 <sup>st</sup> supplementary FY 2022/23	Approved 2 <sup>nd</sup> supplementary FY 2022/23
<b>REVENUES</b>			
Equitable Share	5,670,444,228	5,670,444,228	5,670,444,228
Local Collections	630,000,000	630,000,000	630,000,000
Linda Mama	30,000,000	30,000,000	40,000,000
<b>CONDITIONAL GRANTS</b>			-
Supplement for Construction of County Headquarters	90,800,000	90,800,000	59,000,000
Leasing of Medical Equipment	110,638,298	110,638,298	110,638,298
DANIDA Grant For Primary Health Care in Devolved Context	10,271,800	10,271,800	15,679,125
World Bank Grant for Kenya Climate Smart Agriculture Project (KCSAP)	289,609,680	289,609,680	75,718,650
Sweden- Agricultural Sector Development Support Programme (ASDSP) Level II	8,725,383	8,725,383	4,496,557
World Bank Grant for Kenya Urban Support Programme (KUSP UIG)		-	1,145,356
World Bank Grant for Kenya Urban Support Programme (KUSP UDG)			1,194,559
World Bank -Kenya Informal Settlement Improvement Project- KISIP II	25,497,691	25,497,691	25,000,000
World Bank Grant for KDSP (Level 1) b/f from FY 2020-21	-	-	-
World Bank Grant for KDSP (Level II)	-	98,191,994	98,191,994
EU Grant- -Instruments for Devolution Advice and Support (IDEAS)-Potato Tissue Culture Lab	-	-	-
EU Grant -Instruments for Devolution Advice and Support (IDEAS)	11,000,000	11,000,000	18,896,348
World Bank- Financing Locally Led Climate Action Program (FLLOCA)	125,000,000	125,000,000	22,000,000
World Bank Loan for Transforming Health Systems for Universal Care Project	-	-	-
Road Maintenance Levy Fund - B/f 2016-17		7,154,957	7,154,957



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Kenya Devolution Support Programme Level 1- B/f		27,904,654	27,904,654
Transfers to Village Polytechnics Bal B/f		5,661,342	5,661,342
World Bank Grant for Kenya Climate Smart Agriculture Project (KCSAP) B/F		43,480,659	43,480,659
DANIDA Grant For Universal Healthcare for Devolved System Programme		25,639,079	25,639,079
World Bank (IDA) Loan for Transforming Health Systems		97,400,728	97,400,728
DANIDA Grant For Universal Healthcare for Devolved System Programme		5,399,625	5,399,625
IDA(World Bank) - National Agricultural Value Chain Development Project (NAVCDP)			70,000,000
Unremitted Equitable Share		453,635,542	453,635,542
Unspent Balances B/F		73,384,649	73,384,649
<b>Total Revenue</b>	<b>7,001,987,080</b>	<b>7,839,840,310</b>	<b>7,582,066,351</b>

**Projected Expenditures in the 2022/23 Fy**

In the year under review, the County projected a total expenditure amounting to Kes. **7,582,066,351** as tabulated in the next table.

**Table 2: Approved summary of Projected expenditure estimates for the FY 2022/23**

Description	FY 2022/23 estimates as Approved	FY 2022/23 1 <sup>st</sup> supp Budget as Approved	FY 2022/23 2 <sup>nd</sup> supp Budget as approved
Compensation to employees	2,150,000,000	2,158,950,000	2,113,950,000
Use of Goods and Services	1,245,983,308	1,228,845,304	1,339,120,769
Current Transfers	297,157,098	415,618,793	461,026,118
County Funds (Rec.)	286,200,000	338,600,000	348,200,000
KDSP	-	27,904,654	27,904,654
Acquisition of Non -Financial Assets	125,856,122	128,007,710	132,197,680
Development expenditure	1,885,085,638	1,889,834,396	1,588,270,777
County Funds (Dev.) - Trade /Biashara	15,000,000	10,000,000	-
Pending bills- Recurrent	25,055,066	83,375,789	74,940,691
Pending bills- development	141,205,619	636,955,979	584,707,975
County Assembly	830,444,228	921,747,686	911,747,686
<b>Total</b>	<b>7,001,987,080</b>	<b>7,839,840,311</b>	<b>7,582,066,351</b>



## Departmental Allocations

In the year under review, the departmental allocations were as highlighted in the table below.

*Table 3: Approved Departmental allocations for the FY 2022/23*

Department/ entity	Recurrent	Development	Total	Percentage of the total budget
Governor's Office	141,148,320		141,148,320	1.86
Office of the County Secretary	2,410,061,080		2,410,061,080	31.79
Office of the County Attorney	32,050,000		32,050,000	0.42
Public Administration and ICT	51,220,957	999,969	52,220,926	0.69
County Public Service Board	30,250,000	-	30,250,000	0.40
Finance & Economic Development	547,905,376	8,221,124	556,126,500	7.34
Health Services	637,265,326	283,826,662	921,091,988	12.15
Education, Gender, Youth, Culture, Gender and Social Services	78,240,123	102,422,946	180,663,069	2.38
Industrialization, Trade and Cooperative Development	46,925,391	87,650,881	134,576,272	1.78
OI -Kalou Municipality	26,800,356	31,594,559	58,394,915	0.77
Youth, Sports and Arts	114,446,826	50,796,732	165,243,558	2.18
Water, Environment, Tourism & Natural Resources	85,226,122	355,540,822	440,766,944	5.81
Transport, Energy & Public Works	105,193,790	920,214,952	1,025,408,742	13.53
Lands, Housing, Physical Planning and Urban Development	44,597,271	65,137,709	109,734,980	1.45
Agriculture Livestock & Fisheries	146,322,975	264,572,396	410,895,371	5.42
County Assembly	809,747,686	102,000,000	911,747,686	12.03
Total	5,307,401,599	2,272,978,753	7,580,380,351	100.00

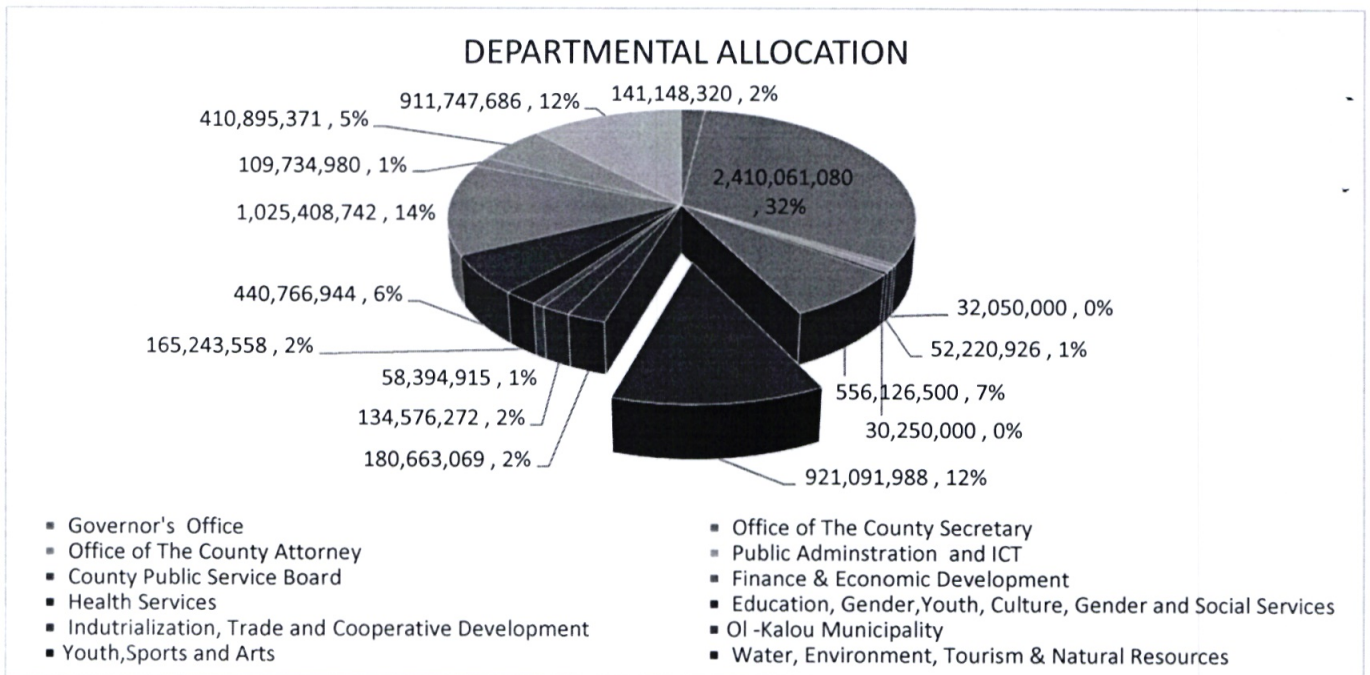


**NYANDARUA COUNTY EXECUTIVE**  
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The County had an annual approved budget estimate of Kes. 7,580 million. The Office of the County Secretary had the highest allocation at 31.79% amounting to Kes. 2,410 million. The larger proportion of the allocated resource to the office was to be expended on compensation to employees and their welfare. This was followed by Transport, Energy & Public Works at Kes. 1,025 million (13.5%) and the County Assembly amounting to Kes 921 million (12%). Industrialization, Trade and Cooperative Development had the second least allocation amounting to Kes 134.6 million (2%) with Lands, Housing, Physical Planning and Urban Development the least at Kes 109.7 million, 1.45 % of the total estimates.

The next chart illustrates the distribution of the appropriations per department:

**Figure 1: Distribution of Departmental Allocations**



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

**Actual Revenue Performance Fy 2022/23**

**Table 4: Revenue performance in FY 2022/23 (In Kes)**

Description	FY 2022/23 2 <sup>nd</sup> Supp Budget as approved	Actual Revenue Receipt	Deficit/Surpl us	Percentage of revenue receipt
REVENUES				
Equitable Share	5,670,444,228	5,670,444,228	0	100.00
Own source revenue inclusive of linda mama	670,000,000	491,561,965	-178,438,035	73.37
CONDITIONAL GRANTS	-		0	
Supplement for Construction of County Headquarters	59,000,000			100.00
Leasing of Medical Equipment	110,638,298	59,000,000 <sup>1</sup>		100.00
DANIDA Grant For Primary Health Care in Devolved Context	15,679,125	110,638,298 <sup>2</sup>	0	100.00
World Bank Grant for Kenya Climate Smart Agriculture Project (KCSAP)	75,718,650	75,718,650	0	100.00
Sweden- Agricultural Sector Development Support Programme (ASDSP) Level II	4,496,557	4,496,557	0	100.00
World Bank Grant for Kenya Urban Support Programme (KUSP UIG)	1,145,356	1,145,356	0	100.00
World Bank Grant for Kenya Urban Support Programme (KUSP UDG)	1,194,559	1,194,559	0	100.00
World Bank -Kenya Informal Settlement Improvement Project- KISIP II	25,000,000	25,000,000	0	100.00
World Bank Grant for KDSP (Level II)	98,191,994	98,191,994	0	100.00
EU Grant -Instruments for Devolution Advice and Support (IDEAS)	18,896,348	18,896,348	0	100.00

<sup>1</sup> These were spent at source

*County Government of Nyandarua*

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<b>Description</b>	<b>FY 2022/23 2<sup>nd</sup> Supp Budget as approved</b>	<b>Actual Revenue Receipt</b>	<b>Deficit/Surpl us</b>	<b>Percentage of revenue receipt</b>
World Bank- Financing Locally Led Climate Action Program (FLLOCA)	22,000,000	22,000,000	0	100.00
Road Maintenance Levy Fund - B/f 2016-17	7,154,957	7,154,957	0	100.00
Kenya Devolution Support Programme Level 1- B/f	27,904,654	27,904,654	0	100.00
Transfers to Village Polytechnics Bal B/f	5,661,342	5,661,342	0	100.00
World Bank Grant for Kenya Climate Smart Agriculture Project (KCSAP) B/F	43,480,659	43,480,659	0	100.00
DANIDA Grant For Universal Healthcare for Devolved System Programme	25,639,079	25,639,079	0	100.00
World Bank (IDA) Loan for Transforming Health Systems	97,400,728	97,400,728	0	100.00
DANIDA Grant For Universal Healthcare for Devolved System Programme	5,399,625	5,399,625	0	100.00
IDA (World Bank) - National Agricultural Value Chain Development Project (NAVCDP)	70,000,000	67,192,729	- 2,807,271	95.99
Unremitted Equitable Share	453,635,542	453,635,542	0	100.00
Unspent Balances B/F	73,384,649	73,384,649	0	100.00
<b>Total Revenue</b>	<b>7,582,066,351</b>	<b>7,215,503,621</b>	<b>181,245,306</b>	<b>97.80</b>

**Equitable Share**

In the FY 2022/23, the County received Kes. 6,670,318,664.59 (100%) as equitable share from the National Government. This amount included the Unremitted Equitable Share from the 2021/22 Fy. the budget utilization during the year amounted to kes. 5,759,503,945.88.

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**Own Source Revenue (OSR)**

The County anticipated to collect Kes. 670,000,000 as its own source revenue in the FY 2022/23. The County collected Kes. 491,561,965 (73.37%) resulting in a shortfall of Kes. -178,438,035. This is the county's highest revenue collection since devolution.

**Conditional grants**

The county received all the anticipated conditional grants apart from National Agricultural Value Chain Development Project (NAVCDP) from IDA (World Bank) which had a shortfall of kes. - 2,807,271. The Supplement for the Construction of County Headquarters at Kes 59 million and Kes 110.6 million appropriated for the lease of medical equipment which were paid at source.

**Actual Expenditure Performance Fy 2022/23**

In the period under review, the County spent 93.14 % of its recurrent budget and 79.77 % of its development Budget. Overall, absorption stood at 88.79% of the entire Budget as shown in table 9.

**Table 5: County overall expenditure for the period ending 30<sup>th</sup> June 2023**

	FY 2022/23 Second Supplementary Budget as approved	Expenditure in Kes.	% utilization of Budget
<b>Recurrent</b>	4,497,653,913	4,188,950,590	93.14
<b>Development</b>	2,170,978,753	1,731,878,563	79.77
<b>Total</b>	6,668,632,665	5,920,829,153	88.79

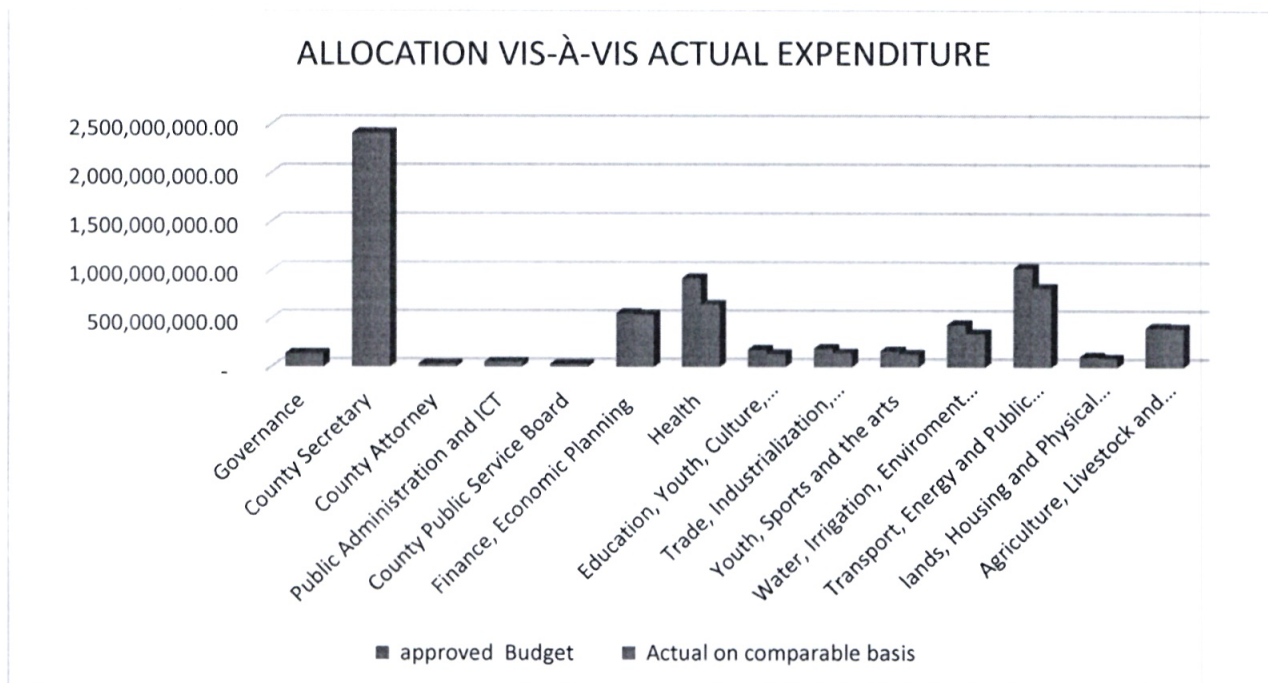
The office of the county attorney and the county public service board had the highest absorption on 99.99% of their budget while the department of health services had the lowest absorption of 70.03%. this is as summarized the table below.

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Table 6: Summary of Departmental allocations versus the actual expenditures by County Executive Departments (Kes.)

Programme/Sub-Programme	Approved Budget	Actual on comparable basis	% Budget utilization
<b>Governance</b>	141,148,320	140,686,406	99.67
<b>County Secretary</b>	2,410,061,080	2,408,456,059	99.93
<b>County Attorney</b>	32,050,000	32,049,525	99.99
<b>Public Administration and ICT</b>	52,220,926	52,184,790	99.93
<b>County Public Service Board</b>	30,250,000	30,245,478	99.99
<b>Finance, Economic Planning</b>	556,126,500	542,867,059	97.62
<b>Health Services</b>	921,091,988	645,015,757	70.03
<b>Education, Youth, Culture, Gender</b>	180,663,068	134,535,827	74.47
<b>Trade, Industrialization, Cooperatives and Urban Development</b>	192,661,186	143,746,718	74.61
<b>Youth, Sports and the arts</b>	165,243,558	132,186,774	80.00
<b>Water, Irrigation, Environment and Natural resources</b>	440,762,945	345,327,644	78.35
<b>Transport, Energy and Public works</b>	1,027,408,742	818,175,773	79.63
<b>lands, Housing and Physical Planning</b>	109,734,980	92,195,398	84.02
<b>Agriculture, Livestock and Fisheries</b>	410,895,371	403,155,945	98.12
<b>Total</b>	<b>6,670,318,665</b>	<b>5,920,829,152</b>	<b>88.76</b>

Figure 1: Allocation vis-à-vis actual expenditure



### **KEY FLAGSHIP PROJECTS**

In the financial year under review, the key flagship projects included;

- i. ECDE feeding programme
- ii. Bursary Fund
- iii. Upgrade of J. M Kariuki Hospital
- iv. Upgrade of Engineer Hospital
- v. Input subsidy (fertilizer)
- vi. Expansion of road network
- vii. County Head Quarters
- viii. Multi-Purpose Hall

Some of the flagship projects were funded fully by County Government kitty while others were funded by both the National and County Governments or development partners. The projects were complete while the phased projects are still ongoing.

### **Departmental Expenditure Office of the Governor**

The Office had no development expenditure. However, for its recurrent expenditure, it had an absorption of 99.67 % having expended Kes 140.7 million out of the allocated Kes 141.2 million.

Key achievements/deliverables within the year under review are as captured below;

- Transition of county administration
- Chaired cabinet meetings,
- Championed for additional resources to county government through the Council of Governors fora,
- Spearhead investment agenda for the County,
- Held Governor Mashinani fora at village level across the County,
- Participated in various intergovernmental relations fora with the National Government, development partners, the Council of Governors among others,
- Signing and follow up on various Memorandum of Understanding for projects geared towards improving the County,
- Promotion of the Central Region Economic Block,
- Delivered state of the County address,

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- Coordinated county service delivery,
- Participated in International and National day celebrations;
- Greening of the Environment through tree planting programmes;
- Citizen empowerment programmes through civic education and public participation activities, and

**Office of the County Secretary**

The office of the County Secretary under which the payroll management programme was appropriated in the year under review recorded an absorption of 99.93%. The Department had no development expenditure. In the year under review, key undertakings and deliverables by the Office of the County Secretary were;

- Coordination of Cabinet meetings,
- Dissemination and follow-up on the implementation of cabinet resolutions,
- Coordination of KDSP, EU IDEAS and other programmes in conjunction with the line departments,
- Enhancement of a Complaints and Compliment system,
- Maintenance of County Headquarters,
- Custody of County Assets,
- Insurance for all the county assets,
- Implemented the integrated records management policy,
- Held regular inter-departmental meetings for county service delivery coordination, and
- Coordinated the transition to the new administration.

**Human resource management**

- Human resource planning and management,
- Staff remuneration for 12 months,
- Staff welfare and support, and
- Digitization of payroll records.

**Office of the County Attorney**

The Office of the Attorney is charged with the provision of county legal services and advisory. Further, the office is charged to ensure operationalization of a seamless legal framework in support of the county's operations. The office recorded a 99.99% absorption rate having expended all the appropriated resources. Key achievements of the office were;

- Legislative drafting and litigation,

- Conveyancing,
- Alternative Dispute Resolution mechanism (A.D.R.)
- Provision of general legal service
- Legal Registry and legal resource centre, and
- Publishing and printing of Bills and Acts.

### **County Public Service Board**

The department had an allocation of Kes 30.2 million with all the appropriated budget expended recording a 99.99% absorption. Key deliverables achieved in the year under review were;

- Promotion and confirmation of staff,
- Participated in the development of schemes of service for ECDE teachers and public administration officers,
- Coordinated the preparation and sensitization of the County Human Resource Manual,
- Monitoring on levels of service delivery in the county public service,
- Liaised with Salaries and Remuneration Commission (SRC) on various remunerative issues,
- Implementation of the internship programme, and
- Appointment of officers on need basis.

### **Public Administration and ICT**

Public Administration and ICT had a 99.93% absorption of its budget. Key deliverables attained by the department within the year under review were;

#### **Public administration**

- Coordination of County functions,
- Coordination, order and control of meetings across the county,
- Disaster response and management,
- Coordination and management of key Government programmes namely bursary and liquor licensing
- Training and capacity building of officers

#### **Citizen engagement**

- Civic education
- Public participations
- Feedback mechanism
- Peer learning

#### **Enforcement**

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- Facilitation of Enforcement officers.
- Provision of security and safety of County property and staff within the County premises.
- Security and crowd control during county functions.

**ICT**

- Maintenance of computer networks and ICT networks and technical support
- Digi-truck training program
- LAN Installation at the new NHIF/PAY point office
- Configuration of Land rates Waiver on Laifoms Systems

**Finance and Economic Planning**

The Finance and Economic Planning department had an approved recurrent budget expenditure of Kes 542.9 million registering a 97.62% absorption rate. The recurrent expenditure captured under Finance encapsulates expenditures on county funds such as bursary, emergency fund, and county mortgage fund among others. Key achievements of the Department were:

- Prepared timely periodical financial reports;
- Coordinated the external audit by Office of the Auditor General for the FY 2021/22;
- Facilitated payments for the development and recurrent expenditure for all the departments to achieve an absorption of 91%.
- Processing of requisitions and payments to enhance project implementation through absorption of resources;
- Prepared various reports and responses to the County Assembly;
- Prepared all planning and budget documents i.e. CIDP3, Budget circular, Annual development plan, CBROP, CFSP, Debt Management Strategy Paper, programme and Itemized budget, Appropriation Acts, An annual cash flow projection and 2 supplementary budgets;
- Coordinated the preparation County work plans;
- Coordinated the preparation and implementation of the County's Rapid Result Initiatives.
- Prepared projects implementation plans, and annual progress report for 2022/2023 FY;
- Prepared the Finance Act, 2022;
- Coordination of publicity and civic education fora on planning and budgeting;
- Mobilized Kes. 505 million of Own Source Revenue;
- Conducted various internal audits; 6/11 risk-based work plans presented, audited 4/5 sub counties, Special Audit of Olkalou VTC, Financial Risk Based Audit for Nyandarua Water Company done, Data analysis for Training Internal Auditors, Fixed asset audit Verification Exercise audit Finalization.
- Facilitated the acquisition of goods, services and works for all County Departments;
- Prepared consolidated County procurement plan;
- Initiated the records management unit; and

- Facilitated the implementation of various County Funds i.e. Bursary, mortgage and emergency fund.

### **Transport, Public Works and Energy**

Transport, Energy and Public Works had an absorption rate of 79.63% of its total budget. Key sectional achievements are as captured below;

#### **Transport section**

- Grading of 469.01 kilometres, gravelling of 71.99 kilometres and opened 13.8 kilometers of new roads within the County

#### **Energy section**

Installation of 13meters and 20meters floodlights in various wards within the county was done in the year under review. This was undertaken in 11 wards. Further, installation of Transformers (3) transformers was initiated at Kiganjo A and B, Area 22 – Geta Ward and Wangumba in Engineer ward.

#### **Public works section**

The Public Works Directorate primarily handled the following responsibilities:

- Supervising and overseeing the construction programs of the County.
- Preparation of Bills of Quantities for various departments within the County government.
- Rehabilitating and maintaining the public infrastructure of the county.

#### **Housing Development section**

- Affordable Housing Transformation.
  - a. Lease land for the proposed site for affordable housing acquired
  - b. Market survey was conducted in partnership with NHC
  - c. Geotechnical survey conducted by the combined technical team and designs are underway

#### **Health Services**

In pursuit of ensuring access to county health services, the Department of Health Services expended 99.90% of its recurrent budget. Kes 637 Million was spent on recurrent programmes and projects. The Department managed to absorb 69.05% of its development expenditure expending Kes 196 million. Key deliverables by the department in the year under review were;

- Upgrade of JM Kariuki Hospital through;
  - Mashujaa complex at 60% level of builders' work done.
  - Operationalization of Pathology department/mortuary

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- Upgrade of Manunga, Ndaragwa and Bamboo Health Centres- Theaters constructed equipping ongoing.
- Renovations and maintenance of various Health Facilities
- Procurement of Health products for all the Health Facilities
- Procurement of Equipment for various facilities
- Completion of new facilities; Kieni, Muhakaini and Matindiri dispensaries. Awaiting equipping.
- Kiganjo, Mosset, Kagua and Kangubiri were still work in progress.
- One ambulance was procured.
- Strategic stocks for all facilities procured.

#### **Lands, Housing & Physical Planning**

The department recorded an 84.02% absorption rate. The milestones achieved by the department in the year under review were;

- Acquired 18 parcels of Land for various public utilities and access roads,
- Initiated and commenced development of a county land bank,
- Re-establishment of boundaries for Kiandegge primary, Nyakambi, Dumpsite (Ol'kalou) and Kahuhu ECDE,
- Surveyed 9 dams (Githunguri, Kirima, Ndemi Salient/1249, Munoru, Khanji, Olkalou s/156, Mutamaiyo, Githima,
- Topographical surveys were done in Mutanga, Mawingo and Ol'bolossat townships and Manunga & Chamuka health centres, and
- Surveyed land acquired by the county for 6 ECDEs, 12 Access roads, 9 social amenities and 5 water projects.

#### **Ol kalou municipality**

Olkalou municipality is the only municipality in the county and hosts the county headquarters. In the year under review, the following milestones were achieved;

- Construction of Ol'Kalou Multipurpose Social Hall
  - ✓ Ol'Kalou Multipurpose social Hall structure
  - ✓ Structural works (walling and roofing)
  - ✓ Walling works complete
  - ✓ Fixing of roofing sheets complete
- Installation of 6 metal gates at Ol'kalou new market
- Completion of Ol'kalou new Market
- Drainage works
- Renovation of Ol'kalou old market stalls and construction of new stalls

#### **Trade, Industrialisation & Cooperative Development**

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The Department is an integral component of the county's productive sector and recorded an absorption of 74.61% of its allocated budget. Key milestones achieved by the department within the year under review were;

- Training and capacity building of cooperative societies
- Cooperative infrastructure support for 3 cooperative societies
- Support to SMEs in Magumu, North Kinangop and Engineer
- Held capacity building for SMEs
- Promotion of Tourism in Lake Olbollosat through the acquisition of motor boat and erection of signages
- Conducted tourism promotion events such as Miss Tourism and International tourism day
- Verified 1507 weighing equipment and 152 measuring equipment with 825 trade premises inspected
- Upgrade of markets in Kaimbaga, Njabini, and Leshau Pondo

### **Education, Culture and the Arts**

Investment in Human resources is essential for socio-economic development. In the year under review, the department had an absorption of 74.47%. Key milestones are highlighted below;

#### **i. Early Childhood Development Education**

- Construction and completion of 14 ECDE classrooms
- Construction and completion of 10 ECDE toilets
- Renovation of 3 classrooms
- Fencing of Tumaini ECDE centre
- Procurement and distribution of ECDE furniture, for 15 ECDE centres
- Provision of County Education Bursaries to needy learners with 64,324 beneficiaries.

#### **ii. Youth Training**

- Trainees' capitation of Ksh. 25.78M was provided for all the trainees.
- Construction of Ngano VTC Toilet
- Registration of 619 candidates for national exams

#### **iii. Culture**

- Kinyahwe Cultural Museum Phase One-Fencing completed
- Coordination of National Kikuyu prayers day at Ol-kalou

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**Agriculture, Livestock & Fisheries**

The Department is key in the productive sector. With approved expenditures at Kes 146 Million for development and Kes. 264.6 million of the recurrent expenditure. The department recorded an absorption rate of Kes 90.9% and 89.3% for the development and recurrent expenditure having expended Kes 132.8 million and Kes 236 million respectively. The key milestones in the year under review were:

- Purchase and distribution of 145 heifers to livestock farmer groups;
- Purchase and distribution of 264 Alpine dairy goats breeding stock to farmers in Shamata ward;
- Purchase and distribution of 30,000 poultry;
- 31,500 livestock farmers trained on various livestock production management practices;
- 170 ha of improved fodder and pastures established;
- 270 farmers were trained on Total Mixed Rations preparation;
- Preservation of 750 tonnes of fodder;
- Construction of Githabai livestock sale yard through SIVAP project;
- Purchase and distribution of 20 breeding sheep to women groups;
- Purchase and distribution of 15 CAB hives to bee keeping groups;
- 3,275 bags of subsidized fertilizer procured and distributed;
- Approximately 36,817 farmers trained good agricultural practices;
- 3,440 Avocado seedlings availed to farmers;
- Subsidized farm inputs, maize and fertilizer distribution was done to farmers in various wards in the County;
- 9,299 field days were held in collaboration with stakeholders such as GIZ, IFDC, Sygenta, ASDSP, KCSAP and FtMA;
- 11,138 group visits and trainings were held;
- 2,925 farmer demonstrations on good farming practices held;
- Veterinary extension services conducted;
- Meat inspection -10,771 bovines, 57,439 ovine and 4,694 caprine;
- Kamuyu cattle dip rehabilitated;
- Vaccinations done – 1,592 on rabies, 2,518 on FMD, 100 on Anthrax and 50 on Enterotoxemia.

**Youth, Sports, Gender and Social Services**

In the year under review, the department recorded an absorption of 80% of the allocated budget. Key achievements for the department are highlighted below;

**Youth Empowerment**

- Funding and support for youth enterprises - 245 youth groups were issued with equipment.

- 1,200 youth were trained on reproductive and mental health, career literacy, anti-doping, enterprise development, AGPO opportunities, wealth management, career guidance and counselling.

#### **Sports Development**

- Construction of Ol Kalou Stadium and 7 playing fields across the County were acquired and developed.

#### **Arts Development**

- 648 artists were trained on vocals, instruments, song writing and studio performance. With 1,633 songs recorded since its inception.
- Annual talent show events were held Countywide where **1,240** youth participated.

#### **Gender Affairs and Social Services**

- Celebration of National and International Days
- Provision of foodstuff to 3,000 vulnerable persons (Christmas festive season)
- Carried out corrective surgeries to 31 persons in collaboration with AIC Kijabe Hospital
- Recruited 2073 NHIF indigents
- Carried out sensitization and advocacy to the citizenry on gender and social matters
- Provided hygiene kits to 10,000 boys and girls Countywide
- Provided support to 219 PWDs by provision of assistive devices
- Carried out 387 PWDs assessments
- Provided social economic support to groups by provision of income generating equipment

#### **iv. Alcohol drink control**

- Overseeing the implementation of the County alcoholic drink regulations

#### **Water, Environment, Tourism and Natural Resources**

The Department had an absorption of 78.35% of the total budget. The milestones achieved in the in the year were;

#### **Water Resource Development**

- 80 km of water piping network for water reticulation was laid and operationalized
- Pump testing was done to 12 borehole projects.

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- The department constructed 5 masonry water storage and distribution tanks which are already complete and in use
- Plastic tanks of different sizes ranging from 10m<sup>3</sup>, 5m<sup>3</sup> and 210 litres were distributed to various water projects, public institutions and vulnerable persons in the county.
- 12 boreholes were drilled and equipped to enhance water supply in the county
- 6 boreholes were equipped with solar panels and inverters, solar-powered submersible pumps. Panel support structures and power-houses were also constructed.
- 3 boreholes were repaired by having the pump motors or the solar controllers replaced
- 1 dam was de-silted to improve on stormwater management and storage
- 2 water kiosks were constructed

**Climate change**

- Trained staff on PCRA and CCAP development as well as M&E of the FLLoCA Program implementation, proposal writing and fund mobilization for climate financing.
- Developed County Participatory Climate risk assessment (PCRA) Report
- Developed Nyandarua County Climate Change Action Plan 2023-2027
- Implemented the First FLLoCA CCIS workplan
- Reconstitution and operationalization of the County Climate Change Planning Committee
- Appointing and training of Grievance and Conflict resolution Committee to deal with grievances raised in FLLoCA Program implementation
- Training and capacity building of Ward Climate Change Committee members

**Environment**

- Development of the County Environmental Action Plan (CEAP), the County Environment Policy and Environment Bill in the Directorate of Environment Management (DEM)
- The DEM engaged the 33-member gazetted County Environment Committee (CEC).
- Provided environmental technical input and monitors compliance to the county departments.
- Surveillance, control and management of pollution.
- A baseline assessment of the status of environmental parameters and priority actions was done in over 30 institutions with 1000 indigenous trees planted at Olkalou Polytechnic.

### Natural resources

- Over 120,000 trees planted together with stakeholders across the county.
- A total of 3,200 Giant bamboo seedlings distributed and planted in Ol'Jororok and Kinangop Sub-county.
- Implementation of the **Transition Implementation Plans (TIPs) for Devolved Forestry Functions (2021 – 2025)**
- Implementation of the **Nyandarua County Forest Landscape Restoration Strategy (2021 – 2030)**
- Implementation of the **Lake Ol Bolossat Integrated Management Plan 2021 – 2030**
- Drafting of the Natural Resources Policy and an Advanced Draft Natural Resource Management Bill.

### Challenges Experienced

- Government Transition-** Under the review period, the County experienced a slump in activities across all the sectors translating to reduced progress in the implementation of programmes and projects in the FY 2022/23. The County Government during this period transitioned with the Chief Officers and the County Executive Committee Members having reported. The process required time and impacted the implementation of projects and programmes set for FY 2022/23.
- Delays in exchequer releases-**The whole Financial Year was characterized by delays in the release of exchequer releases. The County experienced delays in equitable share remittance.
- Delays in requisition processing/issuance of approvals for withdrawal by the Controller of Budget-** The County Treasury also noted undue delay in the issuance of approvals by the Controller of Budget on requisitions forwarded to the CoB. These delays affected the overall payment process.
- The budget process/supplementary budget-**The supplementary budget preparation experienced challenges due to the wide outlay of demands and pending bills amidst constrained resources. In the year under review, contractors delayed the implementation of programmes and projects within the county as they waited for the process to be completed.

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- v. **Pending bills-** Pending bills accrued from the previous financial years acted as a hurdle in the implementation of contractual works. This tend to delay contractual works as the contractors wait for their settlement.

**key risk management strategies applied by the County Executive**

- i. Adoption/ acceptance of Risk Management as Part of the culture
- ii. Visible focus on managing strategic risk emergence and uncertainty
- iii. Full Accountability for managing and reporting significant risks at all levels of the County Government (strategic and operational)



**HON. MARY W. KAMANDE**  
**CECM FINANCE AND ECONOMIC DEVELOPMENT**  
**COUNTY GOVERNMENT OF NYANDARUA**

## 5. Statement of Performance against County Predetermined Objectives

### Strategic development objectives

The County's second generation CIDP (2018-2023) had identified various 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 Vision 2030, SDGs, African Agenda 2063 and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of the Nyandarua County's CIDP were to pursue socio economic transformation through empowerment of the county citizenry.

Below we present the progress made in attaining the objectives of the Nyandarua CIDP (2018-2023) for Nyandarua County.

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
1	Efficiency in service delivery	Efficient and sustainable service provision	All county services delivered efficiently	No underperformance noted
2	To coordinate county public service	Efficiency in service delivery	Seamless delivery of services achieved in the reporting period	
3	To facilitate the development and sustenance of coherent and integrated human resources in the public service of Nyandarua County	Motivated and sustainable workforce for optimality in service delivery	The Board promoted members of staff with engagement of new employees at both senior and junior cadres	Wage bill ceiling and performance management
4	Expedited legal services and litigations	Mitigated penalties, fines and litigations against the county	The County Attorney continues to handle all county litigations and send representatives to the courts as may be required	There are closed cases with bills that arise and are yet to be settled

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5	To provide administrative coordination, ICT and enforcement services	Efficiency in service delivery	Through the administrators, ICT and enforcement officers, all the set targets were met		
6	To have in place systems and framework for Transparency, Accountability and prudence in public financial management	Efficient and sustainable delivery of public services	The County met all its statutory deadlines as stipulated in the PFM on reporting and required approvals by the County Assembly		
7	To offer affordable, accessible, quality, sustainable health care services and clean environment to all clients in the County	A county free of preventable diseases and manageable ill-health.	The county upped its strategic stocks, monitoring and evaluation of the health facilities, the programmes and projects within the various directorates ensured effective performance		
8	To formulate, mainstream and implement responsive policies through coordinated strategies for sustained equitable education, economic empowerment of communities within Nyandarua County through education and arts.	Sustainable livelihoods	The county through bursaries and the subsidies to vocational schools assists to keep them in school hence high school attendance and transition rates has been noted		
9	To promote and provide an enabling environment for the growth and sustainability of trade, co-operatives, industries and enterprise and urban development.	Sustainable livelihoods	The Cooperative movement was empowered over the year under review with urban development advancing the agenda to have other county townships getting the municipality status		
10	To sustainably develop and build capacity in sports, empower youth, women and other	Sustainable livelihoods and aversion to	Sporting activities were initiated across the five sub counties with the youth empowerment		

	vulnerable groups in the county to enhance social and economic development.	vices by the youth	programme issuing various equipment.	
11	To promote access, conservation and management of water, environment, natural resources and eco-tourism destinations for sustainable County and national development	Adequate water for irrigation and domestic use	The County provided adequate and sustainable water supply for domestic, and agricultural use by constructing water harvesting storage facilities, rehabilitation of existing water supply infrastructure and developing new water supply infrastructure to cover unserved areas	
12	To facilitate provision of efficient, affordable and reliable infrastructure for sustainable socio-economic growth and development through modernization, rehabilitation and effective management of all infrastructure facilities	Sustainable and dependable roads, and other physical infrastructure	The County developed and managed an effective, efficient and secure road network	
13	To improve livelihoods through promotion of a vibrant, competitive and sustainable modern Agricultural sector and creation of an enabling policy and legal environment	Enhanced production and productivity across the county	The department enhances access to information, skills and adoption of modern technologies in order to increase Agricultural production, Productivity for food security and improved livelihoods	

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**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023**

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:

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Office of the Governor</b>			
Seamless delivery of county public services	Efficiency in service delivery	proportion of county public services delivered efficiently	In the FY 2022/23 Over 85% of all the county public services were delivered
<b>Office of the County Secretary</b>			
To coordinate, manage and oversee the county functions, public service and to organize the business of the county executive committee	Efficiency in service delivery	proportion of county public services delivered efficiently	In the FY 2022/23 Over 85% of all the county public services were delivered
<b>County Public Service Board</b>			
To facilitate the development and sustenance of coherent and integrated human resources for the highest standards in the public service of Nyandarua County	Efficient and sustainable county public service	Proportion of services efficiently delivered and staff performance	In the FY 2022/23 Over 85% of all the county public services were delivered with performance management in the pipeline
<b>Office of County Attorney</b>			
To offer dependable and sustainable legal services	A litigation free public sector	Proportion of county litigations settled/dis missed	The county attorney represented the county in all the litigations for or against the county
<b>Public administration and ICT</b>			

Objective	Outcome	Indicator	Performance
To provide administrative, ICT and law enforcement services efficiently, effectively and transparently to the County Government departments and County residents thus contributing to the fulfillment of the County Government's agenda.	Seamless administrative coordination, ICT and enforcement services	proportion of county public services delivered efficiently	In the FY 2022/23 Over 85% of all the county public services were delivered
<b>Finance and Economic Development</b>			
To provide effective, world class and transparent services in financial management, economic development, procurement and policy formulation for an enabling social economic environment while ensuring all the processes and procedures conform to the provisions of the law	prudence in public financial management	Proportion of adherence to the set PFM Regulation and policy guidelines	The county adhered to legal provisions and guidelines at 95%
To manage and administer funds	Efficient fund administration for optimality in service delivery	Proportion of funds fully and successfully managed and administered	99 % of all the county funds were managed and administered. Only the Nyandarua County Trade Development and Investment Authority Fund was never initiated/affected.
<b>Health Services</b>			
to promote and maintain the health and well-being of individuals and populations	Reduced Morbidity rates	County Morbidity rate	All the county morbidity rates have gone down compared to the FY 2015/16.
<b>Education, Culture and the Arts</b>			

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<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To formulate, mainstream and implement responsive policies through coordinated strategies for sustained equitable education, economic empowerment of communities within Nyandarua County through education and arts.	Sustainable livelihoods	Household incomes for persons on the county support	The county has directly supported over fifteen thousand households who are expected to directly enhance on their household incomes.
<b>Industrialization, Trade, Cooperatives and Urban Development</b>			
To promote and provide an enabling environment for the growth and sustainability of trade, co-operatives, industries and enterprise and urban development	Sustainable livelihoods	No. of households with improved livelihoods/incomes	Households with participants in the cooperative movement/enterprise development programmes have been supported.
	Ethical practice and fairness in trade	Proportion of business adhering to weights and measures	Field visits were conducted randomly across the key county townships
<b>Youth, Sports, Gender and Social Services</b>			
To sustainably develop and build capacity in sports, empower youth, women and other vulnerable groups in the county to enhance social and economic development.	Sustainable livelihoods	Proportion of youth empowered for sustainable livelihoods	The county organized sporting events and issued the proposed equipment to groups across the county.
<b>Water, Environment, Tourism and Natural Resources</b>			

Objective	Outcome	Indicator	Performance
To promote access, conservation and management of water, environment, natural resources and eco-tourism destinations for sustainable County and national development	access to potable water, reliable sanitation, productive eco-tourism destinations and natural resources in a well conserved environment.	Proportion of households with access to clean water	Over 500 households were provided with potable water through the provision of a reticulation network.
		Proportion of households undertaking environmental and natural resource conservation	The department undertook several programmes for environmental and natural resource conservation and preservation
<b>Land, Housing and Physical Planning</b>			
To improve county Citizens' livelihoods through Spatial Planning, Land surveys, Urban Development and dissemination of low-cost housing technology.	Sustainable residences and public infrastructure	Proportion of county residents and residents whose buildings adhere to the set regulations	All the approvals submitted to the county were acted on
		Number of functional infrastructure provided	All the approvals submitted to the county were acted on
<b>Transport, Energy &amp; Public Works</b>			

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<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To facilitate provision of efficient, affordable and reliable infrastructure for sustainable socio-economic growth and development through modernization, rehabilitation and effective management of all infrastructure facilities.	Efficient and sustainable transport and communication	No of km of motorable roads	Over 3000 Kms of roads were either rehabilitated or opened up.
		No. of households with access to the national grid power	Over 200 households provided with infrastructure for access to the national grid electricity
<b>Agriculture, Livestock and Fisheries</b>			
To improve livelihoods through promotion of a vibrant, competitive and sustainable modern Agricultural sector and creation of an enabling policy and legal environment.	modern agriculture, employment creation, income generation and food security.	No. of technologies embraced by the residents, job opportunities created	The department undertook various extension service provision services, issuance of subsidies to farmers among other programmes.

## **6. Environmental and Sustainability Reporting**

As stated in our mission, Nyandarua County seeks to transform the lives of its people through sustainable development. Accordingly, the county has anchored its development strategy on the three pillars of sustainability; the economy, environment and society. The county is cognizant that for progress to be sustainable it must not degrade the environment and should make the most economical use of available resources while impacting a high percentage of the population. With this in mind, the county has adopted various practices and commissioned a variety of programmes to realize this vision.

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

Since the adoption of the Sustainable development Goals (SDGs) by Kenya in 2015 and its official launch in 2016, Kenya has made considerable progress in the implementation of these goals. The 17 goals constitute an ambitious plan to shift the planet towards sustainable development. As a result of Kenya's unwavering commitment to meeting these goals, the SDGs have been mainstreamed in Kenya's vision 2030 and County Integrated Development Plans (CIDP) through extensive consultation with all stakeholders.

Nyandarua county has not been left behind and has integrated these goals with the Big four agenda and H.E the governor's manifesto in the five-year CIDP 2. This being the fourth year of implementation of the 2nd CIDP, many of the programmes in the CIDP are in the final stages of implementation and promise to bring the county closer to the realization of these goals.

Significant strides have also been made to reduce inequality within the County for sustainability; according to estimates from the Kenya National Bureau of Statistics inequality trends and diagnostics in Kenya report (2020), Nyandarua County Gini coefficient is in the range of (0.328-0.34) which is relatively lower than other parts of the country. Efforts made on this front include the provision of scholarships through the county Bursary scheme and the construction of Early Childhood Development (ECD) centres in every ward. Other programmes meant to directly bridge the inequality gap are the intensive rural roads rehabilitation and the youth empowerment programme.

A key component in the implementation of sustainable development in the county is the inclusion of all stakeholders in determining the development priorities. To this end, the department of Economic planning and development regularly holds public participation fora

to ensure that all opinions and views are collected before the implementation of projects. Furthermore, a monitoring and Evaluation team inspects and gives a report on all projects undertaken by the County government before payment can be processed. This ensures that the set standards are met and the projects are carried out as per the contract terms.

## **2. Environmental performance**

As an agricultural economy, the county's long-term economic growth can only be secured by investing in sustainable Agriculture. To this end the County Government has made substantial investments in ensuring that farmers in the county embrace climate smart and sustainable farming practices.

## **3. Employee welfare**

The Nyandarua County Public service board endeavours to establish a competent, efficient and motivated workforce within the county. To achieve this all vacancies are advertised in the daily newspapers and applications are vetted based on merit to determine the best suited candidates for the positions advertised.

To keep the workforce motivated, the County Government strives to ensure that salaries and wages are paid on time, all deserving employees are promoted promptly and training needs are met on a timely manner to ensure the seamless operation of the county government.

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

In pursuit of sustainability our efforts are outlined as:

### **a) Responsible Supply chain and supplier relations-**

It is estimated that public procuring accounts for up to 30% of the total Gross Domestic Product (GDP) in many developing countries. It is therefore paramount that County governments leverage this power by adopting sustainable procuring practices. The Nyandarua County procurement department adheres to the public procurement and asset disposal act, 2015 and The Public Procurement and Disposal (Preference and Reservations) Regulations, 2011 which requires that 30% of all procuring opportunities be set aside for vulnerable groups. By strict adherence and compliance to these acts, the county government ensures equitable and fair distribution of the county resources. This is essential in fostering inclusivity.

### **b) Responsible ethical practices-**

All the county government employees are bound by the code of ethics as stipulated by the Public Officer Ethics Act, 2003 as well as the Nyandarua County staff Code of Conduct and Regulations. The County maintains a strict no tolerance attitude to corruption and all officers found culpable are personally answerable for their misdeeds.

**c) Stewardship of goods an-**

To guarantee sound management of the county assets, the county government has formulated a County Asset management policy and County Risk Management policy to guide all county institutions on proper asset management. The implementation of these policies will result in better protection and preservation of the county assets.

**5. Community Engagements**

The overarching goal of the county government is to improve the lives of the citizenry be it through development projects, policy formulation, service delivery and in some instances direct monetary assistance. One of how the County Government engages the community is through its programmes in the department of youth, sports, gender and social services. Some of these programmes include the distribution of blankets to the elderly, paying NHIF membership fees for the elderly members of the county and organising free medical clinics for children with cerebral palsy by partnering with donors. These activities seek to give the County Government a human touch by meeting the immediate needs of the vulnerable groups in the county.

The county government recognizes that sustainable development requires adaptability and innovation to ensure that scarce resources are utilized optimally and benefit all the residents of the county. All county offices are equipped with a suggestion box through which complaints and new ideas can be communicated to the county management for consideration and discussion.

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**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
- vi. 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.

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 \_\_\_\_\_ 2023.



**HON. MARY W. KAMANDE**  
**CECM- FINANCE AND ECONOMIC DEVELOPMENT**  
**COUNTY GOVERNMENT OF NYANDARUA**

# REPUBLIC OF KENYA

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

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### **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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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, the risk management environment and the 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 Nyandarua set out on pages 1 to 64, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 Nyandarua 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 the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Expenditures Incurred After the End of the Financial Year**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.1,410,802,077 in respect of use of goods and services, out of which, Kshs.495,596,700 was incurred after 30 June, 2023. Further, Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,425,895,785, out of which Kshs.465,054,601 was paid after 30 June, 2023.

The expenditure incurred after 30 June, 2023 totalling to Kshs.960,651,301 was backdated in the records of the County Executive as incurred on 30 June, 2023. This was contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1 July to 30 June. In addition, Regulation 97(4), requires that an actual cash transaction taking place after the 30 June, shall not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be open for the purposes referred to in paragraphs (2) and (3) of this Regulation.

In the circumstances, the validity and accuracy of the expenditure amounting to Kshs.960,651,301 for the year ended 30 June, 2023 could not be confirmed. In addition, the Management was in breach of the law.

### **2.0 Staff Salary Payment Outside Integrated Personnel and Payroll Database (IPPD)**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects Kshs.2,234,077,783 in respect of compensation of employees. Review of salary records on the expenditure revealed that the expenditure included wages totalling to Kshs.183,628,389 which was paid through a manual payroll system. A manual payroll is prone to errors and other forms of misstatement.

In the circumstances, accuracy and propriety of personnel emoluments of Kshs.183,628,389 paid through the manual payroll could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Nyandarua Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Emphasis of Matter**

### **1.0 Assets and Liabilities Inherited from the Defunct Local Authority**

As reported in the previous year, the County Executive inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County fixed assets, as they were not formally handed over by the defunct Transition Authority and did not have their respective values.

### **2.0 Pending Bills**

The financial statements under other importance disclosures 1 reflects pending accounts payables balance of Kshs.1,121,910,741 as at 30 June, 2023 which includes additional pending accounts payables amount of Kshs.295,383,701 in the year under review.

Failure to settle bills during the year to which they relate adversely affects service delivery for the subsequent year since pending bills forms first charge in the budget for the subsequent year.

My opinion is not modified in respect of these matters.

## **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 did not resolve all the issues or provide any explanation for failure to resolve the issues.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1.0 Compensation of Employees**

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees payments totalling Kshs.2,234,077,983. However, the following unsatisfactory matters were noted.

#### **1.1 Failure to Observe Ethnic Diversity in Recruitment**

Review of records provided revealed that the County Executive had two thousand three hundred and seventy-three (2,373) employees as at 30 June, 2023. However, it was noted that two thousand two hundred and sixty-four (2,264) members of staff or 95% were from one dominant ethnic community. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which requires County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

#### **1.2 High Wage Bill Above the Allowed Threshold**

The statement of receipts and payments reflects revenue totalling Kshs.5,759,503,946 and compensation of employees payments totalling Kshs.2,234,077,983. The compensation of employees expenditure constituted thirty-nine (39%) of the total revenue of the County Executive for the year under review contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the the county government's expenditure on wages and benefits for its public officers shall not exceed 35% of the County government's total revenue.

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

### **2.0. Excess Budgetary Allocation to the County Assembly**

Review of the County budget revealed that during the year under review Kshs.911,747,686 was allocated to the County Assembly of Nyandarua. This allocation was equivalent to 12% of the total County Revenue budget for the year amounting to Kshs.7,582,066,351. However, the ratio was in excess of the set threshold of 7% contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the approved expenditures of a county assembly

shall not exceed seven per cent of the total revenues of the county government or twice the personnel emoluments of that county assembly, whichever is lower.

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

### **3.0 Projects Implementation and Completion Status**

Review of sampled projects records, status reports and projects inspection revealed the following:

#### **3.1 Unutilized Medical Equipment**

Note 7 to the financial statements reflects other grants and transfers amount of Kshs.675,869,405, which includes other grants amount of Kshs.307,128,134. The latter includes Kshs.3,500,000 paid for supply of seven (7) oxygen concentrators and Kshs.9,990,000 paid for supply and delivery of an operating theatre equipment for Manunga Health Centre. However, inspection of the equipment carried out in the month of August, 2023 revealed that the medical equipment were all in their original packaging and had not been put to use.

Further, an amount of Kshs.5,449,000 was spent on supply and delivery of hospital management information system for J.M County Referral Hospital. The management system required hardware equipment including thirty-two (32) desk top computers, thirty-two (32) power backups of 700AV, three (3) tablets, external hard disk of 2TB, and three (3) laptop computers. However, audit inspection carried out in the month of August, 2023 revealed that ten (10) out of thirty-two (32) desktop computers with a total cost of Kshs.1,150,000 and ten (10) out of thirty-two (32) power backups costing Kshs.95,000 were not in use and were in their original packaging.

In the circumstances, value for money for the idle assets costing Kshs.14,735,000 may not have been realized.

#### **3.2 Projects Inspection Report**

Note 9 to the financial statements reflects acquisition of assets totalling Kshs.1,425,895,785, out of which various projects with a cost totalling to Kshs.63,281,512 were inspected in the month of August, 2023. However, although some projects were complete, unsatisfactory observations for projects worth Kshs.48,641,524 were made including projects completed and not put to use, incomplete projects and poor workmanship.

In the circumstances, value for money may not have been realised on the Kshs.48,641,524 spent on the projects.

#### **3.3 Delayed Completion of Projects**

Review of documents provided for audit revealed that projects costing a total of Kshs.96,308,009 had taken long period to complete compared to the duration indicated in the contract agreements.

In the circumstances, value for money may not have been realized on projects costing Kshs.96,308,009.

### **3.4 Delayed Execution of Consultancy Services**

Examination of records revealed that the County Executive entered into a contract for provision of consultancy services for preparation of county spatial development plan at a cost of Kshs.104,593,140 on 24 April, 2017. It was observed that a total of Kshs.100,663,355 representing 96% of the total cost had been paid to the consultant. However, the final document had not been presented to the County Government for implementation, over six (6) years from the date of the contract. Further, no procurement plan and procurement documents were provided to show how the consultant was identified.

In the circumstances, it was not possible to confirm whether value for money was achieved on the expenditure of Kshs.100,663,355.

### **3.5 Delayed Construction of Perimeter Wall and Gate for Potato Processing Warehouse**

Note 9 to the financial statements reflects acquisition of assets totalling Kshs.1,425,895,785, which includes construction and civil works amount of Kshs.970,757,667. The latter amount includes a total of Kshs.23,867,918 paid to two (2) contractors for the construction of a perimeter wall and gate for the potato processing warehouse.

The tender for construction of the perimeter wall for potato processing warehouse, phase one was awarded on 12 July, 2021 at a contract sum of Kshs.16,112,945. However, the contract did not specify the scope of coverage in length of the perimeter wall and contract duration, and a total amount of Kshs.13,500,864 had been paid to the contractor. In addition, the contract for construction of perimeter wall and gate for potato processing warehouse, phase two was awarded to a contractor at a contract sum of Kshs.13,277,573 with completion date of on or before 13 June, 2022 and an amount of Kshs.10,367,054 had been paid to the contractor. However, physical inspection carried out in the month of November, 2023 revealed that the perimeter wall and the gate were incomplete.

In the circumstances, value for money may not have been realized on the Kshs.23,867,918 spent on construction of the perimeter wall and gate for potato processing warehouse.

### **4.0 Managed Equipment Service Lease Contract**

As reported previously, the County Executive and the Ministry of Health of the National Government signed a Memorandum of Understanding (MOU) for the provision of medical equipment and related services, otherwise referred to as the Managed Equipment Services (MES) on 10 February, 2015. The medical equipments were to be provided in two (2) hospitals in the County, namely, J. M. Kariuki (Ol Kalou) Hospital, which is a Level 4 hospital and Engineer SDH, a Level 3 facility, on a 7-year lease arrangement.

According to the annual County Allocation of Revenue Act (CARA), in the five years that the MES programme was in operation, the County paid lease rentals amounting to Kshs.619,148,937. It was noted that the lease rental was reflected in the CARA as a conditional grant for leasing of medical equipment. However, the amount was not remitted to the County Executive, but retained at the Ministry of Health.

Examination of records revealed that the basis of the amounts of annual lease rentals could not be determined, and the County Executive did not have a register for recording the delivered MES assets.

Further, Lots 3 and 4 of the MES equipment were not supplied despite the fact that the County Executive had constructed two laboratories for the items while the Intensive Care Unit (ICU) equipment which were under Lot 6, reserved for level 5 hospitals had not been provided since the County Executive did not have such facility.

In the circumstances, it was not possible to confirm whether the County residents received value for money from the expenditure on Managed Equipment Services (MES) programme.

#### **5.0 Irregular Payment to the Council of Governors**

During the year under review, the County Executive made payments totalling to Kshs.5,000,000 to the Council of Governors. However, the payments were contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

#### **6.0 Payments Charged to Transfers to Other Government Agencies**

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers amount of Kshs.675,869,405. However, included in this amount are payments amounting to Kshs.102,428,905 made to suppliers and individuals but charged to transfers to other Government agencies. Grants/transfers to other government agencies accounts are supposed to be transfer of funds from one government agency to another, but not payments to suppliers or individuals. No evidence was provided to confirm that the expenditure charged to transfers to other Government agencies was regularized by way of approval by the County Treasury and County Assembly as required by Regulation 53(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that except as provided for in the Act and these Regulations, an Accounting Officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

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

## **7.0 Irregular Variation of Contract**

Examination of records provided revealed that a total of Kshs.9,669,055 was paid to a firm for proposed extension to the existing maternity theatre at J.M. Kariuki County Referral Hospital. The contract agreement and the Bills of Quantities for the project indicated that the project cost was Kshs.8,524,330. However, available information provided during the audit indicated that through instructions from the County Executive, the contractor did not build and extend the existing maternity block but instead built a ten (10) door Intensive Care Unit (ICU) using the Bills of Quantities and contract agreement for extending the maternity wing, thus occasional additional cost of Kshs.1,144,725.

Further, authority for the variation of the contract was not provided for audit review. This was contrary to Section 139(1)(a) of the Public Procurement and Asset Disposal Act, 2015 which provides that an amendment or a variation to a contract resulting from a procurement proceeding is effective only if the variation or amendment has been approved in writing by the respective tender awarding authority within a procuring entity.

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

## **8.0 Land Ownership Row at Agricultural Mechanization Services**

As reported in the previous period, the asset register maintained by the Department of Agriculture, Livestock and Fisheries indicated that the Agricultural Mechanization Services (AMS) Department had two parcels of land measuring 5.51 and 7.23 acres in Nyahururu Municipality Blocks 8 and 6 respectively. The two parcels were not registered under the Department and some private companies and individuals had irregularly taken possession of approximately 2.5 acres of the land. In addition, an approximate 0.919 hectares consisting of 8 blocks of land each measuring approximately 0.0465 hectares had been hived off from block 8 and certificates of lease issued.

Further, an approximated 1.5 acres on block 6 had been encroached and illegally fenced off by private developers. Copies of certificates of official search presented for audit verification revealed details of six (6) private developers who had encroached into the land while the rest were unknown.

The two parcels of land did not have complete perimeter fence while large sections had not been developed. The County government did not have ownership documents to the parcels of land.

In the circumstances, the ownership and security of the two parcels of county land could not be confirmed.

## **9.0 Outstanding Imprest and Advances**

Note 14 to the financial statements reflects outstanding imprest and advances of Kshs.8,394,530 which was an increase by Kshs.5,071,630 from the previous year's balance of Kshs.3,322,900. The outstanding imprest includes overdue imprest issued to staff which had not been accounted for as at 30 June, 2023 contrary to the provisions of

Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station. Further, the analysis of outstanding imprest and advances was not disclosed under Annex 5 of the financial statements as required by the Annual Financial Reporting Template issued by the Public Sector Accounting Standards Board.

In the circumstances, Management was in breach of the law. Further, the financial statements presentation and disclosure did not comply with the prescribed format by the Public Sector Accounting Standards Board.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, plan, and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **1.0 Property Plant and Equipment**

##### **1.1 Land and Buildings**

Information provided indicated that the County Executive had several buildings, others as work in progress and parcels of land at its headquarters and other locations within the County. However, details and documentation regarding the land size, values and ownership documents were not provided for audit review. Further, there was no evidence to confirm that the assets were valued and fixed assets had been tagged, acquisition date indicated and valuation.

##### **1.2 Summary of Fixed Assets Register**

Annex 6 of the financial statements on the summary of non-current assets register includes forty-seven (47) grounded motor vehicles whose value could not be confirmed as at 30 June, 2023.

In the circumstances, the effectiveness of the County Executive's asset management system in place and its ability to safeguard the County assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or 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 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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County

Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to 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 controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

09 February, 2024

County Government of Nyandarua

Nyandarua County Executive Annual Report and Financial Statements for the year ended

June 30 2023

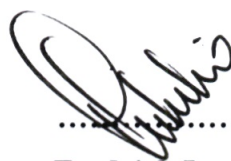
9. Statement of Receipts and Payments for the year ended 30th June 2023

	Notes	2022/23 FY	2021/22 FY
		Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	5,759,503,946	5,172,885,314
Miscellaneous receipts	2	-	-
<b>Total receipts</b>		<b>5,759,503,946</b>	<b>5,172,885,314</b>
<b>Payments</b>			
Compensation of employees	3	2,234,077,983	2,150,125,588
Use of goods and services	4	1,410,802,077	832,259,152
Subsidies	5	0	-
Transfers to other government entities	6	170,931,964	290,302,658
Other grants and transfers	7	675,869,405	631,694,244
Social security benefits	8	0	-
Acquisition of assets	9	1,425,895,785	1,063,817,121
Finance costs, including loan interest	10	0	-
Repayment of principal on domestic & foreign Borrowing	11	0	-
Other payments	12	0	-
<b>Total payments</b>		<b>5,917,577,214</b>	<b>4,968,198,762</b>
<b>Surplus/deficit*</b>		<b>(158,073,268)</b>	<b>204,686,551</b>

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 \_\_\_\_\_ 2023 and signed by:

Juvenalis G. Thiong'o  
 Chief Officer - Finance  
 ICPAK Member No 6358

Date.....



Fredrick Irungu  
 Head- Financial reporting unit  
 ICPAK Member No 9102


Date.....


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

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

	Notes	2022/23 FY Kshs	2021/22 FY Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	250,517,446	692,424,553
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>250,517,446</b>	<b>692,424,553</b>
Outstanding imprests and advances	14	8,394,530	3,322,900
<b>Total financial assets</b>		<b>258,911,977</b>	<b>695,747,453</b>
<b>Financial liabilities</b>			
Deposits and retentions	15	104,424,942	88,357,507
<b>Net financial assets</b>		<b>154,487,035</b>	<b>607,389,947</b>
<b>Represented by</b>			
Fund balance b/fwd.	16	607,389,947	860,845,289
Prior year adjustments	17	(294,829,644)	(458,141,894)
Surplus/deficit for the year		(158,073,268)	204,686,551
<b>Net financial position</b>		<b>154,487,035</b>	<b>607,389,947</b>

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 \_\_\_\_\_ 2023 and signed by:


  
 .....  
**Juvenalis G. Thiong'o**  
**Chief Officer - Finance**  
**ICPAK Member No 6358**  
**Date.....**


  
 .....  
**Fredrick Irungu**  
**Head- Financial reporting unit**  
**ICPAK Member No 9102**  
**Date.....**

County Government of Nyandarua

Nyandarua County Executive Annual Report and Financial Statements for the year ended



June 30 2023

11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2023

		2022/23 FY	2021/22 FY
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	5,759,503,946	5,172,885,314
Miscellaneous receipts	2	-	-
<b>Total receipts from operating income</b>		<b>5,759,503,946</b>	<b>5,172,885,314</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	2,234,077,983	2,150,125,588
Use of goods and services	4	1,410,802,077	832,259,152
Subsidies	5	-	-
Transfers to other government entities	6	170,931,964	290,302,658
Other grants and transfers	7	675,869,405	631,694,244
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
<b>Total payments for operating expenses</b>		<b>4,491,681,429</b>	<b>3,904,381,642</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,267,822,517</b>	<b>1,268,503,672</b>
<b>Adjusted for:</b>			
Prior year adjustments	17	(294,829,644)	(458,141,894)
Decrease/(increase) in outstanding imprests & advances	18	(5,071,630)	(263,130)
Increase/(decrease) in deposits and retentions	19	16,067,436	13,113,881
<b>Net cash flow from operating activities</b>		<b>983,988,679</b>	<b>823,212,528</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	9	1,425,895,785	1,063,817,121
<b>Net cash flows from investing activities</b>		<b>1,425,895,785</b>	<b>1,063,817,121</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowing	11	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(441,907,106)</b>	<b>(240,604,592)</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>692,424,552</b>	<b>933,029,145</b>
<b>Cash and cash equivalents at end of the year</b>		<b>250,517,446</b>	<b>692,424,552</b>

**County Government of Nyandarua**  
**Nyandarua County Executive 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 \_\_\_\_\_ 2023 and signed by:



**Juvenalis G. Thiong'o**  
**Chief Officer - Finance**  
**ICPAK Member No 6358**

**Date.....**



**Fredrick Irungu**  
**Head- Financial reporting unit**  
**ICPAK Member No 9102**

**Date.....**

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

June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	6,187,439,346	482,879,319	6,670,318,665	5,759,503,946	910,814,719	86%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA			-	288,947,226	-	
<b>Total</b>	<b>6,187,439,346</b>	<b>482,879,319</b>	<b>6,670,318,665</b>	<b>6,048,451,172</b>	<b>910,814,719</b>	<b>91%</b>
<b>Payments</b>						
Compensation of employees	2,305,000,000	(68,850,000)	2,236,150,000	2,234,077,983	2,072,017	100%
Use of goods and services	1,328,925,719	252,248,146	1,581,173,866	1,410,802,077	170,371,789	89%
Subsidies	-	-	-	-	-	
Transfers to other government units	191,381,098	119,893,677	311,274,775	170,931,964	140,342,811	55%
Other grants and transfers	614,724,049	62,000,000	676,724,049	675,869,405	854,644	100%
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,747,408,479	117,587,495	1,864,995,975	1,425,895,785	439,100,190	76%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
<b>Total</b>	<b>6,187,439,346</b>	<b>482,879,319</b>	<b>6,670,318,665</b>	<b>5,917,577,214</b>	<b>752,741,451</b>	<b>89%</b>

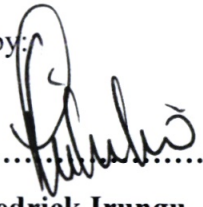
County Government of Nyandarua  
Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023

Surplus/(Deficit)				130,873,958		
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The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

  
.....  
**Juvenalis G. Thiong'o**  
**Chief Officer - Finance**  
**ICPAK Member No 6358**  
**Date**.....



  
.....  
**Fredrick Irungu**  
**Head- Financial reporting unit**  
**ICPAK Member No 9102**  
**Date**.....

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

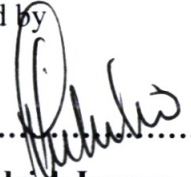
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	4,239,626,299	365,291,824	4,604,918,123	4,383,361,738	221,556,385	95%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	
<b>Total</b>	<b>4,239,626,299</b>	<b>365,291,824</b>	<b>4,604,918,123</b>	<b>4,383,361,738</b>	<b>221,556,385</b>	<b>95%</b>
<b>Payments</b>						
Compensation of employees	2,305,000,000	(68,850,000)	2,236,150,000	2,234,077,983	2,072,017	100%
Use of goods and services	1,328,925,719	252,248,146	1,581,173,866	1,410,802,077	170,371,789	89%
Subsidies	-	-	-	-	-	
Transfers to other government units	191,381,098	119,893,677	311,274,775	170,931,964	140,342,811	55%
Other grants and transfers	308,741,271	62,000,000	370,741,271	369,886,627	854,644	100%
Social security benefits	-	-	-	-	-	
Acquisition of assets	105,578,211	-	105,578,211	105,578,211	-	
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
<b>Total</b>	<b>4,239,626,299</b>	<b>365,291,824</b>	<b>4,604,918,123</b>	<b>4,291,276,862</b>	<b>313,641,261</b>	<b>93%</b>
<b>Surplus/(deficit)</b>	<b>(0)</b>	<b>0</b>	<b>-</b>	<b>92,084,876</b>	<b>-</b>	

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

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by

  
.....  
**Juvenalis G. Thiong'o**  
**Chief Officer - Finance**  
**ICPAK Member No 6358**  
**Date.....**




  
.....  
**Fredrick Irungu**  
**Head- Financial reporting unit**  
**ICPAK Member No 9102**  
**Date.....**

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


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>	-	-	-	-	-	
Transfers from the CRF	1,947,813,046	117,587,495	2,065,400,542	1,376,142,208	689,258,333	67%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	288,947,226	-	
<b>Total</b>	1,947,813,046	117,587,495	2,065,400,542	1,665,089,435	689,258,333	81%
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to other government units	-	-	-	-	-	
Other grants and transfers	305,982,778	-	305,982,778	305,982,778	-	100%
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,641,830,268	117,587,495	1,759,417,764	1,320,317,574	439,100,190	75%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
<b>Totals</b>	1,947,813,046	117,587,495	2,065,400,542	1,626,300,352	439,100,190	79%
<b>Surplus/(deficit)</b>	0	-	0	38,789,083	-	

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

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

  
.....  
**Juvenalis G. Thiong'o**  
**Chief Officer - Finance**  
**ICPAK Member No 6358**  
**Date.....**



  
.....  
**Fredrick Irungu**  
**Head- Financial reporting unit**  
**ICPAK Member No 9102**  
**Date.....**

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

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Governance</b>				-	
Service Delivery Unit	18,000,000	3,200,000	21,200,000	21,199,994	100%
Governor's Office & Investment Promotion	54,000,000	40,500,000	94,500,000	94,038,822	100%
Liaison and Intergovernmental Relations	20,000,000	(4,100,000)	15,900,000	15,900,000	100%
Civic Education and Public Participation	12,229,680	(2,681,360)	9,548,320	9,547,590	100%
<b>SubTotal</b>	<b>104,229,680</b>	<b>36,918,640</b>	<b>141,148,320</b>	<b>140,686,406</b>	<b>100%</b>
<b>County Secretary</b>					
County Secretary-Administration	77,000,000	5,993,948	82,993,948	81,806,235	99%
Cabinet Affairs	1,970,000	101,200	2,071,200	2,071,196	100%
Payroll (Including Compensation to employees)	2,147,500,000	(30,714,850)	2,116,785,150	2,116,490,000	100%
Human Resource Management (Including employee gratuity, pension and medical insurance)	194,000,000	14,210,782	208,210,782	208,088,628	100%
<b>SubTotal</b>	<b>2,420,470,000</b>	<b>(10,408,920)</b>	<b>2,410,061,080</b>	<b>2,408,456,059</b>	<b>100%</b>
<b>County Attorney</b>					
legal and public affairs	43,796,494	(11,746,494)	32,050,000	32,049,525	100%
<b>SubTotal</b>	<b>43,796,494</b>	<b>(11,746,494)</b>	<b>32,050,000</b>	<b>32,049,525</b>	<b>100%</b>
<b>Public Administration and ICT</b>					
Public Administration	8,255,000	(4,450,000)	3,805,000	3,802,586	100%
sub-county and ward administration	19,745,000	1,425,000	21,170,000	21,170,000	100%
Communication and Public Relations	4,500,000	2,450,926	6,950,926	6,949,538	100%
Enforcement and Compliance	9,750,000	1,200,000	10,950,000	10,924,855	100%
ICT and E-government Services	12,700,000	(3,355,000)	9,345,000	9,337,811	100%

<b>SubTotal</b>	<b>54,950,000</b>	<b>(2,729,074.00)</b>	<b>52,220,926.00</b>	<b>52,184,790.00</b>	100%
<b>County Public Service Board</b>					
County Public Service Board	25,000,000	5,250,000	30,250,000	30,245,478	100%
<b>SubTotal</b>	<b>25,000,000</b>	<b>5,250,000</b>	<b>30,250,000</b>	<b>30,245,478</b>	100%
<b>Finance, Economic Planning</b>					
County Funds	301,200,000	47,000,000	348,200,000	338,200,000	97%
Treasury services	14,689,315	6,300,000	20,989,315	20,973,855	100%
Nyandarua County Trade Development and Investment Authority (NCTDIA)	5,000,000	3,850,000	8,850,000	8,850,000	100%
Financial reporting	6,850,000	(2,650,000)	4,200,000	8,848,117	211%
Revenue Collection and Administration (Including automation)	21,460,000	15,550,026	37,010,026	35,009,926	95%
Revenue Enhancement and Monitoring	16,540,000	2,150,000	18,690,000	18,328,001	98%
Supply Chain Management	10,104,812	(2,078,312)	8,026,500	8,094,450	101%
Internal Audit and Risk Management	9,000,000	(960,000)	8,040,000	8,072,843	100%
Internal Audit committee	3,000,000	-	3,000,000	3,061,400	102%
County Budgeting	12,205,000	3,500,000	15,705,000	17,364,629	111%
County Statistics and Data Bank	8,743,300	(2,267,300)	6,476,000.00	7,356,164	114%
Monitoring and Evaluation	15,670,188	(1,394,214)	14,275,974	14,575,974	102%
Economic Modelling and Research	3,451,700	200,000	3,651,700	4,131,700	113%
Economic Development Planning	26,100,000	32,911,985	59,011,985	50,000,000	85%
<b>SubTotal</b>	<b>454,014,315</b>	<b>102,112,185</b>	<b>556,126,500</b>	<b>542,867,059</b>	98%
<b>Health</b>					
Preventive and Promotive Services	9,250,000	(950,000)	8,300,000	8,811,739	106%
Curative Services	250,452,000	50,499,600	300,951,600	302,143,952	100%
universal health care and grants	191,381,098	118,207,678	309,588,776	122,403,029	40%
Solid Waste and Cemeteries	11,200,000	-	11,200,000	8,448,576	75%
Infrastructure and Equipment	263,876,775	27,174,837	291,051,612	203,208,461	70%
<b>SubTotal</b>	<b>726,159,873</b>	<b>194,932,115</b>	<b>921,091,988</b>	<b>645,015,757</b>	70%
<b>Education, Youth, Culture, Gender</b>					
ECDE	80,945,473	(12,821,917)	68,123,556	46,062,424	68%
revitization of youth polytechnics	47,126,000	(1,308,658)	45,817,342	35,781,684	78%

development and promotion of culture	7,500,000	(3,220,000)	4,280,000	2,574,320	60%
Arts & Theater	71,782,467	(9,340,297)	62,442,170	50,117,399	80%
<b>SubTotal</b>	<b>207,353,940</b>	<b>(26,690,872)</b>	<b>180,663,068</b>	<b>134,535,827</b>	<b>74%</b>
<b>Trade, Industrialization, Cooperatives and Urban Development</b>					
Financial and Trade Services	21,800,000	(2,170,000)	19,630,000	11,952,732	61%
Industrial and Enterprise Development	118,597,585	(108,450,000)	10,147,585	4,265,805	42%
Weights & Measures	1,500,000	150,000	1,650,000	1,529,500	93%
Cooperative advisory services	3,140,000	160,396	3,300,396	3,264,296	99%
cooperative audit extension services	18,060,000	(7,050,000)	11,010,000	10,095,433	92%
Urban development	32,211,090	56,367,201	88,578,291	56,589,817	64%
Ol'kalou municipality	55,752,691	2,592,224	58,344,915	56,049,135	96%
<b>SubTotal</b>	<b>251,061,366</b>	<b>(58,400,179)</b>	<b>192,661,186</b>	<b>143,746,718</b>	<b>75%</b>
<b>Youth, Sports and the arts</b>					
Sports Development	76,500,000	(40,402,980)	36,097,020	32,143,079	89%
Youth Affairs	32,000,000	(13,745,000)	18,255,000	16,335,459	89%
Social Services	44,900,000	10,179,710	55,079,710	49,535,541	90%
Gender Affairs and Social Services	15,498,020	6,365,096	21,863,116	16,621,405	76%
Alcohol Drinks Control and Civic Education	6,000,000	27,948,712	33,948,712	17,551,290	52%
<b>SubTotal</b>	<b>174,898,020</b>	<b>(9,654,462)</b>	<b>165,243,558</b>	<b>132,186,774</b>	<b>80%</b>
<b>Water, Irrigation, Environment and Natural resources</b>					
water resource conservation and protection, infrastructure and flood control	180,850,000	81,601,262	262,451,262	185,886,219	71%
environmental support and management	10,000,000	2,704,900	12,704,900	13,870,294	109%
climate change resilience	130,000,000	(99,755,000)	30,245,000	30,564,230	101%
natural resource	3,100,000	(225,000)	2,875,000	4,292,616	149%
tourism infrastructure development	47,699,882	80,986,901	128,686,783	108,924,285	85%
promotion of irrigation and drainage development and management	8,000,000	(4,200,000)	3,800,000	1,790,000	47%

<b>SubTotal</b>	<b>379,649,882</b>	<b>61,113,063</b>	<b>440,762,945</b>	<b>345,327,644</b>	78%
<b>Transport, Energy and Public works</b>					
Transport (Including fuel level, General Administration & Support Services)	418,760,000	116,522,935	535,282,935	450,845,117	84%
Public Works	235,952,261	175,468,546	411,420,807	289,579,950	70%
alternative energy technologies	50,690,000	21,715,000	72,405,000	70,323,706	97%
Emergency Response & Preparedness	8,862,200	(562,200)	8,300,000	7,427,000	89%
<b>SubTotal</b>	<b>714,264,461</b>	<b>313,144,281</b>	<b>1,027,408,742</b>	<b>818,175,773</b>	80%
<b>lands, Housing and Physical Planning</b>					
Physical Planning	11,600,000	(4,700,000)	6,900,000	6,441,969	93%
Survey and Mapping	11,050,000	1,200,000	12,250,000	7,773,560	63%
Land Administration and Management	53,400,000	(8,270,220)	45,129,78	42,273,796	94%
Housing	34,684,731	10,770,469	45,455,200	35,706,073	79%
<b>SubTotal</b>	<b>110,734,731</b>	<b>(999,751)</b>	<b>109,734,980</b>	<b>92,195,398</b>	84%
<b>Agriculture, Livestock and Fisheries</b>					
land and crop development	404,464,804	(81,768,206)	322,696,598	320,696,000	99%
Seed Potato Production Unit (SPPU Lab)	7,417,983	1,588,487	9,006,470	9,460,638	105%
livestock production and management	25,975,000	8,296,000	34,271,000	33,377,343	97%
Veterinary Services	24,695,000	(11,780,000)	12,915,000	12,621,567	98%
fisheries policy, strategy and capacity building	5,700,000	(3,050,000)	2,650,000	1,850,000	70%
Institution Support (ATCs)	9,450,000	(2,410,000)	7,040,000	6,155,448	87%
Agriculture Mechanization Services	5,550,000	(2,340,000)	3,210,000	3,053,030	95%
General administration and Extension Services	10,362,303	(720,000)	9,642,303	9,483,670	98%
Subsidized Artificial Insemination	11,345,000	(1,881,000)	9,464,000	6,458,249	68%
<b>SubTotal</b>	<b>504,960,090</b>	<b>(94,064,719)</b>	<b>410,895,371</b>	<b>403,155,945</b>	98%
<b>GrandTotal</b>	<b>6,171,542,852</b>	<b>498,775,813</b>	<b>6,670,318,665</b>	<b>5,920,829,152</b>	89%

#### **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 Nyandarua 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 30<sup>th</sup> June 2023, this amounted to KShs **104,424,941.55** compared to KShs **88,357,506.50** in prior period as indicated on note xxx.

**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. Note xx and *Annex 7* 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 25<sup>th</sup> May, 2023 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. There were two number of 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.

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

15. Notes to the Financial Statements

1. Transfer from the CRF

	2022/23 FY Current FY	2021/22 FY Comparative FY
Description	Kshs	Kshs
Total exchequer releases for quarter 1	872,156,594	378,371,866
Total exchequer releases for quarter 2	1,114,523,751	1,485,249,863
Total exchequer releases for quarter 3	1,234,149,467	1,319,983,264
Total exchequer releases for quarter 4	2,538,674,134	1,989,280,321
<b>Total</b>	<b>5,759,503,946</b>	<b>5,172,885,314</b>

*Provide a brief explanation and explain significant change from prior period)*

2. Miscellaneous Receipts

	2022/23 FY	2021/22 FY
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

3. Compensation of Employees

	2022/23 FY	2021/22 FY
Description	Kshs	Kshs
Basic salaries of permanent employees	2,201,156,831	2,045,485,278
Basic wages of temporary employees	32,921,152	9,640,949
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	94,999,361
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>2,234,077,983</b>	<b>2,150,125,588</b>

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

**Notes to the Financial Statements (Continued)**

**4. Use of Goods and Services**

<b>Description</b>	<b>2022/23 FY Kshs</b>	<b>2021/22 FY Kshs</b>
Utilities, supplies and services	31,145,563	24,832,685
Communication, supplies and services	20,483,483	19,497,018
Domestic travel and subsistence	241,493,946	239,210,908
Foreign travel and subsistence	4,334,914	3,123,944
Printing, advertising and information supplies & services	10,009,634	9,973,975
Rent and Rates	12,109,245	4,508,370
Training expenses	27,152,317	11,181,620
Hospitality supplies and services	103,231,567	17,704,656
Insurance costs	134,859,019	63,065,776
Specialized materials and services	294,914,755	256,240,544
Office and general supplies and services	59,930,801	34,940,856
Fuel, oil and lubricants	103,125,669	49,398,121
Other operating expenses (including bank charges)	326,197,874	66,653,139
Routine maintenance – vehicles and other transport equipment	40,093,263	31,221,241
Routine maintenance – other assets	1,720,027	706,300
<b>Total</b>	<b>1,410,802,077</b>	<b>832,259,152</b>

**5. Subsidies**

<b>Description</b>	<b>2022/23 FY Kshs</b>	<b>2021/22 FY Kshs</b>
Subsidies to Public Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
<b>Total</b>	-	-

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	2022/23 FY	2021/22 FY
	Kshs	Kshs
<b>Transfers to county government entities</b>		
Hospital Transfers	170,931,964	290,302,658
<b>Transfers to other counties</b>		
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
<b>Transfers to national government entities</b>		
Transfer to the council of governors	-	-
Transfer to 0	-	-
<b>Total</b>	<b>170,931,964</b>	<b>290,302,658</b>

7. Other Grants and Transfers

Description	2022/23 FY	2021/22 FY
	Kshs	Kshs
Scholarships and other educational benefits	228,200,000	177,300,000
Emergency relief and refugee assistance	40,293,505	48,000,000
Car and Mortgage	70,000,000	66,000,000
Youth Polytechnics	30,247,766	4,806,546
Other Grants	307,128,134	335,587,698
<b>Total</b>	<b>675,869,405</b>	<b>631,694,244</b>

8. Social Security Benefits

Description	2022/23 FY	2021/22 FY
	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*County Government of Nyandarua*

*Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023*

**Notes to the Financial Statements (Continued)**

**9. Acquisition of Assets**

<b>Non- financial assets</b>	<b>2022/23 FY</b>	<b>2021/22 FY</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	-	-
Construction of buildings	332,370,507	296,920,329
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	970,757,667	707,119,214
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	47,779,800	17,121,425
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	10,921,086	-
Purchase of office furniture and general equipment	-	4,141,600
Purchase of specialized plant, equipment and machinery	16,628,413	21,472,706
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	23,139,352	-
Research, studies, project preparation, design & supervision	7,109,560	1,000,000
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	9,995,760
Acquisition of ICT Equipment's	-	4,006,087
Acquisition of land	17,189,400	
Acquisition of intangible assets	-	2,040,000
<b>Total acquisition of non- financial assets</b>	<b>1,425,895,785</b>	<b>1,063,817,121</b>
<b>Financial assets</b>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>1,425,895,785</b>	<b>1,063,817,120</b>

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

Description	2022/23 FY	2021/22 FY
	Kshs	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	-	-
<b>Total</b>	-	-

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

Description	2022/23 FY	2021/22 FY
	Kshs	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	-	-
<b>Total</b>	-	-

12. Other Payments

Description	2022/23 FY	2021/22 FY
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments ( <i>specify/breakdown</i> )	-	-
<b>Total</b>	-	-

*County Government of Nyandarua*

*Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023*

**Notes to the Financial Statements (Continued)**

**13. Cash and Bank Balances**

**13A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2022/23 FY</b>	<b>2021/22 FY</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>CBK Held Accounts</b>				
Nyandarua County Development	1000170174	Development	8,396,677	4,418,577
Nyandarua County Recurrent	1000170204	Recurrent	266.21	284
Nyandarua County Deposit Account	1000237295	Deposit	104,424,943	88,357,507
Road Maintenance Levy Fund	1000268301	Fuel Levy	368,641	7,154,957
Nyandarua County Youth Polytechnic	1000368478	Youth Poly	1,189,576	5,661,342
Nyandarua County Special Purpose Account	1000321148	SPA- Health	151	97,400,728
Kenya Climate Smart Agr Programme	1000365878	Climate Smart	0	43,480,659
Kenya Urban Support Programme	1000380519	KUSP	-	-
Kenya Devolution Support Programme	1000386096	KDSP	110,021,955	126,096,649
Nyandarua County Agri Sec Dev Support Programme	1000365889	ASDSP	-	9,152,884
Nyandarua County Covid Account	1000459883	COVID 19 SPA	-	-
Primary Health Care	1000561653	SPA	12	7
NYANDARUA COUNTY CLIMATE CHANGE FUN	1000528923	Flocci	11,934,875	
			<b>236,337,096</b>	<b>381,723,595</b>
<b>Grants Balances Held At Commercial Banks</b>				
Baari Dispensary	0160297009611	EQUITY	503,136	
Bamboo Health Centre	1104141752	KCB	1,011,844	

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

Captain Dispensary	01141468009600	COOPERATIVE	78,985	
Chamuka dispensary	01141501524600	COOPERATIVE	136,188	
Charagita Dispensary	01141690973800	COOPERATIVE	2,294	
Gathara Dispensary	1124876421	KCB	142,015	
GATHIRIGA DISPENSARY	1900280939720	EQUITY	31,839	
Gatimu health centre	01141501365900	COOPERATIVE	421,060	
GATONDO DISPENSARY	0620297002545	EQUITY	71,790	
GETA BUSH H/C	0200297694789	EQUITY	351,557	
GETA FOREST DISPENSARY	0200298835761	EQUITY	104,504	
Gichungo Dispensary	0620280382549	EQUITY	3,673	
Githabai Dispensary	1175428175	KCB	70,662	
Haraka Dispensary	1169655599	KCB	64,422	
Heni Health Centre	1104033291	KCB	133,315	
Huhoini Dispensary	0160261584173	EQUITY	146,823	
Kahembe Dispensary	0160297196546	EQUITY	273,215	
Kahuru Dispensary	01141605511400	COOPERATIVE	42,541	
Kaimbaga Health Centre	0620296990016	EQUITY	559,275	
Kamiruri Dispensary	01141689427500	COOPERATIVE	533	
Kamuchege Dispensary			1,719	
Kanguu Dispensary	01141691094400	COOPERATIVE	482	
Kanjuiiri Dispensary	06202970000008	EQUITY	76,237	
Karampton Dispensary	0160282197836	EQUITY	3,404	
Karangatha Health Centre	1124252223	KCB	461,676	
Kasuku Health Centre	01141037050500	COOPERATIVE	746,823	
Kenton Dispensary			1,014	
KIAMBOGO DISPENSARY			73,293	
Kianjogu Dispensary	01141689440800	COOPERATIVE	1,914	
KIBURUTI DISPENSARY	01141467983800	COOPERATIVE	3,163	
Kihuha Dispensary	01141690012700	COOPERATIVE	1,198	
Kihuho Dispensary	0620262447559	EQUITY	550	
KIMATHI DISPENSARY	01141468548500	COOPERATIVE	20,971	
Kinangop Sub County			115,303	

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

KIPIPIRI SUB COUNTY			17,414	
Kirima Dispensary			40,557	
Kiriogo Dispensary	01141037418600	COOPERATIVE	52,082	
Kitogo Dispensary	01141605405100	COOPERATIVE	98,125	
Koinange Dispensary	01141606016700	COOPERATIVE	6,938	
Kwambekenya Dispensary	0200297696975	EQUITY	47,879	
LERESHWHA DISPENSARY	0770296966445	EQUITY	566,106	
Leshau Pondo Dispensary	0160297027343	EQUITY	230,523	
Maina and Mwangi Health Centre	01141036298101	COOPERATIVE	4,842	
MANUNGA H/C	0620297004428	EQUITY	865,398	
Mastoo Dispensary	0620297191451	EQUITY	40,557	
Mbuyu Dispensary	0160299746125	EQUITY	14,665	
Mikaro Dispensary	1124827544	KCB	496,879	
MIKEU DISPENSARY	01141467992000	COOPERATIVE	13,206	
Mirangine Health Centre	1118089553	KCB	473,581	
Mkungi Dispensary	0200297101234	EQUITY	27,101	
Mukindu Dispensary	0620296998555	EQUITY	2,850	
MUMUI DISPENSARY	01141605858000	COOPERATIVE	35,856	
MUNORU DISPENSARY			68,303	
Munyaka Dispensary	1133034799	KCB	26,942	
Murungaru Health Centre	0200296916108	EQUITY	221,833	
Mutarakwa Dispensary	0200297481896	EQUITY	436	
Nandarasi Dispensary	0200190648168	EQUITY	74,160	
Ndaragwa Health Centre	01141036881900	COOPERATIVE	703,385	
Ndaragwa Sub County			565,756	
NDEMI H/C	0620297003346	EQUITY	188,955	
Ndivai Dispensary	0160297224678	EQUITY	16,681	
NdunyuNjeru Dispensary	0200296962107	EQUITY	200,032	

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

New Mawingu Health Centre Hssf Account	0620296997400	EQUITY	775	
New Tumaini Health Centre	0620296969917	EQUITY	123,445	
Ngano Health Centre	01141036475200	COOPERATIVE	408,750	
Ngorika Health Centre	01141412596500	COOPERATIVE	418,931	
Njabini Health Centre	1105117715	KCB	133,569	
Nyairoko Dispensary	01141689752500	COOPERATIVE	492,056	
Nys Tumaini F. Unit Dispensary	01141467398000	COOPERATIVE	2,596	
Ol bolosat Dispensary	0160297004387	EQUITY	124,066	
OLD MAWINGU H/C	0200297019141	EQUITY	292,796	
Oljoroorok subcounty			146,822	
Olkalou Sub-County Head			71,812	
Oraimutia Dispensary			-	
Pesi Dispensary	0160297004739	EQUITY	67,410	
Rurii Dispensary	01141467776600	COOPERATIVE	112,395	
Rwanyambo Dispensary	1124876294	KCB	99,657	
Shalom Dispensary	0620296997392	EQUITY	60,068	
Shamata Dispensary	0160297379660	EQUITY	283,270	
Shauri Dispensary	0160297429686	EQUITY	73,995	
Silibwet Health Centre	0160297090189	EQUITY	197,040	
Subuku Dispensary	0160297011959	EQUITY	164,273	
TURASHA DISPENSARY	0200262418452	EQUITY	41,879	
Uruku Dispensary	0160297013662	EQUITY	69,993	
WANJOHI H/C	1121815782	KCB	-	
Weru Health Centre			36,292	
Kenya Climate Smart Agr Programme-Equity Bank	620275829859	SPA	-	62,455,614
Nyandarua County Agri Sec Dev Support Programme - Family Bank	37000013527	SPA	-	15,879,064

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

Kenya Urban Support Programme- UIG - Equity Bank	620278998041	SPA	-	9,560,494
Kenya Urban Support Programme - UDG - Equity Bank	620277326491	SPA	-	97,721,933
Ideas Led Grant - KCB	1240139284	SPA	-	35,598,058
Covid Account - Coop Bank	1141468452000	SPA	-	89,485,796
			<b>14,180,350</b>	<b>310,700,959</b>
<b>Total</b>			<b>250,517,446</b>	<b>692,424,553</b>

**13 B Cash in Hand**

	2022/23 FY Kshs	2021/22 FY Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
<b>Total</b>	-	-

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2022/23 FY	2021/22 FY
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

14. Outstanding imprests and advances

Description	2022/23 FY	2021/22 FY
	Kshs	Kshs
Government Imprests	8,394,530	3,322,900
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	<b>8,394,530</b>	<b>3,322,900</b>

[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]

Breakdown of Imprest and Salary Advance per Department	2022/23 FY	2021/22 FY
Imprest	Kshs	Kshs
COUNTY SECRETARY	1,278,900	-
AGRICULTURE	201,450	-
EDUCATION	1,361,500	-
FINANCE	280,000	1,600,000
TRADE	909,125	-
PUBLIC SERVICE	394,800	-
LANDS	100,000	-
ROADS	220,000	737,000
WATER	815,600	-
HEALTH	1,314,680	-
YOUTH	528,000	-
GOVERNANCE	990,475	985,900
<b>Grand Total</b>	<b>8,394,530</b>	<b>3,322,900</b>

*County Government of Nyandarua*

*Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023*

**Notes to the Financial Statements (Continued)**

**15. Deposits and Retention**

	2022/23 FY		2021/22 FY	
	Kshs		Kshs	
Deposits	0		0	
Retention Monies	104,424,943		88,357,507	
<b>Total</b>	<b>104,424,943</b>		<b>88,357,507</b>	
<b>Ageing analysis for</b>	<b>104,424,943</b>		<b>88,357,507</b>	
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	16,067,435	15%	13,113,881	15%
1-2 years	13,113,881	13%	16,001,713	18%
2-3 years	16,001,713	15%	37,454,287	42%
Over 3 years	59,241,913	57%	21,787,627	25%
<b>Total (tie to above total)</b>	<b>104,424,942</b>		<b>88,357,507</b>	

**16. Fund Balance Brought Forward**

	2022/23 FY	2021/22 FY
	Kshs	Kshs
Bank Accounts	692,424,553	933,029,145
Cash in Hand	-	-
Outstanding Imprests and Advances	3,322,900	3,059,770
Third party deposits and retention	(88,357,507)	(75,243,626)
<b>Total</b>	<b>607,389,947</b>	<b>860,845,289</b>

**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 Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
<b>Description Of the Error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank Account Balances	692,424,553	(294,829,644)	397,594,909
Cash in Hand	-	-	-
Outstanding Imprests and Advances	3,322,900	-	3,322,900
Third party deposits and Retention	(88,357,507)	-	(88,357,507)
Others ( <i>Specify</i> )	-	-	-
<b>Total</b>	<b>607,389,947</b>	<b>(294,829,644)</b>	<b>312,560,302</b>

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

**Notes to the Financial Statements (Continued)**

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

	2022/23 FY	2021/22 FY
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	3,322,900	3,059,770
Imprest and Advances as at 30 <sup>th</sup> June (B)	(8,394,530)	(3,322,900)
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>(5,071,630)</b>	<b>(263,130)</b>

**19. Increase/ (Decrease) in Deposits and Retention**

	2022/23 FY	2021/22 FY
Description	Kshs	Kshs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	(88,357,507)	(75,243,626)
Deposits and Retention as at 30 <sup>th</sup> June (B)	104,424,943	88,357,507
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>16,067,436</b>	<b>13,113,881</b>

**20. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 2)**

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	183,563,364	19,890,252	66,823,030	136,630,585
Construction of Civil Works	695,700,697	190,304,923	297,268,784	588,736,836
Supply of Goods	186,775,146	58,142,376	34,509,084	210,408,438
Supply of Services	170,463,958	27,046,151	11,375,226	186,134,882
<b>Total</b>	<b>1,326,503,164</b>	<b>295,383,701</b>	<b>409,976,124</b>	<b>1,121,910,741</b>

**2. Pending Staff Payables (See Annex 3)**

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**3. Other Pending Payables (See Annex 4)**

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

**Other Important Disclosures**

**4. External Assistance**

	2022/23 FY	2021/22 FY
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind-as Payment by Third Parties	-	-
<b>Total</b>	-	-

**a) External assistance relating to loans and grants**

	2022/23 FY	2021/22 FY
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
<b>Total</b>	-	-

**b) Undrawn external assistance**

	Purpose for which the undrawn external assistance may be used	2022/23 FY	2021/22 FY
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
<b>Total</b>		-	-

**Other Important Disclosures**

**c) Classes of providers of external assistance**

<b>Description</b>	<b>2022/23 FY</b>	<b>2021/22 FY</b>
	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**d) Non-monetary external assistance**

<b>Description</b>	<b>2022/23 FY</b>	<b>2021/22 FY</b>
	<b>Kshs</b>	<b>Kshs</b>
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

**Other Important Disclosures**

**e) Purpose and use of external assistance.**

<b>Description</b>	<b>2022/23 FY</b>	<b>2021/22 FY</b>
	<b>Kshs</b>	<b>Kshs</b>
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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.*

<b>Description</b>	<b>2022/23 FY</b>	<b>2021/22 FY</b>
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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	2022/23 FY	2021/22 FY
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
<b>Total</b>	-	-

*(Third party payments may be done by other entities that are not providers of external assistance)*

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

Description	2022/23 FY	2021/22 FY
	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	-	-
<b>Total</b>	-	-

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

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

**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**

	2022/23 FY	2021/22 FY
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<b>Transfers To Related Parties</b>		
Transfers to Other County Government Entities	170,931,964	290,302,658
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
<b>Total Transfers To Related Parties</b>	<b>170,931,964</b>	<b>290,302,658</b>
<b>Transfers From Related Parties</b>		
Transfers From the CRF	5,759,503,946	5,172,885,314
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
<b>Total Transfers From Related Parties</b>	<b>5,759,503,946</b>	<b>5,172,885,314</b>

**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
0 Corporation	-	-	-
XX Water And Sewerage Company	-	-	-
0 Fund	-	-	-
0 Board	-	-	-
0 Project	-	-	-
0 Scheme	-	-	-

**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, amounts relating to leased medical equipment was Kshs xxx and Kshs xxx for the previous Financial year.

**9. Contingent Liabilities**

Contingent Liabilities	2022/23 FY	2021/22 FY
	Kshs	Kshs
Court Case 0 Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	xx	-
<b>Total</b>	-	-

*(Give details- Update ANNEX 8 Contingent liabilities register)*

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

**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	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)																				
1.0	<p><b>1.0 Variances Between the Comparative Balances and Prior Year Audited Financial Statements</b></p> <p>Comparison between the 2020/2021 audited financial statements and comparatives of the financial statements presented for audit revealed variances as indicated below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Component</th> <th style="width: 10%;">Notes</th> <th style="width: 20%;">Balance as per audited 2020/2021 Financial Statements (Kshs.)</th> <th style="width: 30%;">Comparative Balance as per 2021/2022 Financial Statement (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Total Receipts</td> <td></td> <td style="text-align: right;">6,628,018,650</td> <td style="text-align: right;">5,968,448,66</td> </tr> <tr> <td>Total Payments</td> <td></td> <td style="text-align: right;">6,160,740,618</td> <td style="text-align: right;">5,441,258,70</td> </tr> <tr> <td>County Own Generated Receipts</td> <td style="text-align: center;">9</td> <td style="text-align: right;">408,718,260</td> <td></td> </tr> <tr> <td>Transfers to Other Government Units</td> <td style="text-align: center;">7</td> <td style="text-align: right;">719,481,913</td> <td></td> </tr> </tbody> </table> <p>In the circumstances, the validity, accuracy and completeness of the respective financial statement balances for the year under review could not be confirmed.</p>	Component	Notes	Balance as per audited 2020/2021 Financial Statements (Kshs.)	Comparative Balance as per 2021/2022 Financial Statement (Kshs.)	Total Receipts		6,628,018,650	5,968,448,66	Total Payments		6,160,740,618	5,441,258,70	County Own Generated Receipts	9	408,718,260		Transfers to Other Government Units	7	719,481,913		<p>The psasb introduced a new template for the preparation of the financial statements with the introduction of CRF and ROR financial statements hence the change in the comparatives</p>	Resolved	
Component	Notes	Balance as per audited 2020/2021 Financial Statements (Kshs.)	Comparative Balance as per 2021/2022 Financial Statement (Kshs.)																					
Total Receipts		6,628,018,650	5,968,448,66																					
Total Payments		6,160,740,618	5,441,258,70																					
County Own Generated Receipts	9	408,718,260																						
Transfers to Other Government Units	7	719,481,913																						
2.0	<p><b>2.0 Un-reconciled Variances in the Financial Statements</b></p> <p>The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects Nil balance in respect of other receipts. However, the statement of comparison budget and actual amounts reflects actual receipt balance of Kshs.479,999,000</p>	<p>The executive financial statements are prepared using the cash basis while those for</p>	Resolved																					

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
	<p>resulting into an un-reconciled and unexplained variance of Kshs.479,999,000. Further, the balance was not analysed or supported with detailed schedules. Further, note 8 to the financial statements reflects Kshs.921,996,901 in respect of other grants and payments out of which Kshs.48,000,000 is in respect of emergency relief and refugee assistance balance. However, the amount is at variance with the Emergency Funds financial statements balance of Kshs.46,500,000 by Kshs.1,500,000 which was not reconciled. In addition, the statement of receipts and payments and as disclosed under note 10 to the financial statements reflects acquisition of assets totalling Kshs.1,063,817,121 while Annex 5 to the financial statements reflects additions for the year of Kshs.1,047,120,185 resulting to un reconciled variance of kshs.16,696,936.</p> <p>In the circumstances, the validity and accuracy of the other receipts amount of Kshs.479,999,000, emergency relief and refugee assistance of Kshs.48,000,000 and additions of assets in the year of Kshs.1,047,120,185 could not be confirmed.</p>	<p>emergency fund are prepared using the accrual basis, Receipts are not accrued in the accrual basis of accounting hence the variance</p>																	
3.0	<p><b>3.0 Unsupported Financial Statements Adjustments</b> The amended financial statements for the year ended 30 June, 2022 reflects balances that are at variance with the original financial statements submitted for audit. However, the adjustments were not supported and journal vouchers were not provided for audit explaining the reasons for the adjustments as indicated below.</p> <table border="1" data-bbox="271 1444 1085 1859"> <thead> <tr> <th>Description</th> <th>Notes</th> <th>Amended Financial Statement balance (Ksh)</th> </tr> </thead> <tbody> <tr> <td>Compensation of Employees</td> <td>4</td> <td>2,150,125,</td> </tr> <tr> <td>Use of Goods and Services</td> <td>5</td> <td>832,259,</td> </tr> <tr> <td>Other Grants and Transfers</td> <td>8</td> <td>921,996,</td> </tr> <tr> <td>Acquisition of Assets</td> <td>10</td> <td>1,063,817,</td> </tr> </tbody> </table>	Description	Notes	Amended Financial Statement balance (Ksh)	Compensation of Employees	4	2,150,125,	Use of Goods and Services	5	832,259,	Other Grants and Transfers	8	921,996,	Acquisition of Assets	10	1,063,817,	<p>Journal entries were prepared to explain the variance</p>	Resolved	
Description	Notes	Amended Financial Statement balance (Ksh)																	
Compensation of Employees	4	2,150,125,																	
Use of Goods and Services	5	832,259,																	
Other Grants and Transfers	8	921,996,																	
Acquisition of Assets	10	1,063,817,																	

County Government of Nyandarua

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)										
	In the circumstances, the validity, accuracy and completeness of the amended financial statements could not be confirmed.													
	<p><b>4.0 Variances Between Financial Statements Balances and Integrated Financial Management Information System (IFMIS) Report</b></p> <p>The financial statements for the year ended 30 June, 2022 reflects account balances that are at variance with the corresponding account balances generated from IFMIS report as summarized below.</p> <table border="1" data-bbox="279 1187 1093 2004"> <thead> <tr> <th data-bbox="279 1187 478 2004">Component</th> <th data-bbox="478 1187 542 2004">Notes</th> <th data-bbox="542 1187 662 2004"></th> <th data-bbox="662 1187 941 2004">IFMIS Financial statements balances (Kshs.)</th> <th data-bbox="941 1187 1093 2004">Variance (Ksh)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Component	Notes		IFMIS Financial statements balances (Kshs.)	Variance (Ksh)						<p>The variance is as a results of unresolved historical IFMIS issues and expenditure incurred in the commercial banks</p>	Resolved	
Component	Notes		IFMIS Financial statements balances (Kshs.)	Variance (Ksh)										

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Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		(Kshs.)					
	Compensation of Employees	4	2,150,125,588	2,053,042,275	97,083,313		
	Use of Goods and Services	5	832,259,152	1,024,797,507	(192,538,355)		
	Subsidies	6	-	10,376,546	(10,376,546)		
	Transfers to other Government Entities	7	-	675,656,540	(675,656,540)		
	Other Grants and Transfers	8	921,996,901	177,300,000	744,696,901		
	Social security benefits	9			- 94,999,361.00		(94,999,361.00)
	Acquisition of assets	10			1,063,817,121 1,259,433,177		(195,616,056.00)
	Other payments	20			- 99,107,589		(99,107,589.00)
	Bank balances	14A/21A			692,424,553 693,937,599		(1,513,044.00)
	Outstanding imprests and advances	15/22			3,322,900 21,870,347		(18,547,447.00)

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
	<table border="1"> <tr> <td>Deposits and retentions</td> <td>16</td> <td>88,357,507</td> <td>89,870,560</td> <td>(1,513,000)</td> </tr> <tr> <td>Prior year adjustments</td> <td>18</td> <td>(458,141,894)</td> <td>(13,080,222)</td> <td>(445,061,672)</td> </tr> <tr> <td>Surplus/deficit for the year</td> <td></td> <td>204,686,552</td> <td>(221,827,679)</td> <td>426,514,873</td> </tr> </table>	Deposits and retentions	16	88,357,507	89,870,560	(1,513,000)	Prior year adjustments	18	(458,141,894)	(13,080,222)	(445,061,672)	Surplus/deficit for the year		204,686,552	(221,827,679)	426,514,873			
Deposits and retentions	16	88,357,507	89,870,560	(1,513,000)															
Prior year adjustments	18	(458,141,894)	(13,080,222)	(445,061,672)															
Surplus/deficit for the year		204,686,552	(221,827,679)	426,514,873															
	In the circumstances, the validity, accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.																		
	<p><b>5.0 Unsupported Use of goods and services</b></p> <p><b>5.1 Specialized Materials and services</b></p> <p>The statement of receipts and payments and as disclosed under Note 5 to the financial statements reflects Kshs.832,259,152 in respect of use of goods and services which includes Kshs.256,240,544 in respect of specialized materials and services out of which Kshs.139,284,460 was incurred on purchase of assorted specialized equipment distributed to various beneficiaries and groups. However, the expenditure was not supported by way of user requisitions, policy document, criteria for identifying beneficiaries, approved list of beneficiaries, distribution list, certificates of registration for groups, acknowledgement letters of receipt by the beneficiaries and public participation minutes.</p> <p><b>5.2 Airtime Payment made without Authorized list of Beneficiaries</b></p> <p>The statement of receipts and payments and as disclosed under Note 5 to the financial statements reflects use of goods and services balance of Kshs.832,259,152 which includes Kshs.19,497,018 in respect of communication, supplies and services expenditure. However, included this balance are airtime payments totalling kshs.19,236,810 made to staff members not supported with signed receipt acknowledgement schedules, applicable rates or approved list of beneficiaries.</p> <p>In the circumstances, validity and completeness of the financial statement balances of Kshs.139,284,460 and Kshs.19,497,018 for</p>	<p>The support schedules for the assorted youth equipment are available</p> <p>The airtime is paid directly to officer bank accounts from the recurrent account through IFMIS</p>	Resolved																

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	specialized Materials and services and airtime payment respectively could not be confirmed.			
	<p><b>6.0 Lack of Expenditure Returns for Other Current transfers (Hospital Transfers)</b></p> <p>The statement of receipts and payments and as disclosed under Note 8 to the financial statements reflects Kshs.921,996,901 in respect of other grants and transfers, out of which is Kshs.290,302,658 in respect of other current transfers (hospital transfers). However, although a detailed listing of transfers was provided for audit review, the transfers were not supported with approved expenditure schedules and returns. In addition, no separate financial statements were provided for the hospitals accounting for the expenditure.</p> <p>In the circumstances, the validity and completeness of the expenditure of Kshs.290,302,658 for other current transfers (hospital transfers) could not be confirmed.</p>	The expenditure returns from the hospitals are available for review	Resolved	
	<p><b>7.0</b> The statement of receipts and payments and as disclosed under Note 10 to the financial statements reflects Kshs.1,063,817,121 in respect of acquisition of assets, which includes Kshs.21,472,706 in respect of purchase of specialized plant, equipment and machinery out of which Kshs.17,696,935 is in respect of equipment supplied to various youth groups. However, there was no documentary evidence to confirm that the equipment was delivered to the intended beneficiaries. Further, there was no evidence of a clear identification criteria for the targeted groups and if the items were either required or requested for. The said items were also included in the asset register yet they had already been issued out and were not in possession of the County Executive</p> <p>In the circumstances, the validity and completeness of the expenditure of Kshs.17,696,935 for equipment supplied to various youth groups for the year ended 30 June, 2022 could not be confirmed</p>	The documentation to support the distribution of the specialised equipment are available for review	Resolved	
	<b>I. Key Audit Matters</b>	The underfunding is as a result of unmet target for own source revenue to		

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**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p>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.</p> <p><b>II. Other Matter</b></p> <p><b>1.0 Budgetary Control and Performance</b></p> <p>The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.8,032,514,327 and Kshs.5,652,884,314 respectively, resulting to an underfunding amounting to Kshs.379,630,013 or 30% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.8,032,514,327 and Kshs.4,968,198,762 respectively, resulting to an underperformance amounting to Kshs.3,064,315,565 or 38% of the budget.</p> <p>The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>the prevailing economic conditions Underperformance is as result of incomplete projects that were not paid</p>		
	<p><b>2.0 Assets Inherited from the Defunct Local Authority</b></p> <p>As reported in the previous period, the County inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County fixed assets, as they were not formally handed over by the defunct Transition Authority and do not have their respective values attached.</p> <p>In the circumstances, the completeness of the statement of assets and liabilities as presented as at 30 June, 2022 could not be confirmed.</p>	<p>A team has been formed to finalize on asset transfer</p>	<p>Not resolved</p>	
	<p><b>3.0 Unresolved Prior Year Matters</b></p> <p><b>In the audit report of the previous year, several issues were</b></p>	<p>The management addressed the prior year issues in the senate</p>	<p>Resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	provisions for the subsequent year to which they have to be charged.			
	<p>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</p> <p><b>Conclusion</b></p> <p>As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.</p> <p><b>Basis for Conclusion</b></p> <p><b>1.0 Compensation of Employees</b></p> <p>The statement of receipts and payments and as disclosed under Note 4 reflects compensation of employees' payments totalling Kshs.2,150,125,588. However, the following unsatisfactory matters were noted.</p> <p><b>1.1 Failure to Adhere to a Third Rule on Basic salary</b></p> <p>Analysis of sampled staff from the payroll revealed that nine hundred and seventy-seven (977) employees earned less than one-third of their basic salaries in different months of the financial year. 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.</p>	Management has noted the observation and will endeavour to adhere to the rule	Not Resolved	
	<p><b>1.2 Failure to Observe Ethnic Diversity in Recruitment</b></p> <p>Examination of records maintained by Management revealed that the County Executive had two thousand five hundred and fifty-four (2,554) employees as at 30 June, 2022. It was, however, noted that 2,419 members of staff or 94.7 % are from one dominant ethnic Community. This contravenes the provisions of Section 65(e) of the</p>	Management has noted the observation and will endeavour to adhere to the rule	Not resolved	

**County Government of Nyandarua**

**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	County Governments Act, 2012 which requires County Governments to ensure that at least thirty percent of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community in the county.			
	<p><b>1.3 Staff Salary Payment Outside Integrated Personnel and Payroll Database (IPPD)</b></p> <p>Records on the compensation of employees' expenditures revealed that contracted staff payments totalling Kshs.185,327,997 were made to two thousand five hundred and fifty- four (2554) staff. The payments were designated as salary and were paid manually outside the integrated personnel and payroll database system between 1 July, 2021 to 30 June, 2022. Although the Management explained that the salary was approved by the County Public Service Board, the payments were made contrary to the National Treasury Circular No.13/2019 which requires personnel emoluments payments to be supported by Integrated personnel payroll data (IPPD) system records.</p>	The management has greatly reduced the number of officers under manual payroll	Not Resolved	
	<p><b>1.4 High Wage Bill Above Allowed Threshold</b></p> <p>The statement of receipts and payments reflects revenue totalling Kshs.5,172,885,314 and compensation of employees' payments totalling Kshs.2,150,125,588. The compensation of employee's costs constituted forty-two (42%) of the total receipts of the County Executive for the year under review contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations 2015 which provides that the costs should not exceed 35% of the County Executive total revenue.</p>	The cost of employees is based on total budget and not total receipts	Resolved	
	<p><b>1.5 Continued Retention of Public Officers after the Retirement Age of 60 Years</b></p> <p>A review of sampled personnel files for staff revealed that County Executive appointed sixteen (16) officers who had attained the mandatory retirement age of sixty (60) years but were still in the staff payroll and were not registered as persons living with a disability on the local contract terms. This is contrary to Section</p>	The officers were critical and proper replacement had not been found	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which states that all officers shall retire from the Service on attaining the mandatory retirement age of 60 years, 65 years for persons with disabilities, and/or as may be prescribed by the government from time to time.			
	<p><b>1.6 Irregular Payment of Special Salary</b></p> <p>Analysis of the payroll data for the year ended 30 June, 2022 revealed that County Executive had eleven (11), State officers, who earned a consolidated special salary of Kshs.8,66,7702 in the year. This is contrary to Kenya Gazette Notice no.2885 Vol CXN-No.33 of 1 March, 2013 which states that all other allowances and benefits not specified in this Gazette Notice cease to be payable.</p>	The payments relates to Chief officers compensatory salary	Not resolved	
	<p><b>1.7 Irregular Hire of Casuals</b></p> <p>Review of records provided for audit established that the County Executive engaged an average of 20 casual employees on a monthly basis with annual wage bill of Kshs.2,130,000 and who worked continuously for a period of ten (10) months without their employment terms being converted to service contracts contrary to the Employment Act, 2007 Section 37(1)(b) which requires that casual employees should not be engaged to work continuously for a period not exceeding three months or be converted to a contract of service if in excess of three months.</p> <p>Further, it was also noted that the Department of Agriculture hired casuals and incurred an expenditure of Kshs.4,944,279 paid as casual wages. It was not clear why the casual workers were hired and paid by the department as this should fall under the human resources department in line with the law.</p> <p>In the circumstances, Management was in breach of the law</p>	The casual were hired during very essential times such as planting, pests and diseases control	Resolved	
	<b>2.0 Nugatory Payments</b>		Resolved	

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**Nyandarua County Executive Annual Report and Financial Statements for the year ended June 30 2023**

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p>Review of records and documents relating to legal claims revealed that the County’s Attorney department incurred expenditure of Kshs.33,152,719 being penalties and interests imposed for failure to clear or pay court claims when awarded or due. The County Executive attributed the delay in settling court awards and claims to lack of adequate funds, although such claims should be provided for and paid promptly. Paying the penalties and interests would impair the cash flows over a long time-frame and can make it difficult for the County to grow and meet its financial obligations.</p> <p>In the circumstances, the Management did not get value for money for the penalties and interest payments on legal claims.</p>			
	<p><b>3.0 Excess Transfer to the County Assembly</b></p> <p>The County Executive transferred Kshs.777,947,825 to the Nyandarua County Assembly. This was in excess of the stipulated seven percent (7%) of total county revenue for the year under review by Kshs.415,845,853 contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the approved expenditures of a County Assembly shall not exceed seven per cent of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The management based the transfer on the budget as approved by the Assembly</p>	<p>resolved</p>	
	<p><b>4.0 Irregular Payments to the Council of Governors</b></p> <p>During the year under review, the County Executive of Nyandarua made payments of Kshs. 3,190,000 to the Council of Governors towards support of the 7 Annual Devolution Conference and Legal Fund. However, the payments were contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The payment was to support the devolution conference for county staff from Nyandarua county and not to support the operations of the council.</p>	<p>Not resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><b>5.0 Procurement of Goods and Services</b></p> <p>The statement of receipts and payments and as disclosed under Note 5 reflects use of goods and services payments totalling Kshs.832,259,152. The following unsatisfactory matters were noted.</p> <p><b>5.1 Irregular Contracts for Supply of Goods and Services</b></p> <p>Procurement records provided for audit indicated that expenditure commitments/contracts totalling Kshs.208,515,302 were made after 31 May, 2022 without the written approval of the Accounting Officer contrary to Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015 that requires all commitments for supply of goods or services to be done not later than the 31 May, each year, except with the express approval of the Accounting Officer in writing.</p>	<p>The commitment had the express authority of the accounting officer</p>	<p>Resolved</p>	
	<p><b>5.2 Direct Procurement of Specialized Materials and Services</b></p> <p>The statement of receipts and payments and as disclosed under Note 5 to the financial statements reflects use of goods and services payments totalling Kshs.832,259,152 in respect of use of goods and services which includes Kshs.256,240,544 in respect of specialized materials and supplies, out of which Kshs.29,790,785 was incurred on purchase of non-pharmaceuticals, radiology and dental consumables that were procured directly contrary to the Public Procurement and Disposal Act, 2015 Section 91(1) which states that open tendering shall be the preferred procurement method for procurement of goods, works and services and (2) The procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under this Act for use of that method.</p>		<p>Resolved</p>	
	<p><b>5.3 Irregular Procurement of Drugs and Medical Supplies</b></p> <p>The statement of receipts and payments and as disclosed under Note 5 to the financial statements reflects Kshs.832,259,152 in respect of use of goods and services out of which of which</p>		<p>Resolved</p>	

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

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.256,240,544 is in respect of specialized materials and services which includes Kshs.31,986,785 incurred on of purchase of non-pharmaceuticals, radiology and dental consumables from Mission for Essential Drugs and Supplies (MEDS).</p> <p>However, there was no Non-supplies notification from Kenya Medical Supplies Authority (KEMSA) confirming that they were out of stock for medicals and drugs supplies contrary to the Kenya Medical Supplies Authority Act No.20 of 2013 which states that the Authority shall procure, warehouse and distribute drugs and medical supplies for prescribed public health programmes, the national strategic stock reserve, prescribed essential health packages, national referral hospitals and support County Governments to establish and maintain appropriate supply chain systems for drugs and medical supplies.</p>			
	<p><b>5.4 Irregular Procurement of Road Improvement</b></p> <p>A contractor was paid Kshs.4,933,098 for a contract for road improvement awarded on 12 January, 2022 and accepted on the same date, but whose agreement with the County Executive was entered on 17 January, 2022 with the contract starting on the same date 17 January, 2022, meaning that the contract started five days before the award and acceptance of the contract contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.</p> <p>In the circumstances, Management was in breach of the law.</p>		Not Resolved	
	<p><b>6.0 Irregular Transfer of Emergency Funds</b></p> <p>The Department of Agriculture paid an amount of Kshs.14,300,000 being emergency funds issued to the department towards a supplementary budget approval for the Tissue Culture Laboratory which is a donor-funded project. The amount was the County's contributions towards the laboratory completion. It was therefore not clear why no provisions had been made for the project as this was not unexpected event warranting emergency</p>		Not Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>funds. This may have led to a reduction of funds on previously budgeted items.</p> <p>In the circumstances, value for money may not have been realised on the emergency payment of Kshs.14,300,000. In addition, the Management used the emergency provision to forestall shortcomings in the budgeting process.</p>			
	<p><b>7.0 Projects Implementation and Completion Status</b> A review of sampled projects records, status reports and physical verifications revealed the following;</p>			
	<p><b>7.1 Unutilized Projects Assets</b> The County Executive purchased a boat for use by local community conservation groups at Lake Ol borsat at a cost of Kshs.750,000. The boat was supplied and delivered on 21 June, 2022. However, the boat is lying idle at the Department of Water, Environment, Tourism and Natural Resources and has not been handed over to the beneficiaries.</p> <p>In the circumstances, value for money for idle assets including the boat costing Kshs.750,000 may not have been realized by the intended beneficiaries.</p>		Resolved	
	<p><b>7.2.0 Stalled projects</b></p> <p><b>7.2.1 Incomplete Project - Gitumba Road, Kaimbaga Ward</b> The records indicated a contractor was to open, grade and gravel Gitumba road in Kaimbaga ward at Kshs.3,999,937. According to the implementation status, the project is complete and a certificate of completion was issued on 20 June, 2022. However, a physical verification conducted in the Month of July, 2022 indicated that the road was not complete as a section of the proposed road was not opened to join a major road as initially intended. In the circumstances, value for money may not have been realised on the Kshs.3,999,937 amount spent on road.</p>		Resolved	
	<p><b>7.2.2 Delay in Early Childhood Development Education (ECDE)</b></p>		Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)																		
	<p align="center"><b>Projects Completion</b></p> <p>During the year under review, the approved development budget was Kshs.90,399,716 against an absorption of Kshs.38,968,936. Physical verification of sampled projects with a total contract sum of Kshs.9,192,096 revealed the following anomalies.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Project Description</th> <th style="width: 15%;">Contract Amount (Kshs.)</th> <th style="width: 50%;">Audit Observation</th> </tr> </thead> <tbody> <tr> <td>1. Ngorika Mwireri ECDE and Toilet</td> <td align="center">1,799,829</td> <td>Contractor received 80% of the contract sum against 40% of the work done. There was no signpost at the building as stipulated in the Bill of quantities</td> </tr> <tr> <td>2. Makara ECDE classroom</td> <td align="center">1,259,893</td> <td>Contractor not on site but had received 90% of the contract sum against 40% of the work done. There was no signpost to verify if the building was under county government or other government agency</td> </tr> <tr> <td>3. Kiambaa ECDE and Toilet Construction</td> <td align="center">1,810,812</td> <td>Contractor had received 90% of the contract sum against 75% of the work done. There was no signpost at the site, as stipulated in the Bill of Quantities</td> </tr> <tr> <td></td> <td align="center"><b>Contract Amount (Kshs.)</b></td> <td><b>Audit Observa</b></td> </tr> <tr> <td>4. Raitha ECDE Classroom</td> <td align="center">1,260,711</td> <td>91% work in p to authenticate the project</td> </tr> </tbody> </table>	Project Description	Contract Amount (Kshs.)	Audit Observation	1. Ngorika Mwireri ECDE and Toilet	1,799,829	Contractor received 80% of the contract sum against 40% of the work done. There was no signpost at the building as stipulated in the Bill of quantities	2. Makara ECDE classroom	1,259,893	Contractor not on site but had received 90% of the contract sum against 40% of the work done. There was no signpost to verify if the building was under county government or other government agency	3. Kiambaa ECDE and Toilet Construction	1,810,812	Contractor had received 90% of the contract sum against 75% of the work done. There was no signpost at the site, as stipulated in the Bill of Quantities		<b>Contract Amount (Kshs.)</b>	<b>Audit Observa</b>	4. Raitha ECDE Classroom	1,260,711	91% work in p to authenticate the project			
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<b>Total</b>	<b>9,192,096</b>																		
	<p>In the circumstances, failure to implement the approved projects on a timely basis hindered improved service delivery to the citizens of Nyandarua County. Further, the delayed implementation of projects may lead to cost escalation.</p>																		
Resolved	<p><b>8.0 Lack of Managed Equipment Service Lease Contract</b>                      As reported previously, the County Executive and the Ministry of Health of the National Government signed a Memorandum of Understanding (MOU) for the provision of medical equipment and related services, otherwise referred to as the Managed Equipment Services (MES) on 10 February, 2015. The medical equipments were to be provided in two (2) hospitals in the County, namely, J. M. Kariuki (OI Kalou) Hospital, which is a Level 4 hospital and Engineer SDH, a Level 3 facility, on a 7-year lease arrangement.</p> <p>According to the annual County Allocation of Revenue Act (CARA), in the five years that the MES programme has been in operation, the County has paid lease rentals amounting to Kshs.619,148,937. It was noted that the lease rental is reflected in the CARA as a conditional grant for leasing of medical equipment. However, the amount is not remitted to the County Executive, but is retained at the Ministry of Health.</p> <p>Examination of records revealed that the basis of the amounts of annual lease rentals cannot be determined and the County Executive does not have a register for recording the delivered MES assets.</p> <p>Further, Lots 3 and 4 of the MES equipment have not been supplied despite the fact that the County Executive has constructed two laboratories for the items while the Intensive Care Unit, ICU equipment which are under Lot 6, reserved for level 5 hospitals</p>			Not resolved															

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>has not been provided since the County Executive does not have such a facility.</p> <p>In the circumstances, it was not possible to confirm whether the County residents have received value for money from the expenditure on Managed Equipment Services (MES) programme.</p>			
	<p><b>9.0</b> Improper Management of Travel Expenses The statement of receipts and payments and as disclosed under Note 5 to the financial statements reflects Kshs.832,259,152 in respect of use of goods and services out of which Kshs.239,210,908 is in respect of domestic travel and subsistence. However, review of the expenditure revealed the following anomalies.</p> <p><b>i.</b> Direct payment</p> <p>Officers were paid per diem and travel allowances totalling to Kshs.239,210,908 directly to their bank accounts without the use of imprest warrants. This is contrary to Regulation 93(3) of the Public Finance Management (County Governments) Regulations, 2015 which requires temporary imprests to be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.</p> <p><b>ii.</b> Approvals</p> <p>Although all journeys should be approved by the Officer-In Charge prior to the occurrence of the activity, various activities amounting to Kshs.7,923,009 were undertaken throughout the financial year without prior approvals.</p> <p><b>iii.</b> Surrenders</p> <p>Review of the surrender documents revealed that officers surrendered jointly contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender the imprest within 7 working days after returning to duty station.</p> <p>Further, the surrender documents provided for audit amounting to Kshs.90,572,660 were not supported by way of financial order</p>		Resolved	

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	<p>form 22 (FO22). This is contrary to Section 6.5.2 of The National Treasury Accounting and Financial Reporting Manual for County Governments that requires the staff to use an imprest surrender form (FO22) for travel and accommodation which shall form the basis of posting the specific expenditure category to the general ledger.</p> <p>In addition, imprests totalling to Kshs.68,275,051 were still outstanding as at 30 June, 2022 contrary to the Public Finance Management Regulations 93(5) which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.</p> <p><b>iv. Multiple Imprests</b></p> <p>Review of the Imprest registers from various departments revealed that sixty-six (66) officers took multiple imprest amounting to Kshs.139,013,402 during the year under review and the imprests overlapped contrary to Section 93(4) (b) of the Public Finance Management Regulations (2015) which states that before issuing temporary imprest under paragraph (2), the Accounting Officer shall ensure that the applicant has no outstanding imprests.</p> <p><b>v. Use of Imprests to Purchase Goods /Services</b></p> <p>Imprests totalling to Kshs.48,882,801 were used to purchase goods and services which could have been abused or used to circumvent procurement laws. Further, the payments/receipts or invoices were not supported by ETR receipts casting doubts on their authenticity. The list of approved standing imprest holders and their approved floats was not provided for audit review.</p> <p>Further, imprests amounting to Kshs.16,247,982 were irregularly issued to officers to perform their ordinary duties for which they are employed to do.</p> <p>In the circumstances, the propriety of domestic travel and subsistence expenditure balance of Kshs.239,210,908 for the year ended 30 June, 2022 could not be confirmed. In addition, Management was in breach of the law.</p> <p><b>III. 10.0 Expenditures Incurred After the End of Financial Year</b></p> <p>Note 5 to the financial statements reflects Kshs.832,259,152 in respect of use of goods and services, out of which, Kshs.481,387,395 was incurred after 30 June, 2022. This is contrary to the requirements of the International Public Sector</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p>Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1 July to 30 June.</p> <p>Further Regulation 97(4), requires that an actual cash transaction taking place after the 30 June, shall not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be open for the purposes referred to in paragraphs (2) and (3) of this regulation.</p> <p>In the circumstances, Management was in breach of the law.</p>			
	<p>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</p> <p><b>Conclusion</b></p> <p>As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.</p> <p><b>Basis for Conclusion</b></p> <p><b>1.0 Lack of Capacity of the Internal Audit Department</b></p> <p>As reported in the previous period, according to the staff establishment list for the year ended 30 June, 2022, the Internal Audit Department had only ten (10) officers against an authorized establishment of twenty-five (25) officers. The Department does not have access to the Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Payroll Database (IPPD) systems. In the circumstances, the Department may not make an impact in its role to review the effectiveness of the financial and non-financial performance management systems of the County.</p>		Partially Resolved	

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	<p>In addition, the Audit committee constituted by the County Executive did not convene or hold regular meetings during the year as required under Section 155(5) of the Public Finance Management Act, 2012 which states that A county government entity shall establish an internal auditing committee whose composition and functions are to be prescribed by the regulations.</p> <p>In the circumstances, the existence of an effective internal audit function to review the financial and non-financial performance management systems of the County Executive for the year under review could not be confirmed.</p>			
	<p><b>2.0 Lack of Key Policy Manuals</b></p> <p>The County Government did not provide approved key policy manuals for Accounting and Finance, ICT policy and the Human Resource Policy Manual which play a very important role in guiding operations and acting as a reference guide.</p> <p>In the circumstances, the lack of policy manuals and standard operating procedures, an indication of weak internal controls.</p>		Partially Resolved	
	<p><b>3.0 Understaffing at the County Executive</b></p> <p>The County Executive had a staff establishment of eight thousand four hundred and twelve (8,412). However, as reported in the previous period, two thousand five hundred and fifty-four (2,554) officers were in post resulting in a shortage of five thousand eight hundred and fifty-eight (5,858) staff members.</p> <p>In the circumstances, the understaffing hampers effective discharge of the mandate of the County Executive.</p>		Resolved	
	<p><b>4.0 Training Undertaken Without Needs Assessments</b></p> <p>The statement of receipts and payments reflects an amount of Kshs.832,259,152 in respect of use of goods and services for the year ended 30 June, 2022 and as disclosed in Note 5 to the financial statements, which includes Kshs.11,181,620 incurred on training</p>		Partially Resolved	

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	<p>expenses, out of which Kshs.4,903,164 was for training staff members. However, the County Executive did not have a comprehensive training needs assessment contrary to Section 33 of the Public Service Recruitment and Training Policy that requires that all trainings be based on comprehensive training needs assessment that should be carried out on annual basis. In the circumstances, without a comprehensive training needs assessment, the training may not have been effective in the enhancement of service delivery to the citizens Nyandarua County.</p>			
	<p><b>5.0 Property Plant and Equipment</b></p> <p><b>5.1 Land and Buildings</b></p> <p>Information provided indicated that the County Executive has several buildings, others as work in progress and parcels of land at its headquarters and other places within the county. However, details and documentation regarding the land size, values and ownership documents were not provided for audit review. Further, there was no evidence that the assets were valued and fixed assets had been tagged, acquisition date indicated and valuation.</p>		Not Resolved	
	<p><b>5.2 Summary of Fixed Assets Register</b></p> <p>As previously reported, Annex 5 to the financial statements on the summary of fixed assets register includes forty-eight (48) grounded motor vehicles whose value could not be confirmed as at 30 June, 2022. One of the vehicles, a Land Cruiser Prado which was to be repaired at a cost of Kshs.80,000, has been held in a garage for the last 10 years and has accrued storage charges of Kshs.515,000. The continued cost accruing from holding grounded vehicle should be evaluated against the disposal of the vehicle.</p> <p>In the circumstances, the effectiveness of the County Executive's asset management system in place and its ability to safeguard its assets could not be confirmed.</p>		Not Resolved	

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	<p><b>6.0 Land Ownership Row at Agricultural Mechanization Services</b></p> <p>As reported in the previous period, the assets register maintained by the Department of Agriculture, Livestock and Fisheries indicated that the Agricultural Mechanization Services (AMS) Department had two parcels of land measuring 5.51 and 7.23 acres in Nyahururu Municipality Blocks 8 and 6 respectively. The two parcels of land are not registered under the Department and some private companies and individuals have irregularly taken possession of approximately 2.5 acres of the land. In addition, an approximate 0.919 hectares consisting of 8 blocks of land each measuring approximately 0.0465 hectares have been hived off from block 8 and certificate of leases issued.</p> <p>Further, an approximated 1.5 acres on parcel from block 6 has been encroached on and illegally fenced off by private developers. Copies of certificates of official search presented for audit verification revealed details of six (6) private developers as encroachers while the rest were unknown. One of the private developers has since given a notice of intention to enter legal suit against the Department vide letter referenced CGC/JGGM/3955/1 dated 20 August, 2018. Through a notification letter dated 31 January, 2018 and referenced MOALF/NYAC/AMS/LAND/09, the Manager AMS communicated to the Chief Officer and copied the Chief Executive Committee Member, Department of Agriculture, Livestock and Fisheries on the encroachment. The Chief Officer in turn notified the Nyandarua County Coordinator in charge of National Lands Commission through a letter referenced MOA/NYA/ADM/Vol.2/167. However, as at the time of the audit, no response had been received nor action taken by the Commission.</p> <p>The two parcels of land also do not have complete perimeter fences while large sections have been left idle with no development. To date the County government has not obtained ownership documents of the parcels.</p> <p>In the circumstances, it has not been possible to determine whether the Management has instituted strong and effective internal controls systems to safeguard and secure the land held in trust for the people of Nyandarua County.</p>		Not resolved	

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

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



 DATE: 20/12/23

**HON. MARY W. KAMANDE**  
**CECM- FINANCE AND ECONOMIC DEVELOPMENT**

## 17. Annexes

## Annex 1 – Analysis Of Transfers From the CRF

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,389,258,839	935,623,299	935,623,299	2,863,574,333	6,124,079,770
Level 5 Hospitals				6,121,500	6,121,500
DANIDA - Universal Healthcare in Devolved Units Programme					
World Bank – THUSCP					
National Agricultural & Rural Inclusive Growth Project (NARIGP)				67,192,729	67,192,729
Kenya Devolution Support Programme					
Youth Polytechnic support grant					
Abolishment of user fees in health centres and dispensaries				9,557,625	9,557,625
Kenya Urban Support Programme				2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)			4,496,557	0	4,496,557
Kenya Climate Smart Agriculture Project (KCSAP)			75,718,650	0	75,718,650
World Bank-Kenya Informal settlement improvement project (KISIP 11)				25,000,000	25,000,000
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)	0	0	18,896,348	0	18,896,348

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<b>Period 20xx</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)	0	0	11,000,000	11,000,000	22,000,000
Water and Sanitation Development Project					
Construction of County Headquarters					
<b>Total</b>	<b>1,389,258,839</b>	<b>935,623,299</b>	<b>1,045,734,854</b>	<b>2,984,786,102</b>	<b>6,355,403,094</b>

*Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.*

## Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D=a+b-c</b>	
<b>CONSTRUCTION OF BUILDINGS</b>							
<b>LANDS, HOUSING &amp; PHYSICAL PLANNING</b>							
EDMAR ENTERPRISES LIMITED	21/2/2017	99,805,412	2,284,740	-	1,057,208	1,227,532	PHASED PROJECT
<b>HEALTH</b>			-	-		-	NOT PAID
LIKEMINDED CONTRACTORS LIMITED	27TH JUNE 2023	749,544		749,544		749,544	NOT PAID
TEENBROS HOLDINGS LIMITED	27TH JUNE 2023	1,499,839		1,499,839		1,499,839	NOT PAID
FOURTIMS LIMITED	30TH JUNE 2023	1,998,000		1,998,000		1,998,000	NOT PAID
Hass Enterprises Limited	2021-22	1,099,970	1,099,970		1,066,971	32,999	NOT PAID
jyzpatek investment limited	2021-22	249,373	249,373		249,373	-	NOT PAID
freeway general supplies ltd	2021-22	1,298,727	1,298,727		1,298,727	-	NOT PAID

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sonic construction ltd	2021-22	12,837,175	8,837,174		1,709,000	7,128,174	PHASED PROJECT
scope projects limited	2021-22	26,147,178	5,284,178		1,800,000	3,484,178	PHASED PROJECT
luwanga contractors and supplies limited	2021-22	2,389,860	2,389,860		2,389,860	-	NOT PAID
kew creations limited	2021-22	10,307,995	2,745,755		2,745,755	-	PHASED PROJECT
gouanzhhaou construction company limited	2021-22	13,327,946	3,140,000		867,412	2,272,588	PHASED PROJECT
civitra company limited	2021-22	6,535,741	6,535,741		3,999,998	2,535,743	NOT PAID
blue valley enterprises	2021-22	1,468,740,156	10,000,000		-	10,000,000	Awaiting payment, the project has a contract sum of 1.47B, it is a phased project
monrich company limited	2021-22	599,685	599,685		599,685	-	NOT PAID
winzip company limited	2021-22	1,955,470	1,955,470		1,955,470	-	NOT PAID
josnam company limited	2021-22	1,496,281	1,496,281		1,496,281	-	NOT PAID
Maythird Enterprises	2021-22	425,000	425,000		-	425,000	NOT PAID
Zagco Company Limited	2021-22	999,984	999,984		700,000	299,984	NOT PAID
KPLC	2021-22	89,043	89,043		-	89,043	NOT PAID
KPLC	2021-22	1,223,785	1,223,785		-	1,223,785	NOT PAID

Haljuda Enterprises Company Limited	2021-22	1,990,000	1,990,000	-	1,990,000	NOT PAID
Drillbit Africa Limited	2021-22	791,120	791,120	-	791,120	NOT PAID
Kinkon Solution Ltd	2019-20	1,500,000	1,500,000	-	1,500,000	NOT PAID
Haljuda Enterprises Company Limited	2020-21	650,000	650,000	-	650,000	NOT PAID
Monrich Company Ltd	2021-22	499,902	499,902	499,902	-	NOT PAID
Tuxy Constructions Co. Ltd	2015-16	208,850	208,850	-	208,850	NOT PAID
<b>YOUTH SPORTS, GENDER &amp; SOCIAL SERVICES</b>					-	NOT PAID
WILLFAMOUS LTD	FY 2020/21	2,499,850	2,499,850	2,499,850	-	NOT PAID
PHENKAN INVESTMENT LIMITED	FY2021/22	2,996,352	2,996,352	2,996,352	-	NOT PAID
PROLIFIC WORKS LIMITED	FY2021/22	5,602,680	5,602,680	-	5,602,680	NOT PAID
DONKING GENERAL AGENCY LIMITED	FY2021/22	635,358	635,358	-	635,358	NOT PAID
PROLIFIC WORKS LIMITED	FY2021/22	14,649,968	14,649,968	-	14,649,968	NOT PAID
<b>EDUCATION, GENDER AND ARTS</b>					-	NOT PAID
ZACGO CNSTRUCTION LTD	12-Mar-23	599,928		599,928	599,928	NOT PAID
MAY THIRD ENTERPRISES	12-Mar-23	1,999,990		1,999,990	1,999,990	NOT PAID

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NIELAD CONSTRUCTION LTD	21-Mar- 23	1,399,260		1,399,260		1,399,260	NOT PAID
EDDYPATH ENTERPRISES LTD	21-Mar- 23	1,999,761		1,999,761		1,999,761	NOT PAID
JANKA COMPANY LTD	22-Mar- 23	129,986		129,986		129,986	NOT PAID
WASKER ENTERPRISE LTD	22-Mar- 23	1,373,025		1,373,025		1,373,025	NOT PAID
ISPAL VENTURES LTD	24-Mar- 23	1,970,523		1,970,523		1,970,523	NOT PAID
NIELAD CONSTRUCTION LTD	21-Apr-23	1,399,808		1,399,808		1,399,808	NOT PAID
ELSMA INVESTMENT	26-Apr-23	1,399,388		1,399,388		1,399,388	NOT PAID
WASKER ENTERPRISE LTD	18-May- 23	1,373,025		1,373,025		1,373,025	NOT PAID
REMIEL LIMITED	30-Jun-23	998,928		998,928		998,928	NOT PAID
QUALITY BARGAINS LIMITED	30-Jun-23	999,247		999,247		999,247	NOT PAID
SIGJO CONSTRUCTION LTD	5/1/2018	1,000,000	1,000,000			1,000,000	NOT PAID
JYNCOH LTD	5/1/2018	1,200,000	1,200,000			1,200,000	NOT PAID
GOLDEN PILLARS	5/1/2018	999,752	999,752			999,752	NOT PAID
M/S KIMNJAM HOLDINGS LIMITED	5/1/2019	1,140,000	1,140,000			1,140,000	NOT PAID
M/S CLEAR CRYSTAL	5/1/2018	439,193	439,193			439,193	NOT PAID

KINANGOP ENTERPRISE							
IN LETIZIA LIMITED	7/11/1905	172,230	172,230			172,230	NOT PAID
ZACGO CONSTRUCTION LTD	7/11/1905	1,908,555	1,908,555		1,156,336	752,219	NOT PAID
DANNYCOT ENTERPRISES	7/10/1905	1,316,100	1,316,100			1,316,100	NOT PAID
KENTRY CONTRACTORS	5/1/2020	1,500,000	521,695		605,351	- 83,656	PHASED PROJECT
POWERPOINT CYBER SOLUTIONS LIMITED	5/1/2020	1,800,000	1,200,000			1,200,000	PHASED PROJECT
SAMBUGA CONTRACTORS LTD	5/1/2020	500,555	500,555		354,905	145,650	NOT PAID
MSINGI IMARA LIMITED	5/1/2020	287,865	287,865			287,865	NOT PAID
BRANSON INVESTMENTS LIMITED	5/1/2020	400,000	400,000			400,000	NOT PAID
M/S BRAIN NETWORK LIMITED	5/1/2021	599,999.90	600,000			600,000	NOT PAID
M/S JAKSON BUILDING AND CONSTRUCTION LIMITED	5/1/2021	8,091,762	6,091,762		2,000,000	4,091,762	PHASED PROJECT
M/S EDMAR ENTERPRISES LIMITED	5/1/2021	8,131,159	7,040,318		3,970,800	3,069,518	PHASED PROJECT
M/S EDMAR ENTERPRISES LIMITED	5/1/2021	6,915,033	2,944,233			2,944,233	PHASED PROJECT

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M/S CIVITRA COMPANY LIMITED	5/1/2021	7,491,264	4,000,000			4,000,000	PHASED PROJECT
KAHEN CONSTRUCTION LIMITED	5/1/2021	1,037,291	1,037,291		1,037,290	1	NOT PAID
M/S SHAWA SUPPLIERS AND GENERAL CONTRACTORS LIMITED	7/1/2021	1,199,992	1,199,992			1,199,992	NOT PAID
M/S OLKND COMPANY LIMITED	6/1/2021	1,799,900	1,799,900		1,500,000	299,900	NOT PAID
M/S JOYNARY ENGINEERING COMPANY LIMITED	6/1/2021	1,100,000	1,100,000			1,100,000	NOT PAID
M/S ZACGO CONSTRUCTION LIMITED	6/1/2021	370,814	370,814		370,814	-	NOT PAID
M/S VALONESS GENERAL AGENCIES LIMITED	4/1/2021	276,642	276,642		276,642	-	NOT PAID
M/S JIMMCY CONTRACTORS LIMITED	5/1/2021	5,794,002	2,090,564		2,090,564	-	PHASED PROJECT
M/S HALJUDAH ENTERPRISE COMPANY LIMITED	5/1/2021	279,924	279,924			279,924	NOT PAID
M/S SAMBUGA CONTRACTORS LTD	5/1/2021	1,200,000	1,200,000			1,200,000	NOT PAID
ARCHWEEZ CONSTRUCTORS LTD	5/1/2021	600,000	600,000			600,000	NOT PAID

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ARCHWEEZ CONSTRUCTORS LTD	5/1/2021	600,000	600,000			600,000	NOT PAID
TEKETEKE CONTRACTORS	5/1/2021	2,000,000	2,000,000			2,000,000	NOT PAID
TEKETEKE CONTRACTORS	5/1/2021	500,000	500,000			500,000	NOT PAID
M/S KINANGOP VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	199,050			199,050	PHASED PROJECT
M/S KINANGOP VOCATIONAL TRAINING CENTRE	1/1/2022	599,720	479,776			479,776	PHASED PROJECT
WAKARA GENERAL MERCHANTS LIMITED	1/1/2022	600,000	600,000			600,000	NOT PAID
M/S KINANGOP VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	1,600,010			1,600,010	PHASED PROJECT
M/S KINANGOP VOCATIONAL TRAINING CENTRE	1/1/2022	1,399,890	444,137			444,137	PHASED PROJECT
M/S MIHARATI VOCATIONAL TRAINING CENTRE	1/1/2022	1,400,000	139,289			139,289	PHASED PROJECT
M/S MUKEU VOCATIONAL TRAINING CENTER	1/1/2022	1,400,000	423,077		419,967	3,110	PHASED PROJECT
TEKETEKE CONTRACTORS	1/1/2022	2,000,000	2,000,000			2,000,000	NOT PAID
M/S MELANGINE VOCATIONAL TRAINING CENTER	1/1/2022	1,400,000	420,130		199,935	220,195	PHASED PROJECT

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M/S MELANGINE VOCATIONAL TRAINING CENTER	1/1/2022	1,400,000	420,130			420,130	PHASED PROJECT
M/S MIHARATI VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	189,188		189,188	-	PHASED PROJECT
M/S MIHARATI VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	199,415		199,090	325	PHASED PROJECT
M/S KINANGOP VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	600,035			600,035	PHASED PROJECT
M/S OLKALOU VOCATIONAL TRAINING CENTRE	1/1/2022	1,400,000	41,031			41,031	PHASED PROJECT
M/S OLKALOU VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	200,511		200,511	-	PHASED PROJECT
M/S OLKALOU VOCATIONAL TRAINING CENTRE	1/1/2022	1,999,433	1,599,546			1,599,546	PHASED PROJECT
M/S OLKALOU VOCATIONAL TRAINING CENTRE	1/1/2022	600,000	600,000			600,000	NOT PAID
M/S MELANGINE VOCATIONAL TRAINING CENTER	1/1/2022	2,000,000	200,171			200,171	PHASED PROJECT
M/S NGORIKA VOCATIONAL TRAINING CENTER	1/1/2022	600,000	180,196		180,196	-	PHASED PROJECT
M/S NGORIKA VOCATIONAL TRAINING CENTER	1/1/2022	1,400,000	420,130		419,945	185	PHASED PROJECT

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M/S MELANGINE VOCATIONAL TRAINING CENTER	1/1/2022	2,000,000	200,000			200,000	PHASED PROJECT
M/S MIHARATI VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	600,221			600,221	PHASED PROJECT
M/S MELANGINE VOCATIONAL TRAINING CENTER	1/1/2022	1,400,000	140,167			140,167	PHASED PROJECT
M/S OLKALOU VOCATIONAL TRAINING CENTRE	1/1/2022	1,500,000	1,080,085			1,080,085	PHASED PROJECT
M/S MELANGINE VOCATIONAL TRAINING CENTER	1/1/2022	2,000,000	200,000			200,000	PHASED PROJECT
M/S OLKALOU VOCATIONAL TRAINING CENTRE	1/1/2022	600,000	180,339			180,339	PHASED PROJECT
M/S OLKALOU VOCATIONAL TRAINING CENTRE	1/1/2022	1,500,000	801,287			801,287	PHASED PROJECT
M/S MUKEU VOCATIONAL TRAINING CENTER	1/1/2022	2,000,000	1,020,077			1,020,077	PHASED PROJECT
M/S MUKEU VOCATIONAL TRAINING CENTER	1/1/2022	1,500,000	451,213		449,418	1,795	PHASED PROJECT
M/S LESHOU VOCATIONAL TRAINING CENTRE	1/1/2022	1,400,000	1,120,037		1,120,037	-	PHASED PROJECT
M/S LESHOU VOCATIONAL TRAINING CENTRE	1/1/2022	600,000	60,582		60,582	-	PHASED PROJECT

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M/S MIHARATI VOCATIONAL TRAINING CENTRE	1/1/2022	2,000,000	1,600,156		1,600,156	-	PHASED PROJECT
M/S JOHNAPRIL LOGISTICS LIMITED	6/1/2022	1,791,685	1,791,685		1,791,685	-	NOT PAID
M/S COMMORANT INVESTMENT LIMITED	4/1/2022	1,399,980	1,399,980		1,399,980	-	NOT PAID
M/S COMMORANT INVESTMENT LIMITED	4/1/2022	599,980	599,980		599,980	-	NOT PAID
M/S COMMORANT INVESTMENT LIMITED	4/1/2022	599,980	599,980		599,980	-	NOT PAID
M/S FREEWAY GENERAL SUPPLIES LIMITED	6/1/2022	500,000	500,000		498,108	1,892	NOT PAID
M/S EXCLUSIVE GENERAL MERCHANTS	4/1/2022	2,699,829	2,699,829		2,699,829	-	NOT PAID
M/S HYPER ICONIC	4/1/2022	998,836	998,836			998,836	NOT PAID
<b>INDUSTRIALIZATION, TRADE AND COOPERATIVES</b>						-	
SONIC CONSTRUCTION LTD	4/1/2021	1,099,740	1,099,740		1,099,740	-	NOT PAID
EDMAR ENTERPRISES LIMITED	4/1/2021	16,772,000	8,000,000		5,206,840	2,793,160	PHASED PROJECT
CIVITRA COMPANY LTD	4/1/2021	13,277,573	13,277,573		6,593,318	6,684,256	NOT PAID

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MORBEN TECHNICAL AGENCIES	4/1/2022	4,788,315	4,788,315		-	4,788,315	NOT PAID
ROBKOM CONTRACTORS LTD	4/1/2021	1,000,001	1,000,001		-	1,000,001	NOT PAID
JYNCOH LIMITED	4/1/2019	901,227	901,227		-	901,227	NOT PAID
<b>Sub Total</b>		<b>1,857,223,336</b>	<b>183,563,364</b>	<b>19,890,252</b>	<b>66,823,030</b>	<b>136,630,585</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							NOT PAID
<b>WATER, ENVIRONMENT, TOURISM AND NATURAL RESOURCES</b>							NOT PAID
THREE PIECE	4/13/2023	3,999,590		3,999,590		3,999,590	NOT PAID
JUBA CONCRETE & STEEL	4/17/2023	1,499,600		1,499,600		1,499,600	NOT PAID
SKYLANE SOLUTIONS	5/12/2023	2,800,000		2,800,000		2,800,000	NOT PAID
LEJOJO INV. LTD	5/16/2023	750,000		750,000		750,000	NOT PAID
LAGEO LTD	5/17/2023	3,125,000		3,125,000		3,125,000	NOT PAID
DONDIJOH ENTERPRISES	5/26/2023	1,000,000		1,000,000		1,000,000	NOT PAID
Step Two Limited	6/28/2023	500,000		500,000		500,000	NOT PAID
<u>Tylan Works</u>	6/28/2023	700,000		700,000		700,000	NOT PAID

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<u>MALENGO BORA ENTERPRISE</u>	6/28/2023	1,000,000		1,000,000		1,000,000	NOT PAID
<u>BEGAJOY ENTERPRISES</u>	6/28/2023	1,000,000		1,000,000		1,000,000	NOT PAID
<u>Frapert Construction Company Limited</u>	6/28/2023	1,000,000		1,000,000		1,000,000	NOT PAID
<u>Gamwaga.bel Enterprise Limited</u>	6/28/2023	1,200,000		1,200,000		1,200,000	NOT PAID
<u>MERICH INTERNATIONAL LIMITED</u>	6/28/2023	1,500,000		1,500,000	698,900	801,100	NOT PAID
<u>anamic ventures ltd</u>	6/28/2023	1,599,150		1,599,150		1,599,150	NOT PAID
<u>Step Two Limited</u>	6/28/2023	1,600,000		1,600,000		1,600,000	NOT PAID
<u>Step Two Limited</u>	6/28/2023	1,600,000		1,600,000		1,600,000	NOT PAID
<u>MERICH INTERNATIONAL LIMITED</u>	6/28/2023	1,650,000		1,650,000	1,650,000	-	NOT PAID
<u>MERICH INTERNATIONAL LIMITED</u>	6/28/2023	1,650,000		1,650,000	1,650,000	-	NOT PAID
<u>Frapert Construction Company Limited</u>	6/28/2023	1,700,000		1,700,000		1,700,000	NOT PAID
<u>MOTHER NATURE</u>	6/28/2023	2,000,000		2,000,000	2,000,000	-	NOT PAID
<u>Clayman Leads Limited</u>	6/28/2023	2,000,000		2,000,000		2,000,000	NOT PAID
<u>Frapert Construction Company Limited</u>	6/28/2023	2,000,000		2,000,000		2,000,000	NOT PAID
<u>Bluedon Ventures Limited</u>	6/28/2023	2,293,418		2,293,418		2,293,418	NOT PAID

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<u>Leipen Ventures Limited</u>	6/28/2023	2,500,000		2,500,000		2,500,000	NOT PAID
AFELA LTD	6/28/2023	2,998,300		2,998,300		2,998,300	NOT PAID
<u>ANNMULLA LIMITED</u>	6/28/2023	2,992,882		2,992,882		2,999,882	NOT PAID
<u>COSMIC AUTOMOBILES LIMITED</u>	6/28/2023	3,000,000		3,000,000		3,000,000	NOT PAID
<u>dax movers limited</u>	6/28/2023	3,000,000		3,000,000		3,000,000	NOT PAID
<u>KIBSON GENERAL MERCHANTS</u>	6/28/2023	3,000,000		3,000,000		3,000,000	NOT PAID
<u>Jowich International Limited</u>	6/28/2023	3,000,000		3,000,000		3,000,000	NOT PAID
<u>Quality Equipment Bargains Limited</u>	6/28/2023	3,000,000		3,000,000		3,000,000	NOT PAID
<u>Jackiedaniel Enterprises Company Limited</u>	6/28/2023	3,100,000		3,100,000		3,100,000	NOT PAID
KIRIMA MASSIVE	6/28/2023	3,500,000.00		3,500,000.00		3,500,000	NOT PAID
<u>Rosic Holdings Limited</u>	6/28/2023	3,900,000		3,900,000		3,900,000	NOT PAID
<u>SUPER PLASTICS LIMITED</u>	6/28/2023	3,999,920		3,999,920		3,999,920	NOT PAID
RAYMONDSONS CONT.	6/28/2023	4,000,000		4,000,000		4,000,000	NOT PAID
<u>HILLFROST COMPANY LIMITED</u>	6/28/2023	4,000,000		4,000,000		4,000,000	NOT PAID
Ends International ltd	4/2/2021	2,300,000	2,300,000	-		2,300,000	NOT PAID

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Beatus Garden Ltd-Engineer	2/16/2021	4,696,530	4,696,530	-	3,497,543	1,198,987	NOT PAID
Eudan General Contractors ltd-Shamata	9/6/2021	3,999,920	3,999,920	-		3,999,920	NOT PAID
Sifaway Enterprises	9/4/2021	2,449,530	2,449,530	-		2,449,530	NOT PAID
Lugares Limited	23/06/2021	1,995,000	1,995,000	-	1,995,000	-	NOT PAID
Jyncoh Co. Ltd-	9/4/2021	1,999,990	1,999,990	-		1,999,990	NOT PAID
Jamuh Limited	17/06/2021	1,900,000	1,900,000	-		1,900,000	NOT PAID
Beatus Investiment Ltd	12/3/2021	4,049,844	4,049,844	-	2,825,385	1,224,459	NOT PAID
Betsperk Ltd	30/06/2021	3,699,775	3,699,775	-	3,699,775	-	NOT PAID
Monrich Co. Ltd	24/05/2021	599,627	599,627	-		599,627	NOT PAID
Jokwasa Achievers	5/7/2021	2,258,900	2,258,900	-	2,258,900	-	NOT PAID
Lugares Limited	24/06/2021	2,998,700	2,998,700	-		2,998,700	NOT PAID
Murison Company limited-t	9/6/2021	19,990,843	19,990,843	-	19,382,778	608,065	NOT PAID
Eshiku Engineering limited -	9/4/2021	2,999,800	2,999,800	-		2,999,800	NOT PAID
John April Logistics Limited	18/6/2021	1,999,980	1,999,980	-		1,999,980	NOT PAID
Exclusive General Merchants	17/0/2021	3,999,000	3,999,000	-		3,999,000	NOT PAID
Civitra Consruction Ltd	4/2/2021	27,759,043	7,878,833	-		7,878,833	PHASED PROJECT

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Shecago-	16-02-2021	3,300,000	3,300,000	-	3,300,000	-	NOT PAID
Pure Plus	19-04-2021	3,600,000	3,600,000	-	3,520,000	80,000	NOT PAID
Danblaq Limited	18/06/2021	1,750,000	1,750,000	-		1,750,000	NOT PAID
Shoreport Ltd	9/4/2021	3,849,600	3,849,600	-		3,849,600	NOT PAID
hardsky limited	9/4/2021	3,798,950	3,798,950	-		3,798,950	NOT PAID
Veces Limited	21/06/2021	1,000,000	1,000,000	-		1,000,000	NOT PAID
Danblaq Limited	25/06/2021	1,600,000.00	1,600,000	-		1,600,000	NOT PAID
Mother Nature	15/03/2021	300,000.00	300,000	-		300,000	NOT PAID
valoness Limited	29/12/2021	1,200,000	1,200,000	-	1,198,064	1,936	NOT PAID
Sawa sawa co. ltd	24/05/2021	1,140,900	1,140,900	-		1,140,900	NOT PAID
Jedryin Company Limited	5/7/2021	663,000	663,000	-		663,000	NOT PAID
lowlim enterprises	8/5/2020	3,749,000	3,749,000.00	-		3,749,000	NOT PAID
history pillars suppliers	18/6/2021	3,999,966	3,999,966	-		3,999,966	NOT PAID
morning bay enterprises	9/4/2021	3,799,950	3,799,950	-		3,799,950	NOT PAID
Nitsumi Ventures	44443	1,499,991	1,499,991	-		1,499,991	NOT PAID
zolando enterprises	30/06/2021	3,899,910	3,899,910	-		3,899,910	NOT PAID

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SAWASAWA COMPANY LTD	5/7/2021	3,278,000	3,278,000	-		3,278,000	NOT PAID
Kirember Firm Limited	44443	4,499,417	4,499,417	-	4,499,417	0	NOT PAID
Moelleux Designs	18/6/2021	1,996,550	1,996,550	-	1,996,550	-	NOT PAID
Vijay Limited	28/06/2022	2,096,250	2,096,250	-	2,096,250	-	NOT PAID
Jamuh Limited	29/06/2022	1,799,641	1,799,641	-		1,799,641	NOT PAID
Shimar Enterprises	30/06/2022	1,499,000	1,499,000	-		1,499,000	NOT PAID
Three Piece Investments Limited	13/06/2022	2,498,300	2,498,300	-		2,498,300	NOT PAID
Fortune Den	4/5/2022	2,600,000	2,600,000	-		2,600,000	NOT PAID
Sagla Holdings Limited	13/06/2022	1,297,702	1,297,702	-	796,800	500,902	NOT PAID
Olkalou Limited	4/11/2022	3,000,000	3,000,000	-		3,000,000	NOT PAID
Patience Services Limited	11/4/2022	8978500	8,978,500	-		8,978,500	NOT PAID
Jobico Services	4/11/2022	2,500,000	2,500,000	-		2,500,000	NOT PAID
HMS Bonetta	17/06/2022	2,499,502	2,499,502	-	2,499,502	-	NOT PAID
Pure Plus Solutions Limited	25/06/2022	1,950,000	1,950,000	-	1,950,000	-	NOT PAID
Hardsky Limited	17/06/2022	1,998,800	1,998,800	-		1,998,800	NOT PAID
Tough Oaks Limited	4/4/2022	2,699,352	2,699,352	-	2,699,352	-	NOT PAID

Lettap Development	17/06/2022	3,999,500	3,999,500	-	3,999,500	-	NOT PAID
Lugares Limited	23/06/2021	1,995,000	1,995,000	-		1,995,000	NOT PAID
Betmaxi Investments	27/01/2022	1,198,850	1,198,851	-	1,998,850	799,999	NOT PAID
Exclusive General Merchants	19/05/2022	4,096,204	4,096,204	-		4,096,204	NOT PAID
Aben Limited	44625	1,997,826	1,997,826	-	1,997,826	-	NOT PAID
Sifaway Enterprises	7/7/2022	1,999,620	1,999,620	-		1,999,620	NOT PAID
Quick Setup Enterprises	44836	1,800,000	1,800,000	-		1,800,000	NOT PAID
Jamuh Limited	27/06/2022	2,998,300	2,998,300	-		2,998,300	NOT PAID
Phenkan Investments Limited	44567	3,996,250	3,996,250	-	3,996,250	-	NOT PAID
Aben Limited	24/02/2022	1,999,780	1,999,780	-		1,999,780	NOT PAID
Veces Limited	44779	1,995,400	1,995,400	-		1,995,400	NOT PAID
Pitah Enterprises	27/06/2022	2,199,500	2,199,500	-		2,199,500	NOT PAID
Zorlu Enterprises Limited	27/06/2022	2,998,912	2,998,912	-	2,998,912	-	NOT PAID
Mother Nature Limited	22/06/2022	1,999,700	1,999,700	-		1,999,700	NOT PAID
Jonginya Limited	44,745	4,998,750	4,998,750	-	4,498,875	499,875	NOT PAID
Mercross Enterprises		1,999,830	1,999,830	-		1,999,830	NOT PAID

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Hardsky Ltd		3,300,000	3,300,000	-		3,300,000	NOT PAID
Riamoh Limited		2,599,380	2,599,380	-		2,599,380	NOT PAID
Mijash Company Limited		1,299,869	1,299,869	-		1,299,869	NOT PAID
Mijash Company Limited		992,443	992,443	-		992,443	NOT PAID
Prestige Civil And Building Contractors		200,000	200,000	-		200,000	NOT PAID
nyahururu building and construction ltd	24/03/2017	2,405,775	2,405,775	-		2,405,775	NOT PAID
Violem Enterprises	29/04/2020	1,498,980	1,498,980	-		1,498,980	NOT PAID
tepereen investments	43,956	1,458,185	1,458,185	-		1,458,185	NOT PAID
Davista Building & Civil Construction	23/05/2020	2,697,405	2,697,405	-		2,697,405	NOT PAID
hardsky limited		2,400,000	2,400,000	-		2,400,000	NOT PAID
Tagman Roses Ltd		3,798,165	3,798,165	-		3,798,165	NOT PAID
Veces Limited	29/04/2020	1,000,000	1,000,000	-		1,000,000	NOT PAID
Nemy Classy Enterprise	29/04/2020	3,799,976	3,799,976	-		3,799,976	NOT PAID
Scutum Limited		1,800,000	1,800,000	-		1,800,000	NOT PAID

Beadove Afric Enterprises		1,499,909	1,499,909	-		1,499,909	NOT PAID
Squarecom Company Limited		2,199,047	2,199,047	-		2,199,047	NOT PAID
Lowled Enterprises	29/04/2020	1,499,992	1,499,992	-		1,499,992	NOT PAID
Lowlim Enterprises	29/04/2020	1,799,928	1,799,928	-		1,799,928	NOT PAID
Ryankey Limited	29/04/2020	2,593,800	2,593,800	-		2,593,800	NOT PAID
Framu Contractors Ltd		1,199,996	1,199,996	-		1,199,996	NOT PAID
Sheks Enterprises		4,000,000	4,000,000	-		4,000,000	NOT PAID
Ryankey Limited		1,500,000	1,500,000	-		1,500,000	NOT PAID
Pacific Hardware & Supplies Ltd		1,300,000	1,300,000	-		1,300,000	NOT PAID
Jokwasa Achievers		2,500,000	2,500,000	-	2,398,900	101,100	NOT PAID
<b>YOUTH SPORTS, GENDER &amp; SOCIAL SERVICES</b>						-	
HARRIS GENERAL SUPPLIES	FY2020/21	34,728,335	8,728,336	-		8,728,336	PHASED PROJECT
CIVITRA COMPANY LIMITED	FY2020/21	13,449,410	8,237,410	-		8,237,410	PHASED PROJECT
VENAIR MEDICAL LIMITED	FY2021/22	1,799,976	1,799,976	-	1,799,977	-0	NOT PAID

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JOELI CONSULTANCY SERVICES	FY2020/21	299,900	299,900	-		299,900	NOT PAID
KIMNJAM HOLDINGS LIMITED	FY2020/21	2,043,804	956,188	-		956,188	PHASED PROJECT
WAMUGIS HOLDINGS LIMITED	FY2020/21	998,019	663,314	-		663,314	PHASED PROJECT
TEKETEKE CONTRACTORS	FY2021/22	1,499,735	1,499,735	-	1,499,735	-	NOT PAID
AGRICULTURE, LIVESTOCK AND FISHERIES						-	NOT PAID
CLEAR CRYSTAL KINANGOP ENT	2021/2022	999,999	999,999	-		999,999	NOT PAID
INDUSTRIALIZATION, TRADE AND COOPERATIVES						-	NOT PAID
Mikabbies Limited	2022/2023	498,168		498,168		498,168	NOT PAID
Josnam Company Limited	2022/2023	499,780		499,780		499,780	NOT PAID
Monrich Company Limited	2022/2023	999,256		999,256		999,256	NOT PAID
Gimwanjo Construction & General Goods Limited	2022/2023	1,499,970		1,499,970		1,499,970	NOT PAID
Eddypath Enterprises Limited	2022/2023	2,999,093		2,999,093		2,999,093	NOT PAID
Mother Nature Limited	2022/2023	2,999,524		2,999,524		2,999,524	NOT PAID
POWERPOINT CYBER SOLUTIONS	Apr-22	2,499,955	2,499,955	-	2,499,955	-	NOT PAID

GILEAP INVESTMENTS LIMITED	Apr-22	2,960,086	2,960,086	-	2,960,086	-	NOT PAID
JAYNACY SOLUTIONS LIMITED	Apr-22	2,996,311	2,996,311	-		2,996,311	NOT PAID
RICKAM INVESTMENT LTD	Apr-22	2,999,460	2,999,460	-		2,999,460	NOT PAID
AMAZON GENERAL MERCHANTS	Apr-22	2,999,760	2,999,760	-	2,999,760	-	NOT PAID
CIVITRA COMPANY LTD	Apr-22	7,147,994	7,147,994	-	3,773,736	3,374,258	NOT PAID
ESSYMUMBY LIMITED	Apr-21	5,000,000	5,000,000	-		5,000,000	NOT PAID
SAFEWAYS INTERNATIONAL LIMITED	Apr-22	1,999,950	1,999,950	-		1,999,950	NOT PAID
NJAMBA LIMITED	Apr-19	1,561,300	1,561,300	-	769,231	792,069	NOT PAID
BETHDA CONSTRUCTIONS LIMITED	Apr-21	1,499,904	1,499,904	-		1,499,904	NOT PAID
ZACGO	Apr-19	1,156,346	232,000	-		232,000	PHASED PROJECT
BULDWICK GENERAL CONTRACTORS LTD	Apr-22	1,499,760	1,499,760	-		1,499,760	NOT PAID
<b>LANDS, HOUSING &amp; PHYSICAL PLANNING</b>						-	
Samuel Muigai Kiongo	2022/2023	40,000		40,000		40,000	NOT PAID

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John Kirika Kamau	2022/2023	40,000		40,000	40,000	NOT PAID
Joseph Waithaka Njoroge	2022/2023	630,000		630,000	630,000	NOT PAID
Rahab Wanjiku Githinji	2022/2023	1,000,000		1,000,000	1,000,000	NOT PAID
George Kirima Kamau	2022/2023	7,000,000		7,000,000	7,000,000	NOT PAID
Antony Njoroge Kamau	2022/2023	300,000		300,000	300,000	NOT PAID
Ihate Mukure Mahinge	2022/2023	-3,200,000		- 3,200,000	- 3,200,000	NOT PAID
Francis Njuguna Muraya	2022/2023	25,000		25,000	25,000	NOT PAID
Joyce Gathigia Muraya	2022/2023	25,000		25,000	25,000	NOT PAID
Evanson Muiruri Waithaka	2022/2023	378,000		378,000	378,000	NOT PAID
Isaac Ngugi Mwangi	2022/2023	500,000		500,000	500,000	NOT PAID
Tabitha Njambi & Samuel Mungai Kiambuthi	2022/2023	300,000		300,000	300,000	NOT PAID
John Mbugua Thandi	2022/2023	630,000		630,000	630,000	NOT PAID
Peter Macharia Kiambuthi	2022/2023	600,000		600,000	600,000	NOT PAID
Michael Ngatia Kabue	2022/2023	700,000		700,000	700,000	NOT PAID
Joseph Kuria Kimani	2022/2023	250,000		250,000	250,000	NOT PAID
Amazon General Merchant Ltd	2022/2023	1,999,205		1,999,205	1,999,205	NOT PAID

SKILLZ TECH HOLDING LTD	2022/2023	1,999,659			1,999,659		1,999,659	NOT PAID
MARY NJERE LIMITED	2022/2023	219,480			219,480		219,480	NOT PAID
MARY NJERE LIMITED	2022/2023	2,498,622			2,498,622		2,498,622	NOT PAID
STEPHKAR LIMITED	2022/2023	4,994,838			4,994,838		4,994,838	NOT PAID
PEEVES SUPPLIER LIMITED	2022/2023	3,998,476			3,998,476		3,998,476	NOT PAID
GRAMIC VENTURES	2022/2023	1,999,042			1,999,042.00		1,999,042	NOT PAID
Samuel Kihuho Kinini	18/19 & 19/20	800,000	560,000	-	560,000	-		PHASED PROJECT
Margaret Wangechi Wanjohi	18/19 & 19/20	1,600,000	1,600,000	-	1,600,000	-		NOT PAID
Samson Kibe Gititu	18/19 & 19/20	950,000	475,000	-	475,000	-		PHASED PROJECT
Mary Njeri Gitahi	18/19 & 19/20	550,000	385,000	-	110,000	275,000		PHASED PROJECT
Francis Mwangi Karinge	18/19 & 19/20	1,200,000	1,200,000	-	1,200,000	-		NOT PAID
Esther Wanjiru Ng'ang'a	18/19 & 19/20	1,000,000	1,000,000	-		1,000,000		NOT PAID
Benson Ruhi Kanyi	2020/2021	1,000,000	700,000	-	700,000	-		PHASED PROJECT
Richard Mwangi Kariuki	2020/2021	500,000	250,000	-	250,000	-		PHASED PROJECT
Jane Wambui Kimani	2020/2021	680,000	340,000	-	340,000	-		PHASED PROJECT
Joseph Wainaina Njoroge	2020/2021	300,000	300,000	-	90,000	210,000		NOT PAID

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Daniel Gitogo Mukono	2021/2022	570,000	570,000	-		570,000	NOT PAID
Grace Wangechi Michwe	2021/2022	1,998,000	1,998,000	-	599,400	1,398,600.	NOT PAID
Elizabeth Mukuhi Njaure	2021/2022	300,000	300,000	-	90,000	210,000	NOT PAID
Ndung'u Kimani Njoroge	2021/2022	4,300,000	4,300,000	-		4,300,000	NOT PAID
Susan Wairimu Gachango	18/19 & 19/20	23,000	23,000	-		23,000	NOT PAID
Zacharia Githuku Mucheru	18/19 & 19/20	29,000	29,000	-		29,000	NOT PAID
Catherine Wambui Mungai	18/19 & 19/20	23,000	23,000	-		23,000	NOT PAID
Kangethe Nganga	18/19 & 19/20	69,000	69,000	-		69,000	NOT PAID
Elijah Wainaina Mbuthia	18/19 & 19/20	73,000	73,000	-		73,000	NOT PAID
John Maina Mwangi	18/19 & 19/20	400,000	200,000	-		200,000	PHASED PROJECT
Teresia Wairega Waikonya	18/19 & 19/20	30,500	30,500	-		30,500	NOT PAID
Geoffrey Mbota Mucheru	18/19 & 19/20	89,000	89,000	-		89,000	NOT PAID
Joseph Maina Waweru	2020/2021	450,000	450,000	-		450,000	NOT PAID
Muchiri Wanyeki Muchiri	2020/2021	1,000,000	1,000,000	-		1,000,000	NOT PAID
<b>TRANSPORT, ENERGY AND PUBLIC WORKS</b>						-	
Miwanjos Company Limited	2022/2023	999,212		999,212		999,212	NOT PAID

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Kibson General Merchants	2022/2023	999,983		999,983	999,983	NOT PAID
Juba Concrete and Steel Engineering Limited	2022/2023	1,198,148		1,198,148	1,198,148	NOT PAID
Royal daughters Limited	2022/2023	1,199,256		1,199,256	1,199,256	NOT PAID
Stadmar Construction Limited	2022/2023	1,448,217		1,448,217	1,448,217	NOT PAID
Kester Construction Co Limited	2022/2023	1,499,258		1,499,258	1,499,258	NOT PAID
Stephkar Limited	2022/2023	1,499,675		1,499,675	1,499,675.	NOT PAID
Leipen Ventures limited	2022/2023	1,999,435		1,999,435	1,999,435	NOT PAID
Jomaftric Construction Co Limited	2022/2023	2,099,109		2,099,109	2,099,109	NOT PAID
Mother Nature Limited	2022/2023	2,431,000		2,431,000	2,431,000	NOT PAID
Naftajia enterprises limited	2022/2023	2,499,522		2,499,522	2,499,522	NOT PAID
Zeko Company Limited	2022/2023	2,692,758		2,692,758	2,692,758	NOT PAID
Auntie Hannah Limited	2022/2023	2,999,157		2,999,157	2,999,157	NOT PAID
Ryret Limited	2022/2023	2,999,310		2,999,310	2,999,310	NOT PAID
Stillwater Investments Limited	2022/2023	2,999,596		2,999,596	2,999,596	NOT PAID
Silverking Investments Limited	2022/2023	3,099,350		3,099,350	3,099,350	NOT PAID
Zachmes Enterprises Limited	2022/2023	3,599,562		3,599,562	3,599,562	NOT PAID

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Bluedon Ventures Limited	2022/2023	3,773,036		3,773,036		3,773,036	NOT PAID
Rowanjo General Merchants supplies limited	2022/2023	3,997,543		3,997,543		3,997,543	NOT PAID
Sammir Ventures Limited	2022/2023	3,997,801		3,997,801		3,997,801	NOT PAID
Oak Valley enterprises	2022/2023	3,999,073		3,999,073		3,999,073	NOT PAID
Njugane Investments Limited	2022/2023	3,999,485		3,999,485		3,999,485	NOT PAID
Vashern Limited	2022/2023	4,284,258		4,284,258		4,284,258	NOT PAID
ROBKAM BUILDING AND CONSTRUCTION LIMITED	2022/2023	4,578,543		4,578,543		4,578,543	NOT PAID
Merich International Limited	2022/2023	4,824,664		4,824,664		4,824,664	NOT PAID
Tri End Enterprises (Road Work)	2013/2014	409,600	409,600			409,600	FULFILLS THE SET MINIMUMS
Tri End Enterprises (Road Work)	2013/2014	307,200	307,200			307,200	NO LSO, UNDATED INVOICE, INCOMPLETE CONFIRMATION
Stelny Enterprises Ltd (Road Work)	2014/2015	797,211	797,211			797,211	FULFILLS THE SET MINIMUMS

Foundland Construction Company (Road Work)	2013/2014	915,200	915,200			915,200	FULFILLS THE SET MINIMUMS
Foundland Construction Company (Road Work)	2013/2014	505,600	505,600			505,600	FULFILLS THE SET MINIMUMS
Lexcon Civil Contractors culverts works (Road improvement)	2016/2017	1,628,872	1,628,872			1,628,872	FULFILLS THE SET MINIMUMS
Fountain Solutions (Grading and Gravelling)	2016/2017	1,795,815	1,795,815		1,795,815	-	
Dafred Kenya Ltd (Gravel Patching )	2016/2017	997,300	997,300			997,300	AWARD LETTER NOT SIGNED, OINCOMPLETE EVALUATION REPORT
Simon Chege Ruku (Road Work)	2013/2014	307,200	307,200			307,200	FULFILLS THE SET MINIMUMS
Munjiru Enterprises Ltd (Road Work)	2013/2014	268,800	268,800			268,800	ONLY LSO AVAILABLE
Penta Farm Trading (Road Work)	2013/2014	160,000	160,000			160,000	NO COMPLETION CERTIFICATE
Vijino Enterprises (Road Work)	2013/2014	25,600	25,600			25,600	NO INVOICE
Vijino Enterprises (Road Work)	2013/2014	1,117,600	1,117,600			1,117,600	FULFILLS THE SET MINIMUMS

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Joseph Kahihu (Road Work)	2013/2014	268,800	268,800			268,800	FULFILLS THE SET MINIMUMS
Cenrift Cons (Road Work)	2014/2015	576,000	576,000			576,000	FULFILLS THE SET MINIMUMS
Mt Moriah Co Ltd (Road Work)	2013/2014	136,000	136,000			136,000	FULFILLS THE SET MINIMUMS
Wanya Construction Co (Road Work)	2013/2014	318,000	318,000			318,000	FULFILLS THE SET MINIMUMS
Jacksipho Co Ltd (Road Work)	2013/2014	230,400	230,400		230,400	-	FULFILLS THE SET MINIMUMS
Jacksipho Co Ltd (Road Work)	2013/2014	403,200	403,200			403,200	FULFILLS THE SET MINIMUMS
Top Performance International (Road Work)	2013/2014	2,920,000	2,920,000			2,920,000	FULFILLS THE SET MINIMUMS
Samson W Mwaura (Road Work)	2013/2014	1,152,000	1,152,000			1,152,000	NO COMPLETION CERTIFICATE
Samson W Mwaura (Road Work)	2013/2014	716,800	716,800			716,800	FULFILLS THE SET MINIMUMS
Cifra Contractors (Road Work)	2014/2015	303,600	303,600			303,600	AMOUNT CLAIMED DIFFERS FROM THE APPROVED

Ascom Network Ltd (wagathuru bridge)	2016/2017	2,873,605	2,873,605			2,873,605	NOT PRESENTED
Ava company Ltd	2016/2017	2,890,000	2,890,000			2,890,000	FULFILLS THE SET MINIMUMS
Kamelyte Properties & General Company	2016/2017	576,000	576,000			576,000	FULFILLS THE SET MINIMUMS
Kamelyte Properties & General Company	2013/2014	1,267,200	1,267,200			1,267,200	NO COMPLETION CERTIFICATE
Anga Bewan (Road Work)	2014/2015	924,000	924,000			924,000	NOT PRESENTED
Framu Contractors (Road Work)	2014/2015	530,000	530,000			530,000	UNDATED INVOICE
Framu Contractors (Road Work)	2014/2015	75,000	75,000			75,000	FULFILLS THE SET MINIMUMS
Nyonjoro Ea Ltd (Road Work)	2013/2014	1,612,800	1,612,800			1,612,800	UNDATED INVOICE, NO COMPLETION CERTIFICATE
Nyonjoro Ea Ltd (Road Work)	2013/2014	204,800	204,800			204,800	NO COMPLETION CERTIFICATE
Nyonjoro Ea Ltd (Road Work)	2013/2014	611,400	611,400			611,400	NO COMPLETION CERTIFICATE
Coastal Kenya Enterprises (Road Work)	2013/2014	1,211,500	1,211,500			1,211,500	NO COMPLETION CERTIFICATE

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Coastal Kenya Enterprises (Road Work)	2013/2014	695,200	695,200			695,200	NO COMPLETION CERTIFICATE
Coastal Kenya Enterprises (Road Work)	2013/2014	540,000	540,000			540,000	
Coastal Kenya Enterprises (Road Work)	2013/2014	135,000	135,000			135,000	NO COMPLETION CERTIFICATE
Coastal Kenya Enterprises (Road Work)	2013/2014	640,000	640,000			640,000	NO INVOICE, NO COMPLETION CERTIFICATE
Coastal Kenya Enterprises (Road Work)	2013/2014	190,000	190,000			190,000	FULFILLS THE SET MINIMUMS
Norah M'Mbone Gishangi (Road Work)	2013/2014	159,000	159,000			159,000	NO COMPLETEION CERTIFICATE
Colti Construction (Road Work)	2013/2014	201,600	201,600			201,600	FULFILLS THE SET MINIMUMS
Vineyard Holdings Ltd (Road Work)	2013/2014	920,000	920,000			920,000	ONLY LSO AVAILABLE
Danja Builders & Civil Eng (Road Work)	2014/2015	591,000	591,000			591,000	FULFILLS THE SET MINIMUMS
Metro Contractors (Road Work)	2014/2015	210,500	210,500			210,500	NO INVOICE
Dorak Co Ltd (Road Work)	2014/2015	1,000,000	1,000,000			1,000,000	FULFILLS THE SET MINIMUMS

Dorak Co Ltd (Road Work)	2014/2015	1,024,580	1,024,580			1,024,580	ONLY LSO AVAILABLE
James Waithaka (Road Work)	2013/2014	13,500	13,500			13,500	HAS NO INVOICE NO LSO
Doch Co Ltd (Road Work)	2013/2014	360,000	360,000			360,000	
George Mungai Mbugua (Road Work)	2013/2014	568,800	568,800			568,800	NOT PRESENTED
George Mungai Mbugua (Road Work)	2013/2014	568,800	568,800			568,800	ONLY LSO AVAILABLE
Iota Excavators (Road Work)	2013/2014	505,600	505,600			505,600	
Iota Excavators (Road Work)	2013/2014	360,000	360,000			360,000	FULFILLS THE SET MINIMUMS
Iota Excavators (Road Work)	2013/2014	360,000	360,000			360,000	ONLY LSO AVAILABLE
Jentex Enterprises Ltd (Road Work)	2013/2014	360,000	360,000			360,000	ONLY LSO AVAILABLE
Agricultural Mechanisation Station (Road Work)	2013/2014	184,828	184,828			184,828	NO INVOICE
Ministry of Agriculture ,Livestock And Fisheries (Road Work)	2013/2014	211,232	211,232			211,232	NO INVOICE
Paul Kababii (Road Work)	2013/2014	84,000.	84,000			84,000	ONLY LSO AVAILABLE
Path Way Co Ltd (Road Work)	2013/2014	457,600	457,600			457,600	NOT PRESENTED
Remerge Contractors Ltd (Road Work)	2013/2014	135,000	135,000			135,000	

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Reliable Concrete Works (Road Work)	2013/2014	150,000	150,000			150,000	FULFILLS THE SET MINIMUMS
Reliable Concrete Works (Road Work)	2013/2014	664,000	664,000			664,000	NO INVOICE
Roch Mamet (Road Work)	2013/2014	230,400	230,400			230,400	NO INVOICE
Roch Mamet (Road Work)	2013/2014	268,800	268,800			268,800	ONLY LSO AVAILABLE
Roch Mamet (Road Work)	2013/2014	201,600	201,600			201,600	NOT PRESENTED
Simon Kariuki Gachie (Road Work)	2013/2014	151,200	151,200			151,200	FULFILLS THE SET MINIMUMS
Stephen Mwangi (Road Work)	2013/2014	230,400	230,400			230,400	ONLY LSO AVAILABLE
Samuel Chege (Road Work)	2013/2014	20,000	20,000			20,000	FULFILLS THE SET MINIMUMS
Ten Fold Ltd (Road Work)	2013/2014	270,000	270,000			270,000	FULFILLS THE SET MINIMUMS
Votex Ltd (Road Work)	2013/2014	460,800	460,800			460,800	NO INVOICE, NO COMPLETION CERTIFICATE
Votex Ltd (Road Work)	2013/2014	614,400	614,400			614,400	FULFILLS THE SET MINIMUMS
Randunya enterprises	2013/2014	534,000	534,000		534,000	-	NO INVOICE
Wilson Mwaura K (Road Work)	2013/2014	230,400	230,400			230,400	ONLY LSO AVAILABLE

Eliud Nyogoro Nduati (Road Work)	2013/2014	910,000	910,000			910,000	INCOMPLETE COMPLETION CERTIFICATE
Joseph Karuri (Road Work)	2013/2014	28,500	28,500			28,500	INCOMPLETE COMPLETION CERTIFICATE
James Kibicho (Road Work)	2013/2014	716,800	716,800			716,800	INCOMPLETE COMPLETION CERTIFICATE
Anchor Plans Ltd (Road Work)	2013/2014	96,360	96,360			96,360	NO COMPLETION CERTIFICATE
Anchor Plans Ltd (Road Work)	2013/2014	78,840	78,840			78,840	NO COMPLETION CERTIFICATE
Anchor Plans Ltd (Road Work)	2013/2014	83,220	83,220			83,220	NO COMPLETION CERTIFICATE
Anchor Plans Ltd (Road Work)	2013/2014	100,740	100,740			100,740	INCOMPLETE COMPLETION CERTIFICATE
Anchor Plans Ltd (Road Work)	2013/2014	199,290	199,290			199,290	NO INVOICE, NO COMPLETION CERTIFICATE
Anchor Plans Ltd (Road Work)	2013/2014	156,585	156,585			156,585	FULFILLS THE SET MINIMUMS
Anchor Plans Ltd (Road Work)	2013/2014	168,630	168,630			168,630	COMPLETE
Samual Njatha Wathuko (Road Work)	2013/2014	66,000	66,000			66,000	COMPLETE

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Zaina building construction	2016/2017	722,413	722,413			722,413	COMPLETE
Zaina building construction	2015/2016	3,414,535	3,414,535		3,414,535	0	COMPLETE
Zaina building construction	2015/2016	2,796,122	2,796,122		2,796,122	-	COMPLETE
Zaina building construction	2016/2017	2,633,142	2,633,142		2,633,142	-	COMPLETE
Zaina building construction	2017/2018	1,120,635	1,120,635			1,120,635	COMPLETE
teko building construction	2016/2017	3,883,693	3,883,693		3,883,693	0	COMPLETE
teko building construction	2016/2017	3,909,913	3,909,913		3,909,913	0	COMPLETE
Stanely Kamae Ndarwa (Road Work)	2013/2014	201,600	201,600			201,600	COMPLETE
GLADMOS INVESTMENT (K) LTD	2020/2021	1,999,997	1,999,997		1,969,996	30,001	COMPLETE
EL GIBBOR ENTERPRISES LTD	2020/2021	1,997,739	1,997,739			1,997,739	COMPLETE
VIOLEM ENTERPRISES	2020/2021	4,000,000	4,000,000		4,000,000	-	COMPLETE
PAST NINE LIMITED	2020/2021	4,000,000	4,000,000		4,000,000	-	COMPLETE
JODAN CONSTRUCTION CO. LIMITED	2019/2020	999,640	999,640			999,640	COMPLETE
UPPERDAM ENTERPRISES	2020/2021	2,997,288	2,997,288			2,997,288	COMPLETE
BULLSONS AGENCY		2,370,858	2,370,858			2,370,858	COMPLETE

CHATES INVESTMENTS LTD	2020/2021	1,968,203	1,968,203			1,968,203	COMPLETE
WORCESTER ENGINEERING LIMITED	2019/2020	1,374,500	1,374,500			1,374,500	COMPLETE
MOLLY LOGISTICS	2020/2021	2,140,084	2,140,084			2,140,084	COMPLETE
FORTUNES (K) LIMITED	2020/2021	997,050	997,050			997,050	COMPLETE
SAFEWAYS INTERNATIONAL LIMITED	2020/2021	3,238,529	3,238,529		495,079	2,743,450	COMPLETE
CENTRIFT BUILDING AND CONSTRUCTION LTD	2019/2020	6,281,959	6,281,959			6,281,959	COMPLETE
CENTRIFT BUILDING AND CONSTRUCTION LTD	2019/2020	19,761,170	19,761,170			19,761,170	COMPLETE
PITBUL AGENCIES LIMITED	2020/2021	5,155,968	5,155,968			5,155,968	COMPLETE
PITBUL AGENCIES LIMITED	2019/2020	5,000,064	5,000,064			5,000,064	COMPLETE
Laschicas Investment Company Limited	2019/2020	6,243,932	6,243,932			6,243,932	COMPLETE
Robkam Building Contractors	2019/2020	5,095,743	5,095,743			5,095,743	COMPLETE
GLARE TECHNOLOGIES LTD	2019/2020	2,187,329	2,187,329			2,187,329	COMPLETE
PINEKONE CONSULTANCY LTD	2020/2021	4,999,340	4,999,340		4,969,340	30,000	COMPLETE

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MIJASH COMPANY LTD	2020/2021	2,998,970	2,998,970			2,998,970	COMPLETE
PINEKONE CONSULTANCY LTD	2020/2021	1,498,950	1,498,950			1,498,950	COMPLETE
SEDROH LIMITED	2020/2021	4,991,500	4,991,500		4,961,500	30,000.00	COMPLETE
MEGA ROCK COMPANY LTD	2020/2021	1,497,120	1,497,120			1,497,120	COMPLETE
KEHOSH CONTRACTORS LTD	2020/2021	4,991,150	4,991,150		4,961,150	30,000	COMPLETE
EDALEL ENTERPRISES	2020/2021	1,492,330	1,492,330			1,492,330	COMPLETE
GENIKA VENTURES	2020/2021	2,598,905	2,598,905		2,568,905	30,000	COMPLETE
JUBA CONCRETE & STEEL ENGINEERING (JCSE) LTD	2019/2020	2,994,004	2,994,004		2,994,004	-	COMPLETE
ROBKAM BUILDING AND CONSTRUCTION LIMITED		4,578,543	4,578,543			4,578,543	COMPLETE
WORCESTER ENGINEERING LTD	2019/2020	1,299,550	1,299,550			1,299,550	COMPLETE
brapes consultancy	2020/2021	5,000,000	5,000,000		4,960,900	39,100	COMPLETE
NEPHY COMPANY LIMITED	2020/2021	349,984	349,984.00			349,984.00	COMPLETE
WANYONGAMBU VENTURES CO LTD	2020/2021	349,067	349,067.20			349,067.20	COMPLETE
ZACGO CONSTRUCTION LTD	2020/2021	700,000	700,000		700,000	-	COMPLETE

JOYMA ENTERPRISES LIMITED	2021/2022	3,499,083	3,499,083		3,469,083	30,000	COMPLETE
WAKARA GENERAL MERCHANTS LTD	2021/2022	499,406	499,406		499,406	-	COMPLETE
KANJUMITI CONTRACTORS LTD	2021/2022	1,461,008	1,461,008		1,461,008	-	COMPLETE
TEARMARK INVESTMENT LIMITED	2021/2022	3,997,025	3,997,025		3,967,025	30,000	COMPLETE
CONCURE WORKS LIMITED	2021/2022	4,498,109	4,498,109		4,438,109	60,000	COMPLETE
BEATUS INVESTMENTS LIMITED	2021/2022	2,998,000	2,998,000			2,998,000	COMPLETE
DAX MOVERS LIMITED	2021/2022	3,794,664	3,794,664		3,764,664	30,000	COMPLETE
EMSYSTEMS LIMITED	2021/2022	2,995,715	2,995,715		2,965,715	30,000	COMPLETE
JOKWASA ACHIEVERS COMPANY LIMITED	2021/2022	2,698,112	2,698,112		2,668,112	30,000	COMPLETE
RYAN KEY LIMITED	2021/2022	3,498,096	3,498,096			3,498,096	COMPLETE
JOKAKA COMPANY LIMITED	2021/2022	2,999,998	2,999,998		2,969,998	30,000	COMPLETE
EVERLY COMPANY LIMITED	2021/2022	3,975,760	3,975,760		3,945,760	30,000	COMPLETE
Emsystems ltd	2021/2022	3,994,620	3,994,620.00		3,994,620	-	COMPLETE
Philed wells limited	2021/2022	2,987,875	2,987,875		2,957,875	30,000	COMPLETE

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Joyma enterprises limited	2021/2022	2,599,491	2,599,491		2,569,491	30,000	COMPLETE
Emista Company Limited	2021/2022	4,999,441	4,999,441		4,939,440	60,001	COMPLETE
Vijay Limited	2021/2022	2,899,952	2,899,952		2,869,952	30,000	COMPLETE
Lettap Enterprises ltd	2021/2022	3,279,970	3,279,970		3,249,970	30,000	COMPLETE
Dax movers ltd	2021/2022	2,799,999	2,799,999		2,769,999	30,000	COMPLETE
pinekone consultancy ltd	2021/2022	2,989,200	2,989,200			2,989,200	COMPLETE
Concure Works Ltd	2021/2022	3,498,754	3,498,754		3,498,754	-	COMPLETE
Slick Services LTD	2021/2022	4,995,088	4,995,088		4,995,088	-	COMPLETE
Denfraj Buildings Constructions and Suppliers LTD	2021/2022	1,299,852	1,299,852		1,269,852	30,000	COMPLETE
Mukange Enterprises Limited	2021/2022	3,999,937	3,999,937		3,969,937	30,000	COMPLETE
Wamugis Holdings Limited	2021/2022	2,999,850	2,999,850		2,969,850	30,000	COMPLETE
SANCE LIMITED	2021/2022	4,950,000	4,950,000			4,950,000	COMPLETE
Jaynacy Solutions Limited	2021/2022	374,204	374,204		374,204	-	COMPLETE
FREEWAY GENERAL SUPPLIES LTD	2021/2022	4,992,490	4,992,490		4,932,490	60,000	COMPLETE
bertricon investments limited	2021/2022	999,987	999,987			999,987	COMPLETE
vijay limited	2021/2022	3,999,016	3,999,016		3,969,016	30,000	COMPLETE

Delve holdings limited	2021/2022						COMPLETE
		3,499,140	3,499,140			3,499,140	
Shore Port Limited	2021/2022						COMPLETE
		4,495,268	4,495,268		4,495,268	-	
Jewaru Limited	2021/2022						COMPLETE
		1,799,039	1,799,039			1,799,039	
Fortunate Den Enterprises Limited	2021/2022						COMPLETE
		4,995,765	4,995,765		2,599,525	2,396,240	
ROBKOM CONTRACTORS LIMITED	2021/2022						COMPLETE
		2,998,324	2,998,324		2,968,324	30,000	
vladken contractors ltd	2021/2022						COMPLETE
		802,000	802,000			802,000	
Mintomax Holdings LTD	2021/2022						COMPLETE
		3,995,384	3,995,384		3,965,384	30,000	
Wakara General Merchants LTD	2021/2022						COMPLETE
		499,405	499,405			499,405	
Pemiva Supplies Limited	2021/2022						COMPLETE
		499,457	499,457			499,457	
Leasher PortHoldings ltd	2021/2022						COMPLETE
		3,992,000	3,992,000			3,992,000	
3965120	2021/2022						COMPLETE
		3,995,120	3,995,120			3,995,120	
Malthama limited	2021/2022						COMPLETE
		3,593,855	3,593,855			3,593,855	
NYAMUGI CONSTRUCTION LTD	2021/2022						COMPLETE
		3,928,426	3,928,426			3,928,426	
CEANMI MERCHANTS	2021/2022						COMPLETE
		2,999,595	2,999,595			2,999,595	
LEGEND TRADING COMPANY LTD	2021/2022						COMPLETE
		4,849,831	4,849,831		4,748,235	101,596	

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SHORE RAYS KENYA LIMITED	2021/2022	3,997,002	3,997,002		3,937,002	60,000	COMPLETE
KAHEN CONSTRUCTION LIMITED	2021/2022	1,999,800	1,999,800		1,999,800	-	COMPLETE
AMAZON GENERAL MERCHANTS LIMITED	2021/2022	4,499,448	4,499,448		4,469,448	30,000	COMPLETE
GASHERI ENTERPRISES LIMITED	2021/2022	1,496,233	1,496,233		1,496,233	-	COMPLETE
MOTHER NATURE LIMITED	2020/2021	1,210,638	1,210,638		1,210,638	-	COMPLETE
THIKA MOTOR DEALERS	2019/2020	453,582	453,582			453,582	COMPLETE
NEPHY COMPANY LIMITED	2021/2022	499,966	499,966			499,966	COMPLETE
JOKWASA ACHIEVERS COMPANY LIMITED	2021/2022	4,497,540	4,497,540		4,497,540	-	COMPLETE
DE KWERIZ	2021/2022	2,999,919	2,999,919		2,939,919	60,000	COMPLETE
Malthama limited	2021/2022	3,990,500	3,990,500			3,990,500	COMPLETE
PUREPLUS SOLUTIONS LTD	2021/2022	4,992,300	4,992,300		4,992,300	-	COMPLETE
JAMELIA J KENYA LIMITED	2020/2021	1,299,700	1,299,700		1,279,700	20,000	COMPLETE
SAFEWAYS INTERNATIONAL LTD	2019/2020	3,399,107	2,860,028		2,860,028	-	COMPLETE

KUNENE CONSTRUCTION COMPANY LTD	2019/2020	349,460	349,460		349,460	-	COMPLETE
BROTHERNGA GENERAL MERCHANTS	2019/2020	349,200	349,200		349,200	-	COMPLETE
JARO HOLDINGS LIMITED	2019/2020	247,000	247,000		247,000	-	COMPLETE
JOBAN INVESTMENT LIMITED	2019/2020	349,834	349,834			349,834	COMPLETE
KINYAWA BUILDERS AND SUPPLIERS LIMITED	2019/2020	349,786	349,786		349,786	-	COMPLETE
EARTHLINE VENTURES		2,214,440	2,214,440			2,214,440	COMPLETE
VLADKEN CONTRACTORS LTD	2020/2021	2,992,500	2,992,500			2,992,500	COMPLETE
MOTHER NATURE LIMITED	2020/2021	2,919,631	2,919,631		2,335,945	583,686	COMPLETE
CEAEZERENTRIC LIMITED	2020/2021	410,650	410,650			410,650	COMPLETE
RIVERBIRD LIMITED	2020/2021	1,500,000	1,500,000			1,500,000	COMPLETE
RIVERBIRD LIMITED	2020/2022 1	1,137,240	1,137,240			1,137,240	COMPLETE
RIVERBIRD LIMITED	2020/2021	364,532	364,532			364,532	COMPLETE
RIVERBIRD LIMITED	2021/2022	2,406,039	2,406,039			2,406,039	COMPLETE
<b>PUBLIC ADMINISTRATION AND ICT</b>						-	

EXCLUSIVE GENERAL MERCHANTS	14/06/2022	999,969	999,969		999,969	-	NOT PAID
DECO	23/06/2022	499,960	499,960		499,960	-	NOT PAID
<b>Sub Total</b>		<b>941,953,574</b>	<b>695,700,697</b>	<b>190,304,923</b>	<b>297,268,784</b>	<b>588,736,836</b>	
<b>SUPPLY OF GOODS</b>							
<b>LANDS, HOUSING &amp; PHYSICAL PLANNING</b>							
GEIOD TECHNOLOGIES LTD	2022/2023	3,670,000		3,670,000	-	3,670,000	
ARTRIUM DESIGNERS LIMITED	2022/2023	1,290,000		1,290,000	-	1,290,000	
LAMESKID INVESTMENT LIMITED	20/6/2022	149,930	149,930		149,930.00	-	NOT PAID
DAX MOVERS	30/6/2022	149,650	149,650		149,650.00	-	NOT PAID
OAKER SERVICES LIMITED	3/15/2022	3,958,426	3,958,426		-	3,958,426	NOT PAID
AKAAMWESI INVESTMENTS	2019/2020	306,800	306,800		-	306,800	NOT PAID
EVERLY COMPANY	2019/2020	442,000	442,000		442,000.00	-	NOT PAID
NYAHURURU SERVICE STATION	2016/2017	1,172,000	1,172,000		1,172,000.00	-	NOT PAID

<b>YOUTH SPORTS, GENDER &amp; SOCIAL SERVICES</b>						-	
Sharshar Enterprises	2022/2023	999,800		999,800		999,800	NOT PAID
offlink solutions Limited	2022/2023	1,999,000		1,999,000		1,999,000	NOT PAID
Riverbird Limited	2022/2023	2,999,000		2,999,000		2,999,000	NOT PAID
ANTRASE GENERAL LTD	FY2020/2 1	396,000	396,000		396,000	-	NOT PAID
CIZZCUST LIMITED	FY2020/2 1	1,492,000	1,492,000		-	1,492,000	NOT PAID
LUBANZI COMPANY	FY2021/2 2	500,000	500,000		-	500,000	NOT PAID
ANTRASE GENERAL LTD	FY2020/2 1	345,000	345,000		345,000	-	NOT PAID
MUTIRITHIA ENTERPRISES LIMITED	FY2020/2 1	499,500	499,500		-	499,500	NOT PAID
EPPITOME INVESTORS LIMITED	FY2020/2 1	799,705	799,705		-	799,705	NOT PAID
SINGAMON INVESTMENT	FY2021/2 2	1,499,999	1,499,999		1,499,999	-	NOT PAID
MOELLEUX DESIGNS	FY2021/2 2	499,900	499,900		499,900	-	NOT PAID
CONTENTIOUS SOLUTION	FY2021/2 2	1,499,500	1,499,500		-	1,499,500	NOT PAID
ANTRASE GENERAL LIMITED	FY2020/2 1	147,300	147,300		147,300	-	NOT PAID
NATION MEDIA GROUP	FY2021/2 2	142,680	142,680		-	142,680	NOT PAID

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GEORGEAL TECHNICAL	FY2020/2 1	1,250,000	1,250,000		1,250,000	-	NOT PAID
BETHDA CONSTRUCTION LTD	FY2020/2 1	999,992	999,992		999,992	-	NOT PAID
HAMSTALD ENTERPRISES LIMITED	FY2021/2 2	399,960	399,960		-	399,960	NOT PAID
JUNGLE EXPEDITIONS ENTERPRISES LIMITED	FY2021/2 2	999,900	999,900		-	999,900	NOT PAID
MADINI SAFI ENTERPRISES	FY2021/2 2	1,006,824	1,006,824		-	1,006,824	NOT PAID
FACENET GENERAL ENTERPRISES LIMITED	FY2021/2 2	2,999,800	2,999,800		-	2,999,800	NOT PAID
SIMLION VENTURES LIMITED	FY2021/2 2	1,950,000	1,950,000		-	1,950,000	NOT PAID
HYPER ICONIC SUPPLIERS	FY2021/2 2	1,898,000	1,898,000		-	1,898,000	NOT PAID
BULDWICK CONTRACTORS LIMITED	FY2021/2 2	900,000	900,000		-	900,000	NOT PAID
COMMORANT INVESTMENT LIMITED	FY2021/2 2	1,999,999	1,999,999		-	1,999,999	NOT PAID
GENIKA VENTURES	FY2021/2 2	1,999,560	1,999,560		1,999,560	-	NOT PAID
DOMNA COMPANY LIMITED	FY2021/2 2	1,999,990	1,999,990		-	1,999,990	NOT PAID

LETTAP DEVELOPMENT COMPANY	FY2021/22	2,997,500	2,997,500		2,997,500	-	NOT PAID
MIDGLAN FARM LIMITED	FY2021/22	1,798,900	1,798,900		-	1,798,900	NOT PAID
BRESHAN	FY2020/21	2,398,700	2,398,700		2,398,700	-	NOT PAID
<b>TRANSPORT, ENERGY AND PUBLIC WORKS</b>						-	
Thika Motor Dealers	2022/2023	1,961,532		1,961,532		1,961,532	NOT PAID
Offlink Solutions Limited	2022/2023	2,999,000		2,999,000		2,999,000	NOT PAID
Embex Supplies Limited	2022/2023	799,900		799,900		799,900	NOT PAID
Jomwamu Enterprises limited	2022/2023	2,699,675		2,699,675		2,699,675	NOT PAID
ISUZU EAST AFRICA LIMITED	6/6/2022	12,300,000	12,300,000		-	12,300,000	NOT PAID
CEANMI MERCHANTS	11/3/2022	2,994,000	2,994,000		-	2,994,000	NOT PAID
<b>AGRICULTURE, LIVESTOCK AND FISHERIES</b>						-	NOT PAID
Gewils construction and technology	6/30/2023	2,399,825		2,399,825		2,399,825	NOT PAID
Hillfrost company limited	6/30/2023	2,498,000		2,498,000		2,498,000	NOT PAID
ELIANA GIFTED HANDS	2020/2021	2,234,904	2,234,904		-	2,234,904	NOT PAID

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MARVEL ROCKS ENTERPRISES LIMITED	2021/2022	1,998,800	1,998,800		1,999,800	- 1,000	NOT PAID
MADINI SAFI ENTEPRISES	2021/2022	686,555	686,555		-	686,555	NOT PAID
BANCA ENTERPRISES	2021/2022	400,902	400,902		400,902	-	NOT PAID
KANJUMITI CONTRACTORS	2021/2022	137,586	137,586		137,586	-	NOT PAID
KAGRIC	2021/2022	1,200,000	1,200,000		-	1,200,000	NOT PAID
NGEMOVY ENTERPRISES	2021/2022	399,999	399,999		399,999	-	NOT PAID
LIERBOLIVE ENT	2021/2022	1,000,000	1,000,000		-	1,000,000	NOT PAID
FRAPERT CONSTRUCTION CO. LTD	2021/2022	939,510	939,510		-	939,510	NOT PAID
TOYOTA KENYA	2021/2022	945,930	945,930		-	945,930	NOT PAID
CLEAR CRYSTAL KINANGOP ENT	2021/2022	999,999	999,999		-	999,999	NOT PAID
LIWAKI ENTERPRISE	2021/2022	1,300,000	1,300,000		1,300,000	-	NOT PAID
KENYA VET.VACCINE PROD.	2021/2022	1,903,200	1,903,200		-	1,903,200	NOT PAID
PHENKAN INVESTMENTS	2021/2022	199,500	199,500		-	199,500	NOT PAID
SOMAFI INVESTMENT	2021/2022	1,186,025	1,186,025		-	1,186,025	NOT PAID
KAGRIC	2021/2022	1,300,000	1,300,000		-	1,300,000	NOT PAID

EXCLUSIVE GEN. MERCHANTS	2021/2022	249,000	249,000		-	249,000	NOT PAID
SQUARECOM LTD	2021/2022	1,996,601	1,996,601		-	1,996,601	NOT PAID
<b>COUNTY SECRETARY AND GOVERNANCE</b>						-	NOT PAID
Gewils construction &te	2022/2023			199,985		199,985	NOT PAID
Bubbs ventures limited	2022/2023			700,000		700,000	NOT PAID
LAMESKID INVESTMENT	2021/2022	300,000	300,000		-	300,000	NOT PAID
LIZZBBY ENTERPRISES	2021/2022	378,362	378,362		-	378,362	NOT PAID
MADINI SAFI ENTERPRISES	2021/2022	589,776	589,776		-	589,776	NOT PAID
NEW LEAF GENERAL	2021/2022	736,086	736,086		-	736,086	NOT PAID
ROWCY INVESTMENTS	2021/2022	834,362	834,362		-	834,362	NOT PAID
FADRAM ENTERPRISES	2021/2022	400,000	400,000		-	400,000	NOT PAID
TEPEREEN INVESTMENT	2021/2022	801,250	801,250		801,250	-	NOT PAID
CEREWA INVESTMENTS	2021/2022	997,070	997,070		997,070	-	NOT PAID
CHICHIESSY	2021/2022	300,000	300,000		269,860	30,140	NOT PAID
MFI	2021/2022	600,000	600,000		-	600,000	NOT PAID
AVUITY CO LTD	21-May-21	3,999,999	3,999,999		-	3,999,999	NOT PAID

<b>PUBLIC ADMINISTRATION AND ICT</b>						-	NOT PAID
Dalip Entepries	2022/2023	498,000		498,000		498,000	NOT PAID
Gewils construction & technology	2022/2023	550,000		550,000		550,000	NOT PAID
Saplan Limited	2022/2023	1,049,000		1,049,000		1,049,000	NOT PAID
ELIANA GIFTED GENERAL SUPPLIES	20/06/2022	651,000	651,000		651,000	-	NOT PAID
I T VISION	23/06/2022	299,997	299,997		-	299,997	NOT PAID
<b>FINANCE AND ECONOMIC DEVELOPMENT</b>						-	NOT PAID
MS LUCUTA TRADERS	2014/2015	219,900	219,900		-	219,900	NOT PAID
MS JECWAN ENTERPRISES	2014/2015	45,360	45,360		-	45,360	NOT PAID
MS GATHERU VENTURES	2020/2021	118,000	118,000		-	118,000	NOT PAID
MS BETHDA CONSTRUCTION LIMITED (KDSP)	2021/2022	2,999,500	2,999,500		-	2,999,500	NOT PAID
MS DYTONDOWN	2021/2022	299,300	299,300		-	299,300	NOT PAID
MS MFI SOLUTIONS	2021/2022	660,000	660,000		-	660,000	NOT PAID
MS MANDSO ENTERPRISES	2021/2022	106,200	106,200		-	106,200	NOT PAID
MS MOONLINK CONSORTIUM	2021/2022	967,800	967,800		-	967,800	NOT PAID

MS TIREMANN LTD	2021/2022	150,000				150,000	NOT PAID
			150,000		-	150,000	
MS IT VISIONS (KDSP)	2021/2022	4,995,000				4,995,000	NOT PAID
			4,995,000		-	4,995,000	
MS MADINI SAFI ENTERPRISES	2021/2022	226,800				226,800	NOT PAID
			226,800		-	226,800	
EDUCATION, GENDER AND ARTS						-	NOT PAID
JAMELIA J KENYA LIMITED	30-Jun-23	1,332,000		1,332,000		1,332,000	NOT PAID
EMISTA COMPANY LTD	30-Jun-23	1,498,500		1,498,500		1,498,500	NOT PAID
GJOSSEC COMPANY LTD	30-Jun-23	1,899,050		1,899,050		1,899,050	NOT PAID
GRAMIC VENTURES	30-Jun-23	1,998,300		1,998,300		1,998,300	NOT PAID
BRESHAN INVESTMENT	30-Jun-23	1,999,636		1,999,636		1,999,636	NOT PAID
HYNE ENTERPRISE LTD	30-Jun-23	2,499,750		2,499,750		2,499,750	NOT PAID
M/S CLEAR CRYSTAL KINANGOP ENTERPRISE	Jul-21	250,000	250,000		250,000	-	NOT PAID
M/S MFI DOCUMENT SOLUTIONS LIMITED	Jun-22	98,600	98,600		98,600	-	NOT PAID
M/S JAYNET ENTERPRISES	Jun-22	2,111,724	2,111,724		2,075,315	36,409	NOT PAID
M/S SMART-SCORER INVESTMENT	Jun-22	80,000	80,000		80,000	-	NOT PAID
M/S JOZEEN SOLUTIONS	Apr-22	175,000	175,000		175,000	-	NOT PAID

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M/S LEIRBOLIVE ENTERPRISES	Jun-22	176,096	176,096		176,096	-	NOT PAID
M/S MUNICE INVESTMENTS	Apr-21	1,700,000	1,700,000		-	1,700,000	NOT PAID
M/S CAREMARK LIMITED	Apr-21	1,800,000	1,800,000		-	1,800,000	NOT PAID
M/S SUN PLASH INVESTMENTS	Apr-21	2,000,000	2,000,000		-	2,000,000	NOT PAID
<b>HEALTH</b>						-	
FINESCOPE SYSTEM LIMITED	27TH APRIL 2023	9,035,000		9,035,000		9,035,000	NOT PAID
RAYFEM SOLUTIONS LIMITED	27TH JUNE 2023	580,000		580,000		580,000	NOT PAID
Medix East Africa Limited	2021-22	2,870,450	2,870,450		-	2,870,450	NOT PAID
Jaytald Business Solutions	2021-22	288,000	288,000		-	288,000	NOT PAID
Protecno Global Investment Limited	2021-22	217,000	217,000		-	217,000	NOT PAID
Malcoms Systems Limited	2021-22	1,850,000	1,850,000		-	1,850,000	NOT PAID
Malcoms Systems Limited	2021-22	1,495,700	1,495,700		-	1,495,700	NOT PAID
Northquest Medicals limited	2021-22	1,999,692	1,999,692		-	1,999,692	NOT PAID
caremark limited	2021-22	1,549,500	1,549,500		-	1,549,500	NOT PAID
SUN PLASH INVESTMENTS	2021-22	2,983,000	2,983,000		-	2,983,000	NOT PAID

MISSION FOR ESSENTIAL DRUGS AND SUPPLIES	2021-22	21,999,549	21,999,549	-	21,999,549	NOT PAID
				-	-	
BETACARE INTERNATIONAL LIMITED	2021-22	2,997,815	2,997,815	-	2,997,815	NOT PAID
Aliana Brown	2021-22	249,980	249,980	-	249,980	NOT PAID
M/S EMBEX SUPPLIES.	2020-21	232,000	232,000	-	232,000	NOT PAID
M/S FINESCOPE SYSTEMS LIMITED.	2020-21	2,990,780	2,990,780	-	2,990,780	NOT PAID
M/S PENTA MEDICALS LTD	2020-21	2,550,685	2,550,685	-	2,550,685	NOT PAID
SUNCARE MEDICAL AND SURGICAL	2021-22	2,189,000	2,189,000	-	2,189,000	NOT PAID
M/S RAYFEM SOLUTIONS	2020-21	1,257,000	1,257,000	1,257,000	-	NOT PAID
KEMSA	2020-21	6,836,898	6,836,898	-	6,836,898	NOT PAID
KEMSA	2021-22	1,391,835	1,391,835	-	1,391,835	NOT PAID
<b>WATER, ENVIRONMENT, TOURISM AND NATURAL RESOURCES</b>					-	
EMMY GARAGE	9/4/2021	900,000	900,000	-	900,000	NOT PAID
VOLTA MONSOON-1	29/05/2021	1,999,500	1,999,500	-	1,999,500	NOT PAID

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GEREK LIMITED	6/4/2021	3,000,000	3,000,000		-	3,000,000	NOT PAID
SCUTUM LIMITED	29/06/2021	1,880,800	1,880,800		-	1,880,800	NOT PAID
GIC CONCEPT LIMITED	7/7/2021	1,000,000	1,000,000		-	1,000,000	NOT PAID
COMMERCE DOCKS	25/06/2021	1,500,000	1,500,000		-	1,500,000	NOT PAID
EMBEX SUPPLIES	17/06/2022	3,000,000	3,000,000		-	3,000,000	NOT PAID
NJIKAGEN ENTERPRISES	23/06/2022	2,497,075	2,497,075		2,497,075	-	NOT PAID
LAMESKID INVESTMENTS	27/06/2022	690,000	690,000		-	690,000	NOT PAID
LAMESKID INVESTMENTS	2020	824,680	824,680		-	824,680	NOT PAID
FIFA HOLDINGS LIMITED	2020	2,000,000	2,000,000		-	2,000,000	NOT PAID
<b>INDUSTRIALIZATION, TRADE AND COOPERATIVES</b>						-	
Dyel Construction Limited	2022/2023	448,000		448,000		448,000	NOT PAID
Pema Solutions	2022/2023	2,497,200		2,497,200		2,497,200	NOT PAID
Everley Company Limited	2022/2023	100,000		100,000		100,000.00	NOT PAID
Monrich Company Limited	2022/2023	1,799,500		1,799,500		1,799,500	NOT PAID
Tiger Fischr General Merchants	2022/2023	232,780		232,780		232,780	NOT PAID
Essyumby Limited	2022/2023	1,999,500		1,999,500		1,999,500	NOT PAID

Lameskid Investments	2022/2023	211,500.00			211,500		211,500.00	NOT PAID
Hangi Investments Ltd	2022/2023	1,999,800.00			1,999,800		1,999,800.00	NOT PAID
Ndanema Greenwood Limited	2022/2023	699,143			699,143		699,143	NOT PAID
HMS BONETTA LIMITED	Apr-22	500,000	500,000			500,000	-	NOT PAID
BRICK VENTURES CONSTRUCTIONS LTD	Apr-22	1,500,000	1,500,000			1,500,000	-	NOT PAID
SQUARECOM COMPANY LIMITED	Apr-22	1,995,000	1,995,000			1,995,000	-	NOT PAID
CRITON LTD	Apr-22	2,500,000	2,500,000			2,500,000	-	NOT PAID
COMMORANT INVESTMENT LTD	Apr-22	999,999	999,999			-	999,999	NOT PAID
<b>Sub Total</b>		<b>244,017,537</b>	<b>186,775,146</b>	<b>58,142,376</b>	<b>34,509,084</b>	<b>210,408,438</b>		
<b>SUPPLY OF SERVICES</b>								
<b>DEPARTMENT OF LANDS, HOUSING &amp; PHYSICAL PLANNING</b>								
EMMY GARAGE LIMITED	2022/2023	82,460			82,460	-	82,460	
Ol'Kalao Waithaka	2022/2023	594,862			594,862	-	594,862	
GLOSEC SERVICE LIMITED	2022/2023	124,000			124,000	-	124,000	
ICONET SOLUTIONS LIMITED	30/11/2017	6,930,370	5,577,872			5,577,872	-	ONGOING

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JOHN KIAMA MWANGI	4/1/2017	450,000	450,000		-	450,000	ONGOING
ROBINSON & HARIS	2019/2020	281,638	281,638		-	281,638	ONGOING
GEODEV (K) LIMITED	2017/2018	104,593,140	7,854,628			7,854,628	ONGOING
<b>OFFICE OF COUNTY ATTORNEY</b>						-	
Wambui Kibicho Law Consultant	2022/2023	1,240,275		1,240,275		1,240,275	Not paid
Magunga, Makori Advocates	2022/2023	1,425,000		1,425,000		1,425,000	Not paid
Martin Waichungo Advocates	2022/2023	300,000		300,000		300,000	Not paid
Kanyi Ngure & Co Advocates	2022/2023	4462205		4,462,205		4,462,205	Not paid
Kanyi Ngure & Co Advocates	2022/2023	440205		440,205		440,205	Not paid
Ashreen Matthews Associates	2022/2023	2,000,000		2,000,000		2,000,000	Not paid
Mutonyi Mbiyu & Co. Advocates	2022/2023	5,288,000		5,288,000		5,288,000	Not paid
Mutonyi Mbiyu & Co. Advocates	2022/2023	3,780,000		3,780,000		3,780,000	Not paid
Nderitu Komu & Co. Advocates	2022/2023	162,745		162,745		162,745	Not paid
MNO advocates	2022/2023	183,500		183,500		183,500	Not paid
Muiruri Wachira & Co Advocates	2022/2023	2,500,000		2,500,000		2,500,000	Not paid
Warutere and Associates	2022/2023	337,800		337,800		337,800	Not paid

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Maina ngaruiya & co advocates	2019/2020	1,489,820	1,489,820		1,489,820	Not paid
Maina ngaruiya & co advocates	2019/2020	3,104,000	3,104,000		3,104,000	Not paid
Maina ngaruiya & co advocates	2019/2020	3,704,000	3,704,000		3,704,000	Not paid
Maina ngaruiya & co advocates	2019/2020	5,972,000	5,972,000		5,972,000	Not paid
Njuguna kamanga & co advocates	2019/2020	670,000	670,000		670,000	Not paid
Muiruri wachira & co advocates	2019/2020	5,566,420	5,566,420		5,566,420	Not paid
Wambugu muriuki & co advocates	2019/2020	443,000	443,000		443,000	Not paid
Mwamuye & co advocates	2019/2020	1,492,000	1,492,000		1,492,000	Not paid
Njuguna kamanga & co advocates	2019/2020	472,500	472,500		472,500	Not paid
Mirugi kariuki & co advocates	2019/2020	68,400	68,400		68,400	Not paid
Ngotho waweru & co advocates	2019/2020	681,984	681,984		681,984	Not paid
warutere & associates advocates	2019/2020	1,893,777	893,777		893,777	PHASED PROJECT
Manyonge Wanyama advocates	12/10/2021	25,286,532	25,286,532		25,286,532	Not paid
Githumbi, Gachanga & Gachoki Advocates	21/12/2021	1,700,000	1,139,500		1,139,500	PHASED PROJECT
Manyonge Wanyama advocates	14/10/2021	4,275,000	4,275,000		4,275,000	Not paid
Manyonge Wanyama advocates	12/7/2021	2,850,000	2,850,000		2,850,000	Not paid

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Manyonge Wanyama advocates	30/07/2021	3,500,000	3,500,000		3,500,000	Not paid
Manyonge Wanyama advocates	10/8/2021	1,900,000	1,900,000		1,900,000	Not paid
Joseph Ndirangu Waweru	1/10/2021	4,069,519	1,069,519		1,069,519	PHASED PROJECT
Wangechi Wangare & Associates	10/10/2021	460,000	297,930		297,930	PHASED PROJECT
Manyonge Wanyama advocates	15/09/2021	4,560,000	4,560,000		4,560,000	Not paid
Rachael Njambi Thuo	20/01/2022	1,178,725	1,178,725		1,178,725	Not paid
Manyonge Wanyama advocates	2/2/2022	3,500,000	3,500,000		3,500,000	Not paid
Ashreen Matthews Associates	4/5/2022	2,000,000	2,000,000		2,000,000	Not paid
Wambui Kibicho Advocates	17/04/2022	1,495,236.65	1,020,237		1,020,236	PHASED PROJECT
Waichungo Martin & Co. Adviocates	19/02/2022	500,000	500,000		500,000	Not paid
Waichungo Martin & Co. Adviocates	7/3/2022	163,000	163,000		163,000	Not paid
Nderitu Komu & Co. Advocates	13/07/2021	219,295	219,295		219,295	Not paid
Mutonyi Mbiyu & Co Advocates	8/7/2021	6,216,000	6,216,000		6,216,000	Not paid
Jotham Kamau Njacha	20/01/2022	190,305	190,305		190,305	Not paid
Manyonge Wanyama advocates	20/08/2021	3,325,000	3,325,000		3,325,000	Not paid
<b>OFFICE OF THE GOVERNOR AND</b>					-	Not paid

COUNTY SECRETARY							
OLKALOU WAITHAKA	2021/2022	786,010	786,010			786,010	Not paid
DISNEY INSURANCE	2021/2022	28,638,094	8,054,344			8,054,344	additional of ksh.1,654,638
GATUNGANGA	2021/2022	850,000	850,000			850,000	Not paid
ZEITUNI RESORTS	2021/2022	478,905	478,905			478,905	Not paid
LAKE ELEMINTAITA NATURE PEBBLES	2021/2022	3,230,000	3,230,000			3,230,000	Not paid
WAKAHII GARAGE	2021/2022	1,500,000	1,500,000			1,500,000	Not paid
NATION MEDIA GROUP	2021/2022	250,000	250,000			250,000	Not paid
THIKA MOTORS	2021/2022	300,000	300,000			300,000	Not paid
STANDARDMEDIA	2021/2022	300,000	300,000			300,000	Not paid
EMMY GARAGE	2021/2022	250,000	250,000			250,000	Not paid
WAKAHII GARAGE	2021/2022	249,000	249,000			249,000	Not paid
ROYAL GARDENS	2021/2022	210,802	210,802			210,802	Not paid
NATION MEDIA GROUP	2021/2022	356,120	356,120			356,120	Not paid
WAKAHII GARAGE	2021/2022	388,632	388,632			388,632	Not paid
METHODIST HOTEL	2021/2022	2,000,000	2,000,000			2,000,000	Not paid

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LAKE OLBOLOSAT	2021/2022	2,300,000	2,300,000			2,300,000	Not paid
<b>YOUTH SPORTS, GENDER &amp; SOCIAL SERVICES</b>						-	
Royal Garden	2022/2023	457,000		457,000		457,000	Not paid
Emmy garage	2022/2023	182,000		182,000		182,000	Not paid
<b>TRANSPORT, ENERGY AND PUBLIC WORKS</b>						-	Not paid
STANDARD GROUP P.L.C	2022/2023	789,392		789,392		789,392	Not paid
Simlion Ventures Limited	2022/2023	1,799,500		1,799,500		1,799,500	Not paid
UMAKI AUTO SPARES (ROAD WORK)	2013/2014	195,300	195,300			195,300	Not paid
UMAKI AUTO SPARES (ROAD WORK)	2013/2014	34,400	34,400			34,400	Not paid
OLKALOU CONTRACTORS ENTERPRISES	18/6/2021	999,900	999,900			999,900	Not paid
STANDARD GROUP	26/11/19	68,440	68,440			68,440	Not paid
THIKA MOTOR DEALERS KENYA LTD	43289	1,461,603	1,461,603			1,461,603	Not paid
STANDARD GROUP	26/11/201 9	84,680	84,680			84,680	Not paid

STANDARD GROUP	14/4/2021						Not paid
		65,018	65,018			65,018	
ACHELIS MATERIALS HANDLING	44471	6,000,000	6,000,000			6,000,000	Not paid
CHROMAWAVE ENTERPRISES	19/12/2021						Not paid
	1	3,250,000	3,250,000		1,449,600	1,800,400	
KAHARIS GARAGE	27/4/2022						Not paid
		997,800	997,800			997,800	
CYNFRA ENTERPRISES LIMITED	17/6/2022						Not paid
		2,487,000	2,487,000		2,487,000	-	
GLOSEC SERVICES LIMITED	OFFICE						Not paid
		5,544,000	5,544,000			5,544,000	
GLOSEC SERVICES LIMITED	OFFICE						Not paid
		4,290,000	4,290,000			4,290,000	
PARAMWA HOLDINGS LTD	15/2/2022						Not paid
		3,480,000	3,480,000			3,480,000	
MEDILLIN INVESTMENT LTD	2021/2022						Not paid
		4,970,000	4,970,000			4,970,000	
<b>AGRICULTURE, LIVESTOCK AND FISHERIES</b>							Not paid
						-	
WANYONYI AUTO GARAGE	2020/2021						Not paid
		149,400	149,400			149,400	
UNIVERSAL CENTRAL GARAGE	2020/2021						Not paid
		208,000	208,000			208,000	
KAHARIS GARAGE	2020/2021						Not paid
		230,000	230,000			230,000	
UNIVERSAL CENTRAL GARAGE	2020/2021						Not paid
		283,000	283,000			283,000	
EMMY GARAGE	2021/2022						Not paid
		162,800	162,800			162,800	

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UNIVERSAL CENTRAL GARAGE	2021/2022	145,000	145,000			145,000	Not paid
<b>PUBLIC ADMIN AND ICT</b>						-	
The standard media group	2022/2023	300000		300,000		300,000	Not paid
TELKOM KENYA LIMITED	30/06/202 1	800,400	800,400			800,400.00	Not paid
EDUCATION, GENDER AND ARTS						-	Not paid
M/S NATION MEDIA GROUP	Jun-22	251,720	251,720		251,720	-	Not paid
M/S GLOSEC SERVICES LIMITED	Jan-22	540,000	540,000		540,000	-	Not paid
M/S ABERDARE OLKALOU HOEL	Jan-22	575,000	575,000			575,000	Not paid
M/S OLKALOU CONTRACTORS ENTERPRISE	Apr-22	599,640	599,640			599,640	Not paid
M/S WAKAHII GARAGE	Jul-21	50,000	50,000			50,000	Not paid
<b>INDUSTRIALIZATI ON, TRADE AND COOPERATIVES</b>						-	
Emmy Garage Limited	2022/2023	349,947		349,947		349,947	Not paid
EMMY GARAGE	Apr-22	769,384	769,384		769,384	-	Not paid
<b>WATER, ENVIRONMENT, TOURISM AND NATURAL RESOURCES</b>						-	Not paid

ALSWAF TOURS AND TRAVEL LIMITED	5/6/2022	37,400	37,400		37,400	Not paid
KPLC	4/6/2022	264,549	264,549		264,549	Not paid
ROYAL GARDENS LIMITED	5/6/2022	114,750	114,750		114,750	Not paid
TOPCLIFF LIMITED	12/4/2022	199,300	199,300		199,300	Not paid
THIKA DEALERS MOTORS	3/2/2022	355,683	355,683		355,683	Not paid
STANDARD MEDIA GROUP	4/5/2022	800,000	800,000		800,000	Not paid
TREPA GARAGE AND AUTO SPARES	2020	560,172	560,172		560,172	Not paid
ROWAKO AGENCIES	2020	100,463	100,463		100,463	NOT PAID
<b>HEALTH</b>					-	
BHOGALS AUTO WORLD	3/4/2021	13,535	11,828		11,828	Not paid
BHOGALS AUTO WORLD	4/5/2021	111,202	111,202		111,202	Not paid
M/S ACHELIS MATERIAL HANDLING LTD.	10.2.2021	351,992	351,992		351,992	Not paid
M/S WAKAHII GARAGE	3 <sup>rd</sup> May 2021	110,000	110,000		110,000	Not paid
M/S WAKAHII GARAGE	24 <sup>th</sup> June 2021	250,000	250,000		250,000	Not paid
EMMY GARAGE LIMITED	6/22/2022	397,650	343,650		343,650	Not paid

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NATION MEDIA GROUP	7/7/2021	73,080	73,080		73,080	Not paid
STANDARD GROUP LIMITED	2/11/2022	106,720	106,720		106,720	Not paid
STANDARD GROUP LIMITED	2/17/2022	76,212	76,212		76,212	Not paid
STANDARD GROUP LIMITED	2/22/2022	106,720	106,720		106,720	Not paid
THIKA MOTOR DEALERS	11/1/2021	38,706	38,706		38,706	Not paid
BHOGALS AUTO WORLD	11/22/2021	90,167	90,167		90,167	Not paid
STANDARD GROUP LIMITED	6/23/2022	65,081	65,081		65,081	Not paid
JOELI CONSULTANCY SERVICES	5/17/2022	360,000	360,000		360,000	Not paid
MURUNA GREEN HOUSE AGENCIES	3/17/2022	300,000	300,000		300,000	Not paid
<b>FINANCE AND ECONOMIC DEVELOPMENT</b>					-	
Stardand Group LTD	5/5/2023	84,860		84,860	84,860	Not paid
Inooro TV	16/06/2023	162,400		162,400	162,400	Not paid
MS WANGURAMA ENTERPRISES	2021/2022	799,000	799,000		799,000	Not paid
MS NATION MEDIA GROUP PLC	2021/2022	356,120	356,120		356,120	Not paid
MS STANDARD NEWS PAPER	2021/2022	290,000	290,000		290,000	Not paid

MS NATION MEDIA GROUP PLC	2021/2022	88,160	88,160			88,160	Not paid
MS NATION MEDIA GROUP PLC	2017/2018	73,080	73,080			73,080	Not paid
MS NYEWA ENTERPRISES	2021/2022	299,650	299,650		299,650	-	Not paid
MS THIKA MOTOR DEALER	2021/2022	121,830	121,830			121,830	Not paid
MS RIVERBANK SOLUTIONS LTD	2019/2020	1,499,064	1,499,064			1,499,064	Not paid
<b>Sub Total</b>		<b>321,438,146</b>	<b>170,463,958</b>	<b>27,046,151</b>	<b>11,375,226</b>	<b>186,134,882</b>	
<b>Grand Total</b>		<b>3,364,632,592</b>	<b>1,236,503,164</b>	<b>295,383,701</b>	<b>409,976,124</b>	<b>1,121,910,741</b>	
<p><i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i></p>							

**Annex 3 – Analysis Of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	Comments
			a	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts Due To County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts Due To Third Parties</b>							
5.							
<b>Sub-Total</b>							
<b>Others (Specify)</b>							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**Annex 5 –Analysis Of imprests and Advances**

**(a) Government Imprest**

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer Or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer Or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer Or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<b>Total</b>		<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

**(b) Salary Advance**

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<b>Total</b>		<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

## Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022/2023
Land	244,981,275	17,189,400			262,170,675
Buildings And Structures	2,066,169,964	332,370,507			2,398,540,471
Transport Equipment	639,837,661	47,779,800			687,617,461
Office Equipment, Furniture And Fittings	151,255,448	10,921,086			162,176,534
ICT Equipment	74,727,455				74,727,455
Machinery And Equipment	540,542,715	16,628,413			557,171,128
Heritage And Cultural Assets					0
Biological Assets	22,208,594	23,139,352			45,347,946
Intangible Assets	239,130,988	7,109,560			246,240,548
Infrastructure Assets- Roads, Rails	7,854,760,439	970,757,667			8,825,518,106
Work In Progress					
<b>Total</b>	<b>11,833,614,539</b>	<b>1,425,895,785</b>			<b>13,259,510,324</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to **note 9** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Xxx Fund								
2.	Xxx Project								
3.	Xxx Board								
4.	Xxx Corporation								
5.	Xxx								
6.	Xxx								
7.	Xxx								
8.	<b>Total</b>								

  
 Director of Finance  
 County Executive  
 P. O. Box 701 - 20303 OLKALOU

20 DEC 2023

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

(NB: This appendix must be agreed and signed by the issuing and receiving party)

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

**Annex 8 – Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Annex 10 Reporting on Disaster Expenditure**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments