REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

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REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NAKURU

FOR THE YEAR ENDED 30 JUNE, 2021

OFFICE OF THE AUDITOR GENERAL
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NAKURU COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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1. KEY NAKURU COUNTY EXECUTIVE INFORMATION AND MANAGEMENT

a) Background information

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

Vision
A secure, cohesive and industrialized County.

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

Core values

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

b) Key Management

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

- Office of the Governor
- Office of the County Secretary
- Department of Finance and Economic Planning
- Department of Public Service
- Department of Education Ict & e-Government Service
- Department of Land, Housing and Physical Planning
- Department of Health Services
- Department of Youth, Gender, Culture, Sports & Social Services
- Department of Road Transport and Public works
- Department of Trade, Tourism and Cooperatives
- Department of Water, Irrigation, Environment and Natural Resources
- Department of Agriculture, Food Security and Cooperative Development



H.E Hon Governor Lee Kinyanjui

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

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

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

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

The Nakuru County Deputy Governor -



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

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

County Secretary



Mr. Benjamin Kirago Njoroge is a resident of Molo Sub County. He holds a Bachelor degree in Administration from the University of Nairobi. He has also attended several advanced Administration courses in and outside the country. Mr. Njoroge worked in the National Government as a public Administrator in various parts of

the country and capacities for 32 years. He joined the County Government of Nakuru in the year 2017 in the position of the County Secretary.



CECM- Finance & Economic Planning

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



CECM-Water, Environment, Energy &Natural Resources

Eng. Festus K. Ng'eno has Over Ten (10) years' experience in the Public and the Private Sector at Senior Management Level Managing Operations in Kenya, Uganda, Zambia, S. Sudan, Rwanda, Tanzania and Ethiopia. He holds a Master of Science (MSc.) and Bachelor of Science (BSc.) Degree in Environmental & Biosystems Engineering from the University of Nairobi. Post Graduate Diploma Certificate in Leadership & Corporate Governance from KCA University, .Doctor of Philosophy (PhD) Degree in Environmental & Water Engineering at the University of Nairobi (on-going). Registered Lead Expert on Environmental Impact Assessment and Audit (EIA, EA) Expert with the National Environmental Management Authority (NEMA) – License No. 6753.



CECM –Education, ICT and E-Government

Mr Francis Mwangi Njuguna is an advocate of the High court of Kenya and a former chairman of the Rift Valley Law society. He is currently the County Executive Committee member in charge of the department of Education, ICT and E-Government Nakuru county government.



CECM – Trade, Industry, Marketing & Tourism

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



CECM – Agriculture, Livestock & Fisheries

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



CECM – Lands, Housing and Physical Planning & Ag.
CECM-Youth,Gender,Culture,Sports & Social Services

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



CECM – Public Service, Training and Devolution

Jacquilene Mong'ina Osoro Jacqueline Osoro is a Management professional with 22 years' experience in Production

Management and Human Resource in the private sector. She holds a Master's and a Bachelor of Arts Degrees from Kolhapur university India. She also has a Diploma in Human Resource management from Cambridge international college. She has certificates in Risk Assessment by Safety and Environmental Assurance Centre - Unilever Research Colworth (UK), Labour Laws & Contemporary Trends in Labour Laws by Agriculture Employers' Association, and a trained Auditor on ISO 9001:2008 - Quality Management system by SGS Kenya. She has progressive experience in Office Administration, Project Management, Tea Production, Process Design & Development, Product Quality and Consumer Safety Assurance, and Health and Environment (SHE) gained in various roles in Unilever Tea Kenya Limited. Her exposure to and success in situational labour relations as well as performance and disciplinary management is vast. She is well experienced in stake-holder engagement.



CECM – Health Services

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



CECM- Roads, Transport and Public Works

Eng. Reuben Kipyegon is a registered professional Civil engineer with 21 years' experience
Holds a Bsc (Hons) Civil Engineering, University of Nairobi, 1997; Certificate in Environmental Impact assessment/Audit(EIA)-Egerton University,2004;Certificate in contract Management-Institution of Engineers of Kenya and Ministry of Roads and Public works; Labor based contracts training-Kisii training Centre(Ministry of Roads and Public works),2006.
He has experience in the public sector where he rose to senior management position in KURA before joining the private sector to found a consultancy firm(Terms Kenya limited)as a director in charge Highways and materials.

He's also a member of professional Societies like Engineers Board of of Kenya, Institution of Engineers of Kenya and National Environmental Management Authority.

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer Finance & Economic Planning	-Joseph Muchinah Gitau
2.	Ag.Accounting Officer – Office of the Governor	-Joseph Muchinah Gitau
3.	Accounting Officer – Water, Environment, Energy &Natural Resources	-Timothy Kiogora Murithi
4.	Accounting Officer – Lands, Housing and Physical Planning	-Ms Judy Leah Gathoni Waithera
5.	Ag. Accounting Officer – Trade, Industry, Marketing & Tourism	- Kennedy Momanyi Ombati
6.	Accounting Officer –Agriculture & Fisheries	-Dr. Enos Kellonye Amuyunzu
7.	Accounting Officer – Education, ICT and E-Government	-Jamleck Maina Kinyua
8.	Accounting Officer – Public Service, Training and Devolution	-Paul Kinyanjui Githinji
9.	Ag. Accounting Officer –Infrastructure	-Johnson Kamau Njuguna
10.	Ag. Accounting Officer –Health Services	-Dr. Daniel Wainaina Ndungu
11.	Accounting Officer –Youth Gender Culture Sports & Social Services	-Dr. William Migwi
12.	Accounting Officer –Public Service Board	-Joyce N. Ndegwa

d) Fiduciary Oversight Arrangements

- ***Audit and finance committee activities***

The Committee is charged with the responsibility of carrying out the internal audit functions of the County Executive. It comprises the following members:

Name	position	Effective Date
Miriam Nyambura Njoroge	Chairperson	7th Aug 2019
James Nzimbi Katiwa	Secretary-Internal Auditor	7th Aug 2019
Charles Lwanga Omondi	Member	7th Aug 2019
Danson Irungu Kariuki	Member	7th Aug 2019
Benjamin Cheruiyot Rotich	Member	7th Aug 2019
Ndirangu Ngunjiri	Member	7th Aug 2019

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

- **Budget and Appropriation Committee**
  The budget and appropriations committee provide guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process,

e) Nakuru County Headquarters

P.O. Box 2870-20100

NEW TOWN HALL BUILDING

MOI ROAD, NAKURU, KENYA

f) Nakuru County Executive Contacts

Telephone: (254) 777777595/0711133005
E-mail: info@nakuru.go.ke
Website: www.nakuru.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   NAIROBI, KENYA

2. Other Commercial Banks

   Kenya Commercial Bank Limited
   Head Office, Kencom House
   Moi Avenue
   P.O Box 48400-00100
   Nairobi, Kenya

3. Family Bank Ltd
   Head Office, Family Bank Towers
   Muindi Mbingu Street
   P.O Box 74145-00200
   Nairobi, Kenya

4. Equity Bank(Kenya) Limited
   Equity Centre
   Hospital Road,Upper Hill
   P.O Box 75104-00200
   Nairobi, Kenya

5. The Co-operative Bank of Kenya Limited
   Nakuru Branch
   P.O Box 2982-20100
   Nakuru

6. National Bank
   Head Office, National Bank Building
   Harambee Avenue
   P.O Box 72866-00200
   Nairobi, Kenya

7. Transnational Bank
   Head Office,Transnational Plaza 2nd Floor
   City Hall Way
   P.O Box 34353-00100
   Nairobi, Kenya

h) Independent Auditors

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

County Attorney

P.O. Box 2870-20100

New Town Hall Building

Moi Road, Nakuru, Kenya

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present financial statements of the County Government of Nakuru for the year ended 30th June, 2021. The financial statements present the financial performance of the County Government for the period under review, 1st July 2020 to 30th June 2021.

Pursuant to Section 164, of Public Finance Management Act, an Accounting Officer for a County Government entity shall prepare Financial Statements in respect of the entity in formats prescribed by the Public Sector Accounting Standards Board. Subsection (4) further requires that these statements are submitted to the Auditor General and copies of the statements should also be delivered to the National Treasury, Controller of Budget and Commission for Revenue Allocation within three months after the end of each financial year. The attached Financial Statements present a true and fair view of the state of affairs of the County Government of Nakuru for the financial year ending 30th June, 2021.

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

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

Financial Performance

a. Revenue

Revenue projections for the year ended 30th June 2021 was Kshs. 15,083,601,511 as analysed below:

Own sources	Ksh 3,200,000,000.00
Exchequer	Kshs. 10,850,022,832.00
Development Partners	Kshs. 290,544,581.00
Donor	Kshs.743, 034,098.00

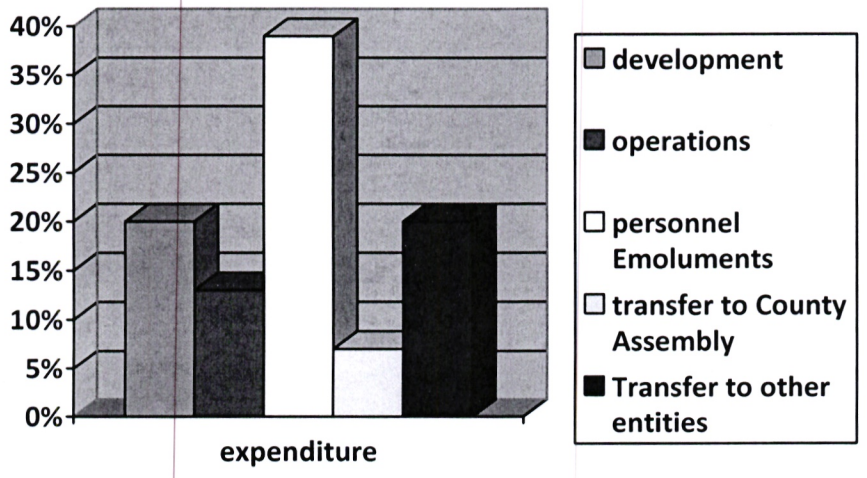
From the targeted revenue, the County managed to realise Kshs.15,113,593,091 representing a 101% performance on revenue collection.

Revenue Classification	Budget Kshs	Actual Kshs	Realisation
Exchequer Releases	10,850,022,832	10,850,022,832	100%
Own source	3,200,000,000	2,822,949,912	88%
domestic and foreign grants	743,034,098	1,150,075,766	155%
other government entities	290,544,581	290,544,581	100%
Total	**15,083,601,511**	**15,113,593,091**	100%

a. Payments

The total expenditure for the financial year 2020/2021 amounted to Kshs. 14,890,377,807. The analysis below gives a broader view on expenditures:

Development expenditure	Kshs 2,926,770,598
Operations and maintenance	Kshs. 1,952,995,769
Personnel Emoluments	Kshs. 5,878,455,127
Transfer to County Assembly	Kshs. 1,091,058,398
Transfer to other county entities	Kshs. 3,041,097,916



b. Cash flows

The County did not experience major challenges of liquidity save for late releases by Exchequer close to the year-end which resulted to under absorption of development expenditure.
Cash and Cash Equivalent increased from Kshs. 4,477,546,946 in the year 2019/2020 to Kshs 4,700,762,230 in the year under review.

Sign

CECM Finance and Economic Planning

County Government of Nakuru

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The County's 2018-2022 CIDP has identified key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.
The key development objectives of the - County's 2018-2022 CIDP are to:
Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for - County.

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

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators

were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Agriculture, Livestock and Fisheries	• The directorate procured over 60,000 one month old improved kienyenji chicks for several farmer groups in the county. • The county distributed 133 poultry incubators (176 and 528 eggs capacity) with 133 backup generators and voltage stabilizers with 39,948 fertilized eggs. The poultry incubators have benefitted 111 farmer groups and one community-based organization. • The directorate also supported the purchase of milk pasteurizers, cooling system and dispensers for 4 dairy cooperative societies in the county Rongai (Acacia Dairies and Kamarus Dairy Coop), Njoro (Lare Njoro) and Kuresoi North (Starlight Dairy Farmers Co-operatives), • 282 dairy goats were also procured and distributed to various farmer groups in Bahati (Kabatini), Subukia (Subukia) and Njoro (Mauche), • 40 breeding sheep were also purchased for Gilgil (Elementaita) and 2 (0.5 tons capacity) feed mixtures for two groups in Nakuru East (Menengai East). • Construction and completion of milk coolers of 5 milk coolers (Menengai West in Rongai, Cental and Maiella in Naivasha, Mutamaiyo in Elburgon in Molo and Tegat in Keringet in Kuresoi South) which are at different level of completion. • Construction of latrines in Kirima milk coolers in Biashara in Naivasha. • Construction of a fence at Olengurone Farmer Dairy Cooperative Society in Kuresoi South and provision of water at Elementaita Inua Hustler Diary Cooperative in Elementaita ward Gilgil. • Procurement and supplying 64 bee hives (32 KTBH and 32 Langstroth) with 20 pairs of leather gloves, 20 bee brush, 11 smokers, 11 hive tool, 3 solar wax melter, 4 manual honey extractors to 18 farmer groups in Rongai (Soin). • Farm input support program for 126 farmer groups in

	Elementaita in Gilgil that consisted of: 36 spray pumps were distributed to 11 farmer groups, 35 stainless steel milk cans were supplied to Elementaita Inua Hustler Dairy Cooperative, 80 (40 Langstroth and 40 Kenya Top Bar Hives) and 10 bee suits for 8 bee keeping groups and 4 manual honey extractor for 4 bee keeping groups, 350 spades distributed to 32 farmer groups across the ward and 45 gumboots distributed to 10 farmer groups). The directorate of livestock (veterinary services) implemented several new and rolled over projects during the financial year 2020/2021. • Two slaughter houses were earmarked for construction, a slaughter house in Hells Gate ward, Naivasha which was completed and one in Gilgil ward, which is still under construction. • Construction of two cattle dips in Rongai Barina cattle dip in Soin ward which was completed and Kamosop cattle dip in Solai ward is still under construction. Rolled over projects included • Construction of three slaughter slabs, Kasarani slaughter slab in Malewa west ward, Gilgil which was completed, Taita slaughter slab in Tinet ward, Kuresoi South and Mariashoni slaughter slab in Mariashoni ward, Molo both which are still under construction. • Construction of Kokwomoi cattle dip in Soin ward, Rongai which was completed and renovation of Kibagenge cattle dip in Amalo ward, Kuresoi South which was completed, Limuru cattle dip in Solai ward, Rongai and Ol Manyatta cattle dip in Waseges ward, Subukia both cannot be implemented due to inadequate funds. Construction of perimeter fence of Kenyatta slaughter slab in Molo ward Molo which is at evaluation stage and Fencing of Cattle Auction Yard in Mauche ward, Njoro which was completed.
Lands, Housing and Physical Planning	The subsector sponsored thirty-two employees to various institutions of higher learning to improve their skills and competencies in their area of operation. Of these, two officers undertook management courses at the Kenya School of Government Baringo Campus while the remaining thirty comprising of building inspectors and development control officers took on building inspection courses offered by the National Building Inspectorate.

	❖ *Land Use Planning and Survey* The subsector managed to prepare twenty-nine urban plans for various urban centres within Nakuru County for guiding infrastructure and service investments. A cumulative completion rate of 95%,90% and 80% was attained in the preparation of Spatial plan, Valuation roll and Land Information Management System (LIMS) respectively. In collaboration with the National Government, the subsector issued 4309 title deeds to members of the public. ❖ *Development and Management of Housing* The subsector rehabilitated 170 housing units and laid approximately 2.1 km of sewer line within various county estates. Two Alternative Building Materials Technology (ABMT) centres were initiated in Njoro and Rongai sub counties. Over 150 artisans were trained on interlocking stabilized soil blocks building technology.
ENERGY, INFRASTRUCTURE AND ICT	**Infrastructure** At the end of the plan period in the financial year 2020/2021, the subsector achieved the following: • Graded/ gravelled 382.50/206.53Km of roads, tarmacked 7Km; • constructed 29 motorcycle sheds, • 7 motor able footbridges, • 2 bus parks and 4Km of new drainage network. • The sub-sector also maintained 600 streetlights, installed 141 streetlights; constructed 1 fire-station, and recruited 7 fire-fighters. **Roads, Transport and Public Works sub-sector** • 382.50/ 206.53Km of roads were graded/ gravelled • 7Km of road tarmacked • 4km of new drainage network constructed • 29 boda-boda sheds were constructed • 7 motor able footbridges constructed • 141 streetlights were installed across the county

	• 1 fire-station was constructed • 7 fire-fighters were recruited • 3 monitoring and evaluation reports were prepared **ICT Sub-Sector** • Training of youth 300 on online jobs and digital functionality • County Server Room and 2 digital centres were reinforced • Internet Setup at Governor's Office Shabaab and Menengai, Bondeni, and Milimani Office • Actualization of Finance and Revenue Collection system • Upgrading of the County Website • Installation of free WIFI sites in Nyayo Gardens
HEALTH	In the period under review in Administration & Planning Programme, the following was achieved: • The number of health workers in charge of various departments trained locally was 83 against a target of 34 as a result of adequate funds allocated by the County. • The County managed to recruit 329 health workers in various cadres. • Under promotive and preventive programme, the percentage of deliveries conducted by skilled health workers was 88% against the target of 70% due to additional support from the partners. • The number of villages certified to be open defecation free (ODF) was 970 which translates to 63.5% of all villages requiring certification. 43% of population was reached with Covid-19 health messages. • Nearly all of HIV and pregnant mothers received preventative ARVs, as a result of adequate and consistent supply of ARVs and enhanced defaulter tracing mechanism. • Percentage of women of reproductive age screened for cervical cancer was 13% against a 18% target due to low uptake by target population.
EDUCATION	**Key Achievements in Early Childhood Education Sub-sector FY2020/2021** • 116 teachers already interviewed, waiting for the Public Service Board to finalize the employment process

	• 125 classrooms were constructed • 60 toilets were built • The sector distributed instruction materials on new curriculum to all 940 public ECDE • Centres i.e. language, mathematics, curriculum and environmental activity for both pp1 and pp2. • Bursary worth 77Million were distributed to needy students within the county • ECDE data collection increased to 95% • 3500 teachers were inducted in the Competency Based Curriculum • All ECD coordinators were trained on Report Writing and Senior Management Course • All ECD coordinators were also inducted on the new ECDE Act 2021 **Key Achievements in Vocational Training Sub-sector FY2020/21** • 1500 Trainees completed their training in various courses • 8 No. Vocational Training Centre's were equipped with modernized tools and equipment • 12 No. Monitoring and Evaluation conducted and reports submitted • 66 No. Principals and Deputies, 33 No. Board of Governors were capacity built on managerial skills. • 20 No. instructors were employed and inducted • Sensitization on Covid-19 protocols in preparation for re-opening of Institutions (VTCs) • The Sub-Sector in partnership with ILO has trained 36 No. instructors on Pedagogical Skills at KTTC **Key Achievements in Administration FY 2020/21** • The department has partnered and signed an MOU with various organizations to achieve its objectives namely; o World Vision Kenya o ii) USAID- Vocational Training and ICT o iii) Stanbic Foundation- Youth empowerment and Training • Training of staff in various cadre on Public Policy and Administration, Certified Information System Auditor

	Course, Senior Management Course, Project Management Professional, Public Relations among others • The department has undertaken covid-19 mitigation measures through fumigation of offices, supply of masks and sanitizers, holding virtual meetings and counselling of staff. • Increased office space through provision of work station •
GENERAL ECONOMIC COMMERCIAL AFFAIRS	**Trade directorate** • Development of nine (9) new markets as well as renovation of thirteen (13) existing markets. • On consumer protection and improvement of fair-trade practices the County Unit of weights and measures calibrated 2,130 weighing machines and inspected twelve (12) business premises. • On Trade Development the subsector participated in three (3) investor conferences. • It also supported the through business development services, linking MSMEs to local and external markets and continued training on business skills. • Under investment, the MSMEs members trained were 180 and number of licenses issued to traders were 63,457. **Cooperatives Directorate** • Facilitated the growth and development of cooperatives by holding trainings for value addition of cooperative products, governance and Enforcing Compliance. • The directorate enhanced governance by conducting certification Audits in 112 cooperative societies and attending 145 Cooperative meetings to offer advisory services. **Directorate of Tourism** • promoted local Tourism by holding three (3) key events; that is, the World Tourism Day in Nakuru, World Forest Day in Nakuru and World Rally Championship (WRC) in Naivasha. **Directorate of Alcoholic drinks and control** • Oversaw the issuance of liquor licenses in the County. **Bus Terminus Management**

	• Relocated the old Bus Terminus and is currently overseeing the construction of the new Bus Terminus at the railway line. During the period under review, four (4) acts (Nakuru County Enterprise fund 2020, Nakuru County Trade Act 2020, Nakuru County Revolving fund Act 2020 & Nakuru County Tourism and Marketing Act 2020 were developed and five (5) Rules &Regulations (Nakuru County Enterprise fund 2021, Nakuru County Trade Act 2021, Nakuru County Revolving fund Act 2021, Nakuru County Tourism and Marketing Act 2021 & Alcoholic Drinks Control Regulations) were developed.
ENVIRONMENT PROTECTION, NATURAL RESOURCES AND WATER SECTOR	**Achievements in the Previous Financial Year** The following projects were successfully implemented : • Drilled 30 No. boreholes • 60 No. Boreholes equipped • Desilted 4No.Pan • Extended pipe networks in 166 water projects • Partial desilting of storm water ponds. • Installation of 120 No. litter bins in Olkaria, Naivasha and Menengai West ward. • Purchased 25 acres for waste sanitary site/ landfill (Gilgil Subcounty). • Climate change mitigation (tree growing) project in Nakuru town 5663No. trees grown in all major road reserves • Purchase, supply and growing 122,489No. assorted tree seedlings and fruits (Grafted Avocado)(headquarters and wards) • 200,000 No. trees grown during the county tree growing month • Rehabilitation of Nyayo garden phase II- IV complete • Continuous Maintenance of Menengai Secondary to Kiundu area stretch. • Rehabilitation of Gioto Disposal site and fencing Complete • Construction of Gioto Office Block complete • Climate change mitigation and adaptation tree growing over 300,000 tree seedlings grown and nurtured within the County (with partners) • SEACAP (sustainable energy access and climate action plan)

	project through COMSA partnership-an unplanned project • 73 No. of waste collection zones (department's initiative) • Gazettement of three acts (Nakuru County Climate Change Act 2021, Gazettement of Nakuru County Waste Management Act 2021, Gazettement of Nakuru County water and sanitation act 2021)
PUBLIC ADMINISTRATION AND NATIONAL/INTER COUNTY RELATIONS	**Office of the Governor and Deputy Governor** • Construction of Non-Residential Building-Milimani which is still ongoing • Increased human resource productivity through training • Enhanced Coordination of county affairs • Improved policy formulation and implementation **Public Service Training and Devolution** **Programme 1.0:** General Administration, planning and support services. During the period under review, priority developmental projects remain in the provision of Sub- County and ward offices, and purchase of vehicles to ensure efficient and effective service delivery. 8 sub-counties and ward offices were constructed and equipped, a comprehensive insurance cover in place to benefit all county employees and 2 policy documents were formulated: internship policy and the casuals' engagement policy. Two engagement forums on sensitization of employees on HIV/AIDs and ADA were held with an approximate attendance of 273 no. of staffs with the program having been extended to other departments. **Programme 2.0:** Co-ordination of County Policy Formulation, civic education and public participation. Despite the COVID-19 pandemic and ministry of health guidelines on public gatherings, 6 public participation forums were conducted with an attendance of approximately 5000 members of the public which surpassed the set target of 4200 members of the public. **Programme 3.0:** Co-ordination of County Legal Policy Formulation and enforcement. The legal sub-sector was able to transmit 19 bills from the executive to the county assembly for approval out of which 7 were passed to law. The sub-sector was able to oversee completion of 36 cases that were pending in the courts of law. Also, the legal office was categorised as a pupillage centre, was able to equip its registry and

	digitize all file records. Enforcement directorate conducted a refreshment course for 75 enforcement officers as well as procure uniforms for 150 officers. A truck for enforcement and compliance was purchased while 1 truck and 1 breakdown land rover were fully refurbished and restored to functional status. **Programme 4.0:** a total of 2,255 devolved staff were inducted in the public service superannuation scheme (PSSS) where they are set to contribute 2% gradually up to a maximum of 7% while the county government contributes 15% to the scheme. The department also acquired additional officers in the cadre of clerical officers, human resource management (HRM) officers and support staff **The County Treasury** • Trained 122 staff to enhance their skills as per the different training needs. • The County Treasury adhered to the legal framework and guidelines governing budget formulation with Budget Circular, CBROP, and CFSP; procurement with the annual procurement plan and quarterly procurement reports; public finance with the annual statement and quarterly financial reports; monitoring and evaluation with the annual project report and quarterly M&E reports were prepared and submitted within the stipulated timeline. • Acquired a new revenue system CIFOMS, enacted the Tea cess act; revenue authority act; and trade act. • The department was thus able to collect a total Own source revenue for the period under review of Ksh. 2,822,949,912 Compared to Kshs. 2,440,666,696.65 in a similar period in previous financial year of 2019/2020 indicating a revenue growth of Kshs 382,283,216.00 • The Own source revenue comprised of locally generated revenue of Kshs. 1,628,821,537.40 and A.I.A of Kshs 1,194,128,375. The locally generated revenue registered an improvement of Kshs 274,057,724.40 compared to a similar period in FY 2019/20 while FIF saw an improvement of Kshs 108,225,491.

External resource directorate
was able to reach out to development partners and facilitated the signing of five MoUs between the County Government and development partners as follows: -

1) **DanchurchAid** – Thematic areas are Climate Resilient Agricultural production, Youth and Gender empowerment, Peace Building and Conflict resolution and Innovations.
2) **Generation Kenya Program** - The Thematic areas are Capacity Building on Entrepreneurship for Youths and support to Vocational Training Centers of excellence.
3) **Embassy of Israel (MASHAV)** – (Simulation on Wheels) - Equipped fully one ambulance at PGH level 5. The value of the equipment was Kshs. 1,527,750/=
4) **USAID PROSPER** – The Thematic area is ICT and Youth program. The County will receive 1.5 billion through USAID. This money will be used to support Youth in ICT through Vocational Training centers.
5) The directorate forwarded a proposal to the **Indian High Commission** for consideration and financing towards the establishment of a dairy processing plant.

The County Treasury prepared an Annual Development Plan for 2021/22 and Midterm review of the CIDP (2018-2022) submitted within the timeline.

County Assembly
Achievements in the Previous Financial Year
The County assembly of Nakuru strives for transformational leadership that will herald a paradigm shift in governance with a political leadership that is accountable to the citizens whom they serve. Below are some of the achievements that the county assembly achieved during 2020/21 FY.

- 60 motions debated
- Development of the Strategic Plan done
- Equipping and Configuration of the Chamber completed

- Completion of Public Gallery
- Refurbishment of Hansard Equipment completed
- Construction of Phase II Block and Consultancy ongoing
- Refurbishment of office Block completed
- Construction of Speakers House completed only land scaping remaining 6 bills passed

Nakuru County Public Service Board (NCPSB)

During the period under review NCPSB was able to achieve the following:

i. In order to enhance service delivery NCPSB was able to train 16 members of staff and board members surpassing its set target of 15. The board was also able to refurbish 4 offices as well as install 3 bulk filers to enable safe storage and easy retrieval of files.
ii. NCPSB was able to recruit 165 personnel, promoted 147 officers and re-designated 95 staffs, all this based on departmental requirements/ needs and recommendations.
iii. Despite the outbreak and interference of the COVID-19 pandemic on public gathering guidelines by the ministry of health (MOH), NCPSB was able to hold only one stake holder meeting.
iv. The sub-sector was able to generate 4 financial reports as per the requirements.

Nakuru Municipality

Key Achievements

In the Period under Review, Nakuru Municipality implemented project identified during urban public forums under the Kenya urban Support Program (KUSP), an Urban Development Grant funded by World bank. The following projects were undertaken:

- Completion of CBD fire station and disaster management center

	• Purchase of 2 No. fire engines • Part refurbishment of Afraha stadium at 7% • Development of Draft Nakuru Municipality Integrated Development Plan **Naivasha Municipality** **Key achievements** 1. Completion of improvement to bitumen standards3.7 km Road in Biashara Ward. 2. Completion of Naivasha Wholesale Market phase 1.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

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

2. Environmental performance

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

3. Employee welfare

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

4. Market place practices-

The organisation should outline its efforts to:

a) **Responsible competition practice.**

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.

b) **Responsible Supply chain and supplier relations-**

Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) **Responsible marketing and advertisement-**

Outline efforts to maintain ethical marketing practices.

d) **Product stewardship-**

Outline efforts to safeguard consumer rights and interests.

5. **Community Engagements**

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

6. **Others**

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance 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, 2021. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, 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 29th September 2021.

County Executive Committee Member –
Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2021

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 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 the County Executive of Nakuru set out on pages 1 to 161, which comprise the statement of assets and liabilities as at 30 June, 2021, the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year

then ended, , and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nakuru as at 30 June, 2021 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Presentation of the Financial Statements

The annual reports and financial statements prepared and submitted for audit indicates the County did not prepare separate financial statements for Facility Improvement Fund (FIF) as provided for under Section 10 of the Public Finance Management (PFM) Nakuru County Hospital Management Services Regulations 2014.

Consequently, the presentation and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

2.0 Inaccuracies in the Financial Statements

The annual report and financial statements as submitted for audit had the following inaccuracies:

2.1 Inaccuracies in Acquisition of Land

As disclosed in Note 17 to the financial statements, the statement of Receipts and payments reflects a balance of Kshs.2,926,770,598 in respect to Acquisition of Assets. Included in this balance is an amount of Kshs.28,403,000 relating to acquisition of Land. However, Annex 6 – summary of non-current asset register reflects a balance of Kshs.68,889,570 being additions on land during the year therefore resulting to unreconciled variance of Kshs.40,486,570.

Further, review of records revealed that seven (7) parcels of land were procured in various parts of the County at a cumulative cost of Kshs.57,700,000 whereas the amount disclosed in Note 17 as acquisition of land is kshs.28,403,000 resulting to unreconciled variance of Kshs.29,297,000.

In addition, ownership documents for the acquired parcels of land were not provided for verification.

Consequently, the validity , accuracy, completeness and ownership of the acquisition of land balance of Kshs.28,403,000 for the year ended 30 June, 2021 could not be confirmed.

2.2 Variances Between Financial Statements and IFMIS/Supporting Schedule Balances

A review of balances disclosed in the financial statements and the supporting Integrated Financial Management Information System (IFMIS) ledger and/or schedule balances revealed several variances on components itemized below:

Component	Financial Statements Balance 30 June, 2021 (Kshs.)	IFMIS/Schedule Balances 30 June, 2021 (Kshs.)	Variance (Kshs.)
County Own Generated Receipts	2,822,949,912	1,774,983,431	1,047,966,480
Compensation of Employees	5,878,455,127	8,148,758,987	(2,270,303,860)
Subsidies	0	75,082,655	(75,082,655)
Use of Goods and Services	1,952,995,769	2,163,315,066	(210,319,297)
Transfers to Other Government Units	1,091,058,398	0	1,091,058,398
Other Grants and Transfers	3,041,097,916	1,067,971,450	1,973,126,466
Social Security Benefits	0	533,388	(533,388)
Acquisition of Assets	2,926,770,598	3,038,650,063	(111,879,465)
Bank Balances	4,880,879,377	0	4,880,879,377
Accounts Receivables	0	215,402,590	(215,402,590)
Accounts Payables	180,117,147	148,020,475	32,096,672
Training Expenses	41,665,516	41,666,515	(999)
Donor Fund Account Expenditure	18,303,516	28,525,354	(10,221,838)
KDSP Payments	132,981,523	132,983,523	(2,000)

In the circumstances, the completeness and accuracy of balances reflected in the financial statements for the year ended 30 June, 2021, could not be confirmed.

3.0 Exchequer Releases

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects total receipts balance of Kshs.15,113,593,091 for the year ended 30 June, 2021. Included in this balance is Kshs.10,850,022,832 in respect of exchequer releases out of which Kshs.890,472,750 received in July, 2021 have been included in the receipts for current year contrary to section 97(4) of the Public Finance Management (County Governments) Regulations 2015, which states that the actual cash transactions taking place after 30 June shall not be treated as pertaining to the previous financial year even though the accounts for that year may be open for end of year procedures and adjustments.

Consequently, Management was in breach of the law and the accuracy and completeness of the exchequer releases balance of Kshs.10,850,022,832 for the year ended 30 June, 2021 could not be confirmed.

4.0 County Own Generated Receipts

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects receipts balance of Kshs.2,822,949,912 in respect of county own generated revenue. However, the following unsatisfactory matters were observed

4.1 Uncollected House Rent

Included in the reported balance of Kshs.2,822,949,912 is an amount of Kshs.14,351,317 being receipts in respect of house rent for the year ended 30 June, 2021. However, records provided for review revealed uncollected rent arrears amounting Kshs.439,756,748. In addition, no evidence was provided to show efforts made by the Management to recover the arrears. Further, no documentary evidence was provided to confirm the basis upon which the rents are charged.

Further, and as previously reported, it was observed that ninety (90) County houses in Molo Sub-County with annual rent revenue of Kshs.741,132 were being managed by National Housing Corporation as a result of Kshs.30,460,177 debt owed to the corporation by the defunct local Authorities. No efforts have been made by the County Government to take charge of these houses and recover the long outstanding rent.

This is contrary to Section (157) (2) of the Public Finance Management Act, 2012 which require the receiver of the County Government revenue to ensure that the revenue for which the receiver is responsible is collected or recovered, and is accounted for.

Consequently, the accuracy, completeness and recoverability of house rent balance of Kshs.439,756,748 for the year ended 30 June, 2021 could not be ascertained.

4.2 Plot Rent Arrears

Similarly, included in the balance of Kshs.2,822,949,912 is an amount of Kshs.401,518,169 received in respect of plot rents for the year ended 30 June, 2021. However, records provided indicate that property owners owed the County Kshs.6,999,290,698 in form of accrued land rates. Management has not provided evidence to indicate effort being made to recover the outstanding amount, which is contrary to Section (157) (2) of the Public Finance Management Act, 2012.

Consequently, the accuracy and completeness of plot rent balance of Kshs.401,518,169 for the year ended 30 June, 2021 could not be ascertained.

4.3 Delayed Development of Valuation Roll

Further, and as reported previously, the County is yet to develop the County valuation roll. Review of the current status of implementation of the project by the Department for Lands, Housing and Physical Planning revealed that the valuation roll is incomplete despite the full payment of the contract sum of Kshs.50,591,400 to the valuer made on 05 May, 2018. This was contrary to the contract agreement which provided final payment of 30% to be made upon completion and approval of the final draft of valuation report by

the County Assembly. The current valuation roll used for billing the plot owners expired in 2015 and had not been updated with new land subdivisions. Information available indicates that the new valuation roll had been finalized, there was no indication that the county had started making use of it.

Consequently, the Management was in breach of the procurement regulations and non-implementation of the valuation roll denies the County expected revenue.

4.4 Inaccurate Market and Trade Centre Fee Arrears

Included in the balance of Kshs.2,822,949,912 is an amount of Kshs.40,093,432 received in respect of market and trade centres fees for the year ended 30 June, 2021 and as disclosed in Note 9 to the financial statements. However, records provided for audit reflected outstanding arrears of Kshs.2,848,926 for the year under review and there was no evidence of the measures put in place by Management to enforce collection. The variance between the two sets of record has not been explained or reconciled.

Consequently, the accuracy and completeness of market and trade center fee balance of Kshs.40,093,432 for the year ended 30 June, 2021 could not be ascertained.

4.5 Failure to Maximize Revenue Collection on Vehicle Parking

Included in the balance of Kshs.2,822,949,912 is an amount of Kshs.219,378,664 received in respect of vehicle parking fees for the year ended 30 June, 2021 and as disclosed in Note 9 to the financial statements. However, the balance of Kshs.219,378,664 reduced from the previous year balance of Kshs.253,340,376 by Kshs.33,961,712 on a comparable basis. The drop was attributed to non-gazettement of already identified prime parking areas, non-painting and demarcation of all parking bays and non-charging of parking fees in outlying sub Counties.

Consequently, the Management is making little effort to optimize parking fee collections and the accuracy and completeness of vehicle parking fees balance of Kshs.219,378,664 for the year ended 30 June, 2021 could not be confirmed.

5.0 Irregularities in Compensation of Employees

As disclosed in Note 11 to the financial statement, the statement of receipts and payments reflects compensation of employee's balance of Kshs.5,878,455,127 for the year ended 30 June, 2021. However, the balance differs with the gross payroll amount of Kshs.5,705,382,888 resulting to unreconciled or unexplained variance of Kshs.173,072,239.

Further, the County Executive of Nakuru incurred expenditure of Kshs.5,878,455,127 on compensation of employees representing thirty-nine percent (39%) of the county total revenue of Kshs.15,113,593,091. The expenditure exceeds the prescribed limit of thirty-five per cent (35%) on employee cost under Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulation 2015.

In addition, analysis of the June, 2021 payroll revealed that two hundred and eighty-six employees were drawing net salary of less than one third of their basic pay. This is contrary to Section 19(3) of the employment Act 2007 which require the total amount of all deductions which may be made by an employer from the wages of his employee at any one time should not exceed two-third of the basic pay.

Consequently, the Management was in breach of the law and accuracy and completeness of the compensation of employee's balance of Kshs.5,878,455,127 for the year ended 30 June, 2021 could not be confirmed.

6.0 Use of Goods and Services

6.1 Expenditures Incurred after the Financial Period of 30 June, 2021

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects use of goods and services balance of Kshs.1,952,995,769 for the year ended 30 June, 2021. Included in this balance is expenditure amounting Kshs.691,177,056 incurred after 30 June, 2021. This is contrary to Section 97(1) of the Public Finance Management (County Governments) Regulations, 2015, which provides that the accounts of County Government entities shall record transactions which take place during the financial year running from 1 July to 30 June.

Consequently, the validity , accuracy and completeness of the use of goods and services balance of Kshs.1,952,995,769 for the year ended 30 June, 2021 could not be ascertained.

6.2 Unsupported Legal Fees

Disclosed in Note 12 to the financial statements is other operating expenses balance of Kshs.380,335,865 for the year ended 30 June, 2021. However, included in the balance is legal fees amounting Kshs.98,353,889 that have not been supported by way of legal opinion by the County Attorney. Further, the County went ahead to engage the litigants for case settlements without legal opinion on whether the County had merited cases or not. The figure also includes Kshs.7,860,000 incurred on audit of legal cases which is not supported by way of a final report. In addition, the balance includes Kshs.5,960,114 incurred on accrued interest due to failure by the County Executive of Nakuru to pay decreed amounts on a timely basis contrary to section 210(1)(i) of the Public Finance Management (County Governments) Regulations 2015.

Consequently, validity, accuracy and completeness of other operating balances of Kshs.98,353,889 incurred on legal fees for the year ended 30 June, 2021 could not be ascertained.

7.0 Other Grants and Payments

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and transfers balance of Kshs.3,041,097,916 for the year ended 30 June, 2021. However, the following unsatisfactory matters were observed:-

7.1 Unutilized/Idle Roads Maintenance Levy Fund

Included in the balance of Kshs.3,041,097,916 is an amount of Kshs.258,625,985 conditional grants transfers from Kenya Roads Board for the year ended 30 June, 2021. However, the balance has not been supported by way of approved work plans. Further, the Fund had an opening balance of Kshs.390,416,395 and additional transfers of Kshs.258,625,985 were received during the year, totalling Kshs.649,042,380 against a budget of Kshs.684,422,889 resulting to over budgeting by Kshs.35,380,509.

In addition, out of the available funding of Kshs.649,042,380, an amount of Kshs.422,334,994 remained unutilized comprising of Kshs.287,082,671 and Kshs.135,252,323 held in the CRF and Road maintenance Levy Fund Account respectively. The County Executive of Nakuru failed to utilize the roads levy funds and implement projects on a timely basis as provided in the yearly work plan.

Consequently, the validity, accuracy and completeness of conditional grants transfer from Kenya Roads Board balance of Kshs.258,625,985 for the year ended 30 June, 2021 could not be ascertained.

7.2 Delayed Disbursement to Vocational Training Centers Support Grant

As disclosed in Note 15 to the financial statements, the balance of Kshs.3,041,097,916 includes an amount of Kshs.74,397,000 in respect to conditional grants transfer to Village Polytechnics Fund account for the year ended 30 June, 2021. Although the grants of Kshs.33,144,947 were received on 26 February, 2021 they were transferred on 7 July, 2021, 130 days after receipt of the funds in breach of output-based conditions that set a limit of 15 working days after receipt.

In the circumstances, the County is in breach of the regulations and the value for money was denied from the public during the year ended 30 June, 2021.

7.3 Unsupported Other Current Transfers and Grants

Included in the balance of Kshs.3,041,097,916 is an amount of Kshs.6,771,586 in respect of other current transfers and grants for the year ended 30 June, 2021 and as disclosed in Note 15 to the financial statements. However, the balance has not been supported by way of detailed schedule, expenditure returns or bank statements.

Consequently, the validity, accuracy and completeness of other current transfers and grants balance of Kshs.6,771,586 for the year ended 30 June, 2021 could not be confirmed.

7.4 Unsupported expenditure - PGH Nakuru Account

Included in the balance of Kshs.3,041,097,916 is an amount of Kshs.12,837,058 in respect of PGH Nakuru Account expenditure for the year ended 30 June, 2021 and as disclosed in Note 15 to the financial statements. The balance relates to contractor

retention refund of Kshs.12,800,000 and cash transfer of Kshs.37,058 upon closure of the bank account. However, the retention refund of Kshs.12,800,000 has not been supported by way of official receipt, copy of bank statements, certificate of completion, authority to pay from public works department and approved payment voucher.

Further, the cash transfer of Kshs.37,058 is simply a movement of money from one account to another and does not amount to an expenditure.

In the circumstance, the validity, accuracy and completeness of PGH Nakuru Account expenditure balance of Kshs.12,837,058 for the year ended 30 June, 2021 could not be ascertained.

7.5 Unreconciled Donor Fund Account Expenditure

Included in the balance of Kshs.3,041,097,916 is an amount of Kshs.18,303,516 in respect of Donor Fund Account expenditure for the year ended 30 June, 2021 and as disclosed in Note 15 to the financial statements. However, the supporting schedule reflects a balance of Kshs.28,525,355 resulting in unreconciled variance of Kshs.10,221,839. Further, the outstanding project bank account balance as at 30 June, 2021 has not been disclosed in the financial statements.

In the circumstances, the validity, accuracy and completeness of the Donor Fund Account expenditure balance of Kshs.18,303,516 for the year ended 30 June, 2021 could not be ascertained.

7.6 Unsupported Other Capital Grant

Included in the balance of Kshs.3,041,097,916 is an amount of Kshs.69,749,814 in respect of other capital grants for the year ended 30 June, 2021 and as disclosed in Note 15 to the financial statements. However, expenditure amounting to Kshs.40,532,800 for Department of Youth as well as Trade in respect of sport equipment and allowances respectively were not supported by way of policy document.

Consequently, the validity, accuracy and completeness of other capital grant expenditure of Kshs.40,532,800 for the year ended 30 June, 2021 could not be ascertained.

8.0 Lack of ownership of Motor vehicles and other transport equipment

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets balance of Kshs.2,926,770,598 for the year ended 30 June, 2021. Included in this balance is purchase of vehicles and other transport equipment totalling Kshs.188,782,830 for the year ended 30 June, 2021. The balance includes an amount of Kshs.186,353,630 incurred in procurement of seventeen (17) motor vehicles and cycles during the year under review. However, Log books or ownership documents for the procured motor vehicles and motor cycles were not provided. In additions, two motor cycles procured were not in use.

Consequently, the validity and ownership of the acquired motor vehicles and other transport Equipment totalling Kshs.186,353,630 for the year ended 30 June, 2021 could not be confirmed.

9.0 Inaccuracies in Cash and Cash Equivalents

As disclosed in Note 21 to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,880,879,377 as at 30 June, 2021. However, the balance includes Kshs.4,227,905,563 in respect of one (1) bank account and two (2) pay-bill accounts. The certificate of bank balances confirms a balance of Kshs.4,284,990,490 resulting to unreconciled variance of Kshs.57,084,927.

Further, the bank reconciliation statements for the bank account and pay-bill statements were not provided for review.

In addition, Note 21 on cash and bank balances does not report or disclose the bank balances held as at 30 June, 2021 by County Health Centers and Dispensaries across the County on account of money disbursed to augment their operations during the year.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.4,880,879,377 as at 30 June, 2021 could not be confirmed.

10. Issuance of NHIF Cover without Guiding Policy and Legislation

The statements of receipt and payments reflect use of goods and services balance of Kshs.1,952,995,769 for the year ended 30 June, 2021 of which Kshs.145,755,622 is in respect of insurance costs that further include an amount of Kshs.14,000,000 incurred on NHIF cover for 2,331 persons in seven wards of the County by the Department of Health without being supported by any legislation or policy framework. In addition, no documents were provided to support this expenditure.

Consequently, the propriety and validity of NHIF cover balance Kshs.14,000,000 for the year ended 30 June, 2021 could not be ascertained.

11. Variance between Annual Development Plan and Approved Budget

The summary statement of appropriation - recurrent and development combined reflects a total final expenditure balance of Kshs.20,971,169,054 for the year ended 30 June, 2021. However, the annual development plan reflects a balance of Kshs.20,158,092,227 resulting to unexplained variance of Kshs.813,076,830. Management has not addressed the inconsistency between the two sets of documents.

Consequently, it has not been possible to ascertain the accuracy and completeness of the summary statement of appropriation - recurrent and development combined balance of Kshs.813,076,830 for the year ended 30 June, 2021.

12. Unsupported Pending Accounts Payable

Disclosed in Note 7.10.1 to the financial statements and Annex 2 is pending accounts payable balance of Kshs.781,291,220 for the year ended 30 June, 2021. However, the

balance has not been supported by way of a detailed schedule showing supplier name, invoice No. and date, nature of service, goods or works provided and reasons for the delay in making payments. Further, the balance increased from the prior year amount of Kshs.590,417,269 resulting to an increase of Kshs.190,346,072 that has not been supported by way of IFMIS Vote book.

Consequently, the accuracy, existence and completeness of the pending accounts payable balance of Kshs.781,291,220 could not be confirmed for the year ended 30 June, 2021.

13. Purchase of Specialized Plant and Equipment - Medical Equipment

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets balance of Kshs.2,926,770,598 for the year ended 30 June, 2021. Included in this balance is an amount of Kshs.213,968,785 in respect of purchase of specialized plant, equipment and machinery. which further includes Kshs.21,671,500 in respect of medical equipment for use at the Provincial General Hospital Nakuru, Liwet Dispensary and Gatundu - Merironi Dispensary. However, supporting documents provided were not sufficient to ascertain propriety of the expenditure.

Consequently, the validity for payments of Kshs.21,671,500 for purchase of specialized equipment for the year ended 30 June, 2021 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 Nakuru Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final total revenue budget of Kshs.20,971,169,054 against actual receipts of Kshs.21,001,160,634 on a comparable basis for the year ended 30 June, 2021 resulting to a revenue over funding of Kshs.29,991,580.

The statement also reflects a final total expenditure budget of Kshs.20,971,169,054 against actual expenditure of Kshs.14,890,377,807 on a comparable basis for the year under review resulting to budget under absorption of Kshs.6,080,721,246 or (29 %) of the budget.

The under-expenditure of Kshs.6,080,791,246 or (29%) of the budget indicates that the County Executive of Nakuru failed to fully utilize the budget and offer quality services to the Citizens.

2. Long Outstanding Unimplemented Projects

The summary statement of appropriation - development for the year ended 30 June, 2021 reflects a budget adjustment balance of Kshs.Nil. However, the balance differs with County records on long outstanding unimplemented projects balance of Kshs.6,217,901,810 which has been raising since 2013/2014.

Consequently, it has not been possible to ascertain the correctness of the figure of Kshs.6,217,901,812 representing ongoing projects provided for in the debt resolution paper for 2020/2021.

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.

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. Non-Compliance with Affirmative Action on Gender Balance, Ethnic and Regional Distribution

Records provided for audit revealed that the County recruited two hundred and sixty-five (265) employees for the year ended 30 June, 2021. However, 54% of the 265 newly recruited staff were from the same ethnic community and surpassed the recommended threshold of 33%. This is in breach of Sections 7(1) and (2) of the National Cohesion and Integration Act, 2008 that states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

Consequently, the Management was in breach of the law.

2. Purchase of Certified Seeds, Breeding Stock and Live Animals Not supported by Permits

Note 17 to the financial statements reflect purchase of certified seeds, breeding stock and live animals figure of Kshs.66,047,380 for the year ended 30 June, 2021. However, included in the balance is Kshs.43,971,420 incurred on procurement of seedlings and live

animals that have not been supported by valid nursery phytosanitary inspection certificates or animal movement permits.

Consequently, the quality of certified seeds, breeding stock and live animals could not be confirmed and therefore, value for money may not have been obtained from these procurements.

3. Irregular Procurement of Land for Lanet Health Centre

The County Government through the Department of Lands Housing and Physical Planning procured 5 acres of land in respect of Umoja Lanet Health Centre at a Cost of Kshs.95,000,000 and a deposit of Kshs.20,000,000 made to the seller vide payment voucher number 10020297. However, the requisition required undeveloped land size of one to two acres without encumbrance but a developed land size of five acres with Kshs.3,000,000 encumbrance was procured. In addition, the budget for the land was Kshs.20,000,000 while the purchase price was Kshs.95,000,000 resulting to unauthorized commitment of Kshs.75,000,000. The signed contract agreement dated 6 July, 2020 between law firm and the County Government of Nakuru required payments to be made to the law firm's bank account upon execution of the agreement. Instead, the payment was made to another entity without variation of the contract terms. Further, Clause 2(b) of the contract agreement required the balance of Kshs.75,000,000 to be paid on or before 30 June, 2021 and any breach would attract a penalty of 10% of the purchase price. The contract agreement was drawn by a private law firm at a cost of Kshs.1,900,000 instead of the County Attorney.

Consequently, the Management breached the law and value for money of the deposit paid of Kshs.20,000,000 towards purchase of this land could not be confirmed for the year ended 30 June, 2021.

4. Delayed Projects Implementation

The statement of receipts and payments reflects acquisition of assets balance of Kshs.2,926,770,598 for the year ended 30 June, 2021. However, the balance includes ongoing projects with a budget of Kshs.2,020,173,356 out of which Kshs.901,735,051 had been paid leaving a balance of Kshs.1,118,438,305 unpaid as at 30 June, 2021. The projects were between 50% and 90% complete several months after expected completion date. No cogent reason has been provided for delay in their implementation.

Consequently, it could not be established when these Projects shall be completed to enable the residents of Nakuru County to enjoy better public goods and services.

5. Stalled/Incomplete Projects

During the year under review, the County Executive through the various departments paid Kshs.346,354,758 for implementation of various construction projects. Audit inspection of sampled projects with a cumulative contract amount of Kshs.1,015,689,076 revealed that several projects had either stalled, were incomplete, stopped due to dispute or had not been handed over. This is contrary to Section 149(1)(a) of the PFM Act 2012 which

states that, "the accounting officer should ensure that all contracts entered into by the entity are lawful and are complied with".

Consequently, the public may not have benefited from the intended services and works from the incomplete or stalled projects.

6. Inherited Debt from Defunct Local Authorities

County Medium Term Debt Management Strategy paper dated February, 2020 disclosed inherited debt from defunct Local Authority of Kshs.575,756,714 out of which debts of Kshs.552,057,453 relates to outstanding Water bills and legal fees.

Consequently, no clear strategy has been put in place for the payment of these debts and failure to pay debts might attract litigation costs.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing 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. Lack of Risk Management and Fire Policy

The County Government does not have a risk management and fire policy contrary to Section 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations.

Consequently, it was not possible to confirm whether the Management is capable of surmounting risks if and when they happen.

2. Non - Activation of the IFMIS Revenue Module

The County Executive of Nakuru has not activated the IFMIS Revenue Module for its revenue collection and continues to rely on manual procedures in revenue collection and accounting. This is in breach of Section 109(1) of the Public Finance Management

(County Governments) Regulations, 2015 that provides for efficient and effective utilization of electronic systems in processing financial data.

Consequently, the Management has failed to instituted internal controls relating to management of revenue as per the Public Finance Management (County Governments) Regulations, 2015.

3. Non-Implementation of the County Project Management System

The County Executive of Nakuru procured a Project Management System at a cost of Kshs.11,985,468 during the year under review. Although, the system was developed, installed and the Inception report submitted on 10 March, 2021 it was not functional as at 30 June, 2021.

Consequently, the County Executive of Nakuru did not realized value for money from the Project Management's system during the year ended 30 June, 2021.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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 governance.

In preparing the financial statements, Management is responsible for assessing the ability of the County to sustain 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 financial reporting process, reviewing the effectiveness of how the County 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 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 County Executive of Nakuru financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern or 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 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 to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 May, 2022

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Notes	2020-2021 KShs	2019-2020 KSI
RECEIPTS			
Exchequer releases	1	10,850,022,832	12,029,593,86
Proceeds from Domestic and Foreign Grants	2	1,150,075,766	11,703,464
Transfers from Other Government Entities	3	290,544,581	504,607,35
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	
Returns of Equity Holdings	8	-	
County Own Generated Receipts	9	2,822,949,912	2,440,666,697
Returned CRF issues	10	-	
TOTAL RECEIPTS		**15,113,593,091**	**14,986,571.374**
PAYMENTS			
Compensation of Employees	11	5,878,455,127	5,808,698,87
Use of goods and services	12	1,952,995,769	2,338,292,522
Subsidies	13	-	
Transfers to Other Government Units	14	1,091,058,398	1,168,608,39
Other grants and transfers	15	3,041,097,916	3,870,128,504
Social Security Benefits	16	-	
Acquisition of Assets	17	2,926,770,598	2,995,320,243
Finance Costs, including Loan Interest	18	-	
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	7,350
TOTAL PAYMENTS		**14,890,377,807**	**16,181,055,88**
SURPLUS/DEFICIT		**223,215,284**	**(1,194,484,515**

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 29th September 2021 and signed by:

Chief Officer.

Name: Joseph M. Gitau

ICPAK Member Number: 13559

Head of Accounting Services

Name:Dominic O. Nyabuto

ICPAK Member Number: 12595

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Notes	2020-2021 KShs	2019-2020 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	4,880,879,377	4,638,229,643
Cash Balances	21B	-	-
Total Cash and cash equivalent		**4,880,879,377**	**4,638,229,643**
Accounts Receivables	22	-	-
TOTAL FINANCIAL ASSETS		**4,880,879,377**	**4,638,229,643**
FINANCIAL LIABILITIES			
Accounts Payables	23	180,117,147	160,682,697
NET FINANCIAL ASSETS		**4,700,762,230**	**4,477,546,946**
REPRESENTED BY			
Fund balance b/fwd	24	4,477,546,946	5,672,031,461
Prior year adjustments	25	-	-
Surplus/Deficit for the year		223,215,284	(1,194,484,515)
NET FINANCIAL POSITION		**4,700,762,230**	**4,477,546,946**

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 29th September, 2021 and signed by:

Chief Officer Finance

Name: Joseph M. Gitau

ICPAK Member Number: 13559

Head of Accounting Services

Name: Dominic O. Nyabuto

ICPAK Member Number: 12595

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

	Notes	2020-2021 KShs	2019-2020 KShs
Receipts from operating income			
Exchequer Releases	1	10,850,022,832	12,029,593,861
Proceeds from Domestic and Foreign Grants	2	1,150,075,766	11,703,464
Transfers from Other Government Entities	3	290,544,581	504,607,352
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	2,822,949,912	2,440,666,697
Returned CRF issues	10	-	-
Total Receipts from operating Income		**15,113,593,091**	**14,986,571,374**
Payments for operating expenses			
Compensation of Employees	11	5,878,455,127	5,808,698,872
Use of goods and services	12	1,952,995,769	2,338,292,522
Subsidies	13	-	-
Transfers to Other Government Units	14	1,091,058,398	1,168,608,398
Other grants and transfers	15	3,041,097,916	3,870,128,504
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	7,350
Total Payments from Operating Expenses		**11,963,607,209**	**13,185,735,646**
Adjusted for:			
Decrease/(Increase) in Accounts Receivables	26	-	-
Increase/(Decrease) in Accounts Payables	27	-	-
Other Adjustments-Prior year Adjustments	25	-	-
Net cash flow from operating activities		**3,149,985,882**	**1,800,835,728**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	2,926,770,598	2,995,320,243
Net cash flows from Investing Activities		**2,926,770,598**	**2,995,320,243**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-

NET INCREASE IN CASH AND CASH EQUIVALENTS		**223,215,284**	**(1,194,484,515)**
Cash and cash equivalents at BEGINNING of the year	**21**	**4,477,546,946**	**5,672,031,46**
Cash and cash equivalents at END of the year	**24**	**4,700,762,230**	**4,477,546,94**

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 29th September, 2021 and signed by:

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

Head of Accounting Services
Name: Dominic O. Nyabuto
ICPAK Member Number: 12595

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
RECEIPTS						
Exchequer releases	10,061,851,437	788,171,395	10,850,022,832	10,850,022,832	-	100%
Proceeds from Domestic and Foreign Grants	564,517,703	178,516,395	743,034,098	1,150,075,766	(407,041,668)	155%
Transfers from Other Government Entities	290,544,581	-	290,544,581	290,544,581	-	100%
Proceeds from Domestic Borrowings		-			-	0%
Proceeds from Foreign Borrowings		-			-	0%
Proceeds from Sale of Assets		-			-	0%
Reimbursements and Refunds		-			-	0%
Returns of Equity Holdings		-			-	0%
County Own Generated receipts	3,200,000,000	-	3,200,000,000	2,822,949,912	377,050,088	88%
Return issues to CRF	5,887,567,543	-	5,887,567,543	5,887,567,543	-	100%
TOTAL	20,064,702,659	906,466,395	20,971,169,054	21,001,160,634	(29,991,580)	100%
PAYMENTS						
Compensation of Employees	6,469,851,735	111,013,878	6,580,865,613	5,878,455,127	702,410,486	89%

Use of goods and services	3,028,977,719	261,388,223	3,290,365,942	1,952,995,769	1,337,370,173	59%
Subsidies					-	0%
Transfers to Other Government Units	1,254,408,526	10,000,000	1,264,408,526	1,091,058,398	173,350,128	86%
Other grants and transfers	4,247,626,857	177,778,081	4,425,404,939	3,041,097,916	1,384,307,023	69%
Social Security Benefits		-			-	0%
Acquisition of Assets	5,003,616,426	406,507,608	5,410,124,034	2,926,770,598	2,483,353,436	54%
Finance Costs, including Loan Interest		-			-	0%
Repayment of principal on borrowings						0%
Other Payments						0%
TOTAL	20,004,481,264	966,687,790	20,971,169,054	14,890,377,807	6,080,791,246	71%
SURPLUS/(DEFICIT)	-	-	-	**6,110,782,827**	-	

(a) –Compensation of Employees 89% due to delayed promotions

(b) –Use of Goods 59% is due to delayed disbursements

(c) –Transfer to Other Government Units 86%- these are transfers to the County Assembly of Nakuru

(d) –Other Grants and Transfers-69% due to delayed disbursements

(e) –Acquisition of Assets 54%- due to delayed disbursements

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

The County Executive's financial statements were approved on 29th September, 2021 and signed by:

Chief Officer Finance

Name: Joseph M. Gitau

ICPAK Member Number: 13559

Head of Accounting Services

Name: Dominic O. Nyabuto

ICPAK Member Number: 12595

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
RECEIPTS						
Exchequer releases	6,806,844,587	788,171,395	10,850,022,832	7,595,015,982	3,255,006,850	70%
Proceeds from Domestic and Foreign Grants	564,517,703	178,516,395	743,034,098	1,150,075,766	-407,041,668	155%
Transfers from Other Government Entities	290,544,581	-	290,544,581	290,544,581	-0	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	3,200,000,000	-	3,200,000,000	-3,064,617,631	6,264,617,631	-96%
Return CRF issues	5,887,567,543	-	5,887,567,543	5,887,567,543	-	0%

TOTAL	**10,861,906,871**	**966,687,790**	**20,971,169,054**	**11,858,586,241**	**9,112,582,812**	**57%**
PAYMENTS	-	-	-	-	-	0%
Compensation of Employees	6,469,851,735	111,013,878	6,580,865,613	5,878,455,127	702,410,486	89%
Use of goods and services	3,028,977,719	261,388,223	3,290,365,942	1,952,995,769	1,337,370,173	59%
Subsidies	-			-	-	0%
Transfers to Other Government Units	983,219,236	10,000,000	1,264,408,526	819,869,108	444,539,418	65%
Other grants and transfers	4,247,626,857	177,778,081	4,425,404,939	3,041,097,916	1,384,307,023	69%
Social Security Benefits	-	-		-	-	0%
Acquisition of Assets	5,003,616,426	406,507,608	5,410,124,034	-	5,410,124,034	0%
Finance Costs, including Loan Interest	-	-		-	-	0%
Repayment of principal on borrowings	-			-	-	0%
Other Payments	-			-	-	0%
TOTAL	**10,861,906,871**	**966,687,790**	**20,971,169,054**	**11,692,417,919**	**9,278,751,134**	**56%**
SURPLUS/(DEFICIT)	**-**	**-**	**-**	**166,168,322**	**- 166,168,322**	

(a) –Compensation of Employees 89% due to delayed promotions

(b) –Use of Goods 59% is due to delayed disbursements

(c) –Transfer to Other Government Units 83%- these are transfers to the County Assembly of Nakuru

(d) –Other Grants and Transfers-69% due to delayed disbursements

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

The County Executive's financial statements were approved on 29th September, 2021 and signed by:

Chief Officer Finance

Name: Joseph M. Gitau

ICPAK Member Number: 13559

Head of Accounting Services

Name: Dominic O. Nyabuto

ICPAK Member Number: 12595

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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 %
RECEIPTS						
Exchequer releases	3,255,006,850		3,255,006,850	3,255,006,850	-	100%
Proceeds from Domestic and Foreign Grants					-	0%
Transfers from Other Government Entities					-	0%
Proceeds from Domestic Borrowings					-	0%
Proceeds from Foreign Borrowings					-	0%
Proceeds from Sale of Assets					-	0%
Reimbursements and Refunds					-	0%
Returns of Equity Holdings					-	0%
Returned CRF Issues	5,887,567,543		5,887,567,543	5,887,567,543	-	100%
County Own Generated receipts					-	0%
TOTAL	9,142,574,393		9,142,574,393	9,142,574,393	-	100%
PAYMENTS					-	0%
Compensation of Employees					-	0%
Use of goods and services					-	0%
Subsidies					-	0%

Transfers to Other Government Units	271,189,290		271,189,290	271,189,290	-	100%
Other grants and transfers					-	0%
Social Security Benefits					-	0%
Acquisition of Assets	8,871,385,103		8,871,385,103	2,926,770,598	5,944,614,505	33%
Finance Costs, including Loan Interest					-	0%
Repayment of principal on borrowings					-	0%
Other Payments					-	0%
TOTALS	**9,142,574,393**		**9,142,574,393**	**3,197,959,888**	5,944,614,505	35%
SURPLUS/(DEFICIT)	-	-	-	**5,944,614,505**	- 5,944,614,505	

(a) –Acquisition of Assets 54%- due to delayed disbursements

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

The County Executive's financial statements were approved on 29th September, 2021 and signed by:

Chief Officer Finance

Name: Joseph M. Gitau

ICPAK Member Number: 13559

Head of Accounting Services

Name: Dominic O. Nyabuto

ICPAK Member Number: 12595

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
	KShs	KShs	KShs	KShs	KShs
4561: OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR					
SP 1: Administration and Coordination of County Affairs	299,361,443	(20,634,009)	278,727,434	278,720,205	7,229
Total Expenditure of Programme 1	299,361,443	(20,634,009)	278,727,434	278,720,205	7,229
Programme 2: Management of County Affairs					
SP 1: Policy Direction and Coordination	80,976,716	14,000,000	94,976,716	94,968,716	8,000
Total Expenditure of Programme 2	80,976,716	14,000,000	94,976,716	94,968,716	8,000
Programme 3: Coordination and Supervisory Service					
SP 1: Organisation of County Business	33,522,400	(500,000)	33,022,400	32,806,590	215,810
Total Expenditure of Programme 3	33,522,400	(500,000)	33,022,400	32,806,590	215,810

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
4562: FINANCE & ECONOMIC PLANNING					
SP 1: Administration Services	799,809,353	58,996,328	858,805,681	853,396,288	5,409,393
Total Expenditure Prog 1	799,809,353	58,996,328	858,805,681	853,396,288	5,409,393
PROGRAMME 2: PUBLIC FINANCE MANAGEMENT					
SP 1: Budget Formulation Coordination And Management	45,431,752	12,905,598	58,337,350	57,002,225	1,335,125
SP 2: Resource Mobilization	68,979,717	9,500,000	78,479,717	77,288,191	1,191,526
SP 3: Internal Audit	35,189,521	1,000,000	36,189,521	35,496,520	693,001
SP 4: Procurement	13,610,498	500,000	14,110,498	13,828,309	282,189
SP 5: Public Finance And Accounting	16,669,301	1,000,000	17,669,301	17,143,413	525,888
SP 6: Debt Management	364,802,823	(33,500,000)	331,302,823	330,041,844	1,260,980
Total Expenditure Prog 2	544,683,612	(8,594,402)	536,089,210	530,800,502	5,288,709
PROGRAMME 3: ECONOMIC AND FINANCIAL POLICY					

Programme/Sub-programme	Original Budget 20-	Adjustments	Final Budget 20-	Actual on comparable basis Date, 20-	Budget utilization difference
FORMULATION AND MANAGEMENT					
SP 1: Fiscal Planning	192,256,478	13,100,000	205,356,478	160,080,836	45,275,642
SP 2: Monitoring & Evaluation / Statistical Data Management	6,455,356	1,000,000	7,455,356	7,140,689	314,667
Total Expenditure Prog 3	198,711,834	14,100,000	212,811,834	167,221,525	45,590,309
TOTAL EXPENDITURE OF VOTE	1,543,204,799	64,501,926	1,607,706,725	1,551,418,314	56,288,411
4563: COUNTY PUBLIC SERVICE BOARD					
SP 1.1: Administration Services	69,954,790	5,486,964	75,441,754	56,769,501	18,672,253
TOTAL EXPENDITURE OF VOTE	69,954,790	5,486,964	75,441,754	56,769,501	18,672,253
4565: HEALTH SERVICES					
Programme 1: Administration and Planning					
SP 1: Governance and Leadership	3,766,702,475	202,896,987	3,969,599,462	3,657,940,406	311,659,056
SP 2: Health	2,000,000	-	2,000,000	1,992,535	7,465

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
Infrastructure and Development					
Total Expenditure Prog 1	3,768,702,475	202,896,987	3,971,599,462	3,659,932,941	311,666,521
Programme 2: Health Preventive and Promotive Services					
SP 1: Primary Health Care	449,184,869	30,862,713	480,047,582	253,367,072	226,680,510
Total Expenditure Prog 2	449,184,869	30,862,713	480,047,582	253,367,072	226,680,510
Programme 3: Health Curative and Rehabilitative Services					
SP 1: Provision of Essential Health Services in all levels	2,602,690,877	50,724,664	2,653,415,541	1,772,134,521	881,281,020
SP 2: Elimination of communicable and non-communicable diseases	2,300,000	(1,300,000)	1,000,000	492,950	507,050
Total Expenditure Prog 3	2,604,990,877	49,424,664	2,654,415,541	1,772,627,471	881,788,070
TOTAL EXPENDITURE OF VOTE	6,822,878,221	283,184,364	7,106,062,585	5,685,927,483	1,420,135,102
4566: TRADE, INDUSTRY, MARKETING AND					

Programme/Sub-programme	Original Budget 20-	Adjustments	Final Budget 20-	Actual on comparable basis Date, 20-	Budget utilization difference
TOURISM					
SP 1: Administration, Planning and Support Services	96,307,999	8,789,408	105,097,407	92,846,985	12,250,422
TOTAL EXPENDITURE	96,307,999	8,789,408	105,097,407	92,846,985	12,250,422
PROGRAMME 2: COOPERATIVE DEVELOPMENT AND MANAGEMENT					
SP 1: Enhance Marketing Cooperatives	13,840,000	(512,500)	13,327,500	7,713,055	5,614,445
TOTAL EXPENDITURE	13,840,000	(512,500)	13,327,500	7,713,055	5,614,445
PROGRAMME 3: COMMERCE AND ENTERPRISE					
SP 1: Business Development Services for SME's	10,980,000	(3,687,500)	7,292,500	5,977,387	1,315,113
SP 2: Consumer Protection	1,430,000	(25,000)	1,405,000	755,894	649,106
TOTAL EXPENDITURE	12,410,000	(3,712,500)	8,697,500	6,733,281	1,964,219
PROGRAMME 4: MARKET REHABILITATION					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
AND DEVELOPMENT					
SP 1: Rehabilitation and Renovation of Existing Markets	239,590,748	31,509,531	271,100,279	167,162,040	103,938,239
TOTAL EXPENDITURE	239,590,748	31,509,531	271,100,279	167,162,040	103,938,239
PROGRAMME 5: PROMOTION OF TOURISM AND MARKETS					
SP 1: Promotion of Local Tourism	720,000	1,385,592	2,105,592	1,971,291	134,301
TOTAL EXPENDITURE	720,000	1,385,592	2,105,592	1,971,291	134,301
TOTAL EXPENDITURE OF VOTE	362,868,747	37,459,531	400,328,278	276,426,653	123,901,625
4567: INFRASTRUCTURE (ROADS, PUBLIC WORKS & TRANSPORT)					
Sub-programme 1					
PROGRAM 1. Administration, Planning and Support Services.					
SP 1: Administrative	191,227,021	(24,492,562)	166,734,459	149,619,584	17,114,875

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
services					
TOTAL EXPENDITURE PROGRAMME 1.	191,227,021	(24,492,562)	166,734,459	149,619,584	17,114,875
PROGRAM 2. Infrastructure, Development & Maintenance.					
SP 1: Roads Rehabilitation	2,291,793,628	243,049,793	2,534,843,421	1,192,979,605	1,341,863,816
SP 2: Transport	100,000	40,000,000	40,100,000	8,506,336	31,593,664
SP 3: Public Works	12,750,000	-	12,750,000	733,244	12,016,756
SP 4: Street Lighting	95,050,000	30,000,000	125,050,000	125,048,299	1,701
TOTAL EXPENDITURE PROGRAMME 2.	2,399,693,628	313,049,793	2,712,743,421	1,327,267,484	1,385,475,937
PROGRAM 3. Firefighting & Disaster Management.					
SP 1: Firefighting and Emergency Services	14,750,000	(10,000,000)	4,750,000	3,925,367	824,633
TOTAL EXPENDITURE PROGRAMME 3.	14,750,000	(10,000,000)	4,750,000	3,925,367	824,633
TOTAL EXPENDITURE OF VOTE	2,605,670,649	278,557,231	2,884,227,880	1,480,812,435	1,403,415,445
4569: AGRICULTURE,					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
LIVESTOCK AND FISHERIES					
Sub-programme 3					
Programme 1: Administration, Planning and Support Services					
SP 1: Administration, Planning and Support Services	439,600,016	(70,646,074)	368,953,942	350,506,365	18,447,577
Total Expenditure of Programme 1	439,600,016	(70,646,074)	368,953,942	350,506,365	18,447,577
Programme 2: Livestock Resource Management and Development					
SP 1: Livestock Production and Management	12,400,000	(2,744,979)	9,655,021	9,244,784	410,237
SP 2: Livestock Disease Management and Control	74,392,994	1,176,441	75,569,435	70,768,996	4,800,439
Total Expenditure of Programme 2	86,792,994	(1,568,538)	85,224,456	80,013,780	5,210,676
Programme 3: Fisheries Development					
SP 1: Aquaculture	4,343,115	(197,446)	4,145,669	2,977,120	1,168,549

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
development					
Total Expenditure of Programme 3	4,343,115	(197,446)	4,145,669	2,977,120	1,168,549
Programme 4: Crop Development and Management					
SP 1: Crop Production and Food Security	479,778,843	43,176,656	522,955,499	384,670,730	138,284,769
Total Expenditure of Programme 4	479,778,843	43,176,656	522,955,499	384,670,730	138,284,769
TOTAL EXPENDITURE OF VOTE	1,010,514,968	(29,235,402)	981,279,566	818,167,995	163,111,571
4570: LAND, PHYSICAL PLANNING AND HOUSING					
Programme 1: Administration, Planning, Management and Support Services					
SP 1: Administration and financial service	118,086,278	(5,411,970)	112,674,308	101,785,074	10,889,234
Total Expenditure Prog 1	118,086,278	(5,411,970)	112,674,308	101,785,074	10,889,234
Programme 2: Land Use					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
Planning and Survey					
SP 1: Nakuru County Land use plan	1,143,882,640	(17,170,778)	1,126,711,862	74,710,538	1,052,001,324
SP 2: Surveying and Mapping of county	5,390,000	-	5,390,000	5,256,256	133,744
SP 3: Urban Plan and Development	5,360,000	-	5,360,000	5,360,000	-
Total Expenditure Prog 2	1,154,632,640	(17,170,778)	1,137,461,862	85,326,794	1,052,135,068
Programme 3 Housing Development and Management					
SP 1: Maintenance of County Houses	14,151,890	-	14,151,890	13,951,890	200,000
SP 2: Housing Technology Establishment of five Constituency Building Technology Centres	11,410,000	-	11,410,000	9,731,723	1,678,277
Total Expenditure Prog 3	25,561,890	-	25,561,890	23,683,613	1,878,277
TOTAL EXPENDITURE OF VOTE	1,298,280,808	(22,582,748)	1,275,698,060	210,795,481	1,064,902,579
4572: WATER, ENVIRONMENT, ENERGY AND					

Programme/Sub-programme	Original Budget 20-	Adjustments	Final Budget 20-	Actual on comparable basis Date, 20-	Budget utilization difference
NATURAL RESOURCES					
PROGRAMME 1: ADMINISTRATION PLANNING & SUPPORT SERVICES					
SP 1: Administration Services	252,071,636	28,913,000	280,984,636	249,596,585	31,388,051
TOTAL EXPENDITURE PROG 1	252,071,636	28,913,000	280,984,636	249,596,585	31,388,051
PROGRAMME 2: PROVISION OF WATER AND SEWERAGE SERVICES					
SP 2: Provision of Water	1,123,805,501	81,424,574	1,205,230,075	559,887,449	645,342,626
TOTAL EXPENDITURE PROG 2	1,123,805,501	81,424,574	1,205,230,075	559,887,449	645,342,626
PROGRAMME 3: ENVIRONMENTAL MANAGEMENT					
SP 1: Pollution Control	14,457,014	1,787,000	16,244,014	12,329,759	3,914,255
SP 2: Greening and	14,450,000	1,085,000	15,535,000	8,789,637	6,745,363

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
Beautification					
TOTAL EXPENDITURE PROG 3	28,907,014	2,872,000	31,779,014	21,119,396	10,659,618
TOTAL EXPENDITURE OF VOTE	1,404,784,151	113,209,574	1,517,993,725	830,603,430	687,390,295
4574: PUBLIC SERVICE, TRAINING AND DEVOLUTION					
Programme 1: Administration, Planning and Support Service					
SP 1: Administration Services	663,664,951	9,432,146	673,097,097	645,428,231	27,668,866
SP 2: Construction And Rehabilitation Of Sub-County And Ward Offices	51,888,289	-	51,888,289	42,016,068	9,872,221
Total Expenditure	715,553,240	9,432,146	724,985,386	687,444,299	37,541,087
Programme 2: Legal Services					
SP 1: Legal Services And Policies Formulation	20,288,457	5,445,558	25,734,015	21,885,774	3,848,241
Total Expenditure	20,288,457	5,445,558	25,734,015	21,885,774	3,848,241

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
Programme 3: Human Resource Management And Development					
SP 1: Staff Development Through Capacity Building & Training	21,250,000	-	21,250,000	11,576,688	9,673,312
Total Expenditure	21,250,000	-	21,250,000	11,576,688	9,673,312
TOTAL EXPENDITURE OF VOTE	757,091,697	14,877,704	771,969,401	720,906,761	51,062,640
4575: EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERNMENT					
Program 1: ADMINISTRATION AND PLANNING SERVICES					
SP 1: Administration & Support Services	926,631,183	(83,352,776)	843,278,407	411,324,472	431,953,935
Total Expenditure Prog 1	926,631,183	(83,352,776)	843,278,407	411,324,472	431,953,935
PROGRAMME 2: PROMOTION OF EARLY CHILDHOOD					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
EDUCATION AND DEVELOPMENT					
SP 1: Promotion of Early Childhood Education	92,361,886	52,578,349	144,940,235	85,421,220	59,519,015
SP 2: Education development	10,000,000	-	10,000,000	3,848,924	6,151,076
Total Expenditure Prog 2	102,361,886	52,578,349	154,940,235	89,270,144	65,670,091
PROGRAMME 3. VOCATIONAL TRAINING AND SKILLS UPGRADING					
SP 1: Vocational training	79,835,808	(1,167,125)	78,668,683	38,609,779	40,058,904
SP 2: Vocational development	85,152,126	1,000,000	86,152,126	74,397,000	11,755,126
Total Expenditure Prog 3	164,987,934	(167,125)	164,820,809	113,006,779	51,814,030
Programme 4: INFORMATION AND COMMUNICATION SERVICES					
SP 1: Public Communication & Media Services	14,892,500	(902,875)	13,989,625	6,274,856	7,714,769
Total Expenditure Prog 4	14,892,500	(902,875)	13,989,625	6,274,856	7,714,769
Programme 5: ICT					

Programme/Sub-programme	Original Budget 20-	Adjustments	Final Budget 20-	Actual on comparable basis Date, 20-	Budget utilization difference
INFRASTRUCTURE DEVELOPMENT					
SP 2: Network Infrastructure	16,600,000	(550,000)	16,050,000	4,193,075	11,856,925
Total Expenditure Prog 5	16,600,000	(550,000)	16,050,000	4,193,075	11,856,925
TOTAL EXPENDITURE OF VOTE	1,225,473,503	(32,394,427)	1,193,079,076	624,069,326	569,009,750
4576: YOUTH, CULTURE, GENDER, SPORTS AND SOCIAL SERVICES.					
Programme 1: ADMINISTRATION PLANNING AND SUPPORT SERVICES					
SP 1: Administration	274,979,042	12,267,823	287,246,864	180,213,525	107,033,339
Total Expenditure Prog 1	274,979,042	12,267,823	287,246,864	180,213,525	107,033,339
Programme 2: DEVELOPMENT OF SOCIO-CULTURAL DIVERSITY, ECONOMIC EMPOWERMENT AND					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
RESPONSIBLE GAMING					
SP 1: Cultural development activities	21,594,075	-	21,594,075	8,798,109	12,795,966
SP 2: Social Development activities	33,880,000	-	33,880,000	4,497,858	29,382,142
Total Expenditure Prog 2	55,474,075	-	55,474,075	13,295,967	42,178,108
Programme 3: MANAGEMENT AND DEVELOPMENT OF SPORTS, RECREATION AND SPORTS FACILITIES					
SP 1: Development of Sports Infrastructure	20,000,000	15,000,000	35,000,000	27,365,730	7,634,270
SP 2: Sporting Tournament	32,880,000	5,000,000	37,880,000	33,308,627	4,571,373
Total Expenditure Prog 3	52,880,000	20,000,000	72,880,000	60,674,357	12,205,643
Programme 4: YOUTH EMPOWERMENT AND PARTICIPATION					
SP 1: Youth empowerment and participation	24,946,522	50,950,803	75,897,325	72,889,959	3,007,366

Programme/Sub-programme	Original Budget 20-	Adjustments	Final Budget 20-	Actual on comparable basis Date, 20-	Budget utilization difference
Total Expenditure Prog 4	24,946,522	50,950,803	75,897,325	72,889,959	3,007,366
TOTAL EXPENDITURE OF VOTE	408,279,639	83,218,626	491,498,264	327,073,808	164,424,456
4577: NAKURU MUNICIPALITY					
Programme 1: Administration, Planning and Support					
SP 1.1 Administration and Planning	557,236,558	115,811,921	673,048,479	551,070,727	121,977,752
TOTAL EXPENDITURE OF VOTE	557,236,558	115,811,921	673,048,479	551,070,727	121,977,752
4578: NAIVASHA MUNICIPALITY					
PROGRAMME 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES					
SP 1.1: Administrative Services	269,973,651	51,726,534	321,700,185	258,781,984	62,918,201
TOTAL EXPENDITURE OF VOTE	269,973,651	51,726,534	321,700,185	258,781,984	62,918,201

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
4573: COUNTY ASSEMBLY					
PROGRAMME 1: GENERAL ADMINISTRATION AND PLANNING					
SP 1: Administrative Services	599,839,279	39,774,087	639,613,366	464,096,897	175,516,469
Total Expenditure Programme 1	599,839,279	39,774,087	639,613,366	464,096,897	175,516,469
PROGRAMME 2: COUNTY LEGISLATION AND OVERSIGHT					
SP 1: Procedures and Committee Services	654,569,247	(29,774,087)	624,795,160	624,784,275	10,885
Total Expenditure Programme 2	654,569,247	(29,774,087)	624,795,160	624,784,275	10,885
UNSPENT				2,177,226	
TOTAL EXPENDITURE OF VOTE	1,254,408,526	10,000,000	1,264,408,526	1,091,058,398	173,350,128
TOTAL EXPENDITURE	20,004,481,264	966,687,790	20,971,169,054	14,890,377,807	6,080,791,247

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20-		20-	Date, 20-	
BY PROG/SUB					
PROGRAMME					

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency o 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.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

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

ii) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

iii) **External Assistance**

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

Donations and grants

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

Proceeds from borrowing

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution 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.

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)

4. 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 personne 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 ir equal and opposite amounts; otherwise, the contribution is not recorded.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s 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 this financial statement.

5. 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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 180,117,147 compared to KShs 160,682,697 in prior period as indicated on note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. 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.

9. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Contingent Liabilities

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

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 potentia 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 o. comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize 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. **Not** 7.10.10 and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. 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.

12. 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 - for the period 1st July 2020 to 30 June 2021 as required by law. There was - 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.

13. Comparative figures

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

14. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

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

16. Related party transactions

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

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	-	1,822,850,100
Total Exchequer Releases for quarter 2	1,728,564,750	2,115,520,672
Total Exchequer Releases for quarter 3	2,791,019,002	2,299,960,086
Total Exchequer Releases for quarter 4	6,330,439,080	4,890,314,103
Cash in transit	-	900,948,900
Total	**10,850,022,832**	**12,029,593,861**

The above comprises transfers from the Exchequer from CARA, Comprising of Equitable share, and Level 5 released through the Exchequer. Exchequer releases are as follows: (Totals of Table A and B below equals the total Exchequer releases)

1A. Equitable Share

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	-	1,822,850,100
Total Equitable Share for quarter 2	1,728,564,750	1,885,707,000
Total Equitable Share for quarter 3	2,619,037,500	2,042,849,250
Total Equitable Share for quarter 4	5,238,075,000	3,823,794,750
Cash in transit	890,472,750	900,948,900
Total	**10,476,150,000**	**10,476,150,000**

1B: Level 5 Hospitals Allocation

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	**373,872,832**	**373,872,832**
Total	**373,872,832**	**373,872,832**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	29,790,000	-
World Bank – THUSCP	37,076,450	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	201,067,363	-
Kenya Devolution Support Programme	-	-
Youth Polytechnic support grant	66,289,894	-
Abolishment of user fees in health centres and dispensaries	38,723,265	-
Kenya Urban Support Programme	589,950,942	-
Agriculture Sector Development Support Project (ASDSP)	13,672,572	-
Urban Institute Grant	-	-
Kenya Devolution Support Programme	165,374,189	
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Sub total	**1,141,944,675**	-
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	-	-
Unicef Global Alliance	1,661,830	1,167,750
Clinton Health Access Initiative	240,000	-
H. Young	174,360	-
Orpower 4 inc o m ac	-	77,500
Nutritional International	3,994,901	9,843,704
Civicon G Olkaria	-	169,200
AMREF	1,309,000	-
Florenseis Charitable Trust	25,000	-
African Research Collaboration	574,000	-
Mediheal	28,000	-

Kengen	18,000	220,260
Marubeni	106,000	-
Others		-
Sub total	**8,131,091**	**11,703,464**
Grand Total	**1,150,075,766**	**11,703,464**

The above funds comprises of Ksh 1,141,944,675 received from donors through Exchequer and Ksh 8,031,091 received directly to the county.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021 KShs	2019-2020 KShs
Transfers from Central Government entities		
Road maintenance levy fund	290,544,581	223,029,352
Covid-19 Fund	-	201,073,000
Doctors, Nurses, Clinical Officers and Other Health Officers Allowances(Ministry of Health)	-	80,505,000
Transfers from Counties		
	-	-
	-	-
TOTAL	**290,544,581**	**504,607,352**

The transfer of Ksh 290,544,581 from Kenya Roads Board relates to maintenance of roads in the County.

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020-2021 KShs	2019-2020 KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

There were no proceeds from domestic borrowings in the year under review.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

There was no borrowing in the year under review

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

There was no receipt from sale of assets in the year under review.

7. REIMBURSEMENTS AND REFUNDS

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

There were no reimbursements in the year under review.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

There were no returns on equity holdings.

9. COUNTY OWN GENERATED RECEIPTS

	2020-2021	2019-2020
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	14,351,317	20,306,877
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges/ Alcoholic drinks & liquor	39,783,231	39,345,240
Receipts from Administrative Fees and Charges - Collected as AIA	1,194,128,375	1,085,902,884
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business permits	316,448,065	260,490,430
Liquor License	-	-
Cess	22,284,895	22,245,563
Poll rates	-	-
Plot rents	401,518,169	196,945,122
Administrative services fees	-	-
County's natural resources	-	-
Lease / rental of council's Infrastructure assets	-	17,000
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-

	2020-2021	2019-2020
Donations	-	-
Fund raising events	-	-
Market/trade Centre fee	40,093,432	50,046,240
Vehicle parking fees	219,378,664	253,340,376
Housing	-	-
Social premises use charges	108,618,320	95,703,056
School fees	-	-
Other education-related receipts	-	-
Public health services	54,858,105	59,454,302
Public health facilities operations	-	-
Environment & conservancy Administration	223,995,891	188,948,337
Slaughterhouses' administration	8,431,939	11,235,679
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	62,731,124	66,833,353
External services fees	-	-
Other miscellaneous receipts	116,328,385	89,852,238
Total	**2,822,949,912**	**2,440,666,697**

The own source revenue increased from Ksh2, 440,666,697 to Ksh 2,822,949,912

10. RETURNED CRF ISSUES

	2020-2021	2019-2020
	KShs	KShs
Recurrent account- County Assembly	-	-
Development account- County Assembly	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	2,943,046,927	2,771,758,182
Basic wages of temporary employees	130,544,914	219,870,554
Personal allowances paid as part of salary	2,475,822,356	2,463,776,986
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	282,428.858	220,084,253
Compulsory national social security schemes	4,109,000	3,587,200
Social benefit schemes outside government	-	-
Other personnel payments	42,503,072	129,621,697
Total	**5,878,455,127**	**5,808,698,872**

12. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	190,394,976	248,932,904
Communication, supplies and services	20,215,397	20,296,746
Domestic travel and subsistence	160,128,218	169,277,023
Foreign travel and subsistence	39,565,878	67,875,326
Printing, advertising and information supplies & services	97,337,518	118,666,479
Rentals of produced assets	7,902,440	8,978,655
Training expenses	41,666,516	73,603,884
Hospitality supplies and services	166,816,506	172,946,628
Insurance costs	145,755,622	153,995,413
Specialized materials and services	434,299,317	683,266,309
Office and general supplies and services	51,993,440	53,671,480
Fuel, oil and lubricants	118,762,289	131,042,675
Other operating expenses	380,335,865	316,845,757
Routine maintenance – vehicles and other transport equipment	40,393,869	47,932,178
Routine maintenance – other assets	57,427,918	70,961,066
Total	**1,952,995,769**	**2,338,292,522**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Private Enterprises		

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government entities		
County Assembly of Nakuru	1,091,058,398	1,168,608,398
Transfers to Other Counties		
	-	-
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
	-	-
TOTAL	**1,091,058,398**	**1,168,608,398**

The transfer relates to County Assembly of Nakuru from Exchequer through the Executive. The transfer relates to salaries for members of County Assembly, operation and maintenance and infrastructure development.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

Description	2020-2021	2019/2020
	Kshs	Kshs
Scholarships and other educational benefits	78,000,931	140,259,943
Emergency relief and refugee assistance(Emergency Fund)	75,000,000	361,000,000
Conditional grants transfer to PGH Level 5	0	
Conditional grants transfer to Health facilities	29,601,779	240,004,616
Facility Improvement Fund utilized as AIA by Health facilities	1,228,720,801	1,329,032,455
Conditional grants transfer to Kenya Roads Board Fund Account	258,625,985	200,310,267
Conditional grants transfer to Village Polytechnic Fund Account	74,397,000	90,452,250
Conditional grants transfer to Agricultural Sector D. Fund Account	18,975,214	24,339,584
Conditional grants transfer to NARIG - Agriculture Fund Account	212,567,362	178,536,334
Transforming Health Services	8,468,665	47,021,122
Dissability Fund	-	27,500,000
Conditional grants transfer to Urban Institute Fund Account	-	39,157,961
Conditional grants transfer to Kenya Urban Support Programe Fund Account	775,922,015	1,084,843,300
Other Current Transfers and grants	6,771,586	16,155,035
Kenya Devolution Support Programme	132,981,523	-
PGH Nakuru Account expenditure	12,789,886	
Donor fund account expenditure	18,303,516	
Other Capital Grant	69,749,814	61,515,638
Car and Mortgage loan fund	30,000,000	30,000,000
TOTAL	**3,041,097,916**	**3,870,128,504**

16. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits	-	-
Employer Social Benefits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	517,878,801	387,232,887
Refurbishment of Buildings	7,906,920	11,112,202
Construction of Roads	262,135,993	162,265,435
Construction and Civil Works	979,894,100	565,433,831
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	188,782,830	103,351,600
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	690,400	708,922
Purchase of Office Furniture and General Equipment	31,237,849	30,577,856
Purchase of Specialized Plant, Equipment and Machinery	213,968,785	97,726,391
Rehabilitation and Renovation of Plant, Machinery and Equip.	398,900	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	66,047,380	148,090,794
Research, Studies, Project Preparation, Design & Supervision	61,271,282	71,315,488
Rehabilitation of Civil Works	72,312,074	29,622,777
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	28,403,000	22,490,000
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	**2,430,928,315**	**1,629,928,183**
Financial Assets		
Domestic Public Non-Financial Enterprises	495,842,283	1,365,392,060
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	495,842,283	1,365,392,060
Total acquisition of assets	**2,926,770,598**	**2,995,320,243**

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

	2020 - 2021	2019 - 2020
	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	-	-
Total	-	-

20. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	7,350
Total	-	**7,350**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES
21A. BANK BALANCES

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2020/2021	2019/2020
Name of Bank, Account No. & Currency			**Kshs**	**Kshs**	**Kshs**
CENTRAL BANK OF KENYA A/C NO 1000171178	KSHS	RECURRENT A/C		1,508,965	8,462
CENTRAL BANK OF KENYA A/C NO.1000171103	KSHS	DEVELOPMENT A/C		2,672,942	14,255,367
CENTRAL BANK OF KENYA A/C NO.1000238356	KSHS	DEPOSIT A/C		180,117,147	160,682,697
CENTRAL BANK OF KENYA A/C NO.1000277537	KSHS	ROADS MAINTENANCE LEVY FUND A/C		135,252,323	390,416,395
CENTRAL BANK OF KENYA A/C NO.1000171607	KSHS	REVENUE FUND A/C		4,284,990,490	3,221,636,824
CENTRAL BANK OF KENYA A/C NO.1000344188	KSHS	DANIDA GRANTS FUND A/C		19,053,637	479,471
CENTRAL BANK OF KENYA A/C NO.1000368454	KSHS	VILLAGE POLYTECHNIC PROJECTS FUND A/C		755,126	4,373
CENTRAL BANK OF KENYA A/C NO.1000368462	KSHS	NATIONAL AGRICULTURE & RURAL GROWTH A/C		1	-
CENTRAL BANK OF KENYA A/C NO.1000371293	KSHS	AGRICULTURE SECTOR DEV. SUPP. A/C		-	-
CENTRAL BANK OF KENYA A/C NO.1000382357	KSHS	URBAN DEVELOPMENT GRANT A/C		2	622,498,806
CENTRAL BANK OF KENYA A/C NO.1000382376	KSHS	URBAN INSTITUTION GRANT A/C		10,842,040	
CENTRAL BANK OF KENYA A/C NO.1000451734	KSHS	KENYA DEVOLUTION SUPPORT PROG		45,002,000	
KCB BANK A/C NO.1140746057	KSHS	LOCAL BANKS REVENUE A/C		6,477,513	- 5,272,815
FAMILY BANK A/C NO.018000053211	KSHS	LOCAL BANKS REVENUE A/C		63,347,769	78,149,748

EQUITY BANK A/C NO.0130261954816	KSHS	LOCAL BANKS REVENUE A/C		7,645,559	- 2,426,544
CO-OPERATIVE BANK A/C NO.01141521630800	KSHS	LOCAL BANKS REVENUE A/C		4,276,473	- 8,800,158
NATIONAL BANK A/C NO.01001065283400	KSHS	LOCAL BANKS REVENUE A/C		- 818,887	- 471,960
TRANSNATIONAL BANK A/C NO.470610/500UCA00/1	KSHS	LOCAL BANKS REVENUE A/C		11,143,491	1,814,197
SAFARICOM LTD PAYBILL NO.323100	KSHS	PAYBILL NUMBER			94,420
SAFARICOM LTD PAYBILL NO.3232323		PAYBILL NUMBER		36,850	
NATIONAL BANK(PGH ANNEX)A/C NO.01001089796900	KSHS	PGH ANNEX A/C		18,258,429	15,915,068
KCB BANK NAIVASHA A/C NO.1156232961	KSHS	NAIVASHA HOSPITAL		32,101,075	52,789,449
KCB BANK NAKURU A/C NO.1156245524	KSHS	BAHATI SUB-COUNTY HOSPITAL		7,281,360	10,321,033
KCB BANK GILGIL A/C NO.1156024587	KSHS	GILGIL SUB-COUNTY HOSPITAL		7,169,955	10,415,354
NATIONAL BANK MOLO A/C NO.01001019332500	KSHS	ELBUGON SUB-COUNTY HOSPITAL		987,487	2,305,076
NATIONAL BANK MOLO A/C NO.01001019327000	KSHS	OLENGURUONE		1,285,736	4,538,402
NATIONAL BANK MOLO A/C NO.010019332000	KSHS	MOLO SUB-COUNTY HOSPITAL		4,902,140	9,733,875
NATIONAL BANK A/C NO.01001089797100	KSHS	PGH MAIN ACCOUNT		27,658,747	17,632,728
CO-OPERATIVE BANK A/C #.01141506787900	KHS	PGH NAKURU			12,789,886
CO-OPERATIVE BANK A/C NO.01141026760800	KSHS	SUBUKIA HEALTH CENTRE		1,398,750	1,907,460
KCB BANK NJORO A/C NO.1101880465	KSHS	NJORO HEALTH DEVELOPMENT COMMITTEE		2,668,240	6,062,154
CO-OPERATIVE BANK A/C NO.01141506757000	KSHS	LANGA LANGA HEALTH CENTRE		1,565,918	1,085,391
KCB BANK A/C NO.1156856272	KSHS	KABAZI HEALTH CENTRE		647,450	1,259,536
CO-OPERATIVE BANK MOLO A/C NO.01141026174000	KSHS	KERINGET SUB-COUNTY HOSPITAL		1,802	168,702
CO-OPERATIVE BANK MOLO A/C NO.01141026174002	KSHS	KERINGET SUB-COUNTY HOSPITAL		61,178	1,629,385

CO-OPERATIVE BANK A/C NO.01141026745200	KSHS	MIRUGI KARIUKI DISPENSARY		626,657	1,373,600
CO-OPERATIVE BANK A/C NO.01141353114900	KSHS	BONDENI MATERNITY		355,606	4,165,223
KCB BANK FLAMINGO A/C NO.1123236488	KSHS	SOIN SUB-COUNTY HOSPITAL		589,902	850,460
FAMILY BANK A/C NO.19000044308	KSHS	CAR LOAN & MORTGAGE FUND	-		-
NATIONAL BANK A/C NO.01001124684400	KSHS	EMERGENCY FUND			-
FAMILY BANK A/C NO. 018000065488	KSHS	TRADE & TOURISM			-
KCB BANK A/C NO.1146785305	KSHS	MIN. FINANCE IMPREST A/C			1,201
FAMILY BANK A/C NO.018000065495	KSHS	MIN. HEALTH IMPREST A/C			-
FAMILY BANK A/C NO.019000039781	KSHS	PUBLIC SERVICE MNGT IMPREST A/C			-
FAMILY BANK A/C NO.019000039790	KSHS	LANDS,HOUSING & PHYSICAL PLANNING IMPREST A/C			-
KCB A/C NO.1146814232	KSHS	ROADS & PUBLIC WORKS IMPREST A/C			-
CO-OPERATIVE BANK A/C NO.01141506067600	KSHS	NAKURU COUNTY GVT IMPREST A/C			-
NATIONAL BANK A/C NO. 01001082272000	KSHS	MOLO SUB COUNTY IMPREST A/C			-
CO-OPERATIVE BANK A/C NO. 01141493988800	KSHS	NAKURU WEST SUBCOUNTY IMPREST A/C			-
KCB BANK A/C NO.1173370218	KSHS	NJORO SUBCOUNTY IMPREST A/C			-
EQUITY BANK A/C NO.0200264197317	KSHS	NAIVASHA SUBCOUNTY IMPREST A/C			-
EQUITY BANK A/C NO.0130264241590	KSHS	BAHATI SUB-COUNTY IMPREST A/C			-
EQUITY BANK A/C NO.1460261248567	KSHS	RONGAI SUBCOUNTY IMPREST A/C			
CO-OPERATIVE BANK A/C NO. 01141506466101	KSHS	MINISTRY OF HEALTH DONOR A/C		1,015,503	10,216,378
Sub - Total				**4,880,879,377**	**4,638,229,643**

21B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

There were no receivables in the year under review.

Breakdown of imprest and salary advance per department	2020 - 2021	2019 - 2020
Imprest	KShs	KShs
Department -	-	-
Department -	-	-
Department -	-	-
Sub-Total	-	-
Salary advance		
Department -	-	-
Department -	-	-
Sub-Total	-	-
Grand Total	-	-

****See Annex -X for a detailed analysis of the outstanding imprests and salary advance.***

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	-	-
Retention monies	180,117,147	160,682,697
Total	**180,117,147**	**160,682,697**

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	4,880,879,377	5,748,725,040
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(180,117,147)	(76,693,579)
Total	4,700,762,230	5,672,031,461

The fund balances brought forward refers to the previous financial year's closing balances

25. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted ** Balance b/f FY 2019/2020 Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (*specify*)	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1st July (a)	-	-
Receivables as at 30th June (b)	-	-
Increase)/ Decrease in Receivables (c=(b-a))	-	-

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES- RETENTIONS

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1st July (a)	160,682,697	76,693,579
Payables as at 30th June (b)	180,117,147	160,682,697
Increase/ (Decrease) in payables c= b-a	**19,434,450**	**83,989,118**

7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Ineligible bills	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Ksh	Kshs
Construction of buildings	91,940,886.54	121,888,954.02	49,193,725.90	2,500,000.00	162,136,114.66
Construction of civil works	184,350,237.78	98,045,890.08	96,371,384.60	10,504,000.00	175,520,743.26
Purchase of Land	8,000,000.00			8,000,000.00	-
Supply of goods	189,887,862.20	145,116,875.45	34,938,255.40	8,366,614.85	291,699,867.40
Supply of services	116,238,283.00	63,583,586.05	27,887,373.95	-	156,884,277.10
Total	**590,417,269.52**	**428,635,305.60**	**208,390,739.85**	**29,370,614.85**	**781,291,220.42**

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Ineligible bills	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Ksh	Kshs
Senior management	1,272,590.00	1,287,130.00	459,075		2,100,645.00
Middle management	2,502,290.00	1,364,548.00	1,437,390	45,500	2,383,948.00
Unionisable employees	1,122,700.00	777,500.00	408100		1,492,100.00
Others	-	0			-
Total	**4,897,580.00**	**3,429,178.00**	**2,304,565.00**	**45,500.00**	**5,976,693.00**

OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Ineligible bills	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Ksh	Kshs
Amounts due to National Government entities	24,300.00	512,300.00			536,600.00
Amounts due to County Government entities	184,350.00		184,350		-
Amounts due to third parties	21,548,026.00			21548026	-
Total	**21,756,676.00**	**512,300.00**	**184,350.00**	**21,548,026.00**	**536,600.00**

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. External Assistance

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	**-**	-

OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
Description	**Kshs**	**Kshs**
External assistance received as loans	-	-
Total	0	0
External assistance received as grants		-
DANIDA - Universal Healthcare in Devolved Units Programme	29,790,000	
National Agricultural & Rural Inclusive Growth Project (NARIGP)	201,067,363	
Youth Polytechnic support grant	66,289,894	
Abolishment of user fees in health centres and dispensaries	38,723,265	
Kenya Urban Support Programme	589,950,942	
Agriculture Sector Development Support Project (ASDSP)- SIDA	13,672,572	
Transforming Health Services (THUSCP)	37,076,450	
Kenya Devolution Support Programme	165,374,189.00	
Roads Maintenance Fuel Levy	290,544,581	223,029,352
Ministry of health COVID 19 Funds		201,073,000
Doctors, Nurses, Clinical Officers and Other Health Officers Allowances (Ministry of Health)		80,505,000
Unicef Global Alliance Vaccine	1,661,830	1,167,750
Clinton Health Access Initiative	240,000	
H. Young	174,360	225,050
Orpower 4 inc o m ac		77,500

Nutritional International	3,994,901	9,843,704
Civicon G Olkaria		169,200
AMREF	1,309,000	
Florenseis Charitable Trust	25,000	
African Research Collaboration	574,000	
Mediheal	28,000	
Kengen	18,000	220,260
Marubeni	106,000	
Total	**1,440,620,347**	**516,310,816**

There was no Loan received in the year under review.

The External assistance relate to grants received through Exchequer and funds received directly to the county

b) **Undrawn external assistance**

Description	Purpose for which the undrawn external assistance may be used	FY 2020/2021 Kshs	FY 2019/2020 Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c). Classes of providers of external assistance

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
Multilateral donors	-	
Bilateral donors	-	-
International assistance organization	-	
NGOs	-	

National Assistance Organization	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
Goods	-	
Services	-	-
Total	-	

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

There were no payments made by third parties on behalf of the County.

OTHER IMPORTANT DISCLOSURES (Continued)

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

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

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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.

5.1 Classification by Source

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

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

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County 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.

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	20- 20- Kshs	20- 20- Kshs
Key Management Compensation (Governors, CEC Members and COs)	59,136,366	64,838,735.35
Transfers to related parties		
Transfer to the County Assembly	1,091,058,398	1,168,608,398
Transfers to other County Government Entities	3,041,097,916	3,870,128,504
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**4,132,156,314**	**5,038,736,902**
Transfers from related parties		
Transfers from the Exchequer	10,850,022,832	10,476,150,000
Transfers from MDAs	290,544,581	373,872,832
Transfers from SCs and SAGAs- National Government	1,150,075,766	1,179,571,029
(Insert any other transfers received)	-	-
Total Transfers from related parties	**12,290,643,179**	**12,029,593,861**

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.

OTHER IMPORTANT DISCLOSURES (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
NAKURU WATER AND SANITATION SERVICE COMPANY LIMITED	September 2003	Nakuru	James N. Gachathi
NAKURU RURAL WATER AND SANITATION COMPANY LIMITED	14th September 2006	Nakuru	CPA Reuben Korir
NAIVASHA WATER & SANITATION COMPANY LIMITED	8th September 2005	Naivasha	Eng. Nahashon Wahome
CA & MORTGAGE	June 2017	Nakuru	Joseph Muchinah Gitau
EMERGENCY FUND	November 2017	Nakuru	Kennedy Momanyi Ombati
DISABILITY FUND	May 2015	Nakuru	Dr. William Migwi
BURSARY	9th September 2015	Nakuru	Jamleck Maina

8. Disclosure of Balances in Revenue Collection Accounts

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

Account No. & currency		**Name of Bank,**		2020-2021	2019-2020
KCB BANK A/C NO.1140746057	KSHS	LOCAL BANKS REVENUE A/C		6,477,513	(5,272,815)
FAMILY BANK A/C NO.018000053211	KSHS	LOCAL BANKS REVENUE A/C		63,347,769	78,149,748
EQUITY BANK A/C NO.0130261954816	KSHS	LOCAL BANKS REVENUE A/C		7,645,559	(2,426,544)
CO-OPERATIVE BANK A/C NO.01141521630800	KSHS	LOCAL BANKS REVENUE A/C		4,276,473	(8,800,158)

NATIONAL BANK A/C NO.01001065283400	KSHS	LOCAL BANKS REVENUE A/C		- 818,887	-	471,960
TRANSNATIONAL BANK A/C NO.470610/500UCA00/1	KSHS	LOCAL BANKS REVENUE A/C		11,143,491		1,814,197
SAFARICOM LTD PAYBILL NO.323100	KSHS	PAYBILL NUMBER				94,420
SAFARICOM LTD PAYBILL NO.3232323		PAYBILL NUMBER		36,850		

OTHER IMPORTANT DISCLOSURES (Continued)

9. 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 year 2020/21 amounts relating to leased medical equipment was Kshs - (2019/2020 Kshs -)

10. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case - against the entity	18,797,995	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	**18,797,995**	**-**

11. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	**-**	**-**
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units		
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
Total payments	**(-)**	**(-)**
Balance in the covid 19 Fund	-	-

12.

LIST OF GRANTS BANK ACCOUNTS HELD BY THE COUNTY GOVERNMENT OF NAKURU

	NAME	ACCOUNT NUMBER	BRANCH	Bal as at 30th june 2021
1	AGRICULTURE SECTOR DEV. SUPP. A/C	A/C NO. 1236197070	KCB BANK	13,338,036.36
2	NATIONAL AGRICULTURE & RURAL GROWTH A/C	A/C NO. 1235337995	KCB BANK	28,278,042.30
3	URBAN INSTITUTIONAL GRANT NAKURU	A/C NO.0100006628677	STANBIC BANK	665,141.75
4	NAKURU MUNICIPAL URBAN DEV. GRANT	A/C NO.0180228664125	I&M BANK	854,243,632.30
5	NAIVASHA MUNICIPAL URBAN DEV. GRANT	A/C NO.1261585429	KCB BANK	291,869,052.60
6	NAKURU COUNTY KENYA DEVOLUTION	A/C NO. 8647430012	NCBA	112,741,797.50
	TOTAL			980,988,607.91

7.11. 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	Variances between financial statements and IFMIS Balances	It is being handled with the National Treasury	Not resolved	By June 2022
2.1	Unsupported bank balances	The balances have now been supported	Resolved	
2.2	Undisclosed Bank Balances	The banks have been annexed to the financial statements	Resolved	
3	Misstatement of Technical Services fees Income	The variance has since been resolved	Resolved	
4	Unsupported foreign Travel Allowances	The management has seen supported the expenditure	Resolved	
5	Irregular Transfer of funds to Nakuru Alcoholic Drinks and control Board	The supporting documents have since been provided	Resolved	
6	Irregular contribution to council of Governors	The management undertakes to look into the matter	Not resolved	June 2022
7	Irregular Payment of Allowances to Member of County Assembly	The management undertakes to adhere to the audit recommendation	Resolved	
8	Irregular expenditure on legal fees	The management has resolved the matter by having signed deeds of settlements by the affected law firms	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)
9	Unsupported pending bills	This is still work in progress.	Not resolved	progressive
10	Unreconciled Assets register	This has since been resolved	Resolved	
Basis of opinion				
1	Delayed development of valuation Roll	The valuation roll in in the final stages of development	unresolved	July 2022
2	Excessive wage bill	This is a work in progress	unresolved	As the inherited workforce retires
3	Non-Adherence to one-Third Salary Rule	This will progressively cure itself since the effect was as result of a government directive on pension scheme	unresolved	progressive
4	Excess transfer to County Assembly	This has been resolved	Resolved	
5	Irregular Variation of Prices by Kenya Medical Supplies Authority(KEMSA)	The management undertakes to adhere to the audit recommendation	Resolved	
Basis for conclusion				
1.1	Under collection of House Rent Income	The management undertakes to follow up on the transfer of ownership of the houses	unresolved	progressive
1.2	Under collection-single Business Permit Fees	The management wishes to take note of the findings and explore remedial actions	unresolved	progressive
1.3	Under collection of Outstanding Plot and Land Rates	The management acknowledges the findings for action	Resolved	
2	Lack of Risk Management Policy	A consultant has been engagement to help develop	unresolved	July 2022

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)*
		one		
3	Lack of Fraud Management policy	The management undertakes to implement the recommendations from the Auditors	unresolved	Progressive
4	Lack of IT Strategic Plan and Committee	A draft has already been developed	Unresolved	2022/2023
5	Payment of permanent Staff Outside IPPD	This has since been resolved.	Resolved	

CEC, County Treasury

Sign.....

Date 29th September, 2021

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share		1,728,564,750	2,619,037,500	6,128,547,750	**10,476,150,000**
Level 5 Hospitals			171,981,502	201,891,330	**373,872,832**
DANIDA - Universal Healthcare in Devolved Units Programme		14,895,000		14,895,000	**29,790,000**
World Bank – THUSCP			18,669,511	18,406,939	**37,076,450**
National Agricultural & Rural Inclusive Growth Project (NARIGP)		121,415,607	76,224,907	3,426,849	**201,067,363**
Kenya Devolution Support Programme					-
Youth Polytechnic support grant			33,144,947	33,144,947	**66,289,894**
Abolishment of user fees in health centres and dispensaries				38,723,265	**38,723,265**
Kenya Urban Support Programme				589,950,942	**589,950,942**
Agriculture Sector Development Support Project (ASDSP)			13,475,214	197,358	**13,672,572**
Kenya Climate Smart Agriculture Project (KCSAP)					-
Water and Sanitation Development Project					-
Construction of County Headquarters			45,000,000	120,374,189	**165,374,189**
Total	-	**1,864,875,357**	**2,977,533,581**	**7,149,558,568**	**11,991,967,506**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Original Amount	Date Contracted	CUMMULATIVE Amount Paid To-Date JUNE 2021	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
	A	B			d=a-c	
Construction of buildings		-			-	
Numerical Machining Complex LTd	2,500,000.00	29/10/2019	-	-	2,500,000.00	Terminated/written off
SODYS GENERAL MERCHANTS	707,542.00	7/1/2019	-	707,542.00	707,542	
AMM Construction Limited	1,199,469.00	23/04/2020		1,199,469.00		work was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
Expert General Merchants	3,980,000.00	28/04/2021		3,980,000.00		work was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
Macknox Contractors Ltd	4,130,990.00	28/04/2021		4,130,990.00		work was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
Navitas Construction Limited	1,399,920.00	28/03/2020		1,399,920.00		work was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
Benra Construction Company Limited	1,199,556.00	4-Apr-20		1,199,556.00		work was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
Ryynix Investment Limited	680,660.00	28/04/2021		680,660.00		work was concluded at the end of the financial year, certificate of completion for

						payment was presented but the system was already closed.
				5,299,999.00		work was concluded at the end of the financial year, certificate of completion for payment was presented but
Njewavi Enterprises	5,299,999.00	29/5/2021				the system was already closed.
Nun-Tech Construction Company LTD	5,290,000.00	28/04/2021		5,290,000.00		work was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
NISSI COMPANY LIMITED	396,436	FY 2018/2019	396,435.00	0.80	1	
JOSI CONSTRUCTION	1,199,986	FY 2018/2019	1,199,986.00	0.40	0	
MUGIMA ENTERPRISES LTD	2,190,474	FY 2018/2019	2,190,474.00	0.40	0	
JOLY GENERAL MERCHANTS	2,297,196	FY 2016/2017	2,297,196.00	0.40	0	
WILAGZ CONSTRUCTION LIMITED	2,364,444	FY 2018/2019	2,364,444.00	0.24	0	
LE-RON PLUMBERS & CONTRACTORS	1,004,926	FY 2016/2017	1,004,926.00	-	213,928	
JIMTAB AGENCIES	916,423	FY 2016/2017	916,422.60	0.60	1	
NANPAK ENTERPRISES	1,499,555	FY 2018/2019	1,499,554.90	0.30	0	
PECA SERVICES	477,711	FY 2018/2019	477,711.00	0.20	0	
BAMACALA ENTERPRISES	981,928	FY 2018/2019	981,928.00	0.40	0	
NEO-TECHNICS LIMITED	2,172,100	FY 2015/2016	2,172,100.00	-	2,172,100	
SUPCO LIMITED	1,960,943	FY 2015/2016	1,960,943.00	- 0.30	1,960,943	

DURHAS CONSTRUCTION AND SUPPLIES LIMITED	1,199,923	FY 2016/2017	1,199,922.56	-	1,199,923	
LE-RON PLUMBERS & CONTRACTORS LIMITED	219,716	FY 2017/2018	219,716.00	- 0.40	219,716	
EFECTIVE ENGINEERING WORKS	2,099,652	FY 2018/2019	2,099,652.00	- 0.04	2,099,652	
WILAGX CONSTRUCTION LIMITED	2,399,940	FY 2018/2019	2,364,384.00	35,556.00	2,399,940	
TOP NOTCH CONSTRUCTION	1,199,978	FY 2018/2019	1,199,978.00	- 0.04	1,199,978	
TIMOFAN COMPANY LIMITED	1,195,409	FY 2018/2019	1,195,409.00	-	1,195,409	
TAKITECH HOLDINGS LIMITED	2,399,460	FY 2018/2019	2,399,460.00	-	2,399,460	
K MACHARIA CONTRACTORS LIMITED	1,198,002	FY 2018/2019	-	1,198,002.00	1,198,002	
KAMWIKAMU DIGITEC SUPPLIERS LIMITED	1,910,566	FY 2018/2019	1,800,000.00	110,566.40	1,910,566	
PEKASNA LIMITED	2,399,937	FY 2018/2019	1,994,266.00	405,671.00	2,399,937	
NAXXY LIMITED	999,531	FY 2018/2019	999,531.40	-	999,531	
NGELY CONSTRUCTION	5,733,474	FY 2018/2019	957,533.00	4,775,941.00	5,733,474	
TWUAI LIMITED	500,581	FY 2018/2019	423,576.00	77,004.60	500,581	
FRAMEPACK COMPANY LIMITED	1,194,458	FY 2018/2019	1,194,457.80	-	1,194,458	
TIER DATA LIMITED	17,490,457	FY 2019/2020	8,735,600.00	8,754,856.80	17,490,457	
OUTRIGHT SYNERGY SUPPLIES	1,199,898	FY 2019/2020	1,199,898.00	-	1,199,898	
PURIM LOGISTICS	2,053,000	FY 2019/2020	2,053,000.00	-	2,053,000	
SUEGI LIMITED	999,280	FY 2019/2020	999,280.00	-	999,280	
NGAMBO HARDWARE AND STORES LIMITED	1,199,540	FY 2019/2020	1,199,540.00	-	1,199,540	

GAMAK ENTERPRISES COMPANY LIMITED	995,299	FY 2019/2020	995,299.00	-	995,299	
EDROSE VENTURES	4,603,400	FY 2019/2020	4,603,400.00	-	4,603,400	
D-TINE LIMITED	1,199,994	FY 2019/2020	1,199,994.00	-	1,199,994	
SMARTRIFT GENERAL CONTRACTORS AND SUPPLIERS LIMITED	995,800	FY 2019/2020	995,800.00	-	995,800	
NAXXY LIMITED	1,998,040	31/5/2021		1,998,040.00		
M/S MAGMA KENYA LIMITED	1,186,981.60	20/5/2021		1,186,981.60		
M/S BENZEK GENERAL SUPPLIERS & CONTRACTORS	402,405.48	5/10/2021		402,405.48		
M/S EFFIECIENT STORES AND GENERAL SUPPLIES	1,999,930	28/6/2021		1,999,930.00		
M/S WAKASI ENTERPRISES	3,645,473.00	6/10/2021		3,645,473.00		
M/S JEMACH LIMITED	689,140	17/6/2021		689,140.00		
M/S SIMNEL& NELSIM LIMITED	1,199,980	5/10/2021		1,199,980.00		
M/S BENZEK GENERAL SUPPLIERS & CONTRACTORS	519,504	5/10/2021		519,503.68		
M/S EKAY CONTRACTORS & GENERAL SUPPLIES	1,199,779	24/6/2021		1,199,779.00		
M/S CARDIOID ENGENEERING LIMITED	3,532,301.40	24/6/2021		3,532,301.40		
M/S NAXXY LIMITED	699,162	12/3/2020		699,162.16		
M/S FORESIGHT COMMERCIAL SERVICES	1,068,000	5/4/2021		1,068,000.00		
M/S FORESIGHT COMMERCIAL SERVICES	676,000.00	5/4/2021		676,000.00		

M/S RIDGEROCK ENTERPRISES	1,798,168	21/4/2021		1,798,168.20		
M/S AWADEN VENTURES	763,000	15/06/2021		763,000.00		
M/S TWUAI LIMITED	1,572,880.00	5/10/2021		1,572,880.00		
M/S CARDIOID ENGENEERING LIMITED	471,163	20/11/2020		471,163.00		
M/S CARLMART LIMITED	1,499,880.00	25/3/2021		1,499,880.00		
M/S TIGION ENTERPRISES COMPANY LIMITED	2,499,394	30/3/2021		2,499,394.00		
M/S MOUS RENOVATIONS & CONTRACTORS	1,171,977.00	4/4/2021		1,171,977.00		
M/S PRIDE AFRICA CONTRACTORS LIMITED	1,199,895	16/3/2021		1,199,895.00		
M/S NANROTS CONTRACTORS & GENERAL SUPPLIES LIMITED	1,996,557	4/9/2020		1,996,557.20		
M/S MUGIMA ENTERPRISES	2,295,320	24/5/2021		2,295,320.00		
M/S CASTAN ENTERPRISE LIMITED	1,914,568.00	5/3/2021		1,914,568.00		
M/S SOLFERINO INVESTMENTS LIMITED	1,199,540	30/6/2021		1,199,540.00		
M/S CROSSLEAD HOLDINGS LIMITED	217,497	16/02/2021		217,497.00		
MOUS RENOVATION AND CONTRACTORS	721,519.80	FY2019/2020	-	721,519.80	721,519.80	
SABEK ENTERPRISES LTD	733,477.28	FY2019/2020	-	733,477.28	733,477.28	
DAKAM CONSTRUCTION CO LTD	628,076.00	FY2019/2020	-	628,076.00	628,076.00	
BEWAKU ENTERPRISES	1,999,973.40	FY2019/2020	-	1,999,973.40	1,999,973.40	
ASCOM VENTURES	985,990.00	FY2019/2020	-	985,990.00	985,990.00	

HELLENS TRADING P.O BOX 13918 NBI	2,200,000.00	FY2020/2021		2,200,000.00		
TERGA CONSTRUCTION AND SUPPLIES LIMITED	637,087.00	FY2020/2021		637,087.00		
PYPRO COMPANY LIMITED	3,438,588.00	FY2018/2019		3,438,588.00		
BENZEK GENERAL SUPPLIERS AND CONTYRACTORS	2,498,060.00	FY2018/2019		2,498,060.00		
PALACE CLASS LOGISTICS	3,484,320.00	FY2019/2020		3,484,320.00		
GRACIER (QC49) CONSTRUCTION	1,991,917.00	FY2020/2021		1,991,917.00		
PRIME RIFT TRADERS	1,499,590.00	FY2020/2021		1,499,590.00		
TELESCOPE MEDICAL TECHNOLOGIES	720,000.00	FY2020/2021		720,000.00		
ZIBO COMPANY LTD	2,199,128.00	FY2020/2021		2,199,128.00		
PEZINA ENTERPRISES	1,499,780.00	FY2020/2021		1,499,780.00		
PEZINA ENTERPRISES	299,665.00	FY2020/2021		299,665.00		
JOJEWA ENTERPRISES	2,799,945.00	FY2019/2020		2,799,945.00		
VALCARE INVESTMENTS P.O BOX 03391 NAKURU	120,000.00	FY2020/2021		120,000.00		
ERUC AFRIC LIMITED	1,999,365.00	FY2020/2021		1,999,365.00		
LIFELINE LABORATORIES	1,485,000.00	FY2020/2021		1,485,000.00		
MEDRAY HEALTHCARE LIMITED	1,900,000.00	FY2020/2021		1,900,000.00		
MEGIGATE SYTEMS ENTERPRISES	250,000.00	FY2020/2021		250,000.00		
FALLEY MEDICAL LABORATORY SERVICES	75,000.00	FY2020/2021		75,000.00		
VALCARE INVESTMENTS P.O BOX 03391 NAKURU	250,000.00	FY2020/2021		250,000.00		

Truck Com Construction and Supplies	1,101,211	FY 2013/2014	-	1,101,211.20	1,101,211	BUDGET CONSTRAINTS
Senand Solutions	4,782,367	FY 2013/2014	4,782,367.00	-0.20	(0)	
Mark & Mar Ltd.,	3,567,557	FY 2013/2014	-	3,567,556.80	3,567,557	BUDGET CONSTRAINTS
DAKUKI CONSTRUCTION	3,991,444.00	11.7.2019	3,991,444.00	-	3,991,444.00	
MUGIMA ENTERPRISES	2,983,365.00	23.06.2021		2,983,365.00		BUDGET CONSTRAINTS
COLASTED SERVICES	390,925.00	8.06.2021		390,925.00		BUDGET CONSTRAINTS
MARIMAYA INVESTMENTS	1,099,200.00	23.06.2021		1,099,200.00		BUDGET CONSTRAINTS
MICROVISION ENTERPRISES	2,999,500.00	17.06.2020		2,999,500.00		BUDGET CONSTRAINTS
HOLY GRAIL COMPANY	2,700,072.00	17.07.2020		2,700,072.00		BUDGET CONSTRAINTS
LEKIJI LIMITED	1,995,020.00	17.06.2021		1,995,020.00		BUDGET CONSTRAINTS
PRIMERIFT TRADERS	2,000,000.00	08.07.2021		2,000,000.00		BUDGET CONSTRAINTS
MWERODA LIMITED	1,729,790.00	23.06.2021		1,729,790.00		BUDGET CONSTRAINTS
GLOBAL LINK LTD	4,628,317.85	17.04.2019		4,628,317.85		BUDGET CONSTRAINTS
NAKUREAL HOLDINGS	2,058,372.45	16.05.2019		2,058,372.45		BUDGET CONSTRAINTS
JOSEWA ENTERPRISES	5,743,798.00			5,743,798.00		BUDGET CONSTRAINTS
M/S TUNGSTEN GEN SUPPLIER	2,351,784	2018 19	-	2,351,783.60	2,351,784	PROCESSED UPTO IB LEVEL BUT NOT PAID
ALPHAMY CONSTRUCTION LIMITED	50,895	16/1/2013	-	50,895.00	50,895	
ALPHAMY CONSTRUCTION LTD	747,218	16/1/2013	-	747,218.00	747,218	
DANMARK ENTERPRISES	129,644	19/12/2013	-	129,643.90	129,644	
JESA CONSTRUCTION CO.LIMITED	545,253	3/5/2012	545,252.78	-	545,253	

JESA CONSTRUCTION CO.LTD	280,362	6/1/2012	280,361.56	-	280,362	
JOMIKOKA CONSTRUCTION LTD	4,122,022	8/3/2013	-	4,122,022.00	4,122,022	
JOSMAK GENERAL SUPPLIES	801,764	12/10/2012	-	801,763.60	801,764	
REMTA COMPANY LIMITED	198,647	15/1/2013	-	198,647.00	198,647	
REMTA COMPANY LIMITED	787,400	4/4/2013	-	787,400.00	787,400	
REMTA COMPANY LTD	394,000	Jun-12	-	394,000.00	394,000	
ROYAL WAKULIMA LIMITED	691,142	2/4/2013	-	691,141.92	691,142	
ROYAL WAKULIMA LTD	91,395	16/1/2013	-	91,394.60	91,395	
ROYAL WAKULIMA LTD	183,300	16/1/2013	-	183,300.00	183,300	
ROYAL WAKULIMA LTD	761,133	2013	-	761,132.64	761,133	
ROYAL WAKULIMA LTD	793,295	23/1/2013	-	793,295.07	793,295	
STASHA CONSTRUCTION CO.LTD	488,880	14/2/2013	-	488,880.00	488,880	
TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	649,960	26/6/2012	-	649,960.00	649,960	
TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	1,116,486	2/10/2012	-	1,116,486.27	1,116,486	
WILMA DUET LIMITED	85,250	15/1/2013	-	85,250.00	85,250	
MUEMMA GENERAL SUPPLIES	120,000	5/5/2021		120,000.00		
KORIMAM ENTERPRISES LIMITED	1,698,878	12/8/2019		1,698,878.00		
KORIMAM ENTERPRISES LIMITED	1,797,141	12/8/2019	-	1,797,141.00	-	
Sub-Total						

	268,658,391.83		**104,022,277.17**	**162,136,114.66**	**91,940,886.54**	-
Construction of civil works		-	-	-	-	
Richstar construction and suplies ltd	499,171	1/7/2015	-	499,171.20	499,171	The payment completed IFMIS process but didn't appear in the Internet banking(IB)
Planet Base	1,499,216.00	7/1/2016	1,499,216.00	-	1,499,216	
Wekbuks Construction And General Supplies Limited	2,350,000.00	4-Apr-21		2,350,000		work was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
M/s Wanya Construction Ltd	2,500,000	FY 2014/2015	2,500,000.00	-	2,500,000	
M/s Maricom Works Ltd	1,999,950	FY 2015/2016	1,999,950.00	-	1,999,950	
M/s Majestic E.A Co. Ltd	932,500	FY 2015/2016	-	932,500.00	932,500	LESS BUDGETARY ALLOCATION
M/s. Chemsa Bongo Supplies & Investment	682,277	FY 2015/2016	-	682,277.00	682,277	LESS BUDGETARY ALLOCATION
M/s Myles & Billy Invest. Ltd	1,470,133	FY 2015/2016	-	1,470,133.00	1,470,133	LESS BUDGETARY ALLOCATION
M/s Red Eagle Africa Ltd	673,728	FY 2015/2016	673,728.00	-	673,728	
M/s Primat Construction & General Supplies	1,335,275	FY 2016/2017	-	1,335,275.00	1,335,275	LESS BUDGETARY ALLOCATION
M/s Sololo Cheptuech Ltd	4,999,600	FY 2016/2017	4,999,600.00	-	4,999,600	
M/s.Werinyo Enterprises Ltd	999,900	FY 2016/2017	999,900.00	-	999,900	
M/s. Ventage Group Ltd	420,048	FY 2016/2017	-	420,047.60	420,048	LESS BUDGETARY ALLOCATION
M/s Denak Ltd	303,673	FY 2016/2017	-	303,673.00	303,673	LESS BUDGETARY ALLOCATION
M/s Wanya Construction Ltd	1,974,088	FY 2016/2017	-	1,974,088.00	1,974,088	
M/s Two Sisters Co., Ltd	3,000,000	FY 2016/2017	-	3,000,000.00	3,000,000	ONGOING

M/s.Color Construction Co. Ltd	3,050,800	FY 2016/2017	-	3,050,800.00	3,050,800	ONGOING
Ms. Esterson Contractors Ltd	1,730,720	FY 2016/2017	-	1,730,720.00	1,730,720	ONGOING
M/s Kalalu Contractors Ltd	2,115,840	FY 2016/2017	-	2,115,840.00	2,115,840	
M/s Kalalu Contractors Ltd	2,968,440	FY 2016/2017	-	2,968,440.00	2,968,440	
M/s Five Wa Investments	2,492,840	FY 2016/2017	2,492,840.00	-	2,492,840	
M/s Brijomark Ltd	1,000,000	FY 2016/2017	1,000,000.00	-	1,000,000	
M/s Ensal Ltd	600,000	FY 2016/2017	-	600,000.00	600,000	LESS BUDGETARY ALLOCATION
M/s Ensal Ltd	1,000,000	FY 2016/2017	-	1,000,000.00	1,000,000	LESS BUDGETARY ALLOCATION
M/s Jojewa Enterprises Ltd	2,000,000	FY 2016/2017	-	2,000,000.00	2,000,000	
M/s Big Cities Enterprises	973,936	FY 2016/2017	973,936.00	-	973,936	
Ms Ensal Ltd	750,000	FY 2016/2017	-	750,000.00	750,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	1,000,000	FY 2016/2017	-	1,000,000.00	1,000,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	2,500,000	FY 2016/2017	-	2,500,000.00	2,500,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	1,000,000	FY 2016/2017	-	1,000,000.00	1,000,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	4,000,000	FY 2016/2017	-	4,000,000.00	4,000,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	1,600,000	FY 2016/2017	-	1,600,000.00	1,600,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	3,000,000	FY 2016/2017	-	3,000,000.00	3,000,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	2,000,000	FY 2016/2017	-	2,000,000.00	2,000,000	LESS BUDGETARY ALLOCATION
Ms Ensal Ltd	250,000	FY 2016/2017	-	250,000.00	250,000	LESS BUDGETARY ALLOCATION

Ms Ensal Ltd	4,000,000	FY 2016/2017	-	4,000,000.00	4,000,000	LESS BUDGETARY ALLOCATION
M/s Copy Cate Enterprises	8,199,000	FY 2016/2017	-	8,199,000.00	8,199,000	LESS BUDGETARY ALLOCATION
M/s Copy Cate Enterprises	2,200,000	FY 2016/2017	2,200,000.00	-	2,200,000	
M/s Lafrique Investment Ltd	3,988,605	FY 2016/2017	3,988,605.00	-	3,988,605	
M/s Mokmat Enterprises Ltd	2,547,151	FY 2016/2017	2,547,151.20	-	2,547,151	
M/s Gee-el Ventures Ltd	10,504,000	FY 2016/2017	-	-	10,504,000	REPLANNED and re awarded to bahati africa and fully paid
M/s Neuma Co. Ltd	857,650	FY 2016/2017	857,650.00	-	857,650	
M/s Avion Ltd	1,959,240	FY 2017/2018	1,959,240.00	-	1,959,240	
M/s Bufflock Investment Ltd	42,483,640	FY 2017/2018	42,483,640.00	-	21,483,640	
M/s Muscal Co. Ltd	18,837,500	FY 2017/2018	-	18,837,500.00	18,837,500	
ROSWELL CONSTRUCTION COMPANY LIMITED	1,200,000	FY 2017/2018	1,200,000.00	-	1,200,000	
UWEZO GENERAL BUILDING CONTRACTORS	5,000,000	FY 2017/2018	5,000,000.00	-	674,120	
Vanko Farm Investors Limited	5,000,000	FY 2018/2019	5,000,000.00	-	5,000,000	
leibko propels limited	1498200	2018/2019	1,498,200.00	-	1,498,200	
makips traders limited	998600	2018/2019	998,600.00	-	998,600	
jamwaru company	1499000	2019/2020	1,499,000.00	-	1,499,000	
Ms nashpete company ltd	5527210	2019/2020	5,527,210.00	-	5,527,210	
Ms kememo works &supplies ltd	1499001	2019/2020	1,499,001.00	-	1,499,001	
M/S Ripasol Enterprises	3,989,080.00	2020/2021		3,989,080.00		LESS BUGETARY ALLOCATION

M/s Worksman International Co. Ltd	2,706,300.00	2020/2021		2,706,300.00		LESS BUGETARY ALLOCATION
M/s Lelnet Ltd	1,299,432.00	2020/2021		1,299,432.00		LESS BUGETARY ALLOCATION
M/s Grand Serian Ltd	1,507,300.00	2020/2021		1,507,300.00		LESS BUGETARY ALLOCATION
M/s Glaziers General Supplies and Construction Ltd	3,879,187.00	2020/2021		3,879,187.00		LESS BUGETARY ALLOCATION
M/s Josma Contractors	1,063,992	FY 2016/2017	560,359.00	503,633.00	503633	
M/s Bejas Limited	999,999	FY 2016/2017	542,040.00	457,958.88	457959	
Menengai Drillling Limited	2,586,423	24-6-2019	2,586,423.00	-	2,586,423	
ALIDAWN LIMITED	996,816	26-3-2020	996,816.00	-	996,816	
KINA INVESTMENT	3,900,000	4/10/2019	3,900,000.00	-	3,900,000	
Naxxy Limited	1,298,912	6/10/2020	1,298,912.00	-	1,298,912	
CIDER COLLECTIONS	1,797,921	5/4/2020	1,797,921.45	-	1,797,921	
Rayoni Favour Construction Co Limited	1,998,044	3/9/2020	1,998,043.75	-	1,998,044	
RIDGEROCK ENTERPRISES	1,298,950	30-4-2020	1,298,949.50	-	1,298,950	
MEJSHIK EXPERTS IN LOGISTICS LTD	1,569,296	21-Jun-19	1,569,295.55	-	1,569,296	
La-mac Enterprises Limited	1,997,191	26-3-2020	1,997,191.15	-	1,997,191	
Pypro Co. Limited	2,767,292	27-3-2020	2,767,292.00	-	2,767,292	
CITYKING REALATORS LTD	2,699,193	15-4-2020	2,699,193.00	-	2,699,193	
Siha Services Limited	4,122,925	26-6-2019	4,122,925.00	-	4,122,925	
MORKISIZ GREEN VENTURES	1,139,835	15-4-2020	1,139,835.00	-	1,139,835	
JOYROMS VENTURES	2,990,874.00	5/9/2019	-	2,990,874.00		payment processed but failed to be paid due to closure of ifmis system

NAVITAS CONSTRUCTION	1,198,895.67	5/5/2020	-	1,198,895.67		payment processed but failed to be paid due to closure of ifmis system
MBARIA COMPANY	1,657,942.60	29-04-2021	-	1,657,942.60		payment processed but failed to be paid due to closure of ifmis system
TRIYAN GENERAL SUPPLY	1,996,661.83	24-03-2021	-	1,996,661.83		payment processed but failed to be paid due to closure of ifmis system
MERICH INTERNATIONAL	2,991,651.60	22-02-2021	-	2,991,651.60		payment processed but failed to be paid due to closure of ifmis system
LENICH GLOBAL	637,723.93	22-02-2021	-	637,723.93		payment processed but failed to be paid due to closure of ifmis system
MIDRIFT GENERAL MERCHANTS	1,417,143.00	22-02-2021	-	1,417,143.00		payment processed but failed to be paid due to closure of ifmis system
PESHMAC ENTERPRISES	796,145.70	4/3/2020	-	796,145.70		payment processed but failed to be paid due to closure of ifmis system
GIRDIRON HOLDINGS	1,399,786.50	6/4/2020	-	1,399,786.50		payment processed but failed to be paid due to closure of ifmis system
CLASSIC TANK	2,997,023.00	18-05-2020	-	2,997,023.00		payment processed but failed to be paid due to closure of ifmis system
JONAH SERVICES	5,799,918.60	1/5/2021	-	5,799,918.60		payment processed but failed to be paid due to closure of ifmis system
EFFICIENT STORES,GENERAL SUPPLIERS	2,497,033.98	5/4/2021	-	2,497,033.98		payment processed but failed to be paid due to closure of ifmis system
PESHMAC ENTERPRISES	5,826,843.51	4/7/2021	-	5,826,843.51		payment processed but failed to be paid due to closure of ifmis system
TRIYAN GENERAL SUPPLY	2,494,757.09	24-03-2021	-	2,494,757.09		payment processed but failed to be paid due to closure of ifmis system
A-Z TECHNOLOGIES	3,325,269.92	7/9/2020	-	3,325,269.92		payment processed but failed to be paid due to closure of ifmis system

GLOBAL MAGNATE TRADING CO	1,584,325.68	30-06-2020	-	1,584,325.68		payment processed but failed to be paid due to closure of ifmis system
ZAGACH INVESTMENTS	998,341.00	6/2/2020	-	998,341.00		payment processed but failed to be paid due to closure of ifmis system
GLOBAL TEQ VENTURES	1,995,163.00	6/12/2020	-	1,995,163.00		payment processed but failed to be paid due to closure of ifmis system
EQUIZONE CONSTRUCTION SERVICES	2,000,000.00	29-04-2020	-	2,000,000.00		payment processed but failed to be paid due to closure of ifmis system
MAROC EAST AFRICA	723,160.20	29-04-2020	-	723,160.20		payment processed but failed to be paid due to closure of ifmis system
MUHIA CAPITAL INVESTMENT	4,895,815.96	1/5/2021	-	4,895,815.96		payment processed but failed to be paid due to closure of ifmis system
WEYROSA CONSTRUCTION COMPANY	2,045,996.00	30-04-2020	-	2,045,996.00		payment processed but failed to be paid due to closure of ifmis system
CITYKING REALATORS	2,567,544.00	1/5/2021	-	2,567,544.00		payment processed but failed to be paid due to closure of ifmis system
CITYKING REALATORS	3,499,874.00	1/5/2021	-	3,499,874.00		payment processed but failed to be paid due to closure of ifmis system
FRAUSAND	2,498,988.00	18-05-2021	-	2,498,988.00		payment processed but failed to be paid due to closure of ifmis system
DMG HOLDINGS	1,187,473.25	1/5/2021	-	1,187,473.25		payment processed but failed to be paid due to closure of ifmis system
BURALE MAINTENANCE SUPPLIERS	3,999,708.59	13-04-2020	-	3,999,708.59		payment processed but failed to be paid due to closure of ifmis system
EXECEL MICRO INVESTMENT	2,997,851.20	19-05-2021	-	2,997,851.20		payment processed but failed to be paid due to closure of ifmis system
RONALD YATOW ENTERPRISES	1,998,815.00	24-06-2020	-	1,998,815.00		payment processed but failed to be paid due to closure of ifmis system

REUD CONTRACTORS LTD	2,208,700.00	29-03-2021	-	2,208,700.00		payment processed but failed to be paid due to closure of ifmis system
ONLINE MOVERS	1,843,027.17	4/7/2021	-	1,843,027.17		payment processed but failed to be paid due to closure of ifmis system
JOGLA ENTERPRISES	3,998,496.10	31-03-2017	-	3,998,496.10		payment processed but failed to be paid due to closure of ifmis system
MBARIA COMPANY	2,999,867.00	6/10/2020	-	2,999,867.00		payment processed but failed to be paid due to closure of ifmis system
MARIAN ENTERPRISES	243,774.00	24/08/2016	-	243,774.00		AN AMOUNT OF KSHS 243,774 HAS NOT BEEN PAID REASON BEING THE FIGURE ROLLED OVER IN FY 18/19 WAS 2756113 AND NOT 2999887 BEING THE VALUE OF WORK DONE
GREATRIFT GEN	127,000	FY 2017/2018	127,000.00	-	127,000	
MAK PERFORMANCE SYSTEM	486,000	21/12/2012	-	486,000.00	486,000	
DANMARK ENTERPRISES	496,480	11/5/2012	-	496,480.00	496,480	
S.K NAKURU ELECTRICAL SALES AND SUPPLIES	986,390	28/2/2013	-	986,390.00	986,390	
REMTA COMPANY LIMITED	1,584,927	3/4/2013	-	1,584,926.50	1,584,927	
JOMIKOKA CONSTRUCTION LTD	1,740,000	20/11/2008	-	1,740,000.00	1,740,000	
Sub-Total	**1,590,867,491**		**1,357,172,277**	**175,520,743**	**184,350,238**	-
Acquisition of Land			-	-		
RODI OREGE AND COMPANY	8,000,000	24-4-2020	-	-	8,000,000	contract cancelled/writeoff
Sub-Total	**8,000,000**	-	-	-	**8,000,000**	-

Supply of goods			-	-	-	
Kings and Queens	110,000	28/6/2020	110,000.00	-	110,000.00	
Greatrift General Merchant	218,425.00	2019/2020	218,425.00	-	218,425.00	
Blessed one company limited	145,000.00	29-Mar-21		145,000.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE
Arthrift Enterprises	674,000.00	8-Apr-21		674,000.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE
Crater Enterprises and Supplies Limited	230,000.00	19/3/2021		230,000.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE
Sec and M	50,591,400	5th May 2016	49,861,283.15	0.00	730,117	Paid in Full
Geomaps ltd	365,003,164	29th June 2015	266,098,399.00	98,904,765.00	112,290,652	Awaing approval from couny assembly.Kshs.13,385,887/- paid from Debt resolution
Derrimax Enterprise	157,833	17th July, 2018	157,833.00	-	157,833	System Closure
Rift Supplies and Services	88,500	24th October, 2018	88,500.00	-	88,500	
Divern Enterprises	418,000.00	22nd May, 2020	418,000.00	-	418,000.00	System Closure
Divern Enterprises	370,000.00	22nd May, 2020	370,000.00	-	370,000.00	System Closure
Shimto bookshop Centre	67,450.00	1st Jan to 31st May 2020	67,450.00	-	67,450.00	System Closure
Derrimax Enterprise	420,000.00	6th June, 2019	-	420,000.00	420,000.00	Awaiting further documents
RM Warm LTD	598,500.00	16th July, 2020	598,500.00	-	598,500.00	Further documents awaited
Andimax Enterprises	285,485.00	11th December, 2019	285,485.00	-	285,485.00	Further documents awaited
Derrimax Enterprise	108,900.00	25th June 2021		108,900.00		System Closure
Derrimax Enterprise	112,000.00	25th June 2021		112,000.00		System Closure
Rothuwa Enterprises	145,500.00	14th May 2021		145,500.00		System Closure

Mahechu Investments	664,398.00	11th March 2021		664,398.00		System Closure
Njeki Transporters Limited	1,046,000.00	22nd December 2020		1,046,000.00		Awaiting further documents
KINGS AND QUEENS SUPPLIES	21,551	FY 2018/2019	-	21,551.00	21,551	INCOMPLETE DOCUMENTATION
UZA POINT	1,899,200	FY 2018/2019	1,899,200.00	-	1,899,200	
SKYETECH GROUP	1,781,400	FY 2018/2019	1,781,400.00	-	1,781,400	
PINE MORE LIMITED	1,781,400	FY 2018/2019	1,781,400.00	-	1,781,400	
ZENJ COMPANY LIMITED	640,000	FY 2018/2019	640,000.00	-	640,000	
RADIATE AFRICA HOLDINGS LTD	580,345	FY 2017/2018	580,345.00	- 0.15	(0)	
POSTAL CORPARATION OF KENYA	9,450.00	2019/2020	-	9,450.00	9,450	INCOMPLETE DOCUMENTATION
TERENKY EVENTS PLANNERS	190,000.00	2019/2020	190,000.00	-	190,000	
NAKURU WATER AND SANITATION SERVICES	72,138.00	2019/2020	-	72,138.00	72,138	INCOMPLETE DOCUMENTATION
KINGMARK SUPPLIES	260,000.00	2019/2020	-	260,000.00	260,000	INCOMPLETE DOCUMENTATION
ETHAM CONSOLIDATED LIMITED	285,000.00	2019/2020	285,000.00	-	285,000	
SABITET LIMITED	25,000.00	2019/2020	-	25,000.00	25,000	INCOMPLETE DOCUMENTATION
BLESSED ON COMPANY	1,228,000.00	2019/2020	1,228,000.00	-	1,228,000	
MUGUMO GENERAL SHOP	3,510.00	7/1/2013	-	-	3,510	
NJOSH PARTS & TOOLS	6,030.00	7/1/2013	-	-	6,030	
RAFIKI ENGENEERING WORKS LTD	6,960.00	7/1/2013	-	-	6,960	
PHILOCHECK ENTERPRISES	10,500.00	7/1/2013	-	-	10,500	

NOSCO ENTERPRISES	12,000.00	7/1/2013	-	-	12,000	
JOG GENERAL CONTRACTORS AND SUPPLIES	15,900.00	7/1/2013	-	-	15,900	
NOSCO ENTERPRISES	18,100.00	7/1/2013	-	-	18,100	
WAKAM PETROL STATION	19,737.00	7/1/2013	-	-	19,737	
SHELMITH WARUGURU MUCOKI	19,800.00	7/1/2013	-	-	19,800	
MORAY ENTERPRISES	21,000.00	7/1/2013	-	-	21,000	
JOMIKOKA CONSTRUCTION AFRICA LTD	21,202.00	7/1/2013	-	-	21,202	
TIMS COMPANY LTD	26,800.00	7/1/2013	-	-	26,800	
SHELMITH WARUGURU MUCOKI	28,070.00	7/1/2013	-	-	28,070	
VINTELCOM ENTERPRISES	30,700.00	7/1/2013	-	-	30,700	
PARTRITECH ENTERPRISES	33,000.00	7/1/2013	-	-	33,000	
LICRET ENTERPRISES	33,150.00	7/1/2013	-	-	33,150	
PHILOCHECK ENTERPRISES	39,150.00	7/1/2013	-	-	39,150	
COMMITTED MOVERS	43,000.00	7/1/2013	-	-	43,000	
PAKENDA ENTERPRISES	44,940.00	7/1/2013	-	-	44,940	
KINAMBA EVANS ENTERPRISES	46,617.00	7/1/2013	-	-	46,617	
JOSEPHAT W. O. SMOLLO	48,285.00	7/1/2013	-	-	48,285	
KINAMBA EVANS ENTERPRISES	52,850.00	7/1/2013	-	-	52,850	
KINAMBA EVANS ENTERPRISES	57,100.00	7/1/2013	-	-	57,100	
JOGLA ENTERPRISES	63,918.00	7/1/2013	-	-	63,918	
NOSCO ENTERPRISES		7/1/2013	-			

	67,100.00			-	67,100	
PAKENDA ENTERPRISES	68,060.00	7/1/2013	-	-	68,060	
REMA ENTERPRISES	99,000.00	7/1/2013	-	-	99,000	
KINAMBA EVANS ENTERPRISES	100,372.00	7/1/2013	-	-	100,372	
JOGLA ENTERPRISES	101,500.00	7/1/2013	-	-	101,500	
NOSCO ENTERPRISES	108,500.00	7/1/2013	-	-	108,500	
PAKENDA ENTERPRISES	120,000.00	7/1/2013	-	-	120,000	
JOMIKOKA CONSTRUCTION AFRICA LTD	127,029.00	7/1/2013	-	-	127,029	
BRUNAT STORES	132,013.00	7/1/2013	-	-	132,013	
SAMUEL GITHAIGA	138,000.00	7/1/2013	-	-	138,000	
MORAY ENTERPRISES	150,800.00	7/1/2013	-	-	150,800	
KINAMBA EVANS ENTERPRISES	170,984.00	7/1/2018	-	-	170,984	
INPUTS MACHINERY & SERVICES	185,136.00	7/1/2014	-	-	185,136	
JOG GENERAL CONTRACTORS AND SUPPLIES	224,300.00	7/1/2018	-	-	224,300	
Naivasha water and sanitation	249,725.00	7/1/2018	-	-	249,725	
M/S SGM INVESTMENTS	252,000.00	7/1/2018	-	-	252,000	
Precious Life Chemistt	500,000.00	7/1/2019	-	-	500,000	
SENAND SOLUTIONS	983,500.00	7/1/2015	-	-	983,500	
KABANGO INVESTMENTS	1,162,160.00	7/1/2015	-	-	1,162,160	
OCCASSIONS ENTERPRISES	1,994,000.00	7/1/2015	-	-	1,994,000	

Nakuru water (NAWASCO)	4,695,677.15	7/1/2018	1,785,945.00	2,909,732.15	2,909,732	
				997,800.00		The transaction invoice ,created several invoice lines hence making it hard for deletion.The issue has been
Dermerc Ventures Limited	997,800.00	18/02/2021				reported to thr National Treasury.
Ventair Construction Ltd	488,600.00	18/02/2021		488,600.00		Supply Delivery and payment done at the end of the year but not actualized,
Great Rift Merchant	2,997,000.00	18/02/2021		2,997,000.00		Supply Delivery and payment done at the end of the year but not actualized,
TJS Northlake Women limited	985,100.00	6-Oct-21		985,100.00		Supply Delivery and payment done at the end of the year but not actualized,
Kichemu Limited	1,933,140.00	28/04/2021		1,933,140.00		The transaction was paid but returned due to wrong account details of the supplier.
Sawanja Enterprises	3,965,000.00	28/04/2021		3,965,000.00		Supply and Delivery done at the end of the year but not actualized,
Naris Construction Limited	2,386,000.00	28/04/2021		2,386,000.00		Supply and Delivery done at the end of the year but not actualized,
Kalkulas Investment LTD	1,219,200.00	6-Oct-21		1,219,200.00		Supply Delivery and payment done at the end of the year but not actualized,
National Oil Corporation of Kenya	2,936,000.00	25/06/2021		2,936,000.00		Supply and payment done at the end of the year
Wheelstep Systems	350,240.00	17/06/2021		350,240.00		Supply Delivery and payment done at the end of the year but not actualized,
Great Rift Merchant	240,710.00	17/06/2021		240,710.00		Supply Delivery and payment done at the end of the year but not actualized,
Micala Tembo Ventures	363,090.00	30/06/2021		363,090.00		Supply Delivery and payment done at the end of the year but not actualized,
TRUE CONCEPT ENTERPRISES	60,000	FY 2018/2019	-	60,000.00	60,000	

TRUE CONCEPT ENTERPRISES	83,500	FY 2018/2019	-	83,500.00	83,500	
BELFAST AGENCIES	847,080	FY 2013/2014	-	847,080.00	847,080	
GIYAN ENTERPRISES LIMITED	1,999,454.00	FY 2019/2020	-	1,999,454.00	1,999,454.00	
GILTECH FABRIGATORS LTD P.O BOX 599 GILGIL	344,799.00	FY 2019/2020	-	344,799.00	344,799.00	
VERMARK CONSTRUCTION CO. LTD P.O BOX 12721 NAKURU	225,000.00	FY 2019/2020	-	225,000.00	225,000.00	
PRINTERS PARADISE LTD	2,489,500.00	FY 2019/2020	-	2,489,500.00	2,489,500.00	
PHILLIPS HEALTH CARE TECHNOLOGIES LIMITED	33,533.00	FY 2019/2020	-	33,533.00	33,533.00	
PURITESH LOGISTIC ENTERPRICE	676,100.00	FY 2019/2020	-	676,100.00	676,100.00	
GRACKAM EAST AFRICA ENTERPRISES	14,500.00	FY 2019/2020	-	14,500.00	14,500.00	
PAMUCO ENTERPRISES	100,000.00	FY 2019/2020	-	100,000.00	100,000.00	
Alux Horticulture	215,040.00	FY 2019/2020	-	215,040.00	215,040.00	
Two Keys General Supplies Ltd	87,815.00	FY 2019/2020	-	87,815.00	87,815.00	
IGNATION GROUP LIMITED	440,000.00	FY 2019/2020	-	440,000.00	440,000.00	
ELIANA-GIFTED HANDS GENERAL SUPPLIES	150,000.00	FY 2019/2020	-	150,000.00	150,000.00	
True Axis Enterprises Limited	556,800.00	FY 2019/2020	-	556,800.00	556,800.00	
Juwakis Enterprises	920,911.00	FY 2019/2020	-	920,911.00	920,911.00	
Kester Kenya Limited P.o Box 52 Nakuru	1,777,298.40	FY 2019/2020	-	1,777,298.40	1,777,298.40	
KENYA MEDICAL SUPPLIRS AUTHORITY P.O BOX 965 NBI	6,321,188.00	FY 2020/2021		6,321,188.00		

PETKESA INVESTMENT P.O BOX 1559 NAIVASHA	22,650.00	FY 2020/2021		22,650.00		
ADMIREE LOGISTICS ENTERPRISES P.O BOX 699 KABARNET	172,500.00	FY 2020/2021		172,500.00		
SMART MAKE P.O BOX 7292 NAKURU	1,179,310.35	FY 2020/2021		1,179,310.35		
JEDKIN VENTURES P.O BOX 864 NAKURU	2,540,000.00	FY 2020/2021		2,540,000.00		
MOKMAT ENTERPRISES	2,530,680.00	FY 2020/2021		2,530,680.00		
SAVIJ COMPANY LIMITED	1,274,200.00	FY 2020/2021		1,274,200.00		
BAYRIDGE INTERNATIONAL ENTERPRISES	1,119,000.00	FY 2020/2021		1,119,000.00		
SMART FALCON ENTERPRISES	97,000.00	FY 2020/2021		97,000.00		
MEWWA ENTERPRISES	121,800.00	FY 2020/2021		121,800.00		
KEIN MEDICAL SUPPLIERS	288,350.00	FY 2020/2021		288,350.00		
COMMITTED MOVERS LTD	1,443,400.00	FY 2020/2021		1,443,400.00		
KEMSA	198,263.00	FY 2020/2021		198,263.00		
CROSSLEAD P.O BOX NAKURU	73,004.00	FY 2020/2021		73,004.00		
NJEESY QUEENS ENTERPRISES P.O BOX 2275 NAIVASHA	998,000.00	FY 2020/2021		998,000.00		
SWITCH GLOBAL P.O BOX 8059 NBI	160,000.00	FY 2020/2021		160,000.00		
OLE TWO TWO INVESTMENTS	476,600.00	FY 2020/2021		476,600.00		
HIGHRIDGE PHARMACEUTICALS	510,230.00	FY 2020/2021		510,230.00		

PANAROMA PARK HOTEL	2,240,000.00	FY 2020/2021		2,240,000.00		
ONLINE MOVERS LTD	319,650.00	FY 2020/2021		319,650.00		
NYAWI ENTERPRISES	96,990.00	FY 2020/2021		96,990.00		
APPLINK ENTERPRISES	442,500.00	FY 2020/2021		442,500.00		
LOSCATOH K. LTD	207,750.00	FY 2020/2021		207,750.00		
GOODWAY GENERAL MERCHANTS	750,000.00	FY 2020/2021		750,000.00		
BAKPHARM LIMITED	1,046,350.00	FY 2020/2021		1,046,350.00		
ADOMILAN DEALERS & SUPPLIERS	1,320,000.00	FY 2020/2021		1,320,000.00		
KEMSA	2,908,223.00	FY 2020/2021		2,908,223.00		
KINAMBA EVANS ENTERPRISES	1,300,157.00	FY 2020/2021		1,300,157.00		
ANSELL PHARMACEUTICALS	1,618,800.00	FY 2020/2021		1,618,800.00		
PINK PHARMACEUTICALS	1,509,000.00	FY 2020/2021		1,509,000.00		
NAKURU WATER AND SANITATION CO.	3,000,000.00	FY 2020/2021		3,000,000.00		
KENYA POWER	21,112.00	FY 2020/2021		21,112.00		
KENYA MEDICAL SUPPLIRS AUTHORITY P.O BOX 965 NBI	7,597,570.00	FY 2020/2021		7,597,570.00		
TELESCOPE MEDICAL TECHNOLOGIES	2,200,000.00	FY 2020/2021		2,200,000.00		
KEMSA	21,143,450.10	FY 2020/2021		21,143,450.10		
M/s Tuffrock Enterprises	248,762	2018/2019	248,762.00	-	248,762	
Senand Solutions	666,100	FY 2014/2015	-	666,100.00	666,100	BUDGET CONSTRAINTS

Senand Solutions	76,400	FY 2014/2015	-	76,400.00	76,400	BUDGET CONSTRAINTS
Senand Solutions	528,100	FY 2014/2015	-	528,100.00	528,100	BUDGET CONSTRAINTS
Suvuti Ventures	20,000	FY 2014/2015	-	20,000.00	20,000	BUDGET CONSTRAINTS
Suvuti Ventures	20,000	FY 2014/2015	-	20,000.00	20,000	BUDGET CONSTRAINTS
Suvuti Ventures	20,000	FY 2014/2015	-	20,000.00	20,000	BUDGET CONSTRAINTS
Kings & Queens	24,000	FY 2014/2015	24,000.00	-	24,000	
Kings & Queens	13,200	FY 2014/2015	13,200.00	-	13,200	
NAKURU WATER AND SANITATION SERVICES	22,840,163.55	30.6.2020	-	22,840,163.55	22,840,163.55	BUDGET CONSTRAINTS
Kings & Queens	275,000	28.05.2021		275,000.00		BUDGET CONSTRAINTS
GREAT RIFT GENERAL	23,000.00	9.10.2020		23,000.00		BUDGET CONSTRAINTS
MAMMENY SOLUTIONS	1,996,950.00	24.06.2021		1,996,950.00		BUDGET CONSTRAINTS
PETRESHAH KENYA	4,935,150.00	27.05.2021		4,935,150.00		BUDGET CONSTRAINTS
GREVY GENERAL DEALERS	275,000.00	24.05.2021		275,000.00		BUDGET CONSTRAINTS
TRACOED CONSULTANTS	275,000.00	24.05.2021		275,000.00		BUDGET CONSTRAINTS
FRANTEV ENTERPRISES	662,379.30	15.04.2021		662,379.30		BUDGET CONSTRAINTS
MOSES OCHUMA	20,000.00	7.06.2021		20,000.00		BUDGET CONSTRAINTS
ENSAL KENYA LTD	647,200	Jun-15	-	647,200.00	647,200	lack of sufficient documents for payment
SENAND SOLUTIONS	492,000	Jun-15	-	492,000.00	492,000	lack of sufficient documents for payment
SENAND SOLUTIONS	505,300	Jun-15	-	505,300.00	505,300	lack of sufficient documents for payment

ENSAL KENYA LTD	86,390	Jun-15	-	86,390.00	86,390	lack of sufficient documents for payment
MOSES ONYANGO OCHUMA	60,000	Jun-20	60,000.00	-	60,000	
GREAT RIFT GENERAL MERCHANT	159,445	Jun-20	159,445.00	-	159,445	
CIDER COLLECTIONS	364,500.00	22-04-2021	-	364,500.00		payment processed but failed to be paid due to closure of ifmis system
KENJOSE ENTERPRISES	639,090.00	23-04-2021	-	639,090.00		payment processed but failed to be paid due to closure of ifmis system
NAKURU WATER AND SANITATION SERVICES	1,831.00	3/6/2021	-	1,831.00		payment processed but failed to be paid due to closure of ifmis system
TRANS NATIONAL BANK	76,800.00	30-06-2021	-	76,800.00		payment processed but failed to be paid due to closure of ifmis system
UNI COUNTY SACCO/TUPENDANE	151,800.00	30-06-2021	-	151,800.00		payment processed but failed to be paid due to closure of ifmis system
COOPERATIVE BANK	84,317.10	30-06-2021	-	84,317.10		payment processed but failed to be paid due to closure of ifmis system
FAMILY BANK	693,871.10	30-06-2021	-	693,871.10		payment processed but failed to be paid due to closure of ifmis system
KENYA COMMERCIAL BANK	322,468.80	30-06-2021	-	322,468.80		payment processed but failed to be paid due to closure of ifmis system
EQUITY BANK	1,315,983.55	30-06-2021	-	1,315,983.55		payment processed but failed to be paid due to closure of ifmis system
EQUITY BANK	1,971,246.20	24-06-2021	-	1,971,246.20		payment processed but failed to be paid due to closure of ifmis system
FAMILY BANK	1,026,964.10	24-06-2021	-	1,026,964.10		payment processed but failed to be paid due to closure of ifmis system

PAYE FOR CASUALS FOR MAY 2021	18,923.00	24-06-2021	-	18,923.00		payment processed but failed to be paid due to closure of ifmis system
PAYE FOR 30% TAX FOR AIRTIME	36,900.00	28-06-2021	-	36,900.00		payment processed but failed to be paid due to closure of ifmis system
CALIBER TRAVEL LTD	31,500.00	7/6/2021	-	31,500.00		payment processed but failed to be paid due to closure of ifmis system
ALTOUMI TOURS AND TRAVEL	33,500.00	4/6/2021	-	33,500.00		payment processed but failed to be paid due to closure of ifmis system
JAMII TELECOMMUNICATIONS	33,350.00	29-06-2021	-	33,350.00		payment processed but failed to be paid due to closure of ifmis system
PURIM LOGISTICS	399,100.00	25-06-2021	-	399,100.00		payment processed but failed to be paid due to closure of ifmis system
WILFRED RUBIA	22,400.00	30-06-2021	-	22,400.00		payment processed but failed to be paid due to closure of ifmis system
JOSEPH NDUNGU	8,400.00	30-06-2021	-	8,400.00		payment processed but failed to be paid due to closure of ifmis system
MONICA W KIHORIA	2,800.00	30-06-2021	-	2,800.00		payment processed but failed to be paid due to closure of ifmis system
MONICA KIRERU	2,800.00	30-06-2021	-	2,800.00		payment processed but failed to be paid due to closure of ifmis system
GRACE KARANJA	2,800.00	30-06-2021	-	2,800.00		payment processed but failed to be paid due to closure of ifmis system
STEPHEN WAWERU	2,800.00	30-06-2021	-	2,800.00		payment processed but failed to be paid due to closure of ifmis system
NGENGI E KARANJA	2,800.00	28-06-2021	-	2,800.00		payment processed but failed to be paid due to closure of ifmis system
KIOGORA MURITHI	3,500.00	28-06-2021	-	3,500.00		payment processed but failed to be paid due to closure of ifmis system

JANE MURIU	2,800.00	30-06-2021	-	2,800.00		payment processed but failed to be paid due to closure of ifmis system
PHILIP NGENY	5,600.00	30-06-2021	-	5,600.00		payment processed but failed to be paid due to closure of ifmis system
GREAT RIFT GENERAL MERCHANT	151,800.00	28-06-2021	-	151,800.00		payment processed but failed to be paid due to closure of ifmis system
MONIKS	65,000	FY 2015/2016	-	65,000.00	65,000	LACK OF BUDGETARY ALLOCATIONS
RICKLINE ENTERPRISES	347,260	FY 2017/2018	-	347,260.00	347,260	THE PENDING BILL IS NOT PAYABLE BECAUSE THE THE GOODS WERE NOT SUPPLIED
KAMIBE INVESTMENTS	99,500	FY 2017/2018	-	99,500.00	99,500	LACK OF BUDGETARY ALLOCATIONS
Ms copycate enterprises	7,975,101	FY2015/17	6,905,501.00	1,069,600.00	1,069,600	NOT PAID DUE TO LACK OF BUDGETARY ALLOCATIONS
STAN BOOKSHOP	124,120	FY2015/16	-	124,120.00	124,120	NOT PAID DUE TO LACK OF BUDGETARY ALLOCATIONS
Filner ent	256,350	FY2017/18	-	256,350.00	256,350	NOT PAID DUE TO LACK OF BUDGETARY ALLOCATIONS
M/S PROMAX GENERAL SUPPLIES	60,000	FY2019/20	60,000.00	-	60,000	
COMMITTED MOVERS LTD	263,333	FY2019/20	263,333.40	-	263,333	
M/S AROUBAFALL ENTERPRISES LTD	170,485	FY2019/20	170,485.00	-	170,485	
M/S SUNEM ENTERPRISES	20,000	FY2019/20	20,000.00	-	20,000	
M/S GREATRIFT MERCHANTS	22,000	FY2019/20	22,000.00	-	22,000	
M/S ARDENT LOGISTICS	29,000	FY2019/20	29,000.00	-	29,000	

M/S VIC MAMI GENERAL SUPPLIES	19,500	FY2019/20	19,500.00	-	19,500	
M/S WAMI ONWARD INVESTMENTS	26,000	FY2019/20	26,000.00	-	26,000	
M/S GIYAN ENTERPRISES LIMITED	2,511,400	FY2020/21		2,511,400.00		
M/S MIKTO CONSTRUCTION LIMITED	2,702,600	FY2020/21		2,702,600.00		
M/S ENROCK COMMERCIAL ENTERPRISES	152,773	FY2020/21		152,773.00		
M/S PROMAX GENERAL SUPPLIES	99,180	FY2020/21		99,180.00		
M/S PROMAX GENERAL SUPPLIES	250,780	FY2020/21		250,780.00		
M/S GREATRIFT GENERAL MERCHANTS	499,980	FY2020/21		499,980.00		
M/S LUXUR ENTERPRISES	1,980,000.00	20/5/2021		1,980,000.00		
M/S REKO ENTERPRISES LTD	1,499,000.00	6/3/2021		1,499,000.00		
M/S JIMSHAH AND SONS K. LTD	1,998,100.00	6/3/2021		1,998,100.00		
M/S GACTOR ENTERPRISES LTD	820,700.00	20/3/2021		820,700.00		
MARGARET WANJIKU MACHARIA	27,500	12/10/2012	-	27,500.00	27,500	
JOHN MAINA MWANGI	27,500	29/10/2012	-	27,500.00	27,500	
KAHUTI SELF HELP GROUP(JOSEPH N KARIUKI)	27,500	29/10/2012	-	27,500.00	27,500	
KAHUTI SELF HELP GROUP	27,500	29/10/2012	-	27,500.00	27,500	
ALBERT OCHIENG	27,500	29/10/2012	-	27,500.00	27,500	
LUCID INTERNATIONAL	197,078	25/2/2013	-	197,078.00	197,078	

LUCID INTERNATIONAL	245,054	15/2/2013	-	245,054.00	245,054	
JESA CONSTRUCTION CO.LIMITED	300,000	02-15-2012	300,000.00	-	300,000	
LUCID INTERNATIONAL	444,360	14/Feb/2013	-	444,360.00	444,360	
LANDSPRING ENTERPRICES	450,000	25/Feb/2013	-	450,000.00	450,000	
PRINT OPTION	3,385,000	15/Nov/2018	3,385,000.00	-	3,385,000	
PRINT OPTION	1,595,000	21/May/2018	1,595,000.00	-	1,595,000	
MFI DOCUMENT SOLUTIONS LIMITED	206,000	8/Apr/2020	206,000.00	-	206,000	
HANNOVER COMMERCIAL ENTERPRISES LTD	9,228,434	3/Mar/2021		9,228,434.00		
RIVERBANK SOLUTIONS LTD	540,000	31/Dec/2016		540,000.00		
RIVERBANK SOLUTIONS LTD	1,900,000	31/Dec/2018		1,900,000.00		
RIVERBANK SOLUTIONS LTD	1,242,500	31/Dec/2019		1,242,500.00		
PROMAX GENERAL SUPPLIES	202,500	18/Jun/2020		202,500.00		
SUMAHO NISSI GREENER	240,000.00	2017-18-19		240,000.00		
TONER STORE	2,890,030.00	6/May/2021		2,890,030.00		
PAMUCO ENTERPRISES	4,699,950.00	FY 2016/2017	4,699,950.00	-	4,699,950	
Hotel waterbuck	86,000.00	FY 2016/2017	86,000.00	-	86,000	
MWEWA ENTERPRISES	70,904	FY 2018/2019	-	70,904.00	70,904	
BOSSLINE	749,000	FY 2018/2019	-	749,000.00	749,000	
NAKURU EXPERTS SUPPLIES LIMITED	120,400.00	FY 2018/2019	-	120,400.00	120,400	

Kings and queens	400,000.00	FY 2018/2019	-	400,000.00	400,000	
Devashish Enteriprises	45,500.00	FY 2019/2020	45,500.00	-	45,500	
Pirakil Company Limited	350,000.00	FY 2019/2020	-	350,000.00	350,000	
M/S MIDFAIR COMPUTER SYSTEMS	1,839,092.00	6/11/2021	-	1,839,092		
M/S DIVERN ENTERPRISES	997,000.00	28/6/2021		997,000		
LIQUID TELECOMMUNICATION KENYA LIMITED	2,115,954.00	FY 2020/2021		2,115,954		
MFI DOCUMENT SOLUTION	712,240.00	FY 2020/2021		712,240		
ARTH RIFT	125,000.00	FY 2020/2021		125,000		
DEMATIAL ENTERPRISES	800,000.00	28/6/2021		800,000		
MOLO TURI COMPANY LIMITED	1,783,500.00	15/6/2021		1,783,500		
TRIYAN GENERAL SUPPLY LIMITED	597,000.00	29/07/2020		597,000		
BERAWIN GENERAL SUPPLIES	884,500.00	6/4/2021		884,500		
OFFICE TEN SOLUTIONS	1,428,500.00	2019/20	-	1,428,500.00	1,428,500.00	
MFI DOCUMENT SOLUTION LTD	136,746.00	2019/20	-	136,746.00	136,746.00	
CHRIMWA ENTERPRISES	346,000.00	2019/20	-	346,000.00	346,000.00	
MARIMAYA INVESTMENT LIMITED	1,396,082.85	2020-2021		1,396,082.85		
Sub-Total	**709,087,072**	**4,070,078**	**408,867,589**	**291,699,867**	**189,887,862**	0
Supply of services			-	-	-	
KENYA ALLIANCE INSURANCE CO	1,011,837.00	9th Mar,2020	1,011,837.00	-	1,011,837.00	

COUNTY PUBLIC SERVICE BOARD NATIONAL CONSULTATIVE FORUM	601,100.00	Upon Devolution	601,100.00	-	601,100.00	
NATION MEDIA GROUP LIMITED	356,120.80	21st Aug 2020	356,120.80	-	356,120.80	
KAMUMU AUTO DEALERS	15,100.00	21st Feb, 2020	-	15,100.00	15,100.00	SUPPORTING DOCUMENTS WERE NOT AVAILABLE
Nation Media Group	91,640.00	3-May-21		91,640.00		WAS PROCESSED BUT FAILED AT IB
Nation Media Group	91,640.00	7-Jul-21		91,640.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE
ACK Imani Guest House and Conference Centre	34,000.00	30-Jun-21		34,000.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE
Milele Resort	25,000.00	9-Feb-21		25,000.00		WAS PROCESSED BUT FAILED AT IB
Altoumi Tours and travel	33,500.00	19-May-21		33,500.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE
Kenya Alliance Insurance Co LTD	1,011,797.00	23-Jun-21		1,011,797.00		WAS PROCESSED BUT FAILED AT IB
ACK Imani Guest House and Conference Centre	45,900.00	24-May-21		45,900.00		WAS PROCESSED BUT FAILED AT IB
ACK Imani Guest House and Conference Centre	61,200.00	26-May-21		61,200.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE
Milele Resort	210,000.00	3-Dec-20		210,000.00		WAS PROCESSED BUT FAILED AT IB
Rentokil Initial Kenya Ltd	18,468.00	5-Dec-20		18,468.00		WAS PROCESSED BUT FAILED AT IB
College of Human resource Management	307,800.00	20-Nov-20		307,800.00		WAS PROCESSED BUT FAILED AT IB
Kamumu Auto Dealers	26,200.00	6-Jan-21		26,200.00		WAS PROCESSED BUT FAILED AT IB
Joean Agencies	32,480.00	12-Feb-21		32,480.00		SUPPORTING DOCUMENTS WERE NOT AVAILABLE

BONTANA HOTEL	493,600	FY 2018/2019	-	493,600.00	493,600	INCOMPLETE DOCUMENTATION
BONTANA HOTEL	1,020,000	FY 2018/2019	-	1,020,000.00	1,020,000	INCOMPLETE DOCUMENTATION
BONTANA HOTEL	168,000	FY 2018/2019	-	168,000.00	168,000	INCOMPLETE DOCUMENTATION
TADAMA SUPPLIERS	440,220.00	FY 2018/2019	-	440,220.00	440,220	INCOMPLETE DOCUMENTATION
BLENMAW INVETMENT LTD	575,000.00	FY 2018/2019	-	575,000.00	575,000	INCOMPLETE DOCUMENTATION
BONTANA HOTEL	168,000.00	FY 2018/2019	-	168,000.00	168,000	INCOMPLETE DOCUMENTATION
LANSCA INVESTMENT LTD	25,000.00	FY 2018/2019	-	25,000.00	25,000	INCOMPLETE DOCUMENTATION
LANSCA INVESTMENT LTD	17,500.00	FY 2018/2019	-	17,500.00	17,500	INCOMPLETE DOCUMENTATION
AFRICAN TOUCH SAFARIES	1,022,770.00	2019/2020	1,022,770.00	-	1,022,770.00	
THE ALPS HOTEL	60,000.00	2019/2020	-	60,000.00	60,000.00	INCOMPLETE DOCUMENTATION
NATION MEDIA LIMITED	650,000.00	2019/2020	650,000.00	-	650,000.00	
JOHNLIA WORKSHOP	98,500.00	2019/2020	98,500.00	-	98,500.00	
APEX RESORT	131,000.00	2019/2020	131,000.00	-	131,000.00	
GIS Land Infirmation Management System	33,955,950	29th June 2015	28,628,377.45	5,327,572.55	5,327,573	Awaiting approval from county assembly.Outstanding balance is Kshs.4,244,495
Waterbuck	107,450	15th June 2020	107,450.00	-	107,450	
Genevive hotel	88,000	4th October 2018	-	88,000.00	88,000	KRA issue
Nation Media Group PLC	113,680	19th April 2019	113,680.00	-	113,680	
La Belle Inn-Naivasha	174,490.00	7th April 2020	174,490.00	-	174,490.00	
Nation Media Group PLC		4th February 2020				

	183,240.00		183,240.00	-	183,240.00	
Nation Media Group PLC	195,228.00	19th April 2019	-	195,228.00	195,228.00	Awaiting further documents
Enashipai Hotel	442,500.00	3rd May 2019	-	442,500.00	442,500.00	Awaiting further documents
La Belle Inn-Naivasha	895,160.00	3rd May 2019	-	895,160.00	895,160.00	Awaiting further documents
Nation Media Group PLC	356,120.00	26th April, 2019	356,120.00	-	356,120.00	
Nation Media Group PLC	183,280.00	11th March 2020	-	183,280.00	183,280.00	System Closure
Standard Group LTD	678,600.00	20th November, 2019	678,600.00	-	678,600.00	
The Nest Boutique Hotel	643,900.00	24th June, 2019	661,400.00	- 17,500.00	643,900.00	Difference in paid values-Paid in full
Switch Global Kenya Ltd	390,000.00	11th June, 2019	-	390,000.00	390,000.00	System Closure
Patmat Bookshop Ltd	220,000.00	21st September, 2020	207,000.00	13,000.00	220,000.00	Difference in paid values-Paid in full
Patmat Bookshop Ltd	220,000.00	21st April 2020	-	220,000.00	220,000.00	Awaiting further documents
Valueline Consulting Limited	1,163,325.00	10th June 2021		1,163,325.00		System Closure
Rodi Orege & Co Advocates	1,471,960.00	16th April 2021		1,471,960.00		System Closure
Standard Chartered Bank of Kenya	15,425.40	1st March 2021		15,425.40		System closure
Rentokil Initial	9,582.00	9th June 2021		9,582.00		System closure
Nation Media Group PLC	183,280.00	5th February 2020		183,280.00		System closure
Nation Media Group PLC	183,280.00	31st July 2020		183,280.00		Awaiting further documents
Nation Media Group PLC	183,280.00	26th January 2021		183,280.00		Awaiting further documents
Nation Media Group PLC	91,640.00	26th January 2021		91,640.00		System Closure
Nation Media Group PLC	216,920.00	25th March 2021		216,920.00		Awaiting further documents

Nation Media Group PLC	91,640.00	16th April 2021		91,640.00		System Closure
Lake Nakuru Flamingo Lodge	843,500.00	11th June 2021		843,500.00		System closure
Malik Auto Ltd	185,820.00	14th June 2021		185,820.00		System closure
Asunda Motors	333,100.00	28th April 2021		333,100.00		Awaiting further documents
ASUNDA MOTORS	2,000	7/1/2013	-	2,000.00	2,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
Postal corporation of kenya	471,682	7/1/2014	3,079.00	468,603.00	468,603	long outstanding debts,audited and awaiting for a report for us to process the payment.
kenya school of Government-Baringo	4,240,200	7/1/2014	3,629,930.00	610,270.00	1,690,270	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	2,300	7/1/2013	-	2,300.00	2,300	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	2,500	7/1/2013	-	2,500.00	2,500	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	2,800	7/1/2013	-	2,800.00	2,800	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	3,100	7/1/2013	-	3,100.00	3,100	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	4,000	7/1/2013	-	4,000.00	4,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	4,300	7/1/2013	-	4,300.00	4,300	long outstanding debts,audited and awaiting for

						a report for us to process the payment.
ASUNDA MOTORS	4,750	7/1/2013	-	4,750.00	4,750	long outstanding debts,audited and awaiting for a report for us to process the payment.
RAFIKI ENGENEERING WORKS LTD	5,220	7/1/2013	-	5,220.00	5,220	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	5,400	7/1/2013	-	5,400.00	5,400	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	5,800	7/1/2013	-	5,800.00	5,800	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	5,800	7/1/2013	-	5,800.00	5,800	long outstanding debts,audited and awaiting for a report for us to process the payment.
JOG GENERAL CONTRACTORS AND SUPPLIES	6,000	7/1/2013	-	6,000.00	6,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	7,200	7/1/2013	-	7,200.00	7,200	long outstanding debts,audited and awaiting for a report for us to process the payment.
SUPREME SOLUTIONS & GENERAL SUPPLIES	7,500	7/1/2013	-	7,500.00	7,500	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	7,550	7/1/2013	-	7,550.00	7,550	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	7,800	7/1/2013	-	7,800.00	7,800	long outstanding debts,audited and awaiting for a report for us to process the payment.

RAFIKI ENGENEERING WORKS LTD	8,700	7/1/2013	-	8,700.00	8,700	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	8,950	7/1/2013	-	8,950.00	8,950	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	9,800	7/1/2012	-	9,800.00	9,800	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	10,000	7/1/2013	-	10,000.00	10,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	11,350	7/1/2012	-	11,350.00	11,350	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	12,100	7/1/2013	-	12,100.00	12,100	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	13,900	7/1/2013	-	13,900.00	13,900	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	17,050	7/1/2013	-	17,050.00	17,050	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	17,050	7/1/2013	-	17,050.00	17,050	long outstanding debts,audited and awaiting for a report for us to process the payment.
RONEY STATIONERS	17,460	7/1/2013	-	17,460.00	17,460	long outstanding debts,audited and awaiting for a report for us to process the payment.
JOG GENERAL CONTRACTORS AND SUPPLIES	17,600	7/1/2013	-	17,600.00	17,600	long outstanding debts,audited and awaiting for a report for us to process the

						payment.
ASUNDA MOTORS	18,300	7/1/2015	-	18,300.00	18,300	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	18,450	7/1/2013	-	18,450.00	18,450	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	18,600	7/1/2013	-	18,600.00	18,600	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	21,950	7/1/2013	-	21,950.00	21,950	long outstanding debts,audited and awaiting for a report for us to process the payment.
AUTOJETS MOTORS	22,140	7/1/2014	-	22,140.00	22,140	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	23,500	7/1/2014	-	23,500.00	23,500	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	23,600	7/1/2014	-	23,600.00	23,600	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	24,300	7/1/2014	-	24,300.00	24,300	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	24,550	7/1/2014	-	24,550.00	24,550	long outstanding debts,audited and awaiting for a report for us to process the payment.
JOKIKA FISH FARM	25,000	7/1/2014	-	25,000.00	25,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
CAROLINE JERONO		7/1/2013	-			long outstanding

KIPLAGAT	25,500			25,500.00	25,500	debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	25,550	7/1/2013	-	25,550.00	25,550	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	26,600	7/1/2013	-	26,600.00	26,600	long outstanding debts,audited and awaiting for a report for us to process the payment.
SHEM STEPHEN LETITOYA	26,938	7/1/2013	-	26,938.00	26,938	long outstanding debts,audited and awaiting for a report for us to process the payment.
JOG GENERAL CONTRACTORS AND SUPPLIES	27,110	7/1/2013	-	27,110.00	27,110	long outstanding debts,audited and awaiting for a report for us to process the payment.
KAJHAN QUICK SERVICE	27,500	7/1/2013	-	27,500.00	27,500	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	28,000	7/1/2013	-	28,000.00	28,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	32,150	7/1/2013	-	32,150.00	32,150	long outstanding debts,audited and awaiting for a report for us to process the payment.
RAFIKI ENGENEERING WORKS LTD	32,248	7/1/2012	-	32,248.00	32,248	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	33,500	7/1/2014	-	33,500.00	33,500	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	33,550	7/1/2013	-	33,550.00	33,550	long outstanding debts,audited and awaiting for a report for us to process the payment.

TEA LAND AUTO PARTS & GARAGE	33,580	7/1/2013	-	33,580.00	33,580	long outstanding debts,audited and awaiting for a report for us to process the payment.
TAWAKAL AUTO GARAGE	34,350	7/1/2012	-	34,350.00	34,350	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	36,000	7/1/2013	-	36,000.00	36,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	36,100	7/1/2013	-	36,100.00	36,100	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	42,400	7/1/2014	-	42,400.00	42,400	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	44,000	7/1/2014	-	44,000.00	44,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
PHILLIP MWANGI RIIRI	45,000	7/1/2014	-	45,000.00	45,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	46,900	7/1/2012	-	46,900.00	46,900	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	47,550	7/1/2014	-	47,550.00	47,550	long outstanding debts,audited and awaiting for a report for us to process the payment.
LAKE NAIVASHA PANORAMA PARK	50,000	7/1/2013	-	50,000.00	50,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
JOGLA ENTERPRISES	56,730	7/1/2013	-	56,730.00	56,730	long outstanding debts,audited and awaiting for a report for us to process the

						payment.
COMMITTED MOVERS	60,000	7/1/2013	-	60,000.00	60,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
STELO TECH	60,000	7/1/2013	-	60,000.00	60,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
STEGA SECURITY SERVICES LTD.	63,000	7/1/2013	-	63,000.00	63,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
TEA LAND AUTO PARTS & GARAGE	63,000	7/1/2013	-	63,000.00	63,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	100,000	7/1/2014	-	100,000.00	100,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	100,000	7/1/2013	-	100,000.00	100,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	114,800	7/1/2014	-	114,800.00	114,800	long outstanding debts,audited and awaiting for a report for us to process the payment.
JOG GENERAL CONTRACTORS AND SUPPLIES	118,000	7/1/2014	-	118,000.00	118,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	121,200	7/1/2014	-	121,200.00	121,200	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	153,800	7/1/2014	-	153,800.00	153,800	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS		7/1/2014	-			long outstanding

	170,600			170,600.00	170,600	debts,audited and awaiting for a report for us to process the payment.
GLOSEC SERVICES LTD	180,000	7/1/2014	-	180,000.00	180,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
NOSCO ENTERPRISES	190,000		-	190,000.00	190,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	208,000		-	208,000.00	208,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
JOGLA ENTERPRISES	209,500	7/1/2014	-	209,500.00	209,500	long outstanding debts,audited and awaiting for a report for us to process the payment.
WEAFRIC LTD.	268,700	7/1/2014	-	268,700.00	268,700	long outstanding debts,audited and awaiting for a report for us to process the payment.
GLOSEC SERVICES LTD	300,000	7/1/2014	-	300,000.00	300,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	301,300	7/1/2014	-	301,300.00	301,300	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	329,200	7/1/2014	-	329,200.00	329,200	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	334,700	7/1/2014	-	334,700.00	334,700	long outstanding debts,audited and awaiting for a report for us to process the payment.
GLOSEC SERVICES LTD	400,000	7/1/2014	-	400,000.00	400,000	long outstanding debts,audited and awaiting for a report for us to process the payment.

GLOSEC SERVICES LTD	432,000	7/1/2013	-	432,000.00	432,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
GLOSEC SERVICES LTD	432,000	7/1/2013	-	432,000.00	432,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
GLOSEC SERVICES LTD	432,000	7/1/2013	-	432,000.00	432,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
GLOSEC SERVICES LTD	432,000	7/1/2014	-	432,000.00	432,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	442,200	7/1/2013	-	442,200.00	442,200	long outstanding debts,audited and awaiting for a report for us to process the payment.
ASUNDA MOTORS	442,200	7/1/2013	-	442,200.00	442,200	long outstanding debts,audited and awaiting for a report for us to process the payment.
WEAFRIC LTD.	460,000	7/1/2013	-	460,000.00	460,000	long outstanding debts,audited and awaiting for a report for us to process the payment.
Sunem Enterprises LTD	431,400.00	28/06/2021		431,400.00		service was concluded at the end of the financial year, certificate of completion for payment was presented but the system was already closed.
The agricultural Society of Kenya	2,262,000.00	30/06/2021		2,262,000.00		long outstading debt but effort to pay 1.2 million was not successful since the system was closed.
THE ALPS HOTEL	116,000	FY 2018/2019	116,000.00	-	116,000	
NAKURU COUNTY BURSARY FUND	15,287,150	FY 2018/2019	-	15,287,150.00	15,287,150	

ALPS HOTEL	116,000	FY 2018/2019	116,000.00	-	116,000	
Lake Naivasha Resort	270,000.00	FY 2019/2020	270,000.00	-	270,000	
Bontana Hotel	3,000,000.00	FY 2019/2020	3,000,000.00	-	3,000,000	
Masada Hotel	348,000.00	FY 2019/2020	-	348,000.00	348,000	
EMPOLOS HOTEL	170,000.00	FY 2019/2020	-	170,000.00		
MASADA HOTEL	243,000.00	FY 2020/2021		243,000.00		
ESERIAN HOTEL	378,000.00	18/06/2021		378,000.00		
LAKE NAIVASHA RESORT	117,000.00	6/11/2021		117,000.00		
HYLISE HOTEL	102,000.00	7/1/2021		102,000.00		
EAGLE PALACE HOTEL	26,000.00	27/6/2019		26,000.00		
LIQUID TELECOMMUNICATION KENYA LIMITED	705,318.00	11/1/2020		705,318.00		
CHESTER HOTEL	96,000		-	96,000.00	96,000.00	
PRINTERS PARADISE LTD	600,000.00		-	600,000.00	600,000.00	
Juwakis Enterprises	920,911.00	FY 2020/2021		920,911.00		
AGRICULTURAL TRAINING CENTER	267,000.00	FY 2020/2021		267,000.00		
IDECA ELECTRICAL & REFRIGERATION	1,389,120.00	FY 2020/2021		1,389,120.00		
PANAROMA PARK HOTEL	2,240,000.00	FY 2020/2021		2,240,000.00		
NAKURU WATER AND SANITATION CO.	3,000,000.00	FY 2020/2021		3,000,000.00		
KENYA POWER	21,112.00	FY 2020/2021		21,112.00		

MINISTRY OF HEALTH DONOR ACCOUNT	50,000	FY 2020/2022		50,000.00		BANK CHARGES TO THE DONOR ACCOUNT
Ms Media Max	115,000	FY 2018/2019	-	115,000.00	115,000	LESS BUGETARY ALLOCATION
sameer africa	3,000,000.00	2018/2020	-	3,000,000.00	3,000,000	LESS BUGETARY ALLOCATION
ms msamiati contractors	476,250.00	2019/20	476,250.00	-	476,250.00	
Ms fairdeal furniture	219,980.00	2019/20	219,980.00	-	219,980.00	
Nakuru water and sanitation	23,400,000.00	2019/20	-	23,400,000.00	23,400,000.00	LESS BUGETARY ALLOCATION
kings&queens	852,041.35	2019/20	852,041.35	-	852,041.35	
ms starnet gen merchants	999,572.00	2019/20	999,572.00	-	999,572.00	
ms car and general ltd	499,875.30	2019/20	499,875.30	-	499,875.30	
RENTOKIL INITIAL	228000	2019/20	228,000.00	-	228000	
NAWASCCO	23,774,954	FY 2014/2015	15,848,847.00	7,926,106.50	7,926,107	BUDGET CONSTRAINTS
Smart Octopus	550,000	FY 2014/2015	-	550,000.00	550,000	BUDGET CONSTRAINTS
Nabil East Africa	48,560	FY 2014/2015	-	48,560.00	48,560	BUDGET CONSTRAINTS
Waterbuck Hotel	86,000	FY 2014/2015	-	86,000.00	86,000	BUDGET CONSTRAINTS
Pan African Institute of management	185,000	FY 2014/2015	-	185,000.00	185,000	BUDGET CONSTRAINTS
Mediamil Advertising Network	255,200	FY 2014/2015	-	255,200.00	255,200	BUDGET CONSTRAINTS
Merica Hotel	88,000	FY 2014/2015	-	88,000.00	88,000	BUDGET CONSTRAINTS
Milele Resort	60,000	FY 2016/2017	-	60,000.00	60,000	BUDGET CONSTRAINTS
Milele Resort	31,500	FY 2016/2017	-	31,500.00	31,500	BUDGET CONSTRAINTS
NAWASCCO	13,612,894	FY 2018/2019	8,000,000.00	5,612,894.00	13,612,894	BUDGET CONSTRAINTS

SAWELA LODGE	5,461,000	FY 2018/2019	3,800,000.00	1,661,000.00	2,961,000	BUDGET CONSTRAINTS
Eserian Hotel	240,000	FY 2019/2020	-	240,000.00	240,000	BUDGET CONSTRAINTS
Alps Hotel	254,000	FY 2019/2020	-	254,000.00	254,000	BUDGET CONSTRAINTS
Kenya school of Government-Baringo	472,000	FY 2019/2020	-	472,000.00	472,000	BUDGET CONSTRAINTS
Lekiji Limited	290,000	FY 2019/2020	-	290,000.00	290,000	BUDGET CONSTRAINTS
Lets Travel and Tours	621,900	FY 2019/2020	-	621,900.00	621,900	BUDGET CONSTRAINTS
Eagle Palace	122,000	FY 2019/2020	-	122,000.00	122,000	BUDGET CONSTRAINTS
Tandaza Global	1,000,000	FY 2019/2020	-	1,000,000.00	1,000,000	BUDGET CONSTRAINTS
ASUNDA MOTORS	302,000	FY 2019/2020	302,000.00	-	302,000	
ESERIAN HOTEL	240,000.00	2019/2020	240,000.00	-	240,000.00	
KENYA SCHOOL OF GOVERNMENT-BARINGO	472,000.00	13.9.2019	472,000.00	-	472,000.00	
LETS TRAVEL AND TOURS	621,900.00	15.6.2020	621,900.00	-	621,900.00	
EAGLE PALACE	122,000.00	2.2.2020	122,000.00	-	122,000.00	
TANDAZA GLOBAL CONSULTANCE SERVICES	1,000,000.00	27.5.2019	-	1,000,000.00	1,000,000.00	
STELLAVEN AGENCIES	320,000.00	3.04.2021		320,000.00		
PINECONE HOTEL	371,250.00	8.03.2021		371,250.00		
INTIME CONTRACTORS	36,500	FY 2014/2015	36,500.00	-		
STEVEMORE AUTOSERVICES	50,000	FY 2014/2015	-	50,000.00	50,000	
OLOIKA COUNTRY LODGE	60,000	FY 2014/2015	-	60,000.00	60,000	
KENYA WILDLIFE SER.	544,700	FY 2014/2015	-	544,700.00	544,700	

WITHHOLDING VAT COLLECTION ACCOUNT	192.5	Jun-20	192.50	-	193	
AGNES CHEBET NGETICH	6,210.00	Jun-20	6,210.00	-	6,210	
BEATRICE WANJIRU THEURI	6,210.00	Jun-20	6,210.00	-	6,210	
JOEL BETT KIPLANGAT	20,100.00	Jun-20	20,100.00	-	20,100	
WITHHOLDING VAT COLLECTION ACCOUNT	33,000.00	Jun-20	33,000.00	-	33,000	
WITHHOLDING VAT COLLECTION ACCOUNT	62,500.00	Jun-20	62,500.00	-	62,500	
IMELDA SIMIYU	28,080.00	Jun-20	28,080.00	-	28,080	
NDEGWA DUNCAN MACHARIA	2,940.00	Jun-20	2,940.00	-	2,940	
JOHN KOSKE BETT	6,300.00	Jun-20	6,300.00	-	6,300	
JOSEPH GITHIORA GICHUHI	4,200.00	Jun-20	4,200.00	-	4,200	
ERIC ROTICH KOSKEI	6,615.00	Jun-20	6,615.00	-	6,615	
LERIFA CONTACTORS COMPANY	339,000.00	26-04-2021	-	339,000.00		payment processed but failed to be paid due to closure of ifmis system
LERIFA CONTACTORS COMPANY	76,328.00	26-04-2021	-	76,328.00		payment processed but failed to be paid due to closure of ifmis system
CIC GENERAL INSURANCE LTD	99,000.00	26-04-2021	-	99,000.00		payment processed but failed to be paid due to closure of ifmis system
ENGAFRIC CONTRACTORS&MOTORS	278,000.00	26-04-2021	-	278,000.00		payment processed but failed to be paid due to closure of ifmis system
Hotel waterbuck	210,000	FY2018/19	-	210,000.00	210,000	LACK OF BUDGETARY ALLOCATIONS
Ole ken Hotel	150,000	FY2018/19	-	150,000.00	150,000	LACK OF BUDGETARY ALLOCATIONS
Milele resort	150,000	FY201819	-	150,000.00	150,000	LACK OF BUDGETARY ALLOCATIONS

Merica hotel	63,700	FY201819	-	63,700.00	63,700	LACK OF BUDGETARY ALLOCATIONS
Sarova woodlands	65,900	FY201819	-	65,900.00	65,900	LACK OF BUDGETARY ALLOCATIONS
M/S MAU GATE RESORT	80,000	FY2019/20	80,000.00	-	80,000	
NAKURU GOLF CLUB	70,000	FY2019/20	-	70,000.00	70,000	TAX DEFINATIONS CHALLENGES
M/S SUNEM ENTERPRISES	27,500	FY2019/20	27,500.00	-	27,500	PAID IN FULL
M/S SUNEM ENTERPRISES	27,500	FY2019/20	27,500.00	-	27,500	PAID IN FULL
M/S SUNEM ENTERPRISES	23,000	FY2019/20	23,000.00	-	23,000	PAID IN FULL
FANCY AFFAIRS EVENTS	28,500	FY2019/20	28,500.00	-	28,500	PAID IN FULL
FANCY AFFAIRS EVENTS	28,500	FY2019/20	28,500.00	-	28,500	PAID IN FULL
M/S KIRGOT ENTERPRISES	29,500	FY2019/20	29,500.00	-	29,500	PAID IN FULL
M/S KIRGOT ENTERPRISES	29,500	FY2019/20	29,500.00	-	29,500	PAID IN FULL
M/S KIRGOT ENTERPRISES	29,500	FY2019/20	29,500.00	-	29,500	PAID IN FULL
M/S KIRGOT ENTERPRISES	29,500	FY2019/20	29,500.00	-	29,500	PAID IN FULL
M/S KIRGOT ENTERPRISES	34,330	FY2019/20	-	34,330.00	34,330	LACK OF BUDGETARY ALLOCATIONS
MILELE RESORT	92,000	10/1/2020		92,000.00		DELAY IN FUNDS RELEASE
M/S SUNEM ENTERPRISES	418,521	FY2020/21		418,521.00		DELAY IN FUNDS RELEASE
M/S DT DOBIE	59,240	FY2020/21		59,240.00		DELAY IN FUNDS RELEASE
M/S FANCY AFFAIRS EVENTS	313,501	FY2020/21		313,501.00		DELAY IN FUNDS RELEASE
EASTMARK HOTEL	98,000	FY2020/21		98,000.00		DELAY IN FUNDS RELEASE
EASTMARK HOTEL		FY2020/21				DELAY IN FUNDS

	100,000			100,000.00		RELEASE
STANDARD GROUP	580,000	FY2020/21		580,000.00		DELAY IN FUNDS RELEASE
ALPS HOTEL NAKURU LTD	150,000	FY2020/21		150,000.00		DELAY IN FUNDS RELEASE
ALPS HOTEL NAKURU LTD	500,000	FY2020/21		500,000.00		DELAY IN FUNDS RELEASE
ALPS HOTEL NAKURU LTD	35,700	FY2020/21		35,700.00		DELAY IN FUNDS RELEASE
NICHOLAS OTIENO OKOTH C/O PRIME LINE SURVEY	1,443,300	2015	-	1,443,300.00	1,443,300	
SUN AFRICA HOTEL	1,837,500	18/6/2019	1,837,500.00	-	1,837,500	
YOUNG CITIES COMPANY LTD	76,000	3/4/2020	76,000.00	-	76,000	
STATE DEPARTMENT OF LIVESTOCK-NAIVASHA	195,600	21/1/2020	195,600.00	-	195,600	
RIVERBANK SOLUTIONS LTD	11,432,408	30/9/2020		11,432,408.00		
RIVERBANK SOLUTIONS LTD	6,427,755	31/12/2020		6,427,755.20		
POEBOY SERVICES LIMITED	310,000	17/3/2021		310,000.00		
THE STANDARD	88,170	31/3/2021		88,170.00		
THE STANDARD	754,000	24/1/2021		754,000.00		
NATION MEDIA	266,568	14/1/2021		266,568.00		
HARVANAH	1,350,000			1,350,000.00		
FAMILY BANK	179,429.00	2019/20	-	179,429.00	179,429.00	
EQUITY BANK	220,680.00	2019/20	-	220,680.00	220,680.00	
KAMUMU AUTO DEALERS	292,200.00	2019/20	-	292,200.00	292,200.00	
MUTAD VENTURES	150,000.00	2019/20	-	150,000.00	150,000.00	

OYETE EWO CO. LTD	405,000.00	2019/20	-	405,000.00	405,000.00	
PARKHILL ENTERPRISES LTD	750,000.00	2019/20	-	750,000.00	750,000.00	
POSTAL CORPORATION SERVICES	205,000.00	2019/20	-	205,000.00	205,000.00	
A.N GEKE & CO. ADVOCATES	6,131,886.00	2020-2021		6,131,886.00		
OBURA MBECHE & CO.	1,000,000.00	2020-2021		1,000,000.00		
MOMANYI & CO. ADVOCATES	2,002,286.00	2020-2021		2,002,286.00		
GEORGE K MWAURA &CO. ADVOCATES	1,000,000.00	2020-2021		1,000,000.00		
ELIZABETH WANGARI & CO.	765,863.60	2020-2021		765,863.60		
M/S MAGATA &ASSOCIATE ADVOCATE	1,142,600.00	2020-2021		1,142,600.00		
RICOM LOGISTICS LIMITED	1,950,775.85	2020-2021		1,950,775.85		
M/S SABERO (EA) LIMITED	2,913,790.00	29/02/2021		2,913,790.00		
M/S GEOVATORS (K) LIMITED	2,931,705.00	29/02/2021		2,931,705.00		
Sub-Total	**266,347,510.45**		**111,018,809.35**	**151,934,495.10**	**116,238,283.00**	**0.00**
Grand Total	**2,842,960,464.71**		**1,981,080,953.11**	**781,291,220.42**	**590,417,269.52**	**-**

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date JUNE 2021	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
	Kshs	Kshs	Kshs				
Senior Management		a	b			d=a-c	
JOYCE NJERI NDEGWA	R	12,000.00	-	12,000	-	12,000.00	
JOYCE NJERI NDEGWA	R	42,000.00	-	42,000	-	42,000.00	
MARY NASIEKU YIAPAN	R	42,000.00	-	42,000	-	42,000.00	
PAUL MUTISYA MUTHANGYA	R	12,000.00	-	12,000	-	12,000.00	
PAUL MUTISYA MUTHANGYA	R	50,400.00	-	50,400	-	50,400.00	
SERAH MUTARE MWANGI	R	42,000.00	-	42,000	-	42,000.00	
SIMON KORIR RABWET	R	42,000.00	-	42,000	-	42,000.00	
SERAH MUTARE MWANGI	R	14,000.00	-	-	14,000	14,000.00	
Simon Rabwet	R	28,875.00			28,875		WAS PROCESSED BUT FAILED AT IB
Serah Mwangi	R	28,875.00			28,875		WAS PROCESSED BUT FAILED AT IB
Serah Mwangi	R	14,000.00			14,000		WAS PROCESSED BUT FAILED AT IB
Paul Muthangya	R	34,650.00			34,650		WAS PROCESSED BUT FAILED AT IB
Paul Muthangya	R	41,580.00			41,580		WAS PROCESSED BUT FAILED AT IB

CHARLES KARIUKI GITHIRI	P	2,640.00	7/1/2019	-	2,640	**2,640**	
JOSEPH KINYUA GATURUKU	P	15,000.00	7/1/2019	-	15,000	**15,000**	
JOSEPH KINYUA GATURUKU	P	27,000.00	7/1/2019	-	27,000	**27,000**	
STEPHEN MURIITHI WAWERU	P	28,000.00	7/1/2019	-	28,000	**28,000**	
STEPHEN MURIITHI WAWERU	P	55,000.00	7/1/2019	-	55,000	**55,000**	
HANNAH ACHIENG CHORE	Q	28,000.00	7/1/2019	-	28,000	**28,000**	
JOEL MAINA KIBETT	S	1,050.00	7/1/2019	-	1,050	**1,050**	
ENOS KELLONYE AMUYUNZU	S	16,800.00	7/1/2019	-	16,800	**16,800**	
ENOS KELLONYE AMUYUNZU	S	37,800.00	7/1/2019	-	37,800	**37,800**	
JOEL MAINA KIBETT	S	57,800.00	7/1/2019	-	57,800	**57,800**	
IMMACULATE N MAINA	T	60,400.00	7/1/2019	-	60,400	**60,400**	
Joseph Kinyua Gaturuku	P	8,400.00	28/06/2021		8,400		payments that were awaiting June 2021 AIE which was not issued
Joseph Gaturuku	P	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
Joseph Gaturuku	P	**8,400.00**	15/02/2021		8,400		payments that were awaiting June 2021 AIE which was not issued
Dr. Amuyunzu, K.E	S	8,000.00	24/5/2021		8,000		payments that were awaiting June 2021 AIE which was not issued
IMMACULATE N MAINA	T	18,000.00	29/06/2021		18,000		payments that were awaiting June 2021 AIE which was not issued

IMMACULATE N MAINA	T	16,000.00	25/02/2021		16,000		payments that were awaiting June 2021 AIE which was not issued
Gilbert Njihia	P	16,800.00	14/6/2021		16,800		payments that were awaiting June 2021 AIE which was not issued
Gilbert Njihia	P	40,000.00	23/06/2021		40,000		payments that were awaiting June 2021 AIE which was not issued
Gilbert Njihia	P	15,750.00	21/06/2021		15,750		payments that were awaiting June 2021 AIE which was not issued
Gilbert Njihia	P	7,500.00	29/06/2021		7,500		payments that were awaiting June 2021 AIE which was not issued
1.Alloys Momanyi	K	686,700.00	2019/2020		470,025	686,700.00	
AGNES WAMBUI	L	195,000.00	FY 2020/2021		195,000		
ALEX WAITITU	K	187,000.00	FY 2020/2021		187,000		
ALICEN TOO	M	33,600.00	FY 2020/2021		33,600		
BENSON NGIGE	K	28,000.00	FY 2020/2021		28,000		
DR. ZAKAYO KARIUKI	S	28,000.00	FY 2020/2021		28,000		
DR. ZAKAYO KARIUKI	S	28,000.00	FY 2020/2021		28,000		
ELIZABETH KEMUNTO	K	33,600.00	FY 2020/2021		33,600		

ERIC KIBARI		33,600.00	FY 2020/2021		33,600		
FREDRICK OMONDI	M	33,600.00	FY 2020/2021		33,600		
GEORGE CHEGE	F	33,600.00	FY 2020/2021		33,600		
GLADYS KARIUKI	L	19,600.00	FY 2020/2021		19,600		
GLADYS MOGAKA	G	28,000.00	FY 2020/2021		28,000		
HARRISON MACHARIA	F	28,000.00	FY 2020/2021		28,000		
JACKSON MUTUA	F	28,000.00	FY 2020/2021		28,000		
JAMES KATIWA	Q	16,800.00	FY 2020/2021		16,800		
JANE MACHARIA	K	16,800.00	FY 2020/2021		16,800		
JANE YATOR		16,800.00	FY 2020/2021		16,800		
JEREMIAH KINYANJUI	E	16,800.00	FY 2020/2021		16,800		
JOSEPH KURIA	M	32,900.00	FY 2020/2021		32,900		
LIVINGSTON NJUGUNA	K	16,800.00	FY 2020/2021		16,800		
MILTON KIPTEEK		16,800.00	FY 2020/2021		16,800		
NANCY OGENBO	K	15,000.00	FY 2020/2021		15,000		

RACHAEL KIUNA	M	32,000.00	FY 2020/2021		32,000		
SAMUEL ISABOKE	L	50,000.00	FY 2020/2021		50,000		
TIMOTHY MBATIA	N	12,000.00	FY 2020/2021		12,000		
Sub-Total		**2,893,535**	**693,727**	**548,215**	**2,100,645**	**1,272,590**	-
Middle Management			-	-	-		
PETER CHEGE GITAU	D	12,600.00	-	12,600	-	12,600.00	
EQUITY BANK		168,000.00	-	168,000	-	168,000.00	
EMMANUEL MBUGUA NJUGUNA	P	42,000.00	-	42,000	-	42,000.00	
FAMILY BANK LIMITED		411,600.00	-	411,600	-	411,600.00	
MARY KAGONYA	L	33,600.00	-	33,600	-	33,600.00	
CO-OPERATIVE BANK OF KENYA		178,500.00	-	178,500	-	178,500.00	
SARAH CHEPKEMOI ROTICH	D	12,600.00	-	12,600	-	12,600.00	
CO-OPERATIVE BANK OF KENYA		31,500.00	-	31,500	-	31,500.00	
SUSAN GICHIA NJERI	J	18,900.00	-	18,900	-	18,900.00	
MICHAEL NJOROGE KARANJA	P	42,000.00	-	42,000	-	42,000.00	
DANIEL NDUNGU NJOGU	N	73,920.00	-	73,920	-	73,920.00	
CO-OPERATIVE BANK OF KENYA		42,000.00	-	42,000	-	42,000.00	
DORCAS JEPKORIR CHERUTICH	D	26,400.00	-	26,400	-	26,400.00	

MARY KAGONYA	L	73,920.00	-	73,920	-	73,920.00	
JAMES KIARIE GICHURU	J	36,960.00	-	36,960	-	36,960.00	
JOYCE JERUTO KIBOR	H	36,960.00	-	36,960	-	36,960.00	
SARAH CHEPKEMOI ROTICH	D	26,400.00	-	26,400	-	26,400.00	
JESCAH PHOEBE OPATI	C	26,400.00	-	26,400	-	26,400.00	
CO-OPERATIVE BANK OF KENYA		36,960.00	-	36,960	-	36,960.00	
SUSAN GICHIA NJERI	J	27,720.00	-	27,720	-	27,720.00	
COOPERATIVE BANK		45,500.00	-	-	-	45,500.00	WRITTEN OF
JESCAH PHOEBE OPATI	C	12,000.00	-	12,000	-	12,000.00	
MARY KAGONYA	L	12,000.00	-	12,000	-	12,000.00	
SARAH CHEPKEMOI ROTICH	D	27,950.00	-	24,950	3,000	27,950.00	3000 KES WAS AN ERROR AND HENCE NOT PAID
JOHN KORENG	J	6,300.00	-	6,300	-	6,300.00	
DANIEL NDUNGU NJOGU	N	11,200.00	-	11,200	-	11,200.00	
DANIEL NDUNGU NJOGU	N	12,000.00	-	12,000	-	12,000.00	
Nancy Wairimu	Occassional Worker	13,200.00	30-Apr-21		13,200		UN CREDITED- BOUNCED PAYMENT
Nancy Wairimu	Occassional Worker	12,000.00	31-May-21		12,000		UN CREDITED- BOUNCED PAYMENT
Nancy Wairimu	Occassional Worker	13,200.00	30-Jun-21		13,200		UN CREDITED- BOUNCED PAYMENT
PAUL MWANGI GITHAIGA	J	1,000.00	7/1/2019	-	1,000	**1,000**	
MARTHA MASHETI	J	1,000.00	7/1/2019				

				-	1,000	**1,000**	
RUTH MWIHAKI KIARIE	J	1,000.00	7/1/2019	-	1,000	**1,000**	
RACHEL WAHITO NJENGA	J	1,500.00	7/1/2019	-	1,500	**1,500**	
FLORENCE MALEMBA MWACHUGHA	J	1,500.00	7/1/2019	-	1,500	**1,500**	
GRACE NJOKI WAMBUGU	J	1,500.00	7/1/2019	-	1,500	**1,500**	
SIMON WAITHAKA KARIUKI	J	1,500.00	7/1/2019	-	1,500	**1,500**	
PAUL MWANGI GITHAIGA	J	6,000.00	7/1/2019	-	6,000	**6,000**	
JANE KERUBO NYAMBANE	J	14,100.00	7/1/2019	-	14,100	**14,100**	
ENOCH MAIRURA MERABA	J	15,000.00	7/1/2019	-	15,000	**15,000**	
JANE KERUBO NYAMBANE	J	15,000.00	7/1/2019	-	15,000	**15,000**	
JANE KERUBO NYAMBANE	J	15,000.00	7/1/2019	-	15,000	**15,000**	
JARED MBOGO THUKU	J	22,650.00	7/1/2019	-	22,650	**22,650**	
CAROLINE JERONO KIPLAGAT	J	25,200.00	7/1/2019	-	25,200	**25,200**	
CAROLINE JERONO KIPLAGAT	J	30,000.00	7/1/2019	-	30,000	**30,000**	
WILSON BETT LANGAT	K	1,200.00	7/1/2019	-	1,200	**1,200**	
LEAKY NYAMWEYA MOGAKA	K	1,200.00	7/1/2019	-	1,200	**1,200**	
LILIAN JEPKORIR NDIRANGU	K	1,200.00	7/1/2019	-	1,200	**1,200**	
VERONICA JERUTO NANDASABA	K	1,600.00	7/1/2019	-	1,600	**1,600**	

DANIEL KEPHA NABUTSE	K	2,800.00	7/1/2019	-	2,800	**2,800**	
ROSE MBULA MUROKI	K	4,800.00	7/1/2019	-	4,800	**4,800**	
PETER NGUGI NJOROGE	K	19,000.00	7/1/2019	-	19,000	**19,000**	
GACHOKI MARY GICHERU	L	1,000.00	7/1/2019	-	1,000	**1,000**	
JACKSON KABUNYI WACHIRA	L	1,500.00	7/1/2019	-	1,500	**1,500**	
SILVIA JEPKOECH KIBET	L	2,400.00	7/1/2019	-	2,400	**2,400**	
MARTHA MASHETI	L	2,700.00	7/1/2019	-	2,700	**2,700**	
STANLEY MUIKIA RIMUNGI	L	2,900.00	7/1/2019	-	2,900	**2,900**	
JOSEPHAT MBOGO KAROKI	L	3,000.00	7/1/2019	-	3,000	**3,000**	
JOSEPHAT MBOGO KAROKI	L	3,000.00	7/1/2019	-	3,000	**3,000**	
MARTHA MASHETI	L	3,000.00	7/1/2019	-	3,000	**3,000**	
MARTHA MASHETI	L	3,000.00	7/1/2019	-	3,000	**3,000**	
JOSEPH MWANGI WAHOME	L	7,500.00	7/1/2019	-	7,500	**7,500**	
JOSEPHAT MBOGO KAROKI	L	10,000.00	7/1/2019	-	10,000	**10,000**	
CHEMUTAI CAROLINE SITIENEI	L	41,600.00	7/1/2019	-	41,600	**41,600**	
ANTONINA LUTA KEYA	M	15,000.00	7/1/2019	-	15,000	**15,000**	
DORCAS MUMBI W. MAINA	M	1,000.00	7/1/2019	-	1,000	**1,000**	
PERCY KIPCHUMBA CHELAL	M	1,200.00	7/1/2019	-	1,200	**1,200**	

RICHARD KIBET CHELOGOI	M	2,000.00	7/1/2019	-	2,000	**2,000**	
RICHARD KIBET CHELOGOI	M	2,000.00	7/1/2019	-	2,000	**2,000**	
MARY ATIENO NDOLO OKALLO	M	2,800.00	7/1/2019	-	2,800	**2,800**	
IRENE KWONYIKE KIPCHUMBA	M	3,000.00	7/1/2019	-	3,000	**3,000**	
IRENE KWONYIKE KIPCHUMBA	M	3,000.00	7/1/2019	-	3,000	**3,000**	
FRANCIS MBURU MWAURA	M	3,000.00	7/1/2019	-	3,000	**3,000**	
FRANCIS MBURU MWAURA	M	3,000.00	7/1/2019	-	3,000	**3,000**	
FRANCIS MBURU MWAURA	M	6,200.00	7/1/2019	-	6,200	**6,200**	
RICHARD KIBET CHELOGOI	M	7,000.00	7/1/2019	-	7,000	**7,000**	
NAOMI NG'ENDO MURIUKI	M	8,500.00	7/1/2019	-	8,500	**8,500**	
NELSON OLINDO MATIVA	M	9,000.00	7/1/2019	-	9,000	**9,000**	
NICHOLAS MURIMI KAGUNDU	M	9,600.00	7/1/2019	-	9,600	**9,600**	
NICHOLAS MURIMI KAGUNDU	M	11,200.00	7/1/2019	-	11,200	**11,200**	
CHRISTOPHER ONGONG'A AUMA	M	12,000.00	7/1/2019	-	12,000	**12,000**	
JAMES GITAU KAMAU	M	15,000.00	7/1/2019	-	15,000	**15,000**	
NICHOLAS MURIMI KAGUNDU	M	20,400.00	7/1/2019	-	20,400	**20,400**	
JANE WANGUI KAMAU	M	25,200.00	7/1/2019	-	25,200	**25,200**	
TABITHA NYAMBURA NORMAN	M	25,200.00	7/1/2019	-	25,200	**25,200**	

JOSEPH KAMAU SWALA	M	50,400.00	7/1/2019	-	50,400	**50,400**	
MORRIS ODUOR OMONDI	M	50,400.00	7/1/2019	-	50,400	**50,400**	
CHRISTOPHER ONGONG'A AUMA	M	50,400.00	7/1/2019	-	50,400	**50,400**	
NELSON OLINDO MATIVA	M	50,400.00	7/1/2019	-	50,400	**50,400**	
STEPHEN WAITHAKA	N	1,500.00	7/1/2019	-	1,500	**1,500**	
SHELMITH WARUGURU MUCOKI	N	1,500.00	7/1/2019	-	1,500	**1,500**	
PETER KARANJA KARINGA	N	1,500.00	7/1/2019	-	1,500	**1,500**	
SHELMITH WARUGURU MUCOKI	N	3,000.00	7/1/2019	-	3,000	**3,000**	
STEPHEN WAITHAKA	N	3,000.00	7/1/2019	-	3,000	**3,000**	
STEPHEN WAITHAKA	N	3,000.00	7/1/2019	-	3,000	**3,000**	
SHELMITH WARUGURU MUCOKI	N	3,000.00	7/1/2019	-	3,000	**3,000**	
PETER KARANJA KARINGA	N	3,000.00	7/1/2019	-	3,000	**3,000**	
PETER KARANJA KARINGA	N	4,650.00	7/1/2019	-	4,650	**4,650**	
MONICA NJERI MUGO	N	5,000.00	7/1/2019	-	5,000	**5,000**	
SHELMITH WARUGURU MUCOKI	N	6,000.00	7/1/2019	-	6,000	**6,000**	
VIRGINIAH WANJIKU NGUNJIRI	N	8,400.00	7/1/2019	-	8,400	**8,400**	

SHELMITH WARUGURU MUCOKI	N	8,500.00	7/1/2019	-	8,500	**8,500**	
STEPHEN WAITHAKA	N	10,000.00	7/1/2019	-	10,000	**10,000**	
SHELMITH WARUGURU MUCOKI	N	14,000.00	7/1/2019	-	14,000	**14,000**	
GILBERT MBUGUA NJIHIA	N	14,000.00	7/1/2019	-	14,000	**14,000**	
VIRGINIAH WANJIKU NGUNJIRI	N	15,400.00	7/1/2019	-	15,400	**15,400**	
GILBERT MBUGUA NJIHIA	N	25,200.00	7/1/2019	-	25,200	**25,200**	
GILBERT MBUGUA NJIHIA	N	28,500.00	7/1/2019	-	28,500	**28,500**	
GILBERT MBUGUA NJIHIA	N	30,000.00	7/1/2019	-	30,000	**30,000**	
LYNNETTE MUMASABA ECHESSA	N	30,000.00	7/1/2019	-	30,000	**30,000**	
STEPHEN WAITHAKA	N	34,400.00	7/1/2019	-	34,400	**34,400**	
BERNARD MUCHIRA GUTU	N	38,600.00	7/1/2019	-	38,600	**38,600**	
GILBERT MBUGUA NJIHIA	N	42,000.00	7/1/2019	-	42,000	**42,000**	
COMMISSIONER OF VAT	N	30,000	7/1/2018	-	30,000	**30,000**	
Jane Nyambane	J	160,000.00	19/04/2021		160,000		payments that were awaiting June 2021 AIE which was not issued
Charles Mwaura	J	2,000.00	20/05/2021		2,000		payments that were awaiting June 2021 AIE which was not issued
Charles Mwaura	J	4,000.00	19/05/2021		4,000		payments that were awaiting June 2021 AIE which was not issued
Jane Nyambane	J	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued

Enock Mairura	J	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
Caroline Kiplagat	J	40,000.00	23/06/2021		40,000		payments that were awaiting June 2021 AIE which was not issued
Enock M. Meraba	J	10,000.00	20/5/2021		10,000		payments that were awaiting June 2021 AIE which was not issued
Erick Kipngetich Koech	J	7,800.00	29/6/2021		7,800		payments that were awaiting June 2021 AIE which was not issued
enock mareba	J	**16,000.00**	15/02/2021		16,000		payments that were awaiting June 2021 AIE which was not issued
enock mareba	J	**18,000.00**	15/02/2021		18,000		payments that were awaiting June 2021 AIE which was not issued
Elizabeth Mutahi Wambui	K	8,400.00	29/06/2021		8,400		payments that were awaiting June 2021 AIE which was not issued
Mary W. Muraya	K	142,690.00	29/06/2021		142,690		payments that were awaiting June 2021 AIE which was not issued
Elizabeth Mutahi Wambui	K	42,000.00	23/06/2021		42,000		payments that were awaiting June 2021 AIE which was not issued
Cecilia Wangui Ndegwa	K	**3,000.00**	27/04/2021		3,000		payments that were awaiting June 2021 AIE which was not issued
Danson Mburu Maina	L	11,200.00	13/5/2021		11,200		payments that were awaiting June 2021 AIE which was not issued
Danson Mburu Maina	L	11,200.00	6/8/2021		11,200		payments that were awaiting June 2021 AIE which was not issued
Danson Mburu Maina	L	11,200.00	23/06/2021		11,200		payments that were awaiting June 2021 AIE which was not issued
John K. Gichure	L	6,000.00	4/5/2021		6,000		payments that were awaiting June 2021 AIE which was not issued
Stanley Rimungi	L	3,000.00	4/5/2021		3,000		payments that were awaiting June 2021 AIE which was not issued
Jane Wangui Kamau	M	8,400.00	28/06/2021		8,400		payments that were awaiting June 2021 AIE which was not issued
Jane Wangui Kamau	M	35,000.00	18/05/2021		35,000		payments that were awaiting June 2021 AIE which was not issued
James Kamau	M	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
Naomi Muriuki	M	19,800.00	16/6/2021		19,800		payments that were awaiting June 2021 AIE which was not issued

Jane Wangui Kamau	M	142,000.00	22/6/2021		142,000		payments that were awaiting June 2021 AIE which was not issued
Clementine J. Tanui	M	21,000.00	30/6/2021		21,000		payments that were awaiting June 2021 AIE which was not issued
Clementine J. Tanui	M	3,080.00	30/6/2021		3,080		payments that were awaiting June 2021 AIE which was not issued
Daniel N. Kepha	M	19,800.00	16/6/2021		19,800		payments that were awaiting June 2021 AIE which was not issued
Virginia W. Ngunjiri	N	16,800.00	14/06/2021		16,800		payments that were awaiting June 2021 AIE which was not issued
Lynnet Echesa	N	9,000.00	30/06/2021		9,000		payments that were awaiting June 2021 AIE which was not issued
Raymond Mwangata	N	16,000.00	23/06/2021		16,000		payments that were awaiting June 2021 AIE which was not issued
Elizabeth Mutahi Wambui	K	**5,000.00**	19/06/2021		5,000		payments that were awaiting June 2021 AIE which was not issued
Elizabeth Mutahi Wambui	K	**6,000.00**	19/06/2021		6,000		payments that were awaiting June 2021 AIE which was not issued
JARED MBOGO THUKU	J	6,750.00	29/06/2021		6,750		payments that were awaiting June 2021 AIE which was not issued
JARED MBOGO THUKU	J	6,000.00	29/06/2021		6,000		payments that were awaiting June 2021 AIE which was not issued
TABITHA NYAMBURA NORMAN	M	107,000.00	22/06/2021		107,000		payments that were awaiting June 2021 AIE which was not issued
Christopher Auma	N	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
BENARD GUTU	N	9,000.00	25/02/2021		9,000		payments that were awaiting June 2021 AIE which was not issued
BENARD GUTU	N	8,000.00	25/02/2021		8,000		payments that were awaiting June 2021 AIE which was not issued
Virginia W. Ngunjiri	N	90,400.00	23/12/2020		90,400		payments that were awaiting June 2021 AIE which was not issued
Shelmith Mucoki	N	19,800.00	16/6/2021		19,800		payments that were awaiting June 2021 AIE which was not issued
Shelmith Mucoki	N	14,400.00	6/7/2021		14,400		payments that were awaiting June 2021 AIE which was not issued
Shelmith Mucoki	N	28,228.00	28/6/2021		28,228		payments that were awaiting June 2021 AIE which was not issued

Samwuel K. Mbuguah	N	7,000.00	4/5/2021		7,000		payments that were awaiting June 2021 AIE which was not issued
Dr. Morris O. Omondi	N	29,000.00	24/11/2020		29,000		payments that were awaiting June 2021 AIE which was not issued
Charlse Mwaura	J	68,000.00	30/6/21		68,000		payments that were awaiting June 2021 AIE which was not issued
Eng. Stephen Waithaka	N	29,000.00	24/11/2020		29,000		payments that were awaiting June 2021 AIE which was not issued
virginia Ngunjiri	N	**25,200.00**	15/02/2021		25,200		payments that were awaiting June 2021 AIE which was not issued
Sub-Total	-	**5,379,903**	**5,559,027**	**2,174,395**	**2,383,948**	**2,502,290**	-
Unionisable Employees				-	-		
ANDREW KAMAU MWAURA	D	4,050.00	7/1/2019	-	4,050	4,050	
EZEKIEL NYAMBARIGA ORORI	D	4,050.00	7/1/2019	-	4,050	4,050	
JOHN MWANGI WAWERU	D	4,600.00	7/1/2019	-	4,600	4,600	
PETER NJUGUNA KIRUKU	D	9,400.00	7/1/2019	-	9,400	9,400	
EVANS OCHIENG ALOO	D	19,700.00	7/1/2019	-	19,700	19,700	
PETER NJUGUNA KIRUKU	D	21,450.00	7/1/2019	-	21,450	21,450	
PETER NJUGUNA KIRUKU	D	30,500.00	7/1/2019	-	30,500	30,500	
WILFRITER CHESANG CHERUIYOT	E	4,200.00	7/1/2019	-	4,200	4,200	
JARE JALDESA WAKO	E	5,150.00	7/1/2019	-	5,150	5,150	
CHARLES MAOSA ORINA	E	18,300.00	7/1/2019	-	18,300	18,300	
CHARLES MAOSA ORINA	E	18,900.00	7/1/2019	-	18,900	18,900	

CHARLES MAOSA ORINA	E	29,400.00	7/1/2019	-	29,400	29,400	
CHARLES MAOSA ORINA	E	39,200.00	7/1/2019	-	39,200	39,200	
BELINDAH OKUNYANYI LUYO	F	6,300.00	7/1/2019	-	6,300	6,300	
SAMWEL KURIA NJOROGE	F	2,500.00	7/1/2019	-	2,500	2,500	
SAMWEL KURIA NJOROGE	F	2,800.00	7/1/2019	-	2,800	2,800	
PATRICK MASONGOLE LWEGADO	F	3,000.00	7/1/2019	-	3,000	3,000	
SAMWEL KURIA NJOROGE	F	3,000.00	7/1/2019	-	3,000	3,000	
DAVID KIPKIRUI RONO	F	5,000.00	7/1/2019	-	5,000	5,000	
OMAR SAID NAMBIANI	F	5,650.00	7/1/2019	-	5,650	5,650	
SAMWEL KURIA NJOROGE	F	6,000.00	7/1/2019	-	6,000	6,000	
SAMWEL KURIA NJOROGE	F	6,000.00	7/1/2019	-	6,000	6,000	
PATRICK MASONGOLE LWEGADO	F	6,300.00	7/1/2019	-	6,300	6,300	
JOSHUA OTIENO NJERUA	F	10,550.00	7/1/2019	-	10,550	10,550	
DAVID MARWA NYAMORA	F	14,300.00	7/1/2019	-	14,300	14,300	
PATRICK MASONGOLE LWEGADO	F	14,700.00	7/1/2019	-	14,700	14,700	
DAVID MARWA NYAMORA	F	15,000.00	7/1/2019	-	15,000	15,000	
DAVID MARWA NYAMORA	F	15,000.00	7/1/2019	-	15,000	15,000	
ZIPPORAH MUTHONI WAWERU	F	15,000.00	7/1/2019	-	15,000	15,000	

ZIPPORAH MUTHONI WAWERU	F	19,600.00	7/1/2019	-	19,600	19,600	
DAVID MARWA NYAMORA	F	26,750.00	7/1/2019	-	26,750	26,750	
STEPHEN KIGGIMA KARIMI	F	29,400.00	7/1/2019	-	29,400	29,400	
RAPHAEL WAMBUA KIOKO	f	29,400.00	7/1/2019	-	29,400	29,400	
DAVID MARWA NYAMORA	F	29,400.00	7/1/2019	-	29,400	29,400	
JOSEPH KIPSIGEI CHEROROT	F	40,100.00	7/1/2019	-	40,100	40,100	
LUCY WANJIRU WAHOME	G	3,000.00	7/1/2019	-	3,000	3,000	
ALFRED OKELLO MAKOKHA	G	3,750.00	7/1/2019	-	3,750	3,750	
ABEL NAFTALI MORANGA OENGA	G	5,650.00	7/1/2019	-	5,650	5,650	
JACKLINE NJERI MAINA	G	12,600.00	7/1/2019	-	12,600	12,600	
CHARLES NYAKWEBA OGANGO	G	14,700.00	7/1/2019	-	14,700	14,700	
JACKLINE NJERI MAINA	G	15,000.00	7/1/2019	-	15,000	15,000	
JACKLINE NJERI MAINA	G	26,750.00	7/1/2019	-	26,750	26,750	
KARANJA JOSEPH MUGANE	H	6,000.00	7/1/2019	-	6,000	6,000	
HENRY CHERUIYOT KOECH	H	6,300.00	7/1/2019	-	6,300	6,300	
RICHARD ONDARI NYAMATARAMBA	H	10,050.00	7/1/2019	-	10,050	10,050	
RICHARD ONDARI NYAMATARAMBA	H	44,100.00	7/1/2019	-	44,100	44,100	
WALTER A. SIRO	G	13,000.00	7/1/2015	-	13,000	13,000	
LUKE M. KIHARA	G	16,000.00	7/1/2015				

				-	16,000	16,000	
PETER W. O. NDAUWA	G	16,000.00	7/1/2015	-	16,000	16,000	
FRANCIS MBURU MWAURA	G	3,000.00	7/1/2015	-	3,000	3,000	
EZEKIEL NYAMBARIGA ORORI	G	4,050.00	7/1/2015	-	4,050	4,050	
Peter Njuguna	D	19,600.00	26/11/2020		19,600		payments that were awaiting June 2021 AIE which was not issued
Peter N. Kirurku	D	16,200.00	15/06/2021		16,200		payments that were awaiting June 2021 AIE which was not issued
James Mwaniki	D	3,500.00	28/6/2021		3,500		payments that were awaiting June 2021 AIE which was not issued
John Githea Wanja	D	5,200.00	30/6/2021		5,200		payments that were awaiting June 2021 AIE which was not issued
Peter Njuguna Kiruku	D	52,750.00	8/5/2020		52,750		payments that were awaiting June 2021 AIE which was not issued
Peter N. Kiruku	D	33,200.00	31/5/2021		33,200		payments that were awaiting June 2021 AIE which was not issued
Peter N. Kiruku	D	13,550.00	26/3/2021		13,550		payments that were awaiting June 2021 AIE which was not issued
Fredrick Okoth	D	7,050.00	19/4/2021		7,050		payments that were awaiting June 2021 AIE which was not issued
James Mwaniki	D	**5,200.00**	15/02/2021		5,200		payments that were awaiting June 2021 AIE which was not issued
JACKLINE NJERI MAINA	G	4,500.00	23/06/2021		4,500		payments that were awaiting June 2021 AIE which was not issued
Zipporah Waweru	F	3,750.00	15/02/2021		3,750		payments that were awaiting June 2021 AIE which was not issued
Stephen K Karimi	F	24,500.00	26/11/2020		24,500		payments that were awaiting June 2021 AIE which was not issued
Charles Orina	F	24,500.00	26/11/2020		24,500		payments that were awaiting June 2021 AIE which was not issued
Charles Orina	F	9,750.00	21/06/2021		9,750		payments that were awaiting June 2021 AIE which was not issued
Charles Orina	F	4,900.00	28/06/2021		4,900		payments that were awaiting June 2021 AIE which was not issued
Wilfriter Cheruiyot	F	1,500.00	20/05/2021		1,500		payments that were awaiting June 2021 AIE which was not issued

Joseph K. Cherorot	F	1,500.00	19/05/2021		1,500		payments that were awaiting June 2021 AIE which was not issued
Alfayo Onchiri Mongane	F	9,850.00	29/06/2021		9,850		payments that were awaiting June 2021 AIE which was not issued
Tom Orina Mayoyo	F	6,300.00	22/06/2021		6,300		payments that were awaiting June 2021 AIE which was not issued
David Marwa	F	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
Zipporah Waweru	F	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
Juliet Oguda	F	28,000.00	23/06/2021		28,000		payments that were awaiting June 2021 AIE which was not issued
Stephen K Karimi	F	5,250.00	28/6/2021		5,250		payments that were awaiting June 2021 AIE which was not issued
Alfayo Onchiri Mongane	F	6,000.00	25/6/2021		6,000		payments that were awaiting June 2021 AIE which was not issued
Alfayo Onchiri Mongane	F	6,000.00	5/5/2021		6,000		payments that were awaiting June 2021 AIE which was not issued
Partrick M. Lwegado	F	20,000.00	14/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
Joshua M. Muira	G	24,500.00	26/11/2020		24,500		payments that were awaiting June 2021 AIE which was not issued
Zipporah Waweru	G	4,900.00	28/06/2021		4,900		payments that were awaiting June 2021 AIE which was not issued
Partrick Odhiambo	G	1,500.00	20/05/2021		1,500		payments that were awaiting June 2021 AIE which was not issued
J.K. Rono	G	1,500.00	20/05/2021		1,500		payments that were awaiting June 2021 AIE which was not issued
Joshua M. Muira	G	20,350.00	23/12/2020		20,350		payments that were awaiting June 2021 AIE which was not issued
Jackline Maina	G	20,000.00	23/06/2021		20,000		payments that were awaiting June 2021 AIE which was not issued
Joshua Njerua	G	18,450.00	30/05/2021		18,450		payments that were awaiting June 2021 AIE which was not issued
Joshua M. Muira	G	6,300.00	2/3/2021		6,300		payments that were awaiting June 2021 AIE which was not issued
Jushua Macharia Muira	G	20,350.00	24/11/2020		20,350		payments that were awaiting June 2021 AIE which was not issued

Joshua Macharia	G	11,300.00	22/4/2021		11,300		payments that were awaiting June 2021 AIE which was not issued
Joshua Muira	G	**19,600.00**	15/02/2021		19,600		payments that were awaiting June 2021 AIE which was not issued
Anne Jeprotich	H	12,600.00	20/5/2021		12,600		payments that were awaiting June 2021 AIE which was not issued
Jared Mbogo Thuku	H	45,650.00	29/06/2021		45,650		payments that were awaiting June 2021 AIE which was not issued
John Maina	H	5,000.00	28/04/2021		5,000		payments that were awaiting June 2021 AIE which was not issued
Asef Kariuki	H	3,000.00	28/04/2021		3,000		payments that were awaiting June 2021 AIE which was not issued
Jared Mbogo Thuku	H	45,550.00	3/9/2021		45,550		payments that were awaiting June 2021 AIE which was not issued
Richard Ondari	H	4,950.00	23/3/201		4,950		payments that were awaiting June 2021 AIE which was not issued
Richard Ondari	H	4,000.00	15/12/2020		4,000		payments that were awaiting June 2021 AIE which was not issued
Richard Ondari	H	2,000.00	23/12/2020		2,000		payments that were awaiting June 2021 AIE which was not issued
Richard Ondari	H	7,950.00	24/3/2021		7,950		payments that were awaiting June 2021 AIE which was not issued
Jared Mbogo Thuku	H	40,650.00	17/5/2021		40,650		payments that were awaiting June 2021 AIE which was not issued
COMMISSIONER OF VAT		93,600.00			93,600		payments that were awaiting June 2021 AIE which was not issued
Richard Ondari	H	7,050.00	5/4/2021		7,050		payments that were awaiting June 2021 AIE which was not issued
Joseph Karanja Mugane	H	4,200.00	25/6/2021		4,200		payments that were awaiting June 2021 AIE which was not issued
lucy kathure		408,100	FY 2017/2018		-	408,100	
Sub-Total		**2,258,595.00**		**132,200.00**	**1,492,100.00**	**1,122,700.00**	-
Unionisable Employees				-	-		
Grand Total		**10,532,033.00**		**2,854,810.00**	**5,976,693.00**	**4,897,580.00**	-

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
		a	b			d=a-c	
Amounts due to National Govt Entities				-	-		
1. COMMISSIONER OF DOMESTIC TAXES	BEING TAX DEDUCTED FROM BOARD MEMBERS - PAUL,SERAH,SIMON MARY AND JOYCE ON AIRTIME ALLOWANCE AS PER THE ATTACHED PAYMENT SCHEDULE FOR BOARD MEMBERS AIRTIME FOR APRIL TO JUNE	24,300.00	2019/2020	-	24,300	24,300.00	WAS PROCESSED BUT FAILED AT IB
Commissioner of Domestic Taxes	30% Tax deducted from committee allowance of Paul Muthangya & Mary Yiapn	96,000.00	30-Jul-20		96,000		WAS PROCESSED BUT FAILED AT IB
Commissioner of Domestic Taxes	Being Tax deducted from airtime allowance of Board members and secretariat for the month of Jan,Feb, March and April 2021	52,800.00	30-Apr-21		52,800		WAS PROCESSED BUT FAILED AT IB
Commissioner of Domestic Taxes	Being Tax deducted from committee allowance for the evaluation committee membersf Board members	6,300.00	1-Jul-20		6,300		WAS PROCESSED BUT FAILED AT IB
Commissioner of Domestic Taxes	Being Tax deducted from airtime allowance for Board members for Jul-Dec 2020	40,500.00	1-Aug-20		40,500		WAS NOT UPLOADED
Commissioner of Domestic Taxes	Being Tax deducted from airtime allowance for secretariat as from july 2020-Dec 2020	22,500.00	1-Aug-20		22,500		WAS PROCESSED BUT FAILED AT IB
Commissioner of Domestic Taxes	Being Tax deducted from committee allowance for the tender opening committee membersf Board members	5,100.00	1-Jul-20		5,100		WAS PROCESSED BUT FAILED AT IB

Commissioner of Domestic Taxes	Being tax deducted from members of PSB on airtime allowance	45,500.00	22-Dec-20		45,500		WAS NOT UPLOADED
Nakuru Water Services	Being supply of clean water to PSB offices	37,500.00	27-May-21		37,500		WAS PROCESSED BUT FAILED AT IB
KRA	PAYE	8,700.00	30-06-2021		8,700		payment processed but failed to be paid due to closure of ifmis system
KRA	PAYE	66,600.00	30-06-2021		66,600		payment processed but failed to be paid due to closure of ifmis system
KRA	PAYE	21,600.00	30-06-2021		21,600		payment processed but failed to be paid due to closure of ifmis system
KRA	PAYE	50,400.00	30-06-2021		50,400		payment processed but failed to be paid due to closure of ifmis system
KRA	PAYE	14,400.00	30-06-2021		14,400		payment processed but failed to be paid due to closure of ifmis system
KRA	PAYE	44,400.00	30-06-2021		44,400		payment processed but failed to be paid due to closure of ifmis system
Sub-Total	-	**536,600.00**	**353,002.00**	-	**536,600.00**	**24,300.00**	-
Amounts due to County Govt Entities				-	-		
2.Cheronok dispensary	Danida not disbursed	56,050	2019/2020	56,050	-	56,050.00	

3.Ingobor dispensary	Userfees not disbursed	128,300	2019/2020	128,300	-	128,300.00	
Sub-Total		**184,350**	-	**184,350**	-	**184,350**	-
Amounts due to Third Parties				-	-		
7.Amount due to third parties	-	-	-	-	-	21,548,026	written off. No schedule
8.	-	-	-	-	-	-	
9.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	**21,548,026.0**	-
Others (specify)				-	-		
10.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Grand Total		**720,950.00**		**184,350.00**	**536,600.00**	**21,756,676.00**	-

ANNEX 5 –ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
		-	-	-
Total		-	-	-

There were no imprest receivables in the year under review

(b) Salary Advance

Name of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		KShs	*KShs*	*KShs*
		-	-	-
Total		-	-	-

ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Land	58,490,154.00	68,889,570			**127,379,724.00**
Buildings and structures	1,134,520,695.60	636,247,877			**1,770,768,572.60**
Transport equipment	506,018,539.40	449,595,854			**955,614,393.40**
Office equipment, furniture and fittings	103,293,661.50	31,928,249			**135,221,910.50**
ICT Equipment	241,324,987.00	5,700,000			**247,024,987.00**
Machinery and Equipment	560,718,942.45	224,832,554			**785,551,496.45**
Heritage and cultural assets	1,134,327,407.00	24,389,369			**1,158,716,776.40**
Biological assets		0			**0.00**
Intangible assets	159,579,797.00	0			**159,579,797.00**
Infrastructure assets- Roads, Rails	3,176,936,307.70	1,314,342,168			**4,491,278,475.70**
PURCHASE OF CERTIFIED SEEDS,BREEDING STOCK,AND LIVE ANIMALS	246,835,812.30	74,153,805			**320,989,617.30**
RESEARCH,STUDIES,PROJECT PREPARATION,DESIGN & SUPERVISION	102,217,388.20	96,691,152			**198,908,540.20**
DOMESTIC PUBLIC NON- FINANCIAL ENTERPRISES	33,912,942.00	0			**33,912,942.00**
DOMESTIC PUBLIC FINANCIAL ENTERPRISES	50,000,000.00	0			**50,000,000.00**
Work in progress		0			**0.00**
Total	**7,508,176,634**	**2,926,770,598**	**0.00**	**0.00**	**10,434,947,233**

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 17 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	County Assembly	85,331,660	341,833,596	214,279,834	449,613,308	1,091,058,398.00	1,091,058,398.00		
	Total					**1,091,058,398.00**	**1,091,058,398.00**		

Director of Finance

County Executive

Director of Finance

County Assembly/fund/project

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

NAME OF THE MINISTRY/DEPARTMENT:AGRICULTURE LIVESTOCK AND FISHERIES

Ref	Donor/ Fund Name	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received	difference	explanation
1	NAKURU COUNTY AGRICULTURE SECTOR DEVELOPMENT SUPPORT PROGRAMME ACCOUNT				13,475,214	13,475,214	13,475,214	0	
2	NATIONAL AGRICULTURE AND RURAL INCLUSIVE GROWTH PROJECT		121,415,607	76,224,906	3,426,849	201,067,362	201,067,362	0	
	Total	**0**	**121,415,607**	**76,224,906.00**	**16,902,063**	**214,542,576**	**214,542,576**	**0**	

Director of Finance
County Executive

ACCOUNTANT
fund/project

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

NAME OF THE MINISTRY/DEPARTMENT:EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERMENT.

Ref	Donor/ Fund Name	Q1	Q2	Q3	Quarter 4	Amount transferred	Amount	difference	explanation
						Kshs	Confirmed as received		
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
FT21110BFSLZ	NAKURU COUNTY BURSARY FUND	-	-	-	21,861,038.00	21,861,038.00	21,861,038.00	-	Allocation for Bursaries to needy students in the County
FT21110YSY2N	NAKURU COUNTY BURSARY FUND	-	-	-	54,597,800.00	54,597,800.00	54,597,800.00	-	Allocation for Bursaries to needy students in the County
A211613318491570	NAKURU COUNTY BURSARY FUND	-	-	-	559,143.00	559,143.00	559,143.00	-	Allocation for Bursaries to needy students in the County
	Total	-	-	-	**77,017,981.00**	**77,017,981.00**	**77,017,981.00**	-	

Director of Finance
County Executive

Accountant
fund/project

NAME OF THE MINISTRY/DEPARTMENT : FINANCE AND ECONOMIC PLANNING

Ref	Donor/ Fund Name	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	KENYA DEVOLUTION SUPPORT PROGRAMME		132,983,523.00			132,983,523	132,983,523		
	Total	**0**	**132,983,523**	**0**	**0**	**132,983,523**	**132,983,523**	**0**	

Director of Finance
County Executive

ACCOUNTANT
fund/project

CAR AND MORTGAGE FUND

Ref	Donor/ Fund Name	Q1	Quarter 2	Q3	Quarter 4	Amount transferred	Amount	difference	explanation
						Kshs	Confirmed as received		
							Kshs		
1	NAKURU COUNTY STAFF CAR LOAN AND MORTGAGE FUND ACCOUNT		15,000,000.00	0	15,000,000.00	30,000,000.00	30,000,000.00		
2									
	Total	**0**	**15,000,000.00**	0	**15,000,000.00**	**30,000,000.00**	**30,000,000**	**0.00**	

Director of Finance
County Executive

ACCOUNTANT
fund/project

EMERGENCY FUND

Ref	Donor/ Fund Name	Q1	Q2	Q3	Quarter 4	Amount transferred	Amount	difference	explanation
						Kshs	Confirmed as received		
							Kshs		
1	NAKURU COUNTY EMERGENCY FUND	30,000,000.00		30,000,000.00	15,000,000.00	75,000,000.00	60,000,000.00	15,000,000.00	The amount was received in July FY 2021/2022
2									
	Total	**30,000,000**	**0.00**	**30,000,000.00**	**15,000,000.00**	**75,000,000.00**	**60,000,000**	**15,000,000.00**	

Director of Finance
County Executive

ACCOUNTANT
fund/project

NAKURU MUNICIPAL BOARD

Ref	Donor/ Fund Name	Q1	Q2	Q3	Q4	Amount transferred	Amount	difference	explanation
						Kshs	Confirmed as received		
							Kshs		
1	COUNTY GOVERNMENT OF NAKURU KUSP NAKURU		529,825,868.00			529,825,868.00	529,825,868.00		
2									
	Total	**0**	**529,825,868.00**	**-**	**0.00**	**529,825,868.00**	**529,825,868**	**0.00**	

Director of Finance
County Executive

ACCOUNTANT
fund/project

NAIVASHA MUNICIPAL BOARD

Ref	Donor/ Fund Name	Q1	Q2	Q3	Q4	Amount transferred	Amount	difference	explanation
						Kshs	Confirmed as received		
							Kshs		
1	COUNTY GOVERNMENT OF NAKURU KUSP NAIVASHA		246,096,145.00			246,096,145.00	246,096,145.00		
2									
	Total	**0**	**246,096,145.00**	**-**	**0.00**	**246,096,145.00**	**246,096,145**	**0.00**	

Director of Finance
County Executive

ACCOUNTANT
fund/project

ANNEX 8 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Legal Fees	Obura Mbeche & Co. Advocates	Kshs	18,797,995.00	Jan-22	

ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)