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REPORT

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ON

COUNTY EXECUTIVE OF NAKURU

FOR THE YEAR ENDED 30 JUNE, 2022

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NAKURU COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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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 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

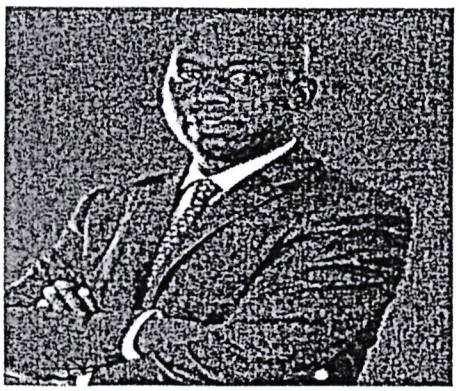


H.E Hon Governor Lee Kinyanjui

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.

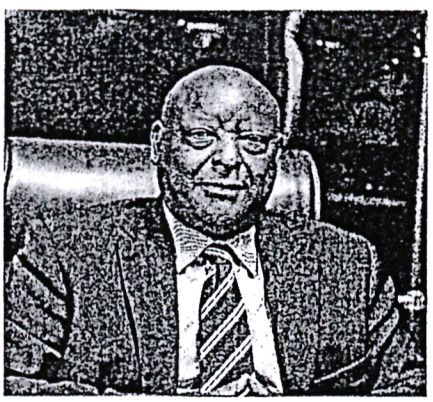
In September 2013, President Uhuru Kenyatta appointed Mr. Kinyanjui as the Chairman National Transport and Safety Authority (NTSA). After a stint of three years at the helm of NTSA, he left to vie for Nakuru governorship and captured the seat in the August 8, 2017 General Election.



The Nakuru County Deputy Governor -

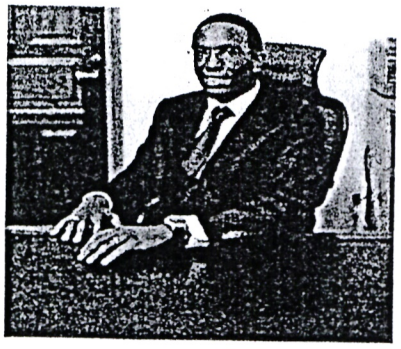
Dr. Eric Korir Kipkoech is a resident of Kuresoi South. He is a holder of a PhD in Chemistry from the University of KwaZulu Natal in South Africa. He has served as a lecturer at the Kenya Science Teachers College as well as a Don at the University of Nairobi.

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(Up to Feb 2022)

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.



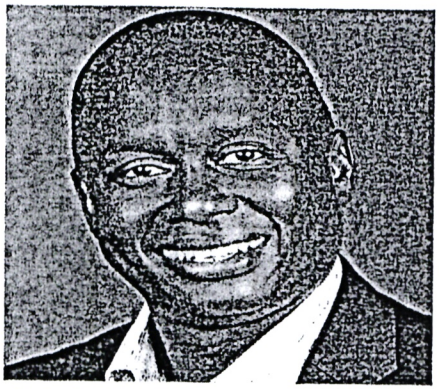
CECM – Lands, Housing and Physical Planning & Ag. CECM-Finance and Economic Planning (From Feb 2022 to June 2022)

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-Water, Environment, Energy &Natural Resources and Ag. CECM Agriculture, Livestock and Fisheries

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 – Trade, Industry, Marketing & Tourism (Up to Feb 2022)

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 –Education, ICT and E-Government & Ag. CECM Trade,Industry, Marketing and Tourism(From Feb 2022 to June 2022)

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.



Ag.CECM – Youth, Gender & Culture,Sports and Social Services

Ms. Sylvia Achieng Onyango is a Bachelor of Arts Degree in Education holder from Bugema University with a Higher Diploma in Psychological Counseling from Kenya Methodist University and a trained teacher from Eregi teachers College.
She has over 25 years' experience in administration and management. She was previously the Head teacher in Menengai Primary School, Rongai Sub County.She has been instrumental in mentoring the youth in sports throughout her career and has been a lead coach in various field events including athletics and netball.
She also has a wealth of experience in community and church leadership. Her training and experience in psychological counseling is very critical in handling gender based issues.



CECM – Health Services (Up to Feb 2022)

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 – Public Service, Training and Devolution and Ag.CECM Health Services (From Feb 2022 to June 2022)

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- 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.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CECM Dr.Peter E. Kiplang'at /Ag. CECM Mr. Joseph Wainaina Kiuna
2.	Accounting Officer Finance & Economic Planning	-Joseph Muchinah Gitau
3.	Ag.Accounting Officer – Office of the Governor	-Joseph Muchinah Gitau
4.	Accounting Officer – Water, Environment, Energy &Natural Resources	-Timothy Kiogora Murithi
5.	Accounting Officer – Lands, Housing and Physical Planning	-Ms Judy Leah Gathoni Waithera
6.	Ag. Accounting Officer – Trade, Industry, Marketing & Tourism	- Kennedy Momanyi Ombati
7.	Accounting Officer –Agriculture & Fisheries	-Dr. Enos Kellonye Amuyunzu
8.	Accounting Officer – Education, ICT and E-Government	-Jamleck Maina Kinyua/ Ann Njenga
9.	Accounting Officer – Public Service, Training and Devolution	-Paul Kinyanjui Githinji
10.	Ag. Accounting Officer –Infrastructure	-Johnson Kamau Njuguna
11.	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) 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

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. Foreword 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, 2022. The financial statements present the financial performance of the County Government for the period under review, 1st July 2021 to 30th June 2022.

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, 2022.

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 2022 was Kshs. 17,818,438,554 as analysed below:

Own sources	Ksh 3,380,000,000.00
Exchequer	Kshs. 13,026,116,323.00
Domestic and foreign grants	Kshs 1,412,323,231.00

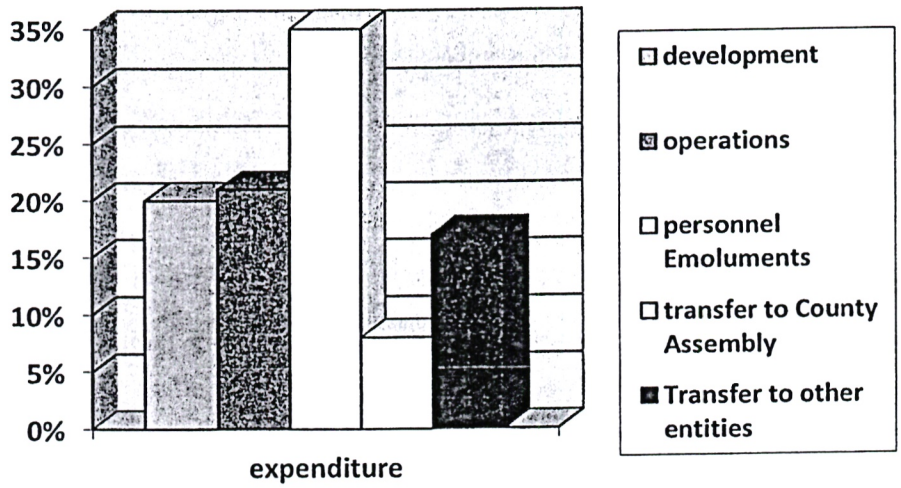
From the targeted revenue, the County managed to realise Kshs.16,654,957,076 representing a 93% performance on revenue collection.

Revenue Classification	Budget Kshs	Actual Kshs	Realisation
Exchequer Releases	13,026,116,323	13,026,116,323	100%
Own source	3,380,000,000	3,259,072,974.37	96%
domestic and foreign grants	1,412,322,231	305,228,810.30	22%
Others (interest on deposits, Donor fund)	0	64,538,968	div%
Total	**17,818,438,554**	**16,654,957,076**	93%

a. Payments

The total expenditure for the financial year 2021/2022 amounted to Kshs. 18,443,366,382. The analysis below gives a broader view on expenditures:

Development expenditure	Kshs 3,721,716,188
Operations and maintenance	Kshs. 3,845,940,577
Personnel Emoluments	Kshs. 6,188,514,501
Transfer to County Assembly	Kshs. 1,530,183,125
Transfer to other county entities	Kshs. 3,157,011,991



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. 4,700,762,230 in the year 2020/2021 to Kshs 4,113,899,516 in the year under review.

.....

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 Nakuru County's 2018-2022 CIDP are to:

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

Ref	*Objective as per CIDP*	*Performance/Progress made up since 2018 up to date*	*Remarks (Explain the reasons underperformance/ Overperformance)*
1.	Provide quality physical infrastructure in the County.	-	
2.	-	-	
3.	-	-	

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	• procurement and distribution of avocado, pawpaw and pyrethrum seedlings as well as certified potato seeds whose tenders had been awarded and the distribution done • construction of 31 and completion of 23 tea buying centers in Kuresoi South and Kuresoi North sub counties • procurement and distribution of 66,666 avocado seedlings, 5,000,000 pyrethrum seedlings as well as procurement of 70,589 packets of Bio-fertilizer • installed 128 pyrethrum solar driers to farmers across pyrethrum growing sub counties • A total of nine (9) milk coolers, nine (9)-500L-Capacity damp tank and nine (9)-1000 kg digital scales were procured and delivered in six wards namely: Maiella and Biashara Wards in Naivasha, Dundori in Bahati, Menengai West and Visoi in Rongai and Keringet in Kuresoi South Sub-Counties • Inua Hustlers Dairy Farmers Cooperative Society received a Back-up generator valued at Ksh.1.9 million. • Installation of three phase electricity power and high mast lights at Kirima milk cooling plant was completed with a budget of Ksh.1 million. • Procured over 127,564 one month old improved kienyeji chicks worth Ksh. 67.7 million and distributed to over 1000 farmer groups across County. The County also distributed 302 poultry incubators (64, 176, 264 and 528 eggs capacity) with backup generators, voltage stabilizers with 66,706 fertilized eggs which was valued at over Ksh.30 million. The poultry incubators have benefitted 301 farmer groups and the Agricultural Training Centre (ATC) for the purpose of training • distributed the farm inputs items including spades (333 spades) to 17 farmer groups, spray pumps (45 pumps) to seven farmer groups, 100 bee hives, 10 bee suits and 6 manual honey extractors to 14 farmer groups and 12

	incubators to 12 farmer groups which are aimed at increasing productivity in the wards • Through the Livestock Support Program, the directorate has distributed 803 dairy goats to 213 farmer groups with over 5000 beneficiaries across the county valued at Ksh. 20.1 million which is aimed at improving the dairy goat breeds and dairy productivity. • The directorate also distributed 50 wool sheep worth Ksh.1.5 million to 25 farmer groups comprising 783 beneficiaries in Kiptagich ward, Kuresoi South Sub County through the Livestock Support Program aimed at improving wool sheep breeds and increasing wool productivity. In London ward of Nakuru West, through the Ward Development Project, the directorate distributed 84 pigs worth Ksh. 1.8 million to 17 farmer groups in order to increase pig productivity. • Completion of slaughter house in hells gate-Naivasha was finalized, construction of four cattle dips in Rongai were completed. Water tank at Sawaiti cattle dip in Soin ward was also completed and 7 Dips were completed. • Under fisheries purchased and supplied nets, life jackets in Tarambeta landing beach, constructed and expanded Gatamaiyu Fish Pond in Gilgil sub-County, purchased fishing equipment for Kenyatta dam, bought motor boat for Kamere beach youth groups and beach hustler group, procured and installed fish freezing equipment at Kamere beach and constructed of fish store at Kamere. Procured and restocked 164,166 fingerlings in dams and ponds, completion of 1 No. fish market and processing plant in Naivasha. • The department mainstreamed climate change adaptation by distributing 70,589 packets of bio fertilizers to all the sub counties. • The needs of special interest groups were met under the NARIG-P where 934 micro projects and cooperatives associated with vulnerable groups were implemented. • 235 farmers benefited from one million kitchen garden vegetable seeds, 9130 farmers benefitted from assorted potato while14660 of vulnerable farmers supported with fertilizers and seeds.
Lands, Housing and Physical Planning	• Under Administration, Planning, Management and Support Services, the subsector sponsored twelve, in June 2022 enhanced awarding of municipal charters for Gilgil and Molo Towns following the adoption of elevation reports by

	Nakuru County Assembly. • The report on elevation of Nakuru Municipality to City Status was adopted by the Senate of Kenya and City Status was eventually granted in December 2021. • Received and deployed 25 interns and 34 attachees. • Prepared 29 urban plans for various urban centres within Nakuru County for guiding infrastructure and service investments. • The County spatial plan was approved by the County Assembly. Preparation of the Valuation roll and Land Information Management System (LIMS) remained at 90% and 80% respectively • In collaboration with the National Government, the subsector issued approximately 80,000 title deeds to members of the public. • Alternative dispute resolution mechanism is underway in Likia, Ndeffo and Ngati in Njoro Sub County to address land disputes. • Approximately 2500 development applications were received and considered for approval. Further, the subsector completed 25 land purchase projects necessary to pave way for the implementation of various county projects. • Under Development and Management of Housing 356 housing units were rehabilitated in the county estates namely Kaloleni A, Flamingo, Ojuka and Baharini I & II.Additionally, contracts for construction of 4 (four) Alternative Building Materials Technology (ABMT) centres were awarded. • Over 100 artisans were trained on interlocking stabilized soil blocks building technology • Further, the Naivasha Affordable housing project feasibility study was completed and a procurement process to identify a strategic investor was initiated. This process became unsuccessful and the feasibility study is now under review.
Energy, Infrastructure And ICT	**Infrastructure** • 576.71 Km of roads were graded against a target of 1000 Km(58% achievement rate) • 414.236 Km of roads were gravelled against 300Km target hence an achievement rate of 138%

	• 10.27Km of roads were tarmacked against a target of 10km(100% achievement rate) • 16.768Km of new drainage network were constructed while a total 0f 5.87Km of existing drainage network were maintained • 31 boda-boda sheds were constructed & 20 footbridges constructed • 277 streetlights were installed (against a 280 target hence a 96% achievement rate) while 774 of them were maintained against a target of 900 (86% achievement) across the county. • 1 fire-station in Nakuru HQ was completed • 1 County Building was rehabilitated **ICT Sub-Sector** • Set up two (2) digital centres (Kagoto and Njoro Vocational Training Centres) against a target of 5(40% achievement rate). • Installed CCTV at Menengai and Shabaab digital centres and firewall license at HQ Data Centre. • The sub sector also partnered with Generation Kenya and Africa Centre for Women in Information and Communication Technology (ACWICT) and was able to train 150 youths on online freelancing at the Shabab and Menengai digital centre
Health	• Piloting of 26 facilities for automation at point of care, eight new facilities are now using open source electronic medical records. • 223 staff were promoted which represents 14% of all who are due for promotions. • 96 staff were recruited across all cadres, additional 184 villages were certified ODF. • Drugs and non-pharms worth Ksh.801,755,673.90 were procured and delivered though this was way below an annual target of Ksh 1.4 billion.

Education	Under Early Childhood Education, • 306 teachers were recruited and inducted against a target of 350(hence an achievement rate of 87%) • 174 classrooms were constructed against a target of 200(Achievement rate of 87%). • 38 toilet blocks were built, distributed instructional materials on new curriculum to all 940 public ECDE Centers. • Distributed bursary worth 254 Million(against a target of 110 Million, achievement rate of 230%) to 61,565 needy students within the county. • Enhanced induction of 2,582 teachers and 5 ECD Centres in Naivasha and 9 in Rongai Sub-county were beneficiaries under school feeding programme. • Further, 157 ECD classrooms were equipped with age-appropriate furniture and 2 Centres of Excellence were constructed in Naivasha and Nakuru West sub-counties. Under Vocational Training • 2000 Trainees completed their training in various courses. • 16 No. Vocational Training Centre's were equipped with modernized tools and equipment • 66 No. Principals and Deputies, 33 No. Board of Governors were capacity built on managerial skills. • 22 No. instructors were employed and inducted , in partnership with ILO has trained 36 No. instructors on Pedagogical Skills and 2,000 graduates on-job training and 61M worth of County VTC Funds was disbursed, thereby benefitting 4419 trainees. Under Administration • the sector procured a vehicle and 5 officers were recruited on contractual basis
General Economic Commercial Affairs	• Construction of the ongoing Naivasha SMART Fish Market • Calibrated 5,330 weighing machines against a target of 8000(67%) & inspected 14 business premises. • Trained 2373 MSMEs and issued licenses to 63,757 traders • Conducted certification Audits in 161 cooperatives societies against a target of 160(100%) and did 306 spot checks against a target of 300(102%). • Held 3 key events (World Tourism Day, Kariandusi Day and

	World Rally Championship (WRC)), and The Directorate of Alcoholic drinks and control oversaw the issuance of liquor licenses in the County and training the members of public/liquor outlets on Alcoholic Drinks Act and Regulations. The Bus Terminus Management sensitized 23 twenty-three stage committees and conducted (12) twelve capacity building forums for staff. • Rehabilitated 32 markets against a target of 50(64%), constructed 6 toilets, 202 locks constructed, did 12 markets shades, and did 48 market stall.
Environment Protection, Natural Resources And Water Sector	Under Policy Formulation • development of Policies (Nakuru County Clean Energy Policy, Nakuru County Climate Change Policy, Nakuru County Waste Management Policy & Nakuru County Sustainable Forest Management and Tree Growing Policy), bills(Nakuru County Sustainable Forest and Tree Growing Bill (Awaiting Cabinet approval),Nakuru County Climate Change Fund Regulation 2022(Awaiting Cabinet approval)), Acts(Nakuru County Climate Change Act 2021(proposes that Climate change be mainstreamed in all sectors up to the grassroot level), Nakuru County Water and Sanitation Services Act 2021,Nakuru County Waste Management Act 2021), action plans(Sustainable Energy Access and Climate Action Plan (SEACAP –launched on 15/2/2022), Nakuru County Climate Change Action Plan 2018-2022, Nakuru County Clean Energy Action Plan 2018-2022 and plans eg Climate Resilient Water Management (CREWM) Plan 2050, Integrated Master Plan for Water and Sanitation Services (IMAP), Nakuru Countywide Inclusive Investment Plan & Nakuru County Energy Plan. Under Environmental Management • The Department has been carrying out environmental education by creating awareness on environmental degradation, participating in environmental management, promotion of Green Growth Economy, enforcement and compliance of environmental standards. • The Department has also nominated climate change champions drawn from various departments with the aim of

	mainstreaming climate actions and green building technology into departmental plans and programmes. Under Solid Waste Management • **The** department adopted the ISWM model. The County was Zoned into 73 No. waste collection zones. The department has embarked on rehabilitation and routine maintenance of the County solid waste disposal sites. The rehabilitation of the County designated disposal site (Gioto) covering approximately 27 acres. In addition, rehabilitation of Naivasha disposal site is complete with fencing around the entire site, access roads, an eco-toilet and office done. The department also acquired solid waste management equipment and machineries including purchase and installation of 11No. skip bins, 38 No. waste trolleys, 386 No. litter bins and fabrication of 1 No. skip loader within the 2021-2022 plan period. Under tree planting, Greening and Beautification. • The sector managed to plant more than 650,000 trees against 500,000(133%). Further, the department beautified the urban areas including roundabouts, open spaces, road medians, and open spaces especially in Nakuru town and Naivasha. Under Water and Sanitation Services • The sector implemented 223 No. water comprising of: 15 No. boreholes drilled(against a target of 18 hence 83%), 30 No. Boreholes equipped, 4No.Pans/dams desilted and 2No springs protected. Further there was extended pipe networks in 144 water projects and 27 rain water harvesting projects complete & 1 new sewerage extensions constructed.
Public Administration And National/Inter County Relations	**Office of the Governor and Deputy Governor** • The department under Administration sub programme trained 33staff, conducted and organized 40 barazas. • Under management of county affairs; assented four (4) bill and nine County security, peace and cohesion fora initiatives organized. Further, the construction of the Milimani Annex office is at the 70% completion rate. • The Department helped in integration of the disaster risk reduction through an allocation of 70 million as Emergency Fund that helped in the disaster response of the Molo

	drowning tragedy and Kihoto floods victims in the County. **Public Service Training and Devolution** • Under General Administration, planning and support services, the disaster management and humanitarian assistance unit responded to 71 disasters and provided food, non-food items and economic support to the victims, under special programs unit, conducted one on one counselling for 14 employees, and sensitized 66 members on HIV/AIDs advocacy and stress management • Under Co-ordination of County Policy Formulation, civic education and public participation the directorate coordinated 60 forums for the Sector Report presentation of 2,239 members of public and prepared 56 citizen participation reports. Through NCPSB was recruit 157 enforcement officers. • Human Resource Management unit in its sole purpose of capacity building was able to train a total of 429 members of staff as follows: 150 enforcement officers trained on supervisory skills at KSG-Baringo campus, 82 performance management (PM) champions across all departments on Performance Management and Contracting course, and 44 members of staff on Records Management course at the Kenya School of Government-Baringo campus for two weeks, 45 Enforcement officers trained on public relations, customer care and drills course and 11 officers trained in Environmental, Social and Impact Assessment (ESIA) course. Also sensitised 179 members of staff on the PSC Human Resource Policies and Procedures Manual. **The County Treasury** During the period under review the subsector was implementing 11 subprogrammes under three main programmes. Under the Administration and planning programme, • 115 officers were trained on short course programmes. • Construction of the Treasury Office Block had a 34 percent completion rate and the Revenue headquarters at the Old Town Hall and County Headquarters were rehabilitated. • 85 percent of subcounty financial systems were automated. Under the Public Finance Management programme, • Key statutory documents in the budget process were

	prepared and submitted in line with the PFM requirements. • The OSR collections amounted to Ksh. 3.26 billion largely attributed to the improved automation and revenue enhancement strategies employed. • Further, Quarterly audit reports and financial reports were developed and submitted. • In line with the legal requirements requiring settlement pending bills the department paid out outstanding pending bills amounting to Ksh 37 million. Under the Economic planning and coordination of policy formulation programme, • The subsector prepared all key statutory documents on time including ADP 2022/23 and APR 2020/21, quarterly progress reports. Further, the Nakuru County Statistical Abstract 2022 was finalised. **County Assembly** • Passing and publication of over 7 Bills of the County Assembly • Production of Hansard Reports. • Refurbished Chambers and established, equipped and staffed wards offices for the Members hence provision of adequate office space for both MCAs and staff. • Adoption of Charters; towards establishment of Molo and Gilgil Municipality • Construction of the Modern Chamber. • Training & Capacity Building for members, board and staff. • Successful benchmarking activities both locally & internationally. • Enhanced Public Participation • High bandwidth connectivity. • Passed relevant legislations through Motions, Petitions and Statements to enhance service delivery. • Amended standing orders. • Members, Board and Staff welfare (Medical Cover, WIBA Plus, Group Life Insurance Covers, Mortgages and Car Loans). **Nakuru County Public Service Board (NCPSB)**

	Key Achievements • The sub-sector was able to train 22 board members and the secretariat. • Induction of new members of staff. The board recruited 883 members of staff across various departments with interns (590) contributing the bulk among recruits, and • promoted 315 members of staff (18 members of staff in the Department of Water, Environment, Energy and Natural Resources, 66 in the Department of Agriculture, Livestock and Fisheries, 228 in the Department of Health and three in the department of Education, ICT and E-government). • The board rehabilitated six of its offices, partitioned and installed workstations to maximise on the available workspace. The board also installed metal grills on both windows and doors to enhance security of its assets. • To enhance mobility of staff and efficiency in service delivery, the board procured two motor vehicles. **Nakuru City Board** **Key summary achievements for the previous financial Year** • By the close of FY 2021/2022, the subsector had been able to generated 4 financial reports • Prepared the Integrated Development Plan which is awaiting approval, • 1 staff has been trained and 4 citizen fora have been held. **Naivasha Municipality** • Constructed the Naivasha Wholesale Market Phase 2 which is at 70% complete. • Construction of Naivasha Municipal Park. • Improvement of abutting roads, drainage, paved parking bays • Non- Motorized Transport within Naivasha CBD which is70% complete • Improvement of road in Lakeview ward to bitumen standards and construction of related infrastructure which is 30% complete. **Office of the County Attorney**

	• By the close of the FY 2021/22, the directorate of legal services had recruited and trained 1 legal officer. • The directorate held a sensitization forum on land dispute settlement. • led the process of formulating 14 number of laws and policies, key among them the County Enterprise Development Fund, Nakuru Cooperatives Act, and the Agricultural Mechanization Act and • closed 22 cases that were pending. **Social Protection** • Gender policy formulation on progress and is being undertaken by the directorate of culture in partnership with the Centre for Enhancement of Democracy and Good Governance. • Women Empowerment programmes conducted in four Sub Counties. • Capacity building conducted for performing and visual artists, marking of all National and International days, cultural festivals and sports competitions, continuous utilization of sports funds through purchase and distribution of assorted sports equipment • Continuous expansion and modernization of alms house in order to increase on capacity, renovation of the drop in center and rehabilitation center for Orphans and Vulnerable Children at Njoro Home craft whose first phase has been completed. • Implementation of ward sport fund through equipping youths with assorted items has been ongoing in the 55 wards where over 2,500 sports items were procured. • Additionally; the Directorate has been spearheading the organization and participation of the annual Kenya Youth Inter-County Sports associations which were held in Kajiado County during the month of April, Nakuru county sports teams were also facilitated to attend the Kenya inter county Sports and cultural Association (KICOSCA) tournaments held at Embu County.

4. Environmental and Sustainability Reporting

(Two-to-three pages)

- exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

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 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.

   b) **Responsible ethical practices-**

Corruption free environment

c) **Stewardship of goods an-**

Outline efforts to safeguard the rights and interests of its citizens

5. **Community Engagements**

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

6. **Others**

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

5. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance 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, 2022. 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, 2022, 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 28th September 2022.

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County Executive Committee Member –

Finance and Economic Planning

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Nakuru set out on pages 1 to 49,which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and

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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Nakuru as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies of the Financial Statements

The the statement of receipts and payments reflects total receipts of Kshs.16,654,957,076 which differ with county revenue fund balance of Kshs.17,690,796,337 resulting to unreconciled varience of Kshs.1,035,839261. Further, the statement of receipts and payments reflect total payments amounting to Kshs.18,444.366,382 which differed with recomputed amount of Kshs.18,443,366,382 resulting to unexplained varience of Kshs.1,000,000. In addition, the budget excution by progeammes and contigent liablities have not been included in the financial statement.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed. Further, the financial statements do not comply with the Public Sector Accounting Standards reporting framework.

2. Payments after the Financial Year End

The statement of receipts and payments reflects payments totalling to Kshs.18,444,366,382 out of which an amount of Kshs.517,969,341 was paid after the closure of the financial year. This is contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of County Government entities shall record transactions which take place during the financial year running from 1 July of the preceding year to 30 June of the following year.

In the circumstance, the accuracy and completeness of the statemet of receipts and payments could not be confirmed.

3. Inaccuracies in Other Receipts

The statement of receipts and payments reflects other receipts (own source revenue and donor funds) totalling to Kshs.3,628,840,753 out of which an amount of Kshs.3,259,072,974 was in respect of own source revenue as disclosed in Note 3 to the

financial statements. Included in own source revenue amount is cess revenue amounting to Kshs.19,906,004 which differed with the supporting schedule amount of Kshs.17,689,504 resulting to unreconciled variance of Kshs.2,216,500.

Further, the cess collections was below the budgeted target of Kshs.30,000,000 by Kshs.10,093,996 or approximately 34% of the budget. No explanation was provided for the under collection which negatively affected the delivery of services.

In addition, other receipts amount of Kshs. 3,628,840,753 varies with the balance of Kshs.9,324,388,779 reflected in the statement of comparison of budget and actual amounts: Recurrent and Development combined of Kshs.5,695,548,026.

In the circumstances, the accuracy and completeness of the cess revenue totalling to Kshs.19,906,004 and other receipts amount of Kshs.Kshs.3,628,840,753 respectively could not be confirmed.

4. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflect use of goods and services amounting to Kshs.19,906,004 as disclosed in Note 5 to the financial statements. Review of the expenditure revealed the following anomalies:

4.1 Rentals of Produced Assets

The balance includes rentals of produced assets balance of Kshs.20,492,849 which includes rent expenditure on ward offices totalling to Kshs.4,754,282. However, lease agreements and invoices in support of the rent paid were not provided for audit verification.

4.2 Insurance Costs

Further, included in the insurance costs balance of Kshs.140,633,620 is an expenditure balance of Kshs.42,139,944 incurred on insurance for two hundred and twenty-seven (227) vehicles with effect from 01 November, 2021 to 31 October, 2022. However, Insurance valuation reports, copies of insurance certificates and policy documents were not provided for audit review.

4.3 Routine Maintenance of Motor Vehicles and Other Transport Equipment

Included in the routine maintenance of vehicles and other transport equipment balance of Kshs.727,787,363 is Kshs.24,658,844 which was not supported by motor vehicle maintenance logbooks showing repairs, driver defects report, pre and post repair inspection reports and receipt of tyres. Further, routine routine maintenance of vehicles and other transport equipment cost increased from the prior year balance of Kshs.40,393,869 to the current Kshs.727,787,363 resulting to an increase of Kshs.687,393,494 or 1701% which was not explained.

In the circumstances, the accuracy and propriety of use of goods and services expenditure amounting to Kshs.71,553,070 could not be confirmed.

5. Unsupported Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfer totalling to Kshs.3,157,011,991 as disclosed in Note 8 to the financial statements. However, review of records revealed the following anomalies;

5.1 Emergency Relief and Refugee Assistance (Emergency Fund)

Included in other grants and transfer amount of Kshs.3,157,011,991 is emergency relief and refugee assistance (Emergency Fund) totalling to Kshs.70,000,000. The amount differed with the total payments reflected in the bank statements of Kshs.85,000,000 resulting to unexplained variance of Kshs.15,000,000.

5.2 Facility Improvement Fund Utilized as Appropriation in Aid (AIA) by Health Facilities

Included in other grants and transfers amount of Kshs.3,157,011,991 is facility improvement fund utilized as AIA by health facilities totalling to Kshs.1,499,756,915 spent at source by level 4 and 5 hospitals. However, the spending of the revenue at source had not been authorized by way of legislation and the hospitals had not prepared separate financial statements as provided for under paragraph 2.2.3.1 of the National Treasury and Planning Circular AG.4/16/3 VOL.II (66) of 6 July, 2022.

Further, the amount included Kshs.279,891,046 incurred on salaries, compensation to casual workers and contracted professional services in the health facilities which had not been charged to compensation of employees.

5.3 Conditional Grants Transfer to Village Polytechnics Fund Account

Included in other grants and transfers amount is conditional grants transfer to Village Polytechnics Fund Account totalling to Kshs.61,035,855. The amount includes disbursements totalling to Kshs.43,212,400 paid to seventeen (17) institutions for 2,135 students. However, the disbursements exceeded the approved subsidy entitlement at Kshs.13,814 per student resulting to an overpayment of Kshs.13,719,510. Further, disbursements totalling to Kshs.17,315,560 paid to 16 other institutions for 2,284 students was less than the entitlement of Kshs.31,551,176 resulting to under disbursements of Kshs.14,235,616. No explanation was provided for the over/under- disbursement of the funds.

5.4 Other Capital Grants

Included in other capital grant totalling to Kshs.87,151,641 and as disclosed in Note 8 to the financial statements is an expenditure totalling to Kshs.27,377,650 for the supply of sports kitty and empowerment items. However, the criteria for identifying the

beneficiaries and signed distribution list were not provided for audit review. Further, distribution of the items to the public was not supported by any legislation.

5.5 Accuracy of Kenya Devolution Support Programme (KDSP)

Included in other grants and transfers is an expenditure on Kenya Devolution Support Programme totalling to Kshs.111,558,895. However, the amount differs with the balance of Kshs.120,374,189 paid into the Programme resulting to unreconciled variance of Kshs.8,815,294.

Further, the expenditure includes an amount of Kshs.12,001,150 paid to various firms for consultancy services. However, procurement documents, including proposals for the consultancy services were not presented for audit review. The terms of reference for the services could therefore not confirmed.

In the circumstances, the accuracy and propriety of other grants and transfer could not be confirmed.

6. Acquisitions of Assets

The statement of receipts and payments reflects acquisition of assets expenditure totalling to Kshs.3,721,716,188 and as disclosed in Note 10 to the financial statements. Review of the expenditure revealed the following anomalies:

6.1 Construction of Buildings

The acquisition of assets expenditure includes construction of buildings amount totalling to Kshs.640,817,888 out of which a transfer of Kshs.31,262,065 was made to Kenya Electricity Generating Company (KeNGEN) for construction of proposed out-patient block at Naivasha level 5 hospital. There was an agreement between the County Government and KeGEN to constract an out-patient block at Naivasha level 5 hospital as part of the later corporate social responsibility (CSR). The County Government was supposed to contribute part funding. Though the county Government made their contribution, the project file and the joint financing agreement of the project were not provided for audit verification and it was therefore not possible to confirm the status of the project. In addition, the funds were not budgeted for in the County Executive

Further, the construction of buildings balance includes an amount of Kshs.87,179,496 in respect of construction of office of the Governor Block Annex. Review of documents revealed that the County Executive entered into a contract for the construction of office of the Governor Block Annex at a contract sum of Kshs.288,557,450 with effect from 18 November, 2020. The construction works commenced on 12 February, 2021. No explanation was provided for the delayed commencement of the project. A total of Kshs.87,179,496 was paid for certificates 1 to 5 during the year. However, the certificates were not supported by measurements of work done and certified by the inspection and acceptance committee. This was contrary to Clause 6 of the contract signed on 18

November, 2020 between the County Executive and the contractor which states that all payments shall be based on measured work done.

Field verification done on 20 September, 2022 revealed that the project had stalled and the contractor was not on site. The contractor also made a claim of Kshs.16,199,428 through certificate 1 contrary to clause 6 of the contract which required the contractor to have completed at least 10% of the contract sum or Kshs.28,885,745 before lodging any claim.

6.2 Purchase of Specialized Plant, Equipment and Machinery

The expenditure further includes purchase of specialized plant, equipment, and machinery amounting to Kshs.325,890,158 which includes hire of motor grader, excavator and dozers for road construction works totalling to Kshs.103,128,101. However, the daily equipment utilization schedule indicating daily odometer readings at start and end for each equipment and downtime were not provided for audit verification.

6.3 Unsupported Expenditure on Rehabilitation of Water Projects

Construction and civil works balance of Kshs.1,114,687,232 includes expenditure totalling to Kshs.13,429,326 incurred on repairs and rehabilitations of water projects, boreholes, existing water pipeline works, water tanks and intake work. However, the rehabilitation works were not supported with the pre post inspection reports, and bills of quantities. The nature and extent of the repairs and rehabilitation works could therefore not be confirmed.

In the circumstances, the accuracy and propriety of acquisition of assets expenditure of Kshs.3,721,716,188 could not be confirmed.

7. Cash and Cash Equivalent – Unreconciled Balances

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,431,637,923 and as disclosed in Note 14 to the financial statements. The following anomalies were noted:

7.1 Revenue Fund Account Held at Central Bank of Kenya

Included in the reconciling items is a receipt in the cash book but uncredited in the bank totalling to Kshs1,042,089,307. However, receipt vouchers in support of the receipts were not provided for audit verification. The amount had also not been cleared in the subsequent months.

7.2 Nakuru County Primary Health Care-Central Bank Account

Bank reconciliation statement for the month of June, 2022 reflected receipts in cash book amounting to Kshs.11,533,279 which were not banked dating back to 30 June, 2021.

However, no explanation was provided for failure to bank the money for over twelve months.

7.3 Naivasha Hospital-Kenya Commercial Bank Account

Note 14 to the financial satatements indicates a balance of Kshs.46,907,633 held at the hospital bank account. However, the cash book in support of the balance was not provided for audit verification.

7.4 Molo Sub-County Hospital- National Bank of Kenya

The bank reconciliation statement for the month of June, 2022 reflects receipt in bank statement not yet recorded in cash book amounting to Kshs.1,032,637 described as NHIF deposits. However, there was no schedule provided to support the amount. Further, the bank reconciliation statement reflected receipts in cash book not yet recorded in bank statement amounting to Kshs.202,902 which was not supported.

7.5 PGH Main Account-National Bank of Kenya

The bank reconciliation statement for the month of June, 2022 reflected payments in cash book but not recorded in bank statements totalling to Kshs.91,734,275. The amount includes stale cheques amounting to Kshs.4,203,419 which have not been reversed in the cash book.

Further, the bank reconciliation statement reflects payments recorded in bank statement not yet recorded in cash book totalling to Kshs.12,428,645 which have not been investigated or explained.

In addition, the reconciliation statement reflects unreceipted credits amounting to Kshs.68,822,114 which have not been explained, out of which receipts amounting to Kshs.1,684,080 date back to 4 August, 2020.

7.6 Nakuru Municipality Urban Development Grant Account (UDG)-I&M Bank

Bank reconciliation statement for the month of June, 2022 reflects receipts in the cash book but unrecorded in bank statement amounting to Kshs.369,962,536 described as funds received on 13 May,2022 which were not supported.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.4,431,637,923 could not be confirmed.

8. Unaccounted for Imprest

The statement of receipts and payments reflects total payments of Kshs.18,444,366,382 out of which Kshs.25,527,596 was imprests expensed directly at the point of issue and not after surrender by the imprest holders.

In the circumstance, the propriety and occurrence of the expenditure amounting to Kshs.25,527,596 could not be confirmed.

9. Inaccuracy of Prior Year Adjustment

The statement of assets and liabilities reflects prior year adjustments amounting to Kshs.1,201,546,593 as further disclosed in Note 18 to the financial statements. The amount relates to adjustment of bank account balances for project accounts. However, the amount includes opening balance of Kshs.1,201,546,593 which vary with the audited balances for 2020/2021 of Kshs.1,188,393,903 resulting to unexplained variance of Kshs.13,152,690 as detailed out below:

Account	Schedule (Kshs.)	Audited Financial Statement (Kshs.)	Variance (Kshs.)
National Agriculture and Rural Growth Account (NARIG)	33,064,954	28,278,042	4,786,912
Agriculture Sector Development Support Account (ASDSP)	20,248,636	13,338,036	6,910,600
Urban Institutional Grant Nakuru (UIG)	750,317	665,141	85,176
Naivasha Municipal Urban Development Grant (UDG)	291,869,054	291,869,052	2
Nakuru Municipal Urban Development Grant (UDG)	854,243,632	854,243,632	0
Donor Fund Account	1,370,000	0	1,370,000
Total	**1,201,546,593**	**1,188,393,903**	**13,152,690**

Further, included in the Agriculture Sector Development Support Account (ASDSP) opening balance adjustment are two payments totalling Kshs.902,500 described as refund of borrowed money which was not supported. In addition, the Donor Fund Account opening balance of Kshs.1,370,000 relate to unspent imprest issued to various officers on diverse dates within the year under review. However, the balance was not supported by imprest warrants and imprest register. Further, the unspent imprest of Kshs.1,370,000 relates to the year under review and therefore could not be a prior year adjustment.

In the circumstances, the accuracy of the prior year adjustment amount of Kshs.1,201,546,593 could not be confirmed.

10. unsupported Payment in the Integrated Financial Management Information System (IFMIS)

Review of transaction in IFMIS revealed the following anomalies:

Description	Amount (Kshs)	Remarks
Voided payments	625,295,777	i) 448 transactions were voided ii) Request to void payments, voided payment vouchers, National Treasury approval and exchequer requisitions from the Controller of Budget were not provided for audit review iii) The voided payments have not been disclosed as pending bills under pending accounts payable iv) The utilization of funds meant for the voided transaction could not be ascertained as no documentation was provided.
Payments in excess of Local Purchase Order	51,263,347	Payments in IFMIS amounting to Kshs.51,263,347 were made which were higher than the corresponding local purchase and service orders amount totalling Kshs.21,558,858.
Payments not in IFMIS	8,070,665,467	Twelve thousand eight hundred and twenty-eight (12,828) transactions valued at Kshs.8,070,665,467 were effected in the internet banking (IB) but were not recorded in IFMIS.
Payments without Local Purchase Orders	74,458,486	Payments amounting to Kshs.74,458,486 were made through forty-four (44) invoices without the corresponding local purchase and service orders
Irregular charge of expenditure	453,261,908	Payments totalling Kshs.453,261,908 which were irregularly charged to various expenditure items

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

11. Variance Between Financial Statement Amount and Supporting Schedules

The statement of receipts and payments reflects use of goods and services balance of Kshs.3,845,940,577 and as disclosed in Note 5 to the financial statements. However, supporting schedules for three expenditure items differed with the financial statement balances as detailed below:

Particulars	Financial Statement (Kshs.)	Supporting Schedule (Kshs.)	Variance (Kshs.)
Routine Maintenance-vehicles and other Transport Equipment	727,787,363	63,294,367	664,492,996
Fuel, Oil and Lubricants	63,294,367.01	139,343,387.35	(76,049,020.35)
Other Operating Expenses	139,343,387	727,787,363	(588,443,976.40)
Total	**930,425,117**	**930,425,117**	

In the circumstances, the accuracy and completeness of the expenditure on use of goods and services could not be confirmed.

12. Unsupported Lease of Medical Equipment

Review of the project implementation status report for the County Executive revealed that the County Executive and National Governments through the Ministry of Health signed a Memorandum of Understanding (MoU) on the provision of medical equipment and related services referred to as the Managed Equipment Services (MES) in 2015. However, the lease agreement as well as the list of equipment leased was not provided for audit review.

Further, the lease payments are reflected in the CARA as a conditional grant for leasing of medical equipment. However, expenditure amounting to Kshs.153,297,872 made in the year under review were not disclosed in the financial statements. The County Executive has paid cumulative lease amounting to Kshs.904,468,086 as at 30 June, 2022. In the absence of proper costing and details of equipment respective values, the County Executive may exorbitantly pay for equipment, some of which may not have been delivered. The ownership of the equipment could also not be confirmed.

In the circumstance, the propriety and accuracy of the expenditure could not be confirmed

13. unsupported Procurement of Revenue System Hardware Equipment

A company was paid Kshs.8,763,750 for the supply and delivery of revenue system hardware equipment vide payment voucher number 10022469 dated 6 July, 2021. The equipment included 350 11A Samsung Dual phone and 100 Thermos printers. However, the goods were received and recorded in counter receipt voucher dated 21 December, 2020 which was earlier than the local purchase order date of 12 February, 2021.
Further, the user requisition raised on 16 November, 2020 did not give specifications of the smart phones and thermos printers requisitioned. The distribution list of the recipients was also not provided for audit verification.

In addition, tender advertisement, bids, appointment letters to tender opening and evaluation committee, tender evaluation minutes or scores, professional opinion, inspection and acceptance report were not provided for audit verification.

In the circumstances, the propriety of the expenditure on the purchase of the revenue system hardware equipment could not be confirmed.

14. Irregular Purchase of Land

As previously reported, the County Executive 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. Whereas, the user department had sought for undeveloped land size of one to two acres without encumbrance, the Management purchased a developed five acres land with Kshs.3,000,000 encumbrances. During the year under review, a payment of Kshs.30,000,000 was made to a payee other than the real owner or seller.

Further, Management paid a total of Kshs.127,753,335 for purchase of various pieces of land. However, no requisitions from user departments and title deeds for the purchased land were provided for audit verification. Physical verification of the purchased land conducted on 22 and 25 September, 2022 revealed that the County Executive had not taken possession of the three parcels of land in Dondori, Kihingo market and Kamara markert costing Kshs.95,000,000, Kshs.13,000,000 and Kshs.9,800,000 respectively which are still being occupied by the sellers. In particular, the Kihingo market parcel and another one in Kaptembwa costing Kshs.6,000,000 had also not been demarcated.

In the circumstances, the valuation and ownership of the purchased parcels of land could not be confirmed

15. Construction of Proposed Electrical and Mechanical Works at Out Patient Department at Rift Valley Provincial General Hospital

Note 10 to the financial statements reflects construction of building expenditure amounting to Kshs.640,817,888. The amount includes an amount of Kshs.140,554,073 which was paid to a contractor for the construction of proposed electrical and mechanical works at outpatient department at Rift Valley Provincial General Hospital vide tender number NCG/MOH/ONT/460/2020-2021 and at a contract sum of Kshs.160,988,441. However, tender documents such as copy of the advertisement, bid documents, bills of quantities, appointment letters for opening and tender committee, copy of the tender opening and evaluation committee report, evaluation committee minutes, professional opinion and contract agreement were not provided for audit verification.

Further, a sight inspection visits on 15 September, 2022 revealed that the project was about 85% complete.

In the circumstances, the propriety of the expenditure of Kshs.140,554,073 could not be confirmed.

16. Utilities, Supplies and Services

Note 5 to the financial statements reflectS utilities, supplies and Services expenditure amounting to Kshs.188,861,024. Included in this expenditure is an amount of Kshs.12,570,000 paid to three banks for the supply of murram and gravel. However,

payment vouchers, user requisitions, tender evaluation minutes, tender award, professional opinion, delivery note, and inspection and acceptance reports in support of the expenditure were not provided for audit verification. Further, Management has not provided any explanation on the circumstances under which the banks were contracted to supply murram and gravel.

In the circumstances, the propriety of the expenditure of Kshs.12,570,000 could not be confirmed.

17. Unsupported Consultancy Services for Rapid Review Assessment and End Term Assessment of County Integrated Development Plan of 2018-2022

The County Executive procured consultancy services for rapid review assessment and end term assessment of County Integrated Development Plan of 2018-2022 at a contract sum of Kshs.19,832,520. The contract was for a period of three months ending 25 March, 2022. The consultant had been paid Kshs.15,465,946 as at 30 June, 2022. However, the expenditure was not budgeted for and the user requisition, tender advertisement, bids, appointment letters to tender opening and evaluation committee, tender evaluation minutes or scores, professional opinion, and inspection and acceptance report were not provided for audit verification.

In the circumstances, the propriety of the expenditure of Kshs.15,465,946 already incurred could not be confirmed.

18. unsupported Supply and Delivery of Seedlings to Farmers

The County Executive incurred an expenditure on supply and delivery of seedlings for distribution to farmers valued at Kshs.52,993,824. However, the user requisition, tender advertisement, bids, appointment letters to tender opening and evaluation committee, tender evaluation minutes or scores, professional opinion, inspection and acceptance report and distribution list were not provided for audit verification.

In the circumstances, the propriety of the expenditure of Kshs,52,993,824 could not be confirmed.

19. Unsupported Supply and Delivery of Revenue System Laptops and Accessories

During the year under review, Management paid Kshs.9,059,765 for the supply and delivery of revenue system equipment and installation of internet at sub county revenue offices. The supplied equipment were three Laptops, one server, one UPS, three Smart phones and connectivity of internet at sub county revenue offices. However, user requisition, tender advertisement, bids, appointment letters to tender opening and evaluation committee, tender evaluation minutes or scores, professional opinion, inspection and acceptance report were not provided for audit verification.

In the circumstances, the propriety of the expenditure 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 adverse opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of Comparison of Budget and Actual amount: Recurrent and Development combined reflects budgeted receipt and actual amounts on comparable basis of Kshs.23,513,986,580 and Kshs.22,350,505,102 respectively resulting to under collection of Kshs.1,163,481,478 or 6% mainly contributed by undercollection of other receipts. Similarly, the County Executive had an approved expenditure budget of Kshs.23,513,986,580 against the actual expenditure of Kshs.18,443,366,382 resulting to an under expenditure of Kshs.5,070,620,198 or 22%.

The budget under funding and under perfomance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Legal Expenses

During the year under review, a law firm was paid legal fee totalling to Kshs.12,049,000 for reviewing pending legal claims against the County. This is contrary to Section 5(1)(d) of the Nakuru County Attorney Act, 2017 which requires the County Attorney to represent

the County Government in any legal proceedings arising from county legislation or any other legislation which the County Government is party to or has interest. The letter of engagement was dated 29 May, 2019 but was signed a year later. The contract provided for payment of instruction fees of Kshs.2,000,000 on execution of the engagement letter and 5% performance fees of the amount saved. However, record of the amount saved was not provided for audit verification and therefore it was not possible to determine the amount paid.

Further, review of records provided for audit revealed that legal fees totalling to Kshs.439,852,209 to four hundred and seventeen (417) law firms for the provision of legal services have not been paid. This is contrary to Section 5(1)(d) of the Nakuru County Attorney Act, 2017 which provides that the County Attorney shall represent the County Government in any legal proceedings arising from county legislation or any other legislation which the county Government is party to or has interest, other than criminal proceedings. Further, no record of services provided by the law firms was provided for audit verification.

In addition, the law firms were directly procured. However, the services were not urgent and reason for using direct procurement was not provided.

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

2. Lack of Staff Establishment

The County Executive does not have an approved staff establishment. This is contrary to Policy B.2 (1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires every Ministry and State Department to prepare Human Resource Plans to support achievement of goals and objectives in their Strategic Plans. The plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs.

Further, review of personnel records revealed that 472 employees have served the County Executive for more than six (6) months but were yet to be confirmed to permanent and pensionable terms or their probationary period extended. This is contrary to Policy B.18 (1) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which provides that an officer appointed to the service in a pensionable post will be confirmed in appointment and admitted into the permanent and pensionable establishment on completion of probationary period of six (6) months of satisfactory service. Further, sixty-five (65) employees on probation were promoted and no explanation was provided for promoting officers on probation.

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

3. Non-Compliance with Implementation of E-procurement

Review of procurement records revealed that the County Executive procured goods, works and services totalling Kshs.868,592,308. However, the procurement was not undertaken through e-Procurement. This is contrary to Executive Order No.2 of 2018 on

procurement of public goods, works and services by public entities that requires all procurement be undertaken through e-Procurement.

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

4. Irregular Procurement of Conference Facilities and Services

The County Executive incurred expenditure amounting to Kshs.4,152,448 on the provision of conference and accommodation services. However, direct procurement method was used to procure the services despite the fact that they were not urgent and no satisfactory reason was given for use of this method. This is contrary to Regulation 90(1)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the Accounting Officer to record reasons upon which a determination that the relevant conditions for Direct Procurement set out in section 103 of the Public Procurement and Asset Disposal Act, 2015 have been satisfied. Further, no documentary evidence was provided in support of prior approval of the direct procurement, appointment of evaluation committee, negotiation by evaluation committee, market survey, signed contract and reporting of the procurement to the Public Procurement Regulatory Authority. Invitation letters to participants and signed attendance register were also not provided for audit review.

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

5. Irregular Supply and Delivery of Market Umbrellas

The County Executive procured 1997 umbrellas from a supplier at a cost of Kshs.8,387,500 which was paid on 24 June, 2022 through payment voucher number 0027002. However, the expenditure was not budgeted for while the user department requisition, tender advertisement, bids, appointment letters to tender opening and evaluation committee, tender evaluation minutes or scores, professional opinion, inspection and acceptance report and distribution list were not provided for audit verification. This is contrary to Section 9 (1) (e) of the Public Audit Act, 2015 which states that the Auditor General or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to all books, records, returns and reports.

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

6. Supply of ENT Microscope and Accessories

Expenditure totalling to Kshs.5,200,000 was incurred on the supply and delivery of ENT Microscope and accessories. However, the procurement was split into two, purchase of the microscopes and accessories at Kshs.3,000,000 and Kshs.2,200,000 respectively. This is contrary to Regulation 43(1) of Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall not split or structure its contracts for the purpose of avoiding the use of a procurement procedure except where unbundling of categories is allowed under preference and reservation schemes.
In the circumstances, Management was in breach of the Law.

7. Proposed Improvement of Electrical Lighting and Repair Works Accessories

The Nakuru Municipality entered into a contract for the proposed improvement of electrical lighting and repair works accessories at KFA, Kwa Jack Matatu Stage and Nakuru Central Business District at a contract sum of Kshs.7,940,100. However, the contract was awarded to the second lowest bidder who had not provide a tender security. Further, the award of tender did not give preference to the citizens in the County. This is contrary to Regulation 151 of Public Procurement and Asset Disposal Regulation, 2020 which gives exclusive preference and reservation to resident contractor when participating in procurement using funds from County Government except where its established that the local capacity is not available.

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

8. Irregular Supply and Delivery of Acaricides

The County Executive incurred an expenditure on supply and delivery of acaricides for distribution to farmers totalling to Kshs.22,512,959 which exceeded the approved budget amount of Kshs.20,000,000 resulting to an over-expenditure of Kshs.2,512,959. However, the user requisition, tender advertisement, bids, appointment letters to tender opening and evaluation committee, tender evaluation minutes or scores, professional opinion, inspection and acceptance report and distribution list were not provided for audit verification. This is contrary to Section 9 (1) (e) of the Public Audit Act, 2015 which states that the Auditor General or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to all books, records, returns and reports.

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

9. Irregular Supply and Delivery of Pesticides

A company was paid Kshs.8,735,410 for the supply and delivery of pesticides for distribution to farmers which exceeded the approved budget amount of Kshs.7,000,000 resulting to an over-expenditure of Kshs.1,735,410. However, the user requisition, tender advertisement, bids, appointment letters to tender opening and evaluation committee, tender evaluation minutes or scores, professional opinion, inspection and acceptance report and distribution list were not provided for audit verification. This is contrary to Section 9 (1) (e) of the Public Audit Act, 2015 which states that the Auditor General or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to all books, records, returns and reports.

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

10. Irregular Supply and Delivery of Fertilizers

The County Executive incurred expenditure on supply and delivery of fertilizer for distribution to farmers amounting to Kshs.34,778,000 which was not budgeted for. Further, the user requisition, inspection and acceptance report and the criteria for the

identifying the beneficiaries were not provided for audit verification. In addition, the basis for distributing the fertilizer to the farmers is not provided for in law. This is contrary to Section 9 (1) (e) of the Public Audit Act, 2015 which states that the Auditor General or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to all books, records, returns and reports.

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

11. Establishment of Subsidiaries

The County Executive Established Molo and Gilgil Municipalities during the year under review. However, the Boards for the two Municipalities were yet to be constituted as at the time of the audit. The applications for conferment of towns to Municipal status for Molo and Gilgil were therefore, not done by the Board. This is contrary to Section 8 (1) of the Urban Areas and Cities Act, 2011 which requires the Board of a Municipality/town to apply to the County Executive Committee for consideration for the conferment of municipality/city status. Further, charters granted by the Governor for the municipalities as provided in Section 9(1) of the Urban Areas and Cities Act, 2011 were not provided.

In the circumstances, Management was in breach of the Law

12. Failure to Recover Retention Money

The County Executive entered into a contract with various contractors for drilling of boreholes at a cost of Kshs.39,343,026 which was fully paid. However, retention money totalling Kshs.3,050,446 was not recovered from the payments. This is contrary to clause 46.1 of the conditions of contracts for drilling boreholes which stipulates that 10% and or 5% of payment be retained as retention money to be paid after the defect's liability period of 180 days.

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

13. Non-Compliance with Deduction and Remittance of Statutory Dues

Review of documents provided for audit revealed that the County Executive owed Kshs.305,686,362 to National Social Security Fund (NSSF) which comprise of outstanding contribution of Kshs.98,957,200 and penalties amounting to Kshs.206,729,162. However, Management has not made any effort to clear the outstanding amount which continue to attract penalties. Further, Pension deductions and contributions amounting to Kshs.50,893,238 which have attracted interest amounting to Kshs.652,855,400 have also not been remitted. Records supporting deduction and remittance of NHIF and PAYE for employees were not provided for audit review. In addition, the IPPD system does not deduct NSSF for staff on contract and those on Lap Trust Pension Scheme.

In the circumstances, the County continues to incur nugatory expenditure in form of interest and penalties due to inffective Management of Public Funds.

14. Construction of the Treasury Building

The County Executive entered into a contract for the construction of County Treasury building at a contract sum of Kshs.886,630,339. A total of Kshs.327,979,213 had been paid to the contractor out of which Kshs.142,006,035 relate to 2021/2022 financial year. However, the certificates of completion were not supported with joint measurements or measured work done and certified by the inspection and acceptance committee. This is contrary to Regulation 35(6) of the Public Procurement and Assets Disposal Regulations, 2020 which requires the Inspection and Acceptance Committee to prepare and issue a report, interim or completion of inspection and acceptance certificate. Further, the architectural drawings of the building had not been approved and therefore, the validity of the bills of quantities for the building could not be confirmed.

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

15. Direct Procurement of Non-Pharmaceuticals

Nakuru County Executive Department of Health spent a total of Kshs.11,910,633.65 on the supply and delivery of medical gases. The gases were directly procured. However, no explanation was provided for failure to competitively procure the gases from the prequalified suppliers. This is contrary to Regulation 90 (1) (a) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the Accounting Officer to record the reasons upon which a determination that the relevant conditions for Direct Procurement set out in section 103 of the Public Procurement and Asset Disposal Act, 2015 have been satisfied.

In the circumstance, Management was in breach of the Law.

16. Domestic Public Non-Financial Enterprises

Note 10 to the financial statements reflects an expenditure on domestic public non-financial enterprises amounting to Kshs.263,009,388. The amount included Kshs.5,743,798 paid to a contractor for certificate number 2 for construction of market shed, pit latrine, fencing and gate house at Lemurine market through contract number NCG/TITC/T/032/2018-19 at a contract sum of Kshs.11,307,634. The contract was scheduled to start on 16 April, 2019 and to be completed on 30 June, 2019. However, the project is behind schedule. Further, as at the time of issuing the second interim certificate of Kshs.5,743,798 dated 12 May, 2021, only 80% of the work had been certified while Kshs.10,959,684 or 97% of the contract sum had been paid. No explanation was given for the overpayment and the delayed completion of the project.

In the circumstances, the County Executive did not receive value for money incurred on the project.

17. Donation of Business Items to the Public

The specialized materials and services expenditure amounting to Kshs.1,419,256,054 and as disclosed in Note 5 to the financial statements includes an expenditure amounting to Kshs.187,113,416 in respect of purchase and supply of tents, chairs, boda-boda umbrellas, motor bikes, shaving machines, school uniforms, hair driers, UV gel, public address system, car wash machines, water tanks, welding machines and milk coolers. The items were donated to members of the public in the county for free. However, the donations are not within the mandate of the County Government. This is contrary to the Fourth Schedule of the Constitution. Further, requisitions, criteria of identifying the beneficiaries, evidence of acknowledgement letters of receipt by the beneficiaries were not provided for audit verification.

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

18. Fuel, Oil and Lubricants

The statement of receipts and payments reflects use of goods and services totalling to Kshs.3,845,940,577 and as disclosed in Note 5 to the financial statements. The amount includes an expenditure amounting to Kshs.63,294,367 for the supply of fuel, oil, and lubricants to the various County Departments and other operating expenses of Kshs.139,343,387 where some fuel expenditure was charged. However, review of documents provided for audit revealed that an expenditure amounting to Kshs.67,708,348 was incurred on fuel purchased from suppliers other than the authorized. This was contrary to Office of the President Circular referenced OP/CAP.9/108 of 30 April, 2015 which required all Government Ministries, agencies to liaise and negotiate with the National Oil Corporation for supply of fuel. Further, tender documents such as user requisition, the tender document, tender opening minutes, tender evaluation minutes, professional opinion and contract award, signed contract were not provided for audit verification.

In addition, payment for fuel was made in advance. However, the advance payments were not secured. Further, fuel register and supplier statements were not provided for audit review. It was therefore not possible to confirm whether the fuel paid for was fully utilized.

In the circumstances, the Management was in breach of the Office of the President Circular referenced OP/CAP.9/108 of 30 April, 2015.

19. Research, Studies, Project Preparation, Design and Supervision

Note 10 to the financial statements reflects research, studies, project preparation, design and supervision expenditure amounting to Kshs.94,476,199. The amount includes an expenditure totalling to Kshs.31,976,730 which was incurred on the supply and delivery of non-pharmaceutical goods. Direct procurement method was used in the procurement. However, the procurement did not meet the conditions for direct procurement as prescribed by the Public Procurement and Asset Disposal Regulations, 2020. The procurement had also been split by issuing multiple local purchase orders. This is

contrary to Regulation 43(1) of Public Procurement and Assets Disposal Regulations, 2020 which requires a procuring entity not to split or structure its contracts for the purpose of avoiding the use of a procurement procedures.

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

20. Grounded Motor Vehicles and Machinery

Review of records provided for audit revealed that twelve (12) County Executive motor vehicles and machinery were grounded. However, the County has not prepared an annual disposal plan of items declared as unserviceable, surplus, or obsolete, obsolescence stores, asset or equipment. This is contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer to ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment. Further, ownership documents for the grounded motor vehicles and machinery were not provided for audit verification.

In the circumstances, Management was in Law.

21. Consultancy Services for Topographical Mapping and Preparation of Nakuru Spatial Development Plan

The County Executive procured consultancy services for digital topographical mapping at a contract sum of Kshs.314,657,600. The contract was to take 18 months and the commencement date was 22 June, 2015. The amount paid to the consultant as at 30 June, 2022 amounted to Kshs.285,490,929. During the year under review, an amount of Kshs.21,500,316 was paid to the consultant. However, the project had not been completed as at 30 June, 2022 and no extension of the contract period had been granted. Further, the County is yet to claim for any liquidated damages from the consultant. Further, an incremental Local Service Order (LSO) number 9387 dated 21 January, 2020 of Kshs.36,500,316 was issued to the contractor and paid. Management has not provided explanation for issuing an additional LSO for the contracted project.

In the circumstances, the County Executive did not receive value for money incurred.

22. Integrated Revenue Collection Management System Contract

The County Executive contracted a vendor to supply, installation, configuration and commissioning of an integrated revenue collection management system at a contract sum of Kshs.34,510,000. The contractor was to be paid 4.3% of the revenue collected in the subsequent years as service charge based on the improvement in revenue collection. During the year under review, the supplier was paid Kshs.70,710,933 being 4.3% of the total revenue collected during the year under review. However, review of revenue collections records revealed that the County has not realized any major improvement in revenue collection since the inception of the system.

Further, review of records revealed that the County Executive had not collected revenue totalling to Kshs.4,658,774,627 despite the existence of the revenue collection system.

In the circumstances, the County Executive did not receive value for money incurred on the system.

23. Delayed Completion of Water Projects

The County Executive incurred expenditure amounting to Kshs.89,567,521 on water works that were to be completed within 90 days as per clause 5 of the contracts' agreement. There was however variation of the contract period that was not procedurally approved and Management did not notify the contractors of the non-performance. This is contrary to clause 6 of the contract agreement which requires the employer to give a notice of not more than 7 days to the contractor in case of non-performance or delays or any other reason.

In the circumstances, County Executive did not receive value for money incurred on the project.

24. Construction of Njoro Market

The County Executive signed contract referenced NCG/ONT/TITC/184/2021-2022 for the construction of market sheds, water tanks and electrification of Njoro market at a contract sum of Kshs.9,800,000 from 3 January, 2022 to 28 February, 2022. The contractor has been fully paid. However, a field verification conducted on 19 September, 2022 revealed that the market has not been put into use since its completion and the fence around the market has fallen apart. No explanation has been provided for failure to put the market into use.

In the circumstances, the County Executive did not receive value for money incurred on the project.

25. Proposed Construction of Out Patient Department Block at Molo Level 4 Hospital

Construction of buildings expenditure amounting to Kshs.640,817,888 and as disclosed in Note 10 to the financial statements includes expenditure of Kshs.100,399,458 in respect of construction of outpatient block at Molo Level 4 Hospital. The contract was awarded at a contract sum of Kshs.150,095,777. The project was planned to be completed within 40 weeks of commencement (26 April, 2021 to 26 February, 2022). A site visit in October, 2022 and review of completion certificates revealed that the project was at approximately 50% completion level. However, the interim certificates issued were not supported by inspection and acceptance committee joint measurements against the Bills of Quantities. Further, the payments to the contractor amounting to Kshs.100,399,458 represented 67% of the contact price which was 17% more than the actual work done.

In the circumstances, the County Executive did not receive value for money incurred on the project.

26. Proposed Construction of Maternity Wing at Elberton Hospital

Note 10 to the financial statements reflects construction of buildings amounting to Kshs.640,817,888. The amount includes Kshs.5,691,406 paid for the construction of Maternity Wing at Elberton Hospital at a contract sum of Kshs.38,075,070. The contract was signed on 18 June, 2019 for a duration of 80 weeks with a completion date of December, 2020. The completion date was however extended to 5 April, 2021 with the contractor having been paid a total of Kshs.35,442,883. Physical verification of the project on 21 September, 2022 revealed that the project was incomplete and the contractor was not on site. Further, there were no materials on site.

In the circumstances, the County Executive did not receive value for money.

27. Proposed Construction of Out-Patient and In-Patient - Njoro Level 4 Hospital

Note 8 to the financial statements reflects Kenya Devolution Support Programme expenditure amounting to Kshs.111,558,895. The amount includes an amount of Kshs.68,904,017 paid to a Contractor for proposed construction of outpatient and in-patient Njoro level 4 hospital in Njoro sub county at a contract sum of Kshs.147,538,940. The contract duration was to run for 38 weeks with a completion date of November, 2021. The contractor sought for an extension period of 13 weeks to 22 February, 2022 vide letter dated 12 November, 2021 which was not granted. So far, a total of Ksh.99,175,865 or 67% of the contract sum has been paid to the contractor. Further, the performance bond for the project which was valid for 48 weeks expired on 15 January, 2022 and was not renewed.

Further, no damages have been claimed from the contractor contrary to Clause 27.1 of the tender document which provides for liquidated damages of Kshs 100,000 per week in case of delays in execution of intended works.

In the circumstances, the County Executive did not receive value for money.

28. Project Implementation Status

During the year under review, the County Executive had an approved budget of Kshs.14,340,651,975 to be spent on four thousand two hundred and thirty-seven (4,237) projects and the full amount was disbursed to the projects. Six hundred and eighty-six (686) of the projects with a budgetary allocation of Kshs.2,156,468,529 were yet to start. Another four hundred and seventy-four (474) projects with a budgetary allocation of Kshs.3,628,619,100 were incomplete, while one thousand seven hundred and eighty-one (1781) projects with a budgetary allocation of Kshs.4,957,715,506 had stalled. Only one thousand two hundred and ninety-six 1,296 projects with a budgetary allocation of Kshs.4,957,715,506 were completed as at 30 June, 2022. Further, the project implementation status report budget amount of Kshs.14,340,651,975 differs with the

development vote final budget amount of Kshs.8,012,074,839 resulting to unexplained variance of Kshs.6,328,577,136.

In the circumstances, the County Executive did not receive value for money already incurred on the project.

29. Incomplete Boreholes

The County Executive signed contracts for drilling and equipping of boreholes at a cost of Kshs.29,095,575 which was fully paid. However, the boreholes have neither been equipped nor electricity or solar panels installed. Further, ownership documents for the boreholes and approvals from relevant government agencies were not provided for audit verification.

In the circumstances, the County Executive did not receive value for money.

30. Lack of Nakuru City Integrated Development Plan

Nakuru Municipality was upgraded to city status during the year under review. However, the city does not have an approved City Integrated Development Plan. This is contrary to Section 5(b) of the Urban Areas and Cities Act, 2011 which stipulates that one of the criteria for classification of an urban area as a city is having an integrated urban area or city development plan.

In the circumstance, Management was in breach of the Law.

31. Lack of Approved Risk Management and Fraud Policy

The County Executive does not have an approved risk management and fraud policies in place. This is contrary to the provisions of Section 158(1) 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.

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

32. Unpaid Court Awards

Review of documents provided for audit revealed that the Chief Magistrates Court in Nakuru, civil suit No. 2728 of 2003 ordered the County Executive to pay Kshs.5,000,000 to the plaintiffs for their rightful, retirement benefits payable as at 31 December, 2002 and all the plaintiffs' gross salary per month commencing 1 January, 2003. However, the order was not honored and the County Executive has since accrued extra penalties on the unpaid amount of Kshs.39,614,552. No explanation has been provided for failure to pay the amount awarded by the court.

In the circumstances, the court awards continue to attract penalties and interest which are avoidable costs and does not realise value for money.

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 because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

Land Rates

The County Executive does not maintain a valuation roll for land owned within the County. No explanation has been provided for failure to maintain an updated valuation roll.

In the circumstances, the County Executive does not have legal document to enforce land rate collections.

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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions, and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

14 April, 2023

7. Statement of Receipts and Payments for the year ended 30th June 2022.

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	13,026,116,323	10,850,022,832
Proceeds from sale of assets	2	-	-
Other receipts(own source revenue and donor funds)	3	3,628,840,753	4,263,570,259
Total receipts		**16,654,957,076**	**15,113,593,091**
Payments			
Compensation of employees	4	6,188,514,501	5,878,455,127
Use of goods and services	5	3,845,940,577	1,952,995,769
Subsidies	6	-	-
Transfers to other government entities	7	1,530,183,125	1,091,058,398
Other grants and transfers	8	3,157,011,991	3,041,097,916
Social security benefits	9	-	-
Acquisition of assets	10	3,721,716,188	2,926,770,598
Finance costs, including loan interest	11	-	-
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	-	-
Total payments		**18,444,366,382**	**14,890,377,807**
Surplus/deficit		**(1,788,409,306)**	**223,215,284**

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 28th September 2022 and signed by:

.....

Name: Wilson Mungai

Chief Officer –Finance

ICPAK M/No. 7241

.....

Name: Jacinta N. Mwangi

Head of Accounting Unit

ICPAK M/No:8593

8. Statement of Assets and Liabilities as at 30th June 2022

	Notes	2021-2022 Kshs	2020-2021 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	4,431,637,923	4,880,879,377
Cash balances	14B	-	-
Total cash and cash equivalent		**4,431,637,923**	**4,880,879,377**
Outstanding imprests and advances	15	-	-
Total financial assets		**4,431,637,923**	**4,880,879,377**
Financial liabilities			
Deposits and retentions	16	317,738,407	180,117,147
Net financial assets		**4,113,899,516**	**4,700,762,230**
Represented by			
Fund balance b/fwd.	17	4,700,762,230	4,477,546,946
Prior year adjustments	18	1,201,546,593	-
Surplus/deficit for the year		(1,788,409,306)	223,215,284
Net financial position		**4,113,899,516**	**4,700,762,230**

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 28th September 2022 and signed by:

.....

Name: Wilson Mungai

Chief Officer – Finance

ICPAK M/No:7241

.....

Name: Jacinta N. Mwangi

Head of Accounting Services

ICPAK M/No:8593

9. Statement of Cash Flows for the period ended 30th June 2022.

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	13,026,116,323	10,850,022,832
Other receipts	3	3,628,840,753	4,263,570,259
Payments for operating expenses			
Compensation of employees	4	6,188,514,501	5,878,455,127
Use of goods and services	5	3,845,940,577	1,952,995,769
Subsidies	6	-	-
Transfers to other government units	7	1,530,183,125	1,091,058,398
Other grants and transfers	8	3,157,011,991	3,041,097,916
Social security benefits	9	-	-
Finance costs, including loan interest	11	-	-
Other payments	13	-	-
Adjusted for:			
Other adjustments Prior year adjustments	18	1,201,546,593	-
Decrease/(increase) in outstanding imprests & advances	19	-	-
Increase/(decrease) in deposits and retentions	20	-	-
Net cash flow from operating activities		**3,134,853,475**	**3,149,985,882**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	3,721,716,188	2,926,770,598
Net cash flows from investing activities		**3,721,716,188**	**2,926,770,598**
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**(586,862,713)**	**223,215,284**
Cash and cash equivalents at beginning of the year		**4,700,762,230**	**4,477,546,946**
Cash and cash equivalents at end of the year		**4,113,899,516**	**4,700,762,230**

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 28th September 2022 and signed by:

.....

Name: Wilson Mungai
Chief Officer Finance
ICPAK M/No. 7241

.....

Name: Jacinta N. Mwangi
Head of Accounting Services
ICPAK M/No. 8593

10. Statement of Comparison of Budget & Actual Amounts

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 (Transfers from the CRF)	13,026,116,323		13,026,116,323	13,026,116,323	0	100%
Proceeds from sale of assets						
Other receipts	10,220,003,704	267,866,553	10,487,870,257	9,324,388,779	1,163,481,478	89%
Total	**23,246,120,027**	**267,866,553**	**23,513,986,580**	**22,350,505,102**	**1,163,481,478**	95%
Payments						
Compensation of employees	7,527,385,136	(108,966,369)	7,418,418,767	6,188,514,501	1,229,904,266	83%
Use of goods and services	4,618,828,557	(166,199,830)	4,452,628,727	3,845,940,577	606,688,150	86%
Subsidies						
Transfers to other government units	1,586,607,406	0	1,586,607,406	1,530,183,125	56,424,281	96%
Other grants and transfers	2,833,145,557	289,643,366	3,122,788,923	3,157,011,991	-34,223,068	101%
Social security benefits						
Acquisition of assets	6,680,53,371	253,389,385	6,933,542,756	3,721,716,188	3,211,826,568	54%
Finance costs, including loan interest						
Repayment of principal on borrowings						
Other payments						
Total	**23,246,120,027**	**267,866,553**	**23,513,986,580**	**18,443,366,382**	**5,070,620,198**	**78%**
Surplus/(Deficit)	-	-	-	**3,907,138,720**	**-3,907,138,720**	

(a) *Compensation of Employees 83% due to delayed promotions*

(b) *Use of Goods 86% is due to delayed disbursements*

(c) *Other Grants and Transfers 101% due donor funds received directly to the donor account.*

(d) *Acquisition of Assets 54% 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 28th September 2022 and signed by:

.....

Name: Wilson Mungai

Chief Officer Finance

ICPAK M/No. 7241

.....

Name: Jacinta N. Mwangi

Head of Accounting Services

ICPAK M/No. 8593

11. Statement of Comparison of Budget & Actual Amounts: 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 (Transfers from the CRF)	10,709,589,510	-	13,026,116,323	10,709,589,510	2,316,526,813	82%
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	4,524,455,678	267,866,553	10,487,870,257	9,324,388,779	6,857,659,504	89%
Total	**15,234,045,188**	**267,866,553**	**23,513,986,580**	**14,338,430,263**	**9,174,186,317**	**61%**
Payments						
Compensation of employees	7,527,385,136	(108,966,369)	7,418,418,767	6,188,514,501	1,229,904,266	83%
Use of goods and services	4,618,828,557	(166,199,830)	4,452,628,727	3,845,940,577	606,688,150	86%
Subsidies						
Transfers to other government units	1,202,212,204	-	1,586,607,406	1,145,787,923	440,819,483	72%
Other grants and transfers	2,833,145,557	289,643,366	3,122,788,923	3,157,011,991	-34,223,068	101%
Social security benefits						
Acquisition of assets	6,680,153,371	253,389,385	6,933,542,756	-	6,933,542,756	0%
Finance costs, including loan interest						
Repayment of principal on borrowings						
Other payments						
Total	**15,234,045,188**	**267,866,533**	**23,513,986,580**	**14,337,254,992**	**9,176,731,588**	**61%**
Surplus/(deficit)	**-**	**-**	**-**	**1,175,271**	**-1,175,271**	**0**

(a) *Compensation of Employees 83% due to delayed promotions*

(b) *Use of Goods 86% is due to delayed disbursements*

(c) *Transfer to Other Government Units 72%- these are transfers to the County Assembly of Nakuru*

(d) *Other Grants and Transfers 101% due donor funds received directly to the donor account.*

(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 28th September 2022 and signed by

.....

Name: Wilson Mungai

Chief Officer Finance

ICPAK M/No. 7241

.....

Name: Jacinta N. Mwangi

Head of Accounting Services

ICPAK M/No. 8593

12. Statement of Comparison of Budget & Actual Amounts: 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 (Transfers from the CRF)	2,316,526,813	-	2,316,526,813	2,316,526,813	-	100%
Proceeds from sale of assets						
Other receipts	5,695,548,026	-	5,695,548,026	5,695,548,026	-	100%
Total	**8,012,074,839**		**8,012,074,839**	**8,012,074,839**		**100%**
Payments						
Compensation of employees						
Use of goods and services						
Subsidies						
Transfers to other government units	384,395,202	-	384,395,202	384,395,202	-	100%
Other grants and transfers						
Social security benefits						
Acquisition of assets	7,627,679,637	-	7,627,679,637	3,721,716,188	3,905,963,448	49%
Finance costs, including loan interest						
Repayment of principal on borrowings						
Other payments						
Totals	**8,012,074,839**		**8,012,074,839**	**4,106,111,390**	**3,905,963,448**	**51%**
Surplus/(deficit)				**3,905,963,448**	**-3,905,963,448**	

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

(a) –Acquisition of Assets 49%- 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 28th September 2022 and signed by:

.....

Name: Wilson Mungai

Chief Officer Finance

ICPAK M/No. 7241

.....

Name: Jacinta N. Mwangi

Head of Accounting Services

ICPAK M/No. 8593

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	20-		20-	20-	
	Kshs	%/numbers	%/numbers	Kshs	Kshs

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 – 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 related cash has actually been received by the Executive.

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, 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.

Significant Accounting Policies (Continued)

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.

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 personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. 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.

6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Significant Accounting Policies (Continued)

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 2022, this amounted to KShs – compared to KShs – in prior period as indicated on note --.

(There were no other restrictions on cash during the year)

7. Imprests and Advances

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

8. Third Party Deposits and Retention

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

9. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

Significant Accounting Policies (Continued)

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. 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 the 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 potential will be required to settle the obligation; or
   ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note – and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. 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.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The 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 2021 to 30 June 2022 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.

14. Comparative figures

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

15. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	2,149,309,193	
Total exchequer releases for quarter 2	2,149,309,193	1,728,564,750
Total exchequer releases for quarter 3	2,149,309,193	2,791,019,002
Total exchequer releases for quarter 4	5,536,099,437	6,330,439,080
Cash in transit	1,042,089,307	
Total	**13,026,116,323**	**10,850,022,832**

The above comprises transfers from the Exchequer from CARA, Comprising of Equitable share, and Level 5 released through the Exchequer. The increase in change is as a result of consolidation of grants for the year under review.

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from 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 were no proceeds from sale of assets in the year under review.

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received	-	-
Own Source Revenue	3,259,072,974.37	2,822,949,912
Proceeds for Domestic and Foreign Grants	305,228,810.30	1,440,620,347

Interest on deposits	21,554,658	
Donor Fund Account receipts	42,984,310	-
Total	**3,628,840,753**	**4,263,570,259**

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	3,022,140,746	2,943,046,927
Basic wages of temporary employees	300,297,132	130,544,914
Personal allowances paid as part of salary	2,405,767,154	2,475,822,356
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	367,375,091	282,428,858
Social benefit schemes outside government	4,861,000	4,109,000
Compulsory National Industrial Training Institute	43,112,571	
Other personnel payments	44,960,807	42,503,072
Total	**6,188,514,501**	**5,878,455,127**

Other Personnel Payments relate to payments made by different departments.

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	188,861,024	190,394,976
Communication, supplies and services	34,713,594	20,215,397
Domestic travel and subsistence	179,368,329	160,128,218
Foreign travel and subsistence	44,833,314	39,565,878
Printing, advertising and information supplies & services	163,866,381	97,337,518
Rentals of produced assets	20,492,849	7,902,440
Training expenses	76,646,455	41,666,516
Hospitality supplies and services	343,066,125	166,816,506
Insurance costs	140,633,620	145,755,622
Specialized materials and services	1,419,256,054	434,299,317
Office and general supplies and services	142,185,121	51,993,440
Fuel, oil and lubricants	63,294,367	118,762,289
Other operating expenses	139,343,387	380,335,865
Routine maintenance – vehicles and other transport equipment	727,787,363	40,393,869
Routine maintenance – other assets	161,592,593	57,427,918
Total	**3,845,940,577**	**1,952,995,769**

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations		
See List Attached	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises		
See List Attached	-	-
(Insert Name)	-	-

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
County Assembly of Nakuru	1,530,183,125	1,091,058,398
Transfers to other counties		
Transfers to national government entities		
Transfer to the council of governors	-	-
Transfer to -	-	-
Total	**1,530,183,125**	**1,091,058,398**

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)

8. Other Grants and Payments

Description	2021-2022	2020/2021
	Kshs	Kshs
Scholarships and other educational benefits	255,757,609.00	78,000,931
Emergency relief and refugee assistance(Emergency Fund)	70,000,000.00	75,000,000
Conditional grants transfer to PGH Level 5	0	0
Conditional grants transfer to Health facilities	29,970,393.05	29,601,779
Facility Improvement Fund utilized as AIA by Health facilities	1,499,756,914.56	1,228,720,801
Conditional grants transfer to Kenya Roads Board Fund Account	328,209,620.85	258,625,985
Conditional grants transfer to Village Polytechnic Fund Account	61,035,855.00	74,397,000
Conditional grants transfer to Agricultural Sector D. Fund Account	22,683,614.50	18,975,214
Conditional grants transfer to NARIG - Agriculture Fund Account	54,806,950.90	212,567,362
Transforming Health Services	0	18,690,504
Dissability Fund	0	0
Conditional grants transfer to Urban Institute Fund Account	11,557,617.00	0
Conditional grants transfer to Kenya Urban Support Programe Fund Account	0	775,922,015
Other Current Transfers and grants	23,147,814.00	6,771,586
Kenya Devolution Support Programme	111,558,895.00	132,981,523
PGH Nakuru Account expenditure	0	12,789,886
Donor Fund Account Expenditure	44,213,909.00	18,303,516
Other Capital Grant	87,151,641.00	69,749,814

Car and Mortgage loan fund	40,000,000.00	30,000,000
Naivasha Municipality Urban Development grant	185,026,560.00	0
Nakuru City Urban Development Grant	332,134,596.70	0
TOTAL	**3,157,011,991**	**3,041,097,916**

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings	3,095,130	-
Construction of buildings	640,817,888	517,878,801
Refurbishment of buildings	17,879,523	7,906,920
Construction of roads	788,977,718	262,135,993
Construction and civil works	1,114,687,232	979,894,100
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	87,895,934	188,782,830
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	8,418,670	690,400
Purchase of office furniture and general equipment	37,759,308	31,237,849
Purchase of specialized plant, equipment and machinery	325,890,158	213,968,785
Rehabilitation and renovation of plant, machinery and equip.	18,456,446	398,900
Purchase of certified seeds, breeding stock and live animals	181,549,560	66,047,380
Research, studies, project preparation, design & supervision	94,476,199	61,271,282
Rehabilitation of civil works	8,456,750	72,312,074
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	130,346,285	28,403,000
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	**3,458,706,801**	**2,430,928,315**
Financial assets		
Domestic public non-financial enterprises	263,009,388	495,842,283
Domestic public financial institutions	-	-
Total acquisition of financial assets	**263,009,388**	495,842,283
Total acquisition of assets	**3,721,716,188**	**2,926,770,598**

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	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	-	-

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

	2021-2022	2020-2021
	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	-	-

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances
14A. Bank Balances

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2021/2022	2020/2021
Name of Bank, Account No. & Currency			Kshs		Kshs
CENTRAL BANK OF KENYA A/C NO 1000171178	KSHS	RECURRENT A/C		51	1,508,965
CENTRAL BANK OF KENYA A/C NO.1000171103	KSHS	DEVELOPMENT A/C		119,411	2,672,942
CENTRAL BANK OF KENYA A/C NO.1000238356	KSHS	DEPOSIT A/C		317,738,407	180,117,147
CENTRAL BANK OF KENYA A/C NO.1000277537	KSHS	ROADS MAINTENANCE LEVY FUND A/C		171,930,401	135,252,323
CENTRAL BANK OF KENYA A/C NO.1000171607	KSHS	REVENUE FUND A/C		1,902,700,369	4,284,990,490
CENTRAL BANK OF KENYA A/C NO.1000344188	KSHS	DANIDA GRANTS FUND A/C		79,559,824	19,053,637
CENTRAL BANK OF KENYA A/C NO.1000368454	KSHS	VILLAGE POLYTECHNIC PROJECTS FUND A/C		755,126	755,126
CENTRAL BANK OF KENYA A/C NO.1000368462	KSHS	NATIONAL AGRICULTURE & RURAL GROWTH A/C		1	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		22,033,985	2
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		120,374,189	45,002,000
CENTRAL BANK OF KENYA A/C NO.1000552395	KSHS	NAKURU COUNTY CLIMATE CHANGE FUND		-	

CENTRAL BANK OF KENYA A/C NO.1000534044	KSHS	NAKURU COUNTY NUTRITION INTER GRANT		4,812,932	
CENTRAL BANK OF KENYA A/C NO.1000564277	KSHS	NAKURU COUNTY PRIMARY HEALTH CARE		11,533,279	
KCB BANK A/C NO.1140746057	KSHS	LOCAL BANKS REVENUE A/C		6,581,457	6,477,513
FAMILY BANK A/C NO.018000053211	KSHS	LOCAL BANKS REVENUE A/C		28,089,897	63,347,769
EQUITY BANK A/C NO.0130261954816	KSHS	LOCAL BANKS REVENUE A/C		7,654,279	7,645,559
CO-OPERATIVE BANK A/C NO.01141521630800	KSHS	LOCAL BANKS REVENUE A/C		159,745,491	4,276,473
NATIONAL BANK A/C NO.01001065283400	KSHS	LOCAL BANKS REVENUE A/C		20,204	- 818,887
TRANSNATIONAL BANK A/C NO.470610/500UCA00/1	KSHS	LOCAL BANKS REVENUE A/C		509,563	11,143,491
SAFARICOM LTD PAYBILL NO.323100	KSHS	PAYBILL NUMBER			
SAFARICOM LTD PAYBILL NO.3232323		PAYBILL NUMBER		107,233	36,850
NATIONAL BANK(PGH ANNEX)A/C NO.01001089796900	KSHS	PGH ANNEX A/C		20,264,835	18,258,429
KCB BANK NAIVASHA A/C NO.1156232961	KSHS	NAIVASHA HOSPITAL		46,907,633	32,101,075
KCB BANK NAKURU A/C NO.1156245524	KSHS	BAHATI SUB-COUNTY HOSPITAL		10,947,556	7,281,360
KCB BANK GILGIL A/C NO.1156024587	KSHS	GILGIL SUB-COUNTY HOSPITAL		15,006,256	7,169,955
NATIONAL BANK MOLO A/C NO.01001019332500	KSHS	ELBUGON SUB-COUNTY HOSPITAL		995,935	987,487
NATIONAL BANK MOLO A/C NO.01001019327000	KSHS	OLENGURUONE		1,928,204	1,285,736
NATIONAL BANK MOLO A/C NO.010019332000	KSHS	MOLO SUB-COUNTY HOSPITAL		11,317,723	4,902,140
NATIONAL BANK A/C NO.01001089797100	KSHS	PGH MAIN ACCOUNT		32,068,675	27,658,747
CO-OPERATIVE BANK A/C #.01141506787900	KHS	PGH NAKURU			
CO-OPERATIVE BANK A/C NO.01141026760800	KSHS	SUBUKIA HEALTH CENTRE		4,795,366	1,398,750

KCB BANK NJORO A/C NO.1101880465	KSHS	NJORO HEALTH DEVELOPMENT COMMITTEE		4,620,180	2,668,240
CO-OPERATIVE BANK A/C NO.01141506757000	KSHS	LANGA LANGA HEALTH CENTRE		2,116,407	1,565,918
KCB BANK A/C NO.1156856272	KSHS	KABAZI HEALTH CENTRE		842,997	647,450
CO-OPERATIVE BANK MOLO A/C NO.01141026174000	KSHS	KERINGET SUB-COUNTY HOSPITAL		422	1,802
CO-OPERATIVE BANK MOLO A/C NO.01141026174002	KSHS	KERINGET SUB-COUNTY HOSPITAL		1,584,577	61,178
CO-OPERATIVE BANK A/C NO.01141026745200	KSHS	MIRUGI KARIUKI DISPENSARY		1,172,911	626,657
CO-OPERATIVE BANK A/C NO.01141353114900	KSHS	BONDENI MATERNITY		3,804,105	355,606
KCB BANK FLAMINGO A/C NO.1123236488	KSHS	SOIN SUB-COUNTY HOSPITAL		1,055,025	589,902
KCB BANK A/C NO.1146785305	KSHS	MIN. FINANCE IMPREST A/C			
KCB A/C NO.1146814232	KSHS	ROADS & PUBLIC WORKS IMPREST A/C		-	
CO-OPERATIVE BANK A/C NO. 01141506466101	KSHS	MINISTRY OF HEALTH DONOR A/C		1,155,904	1,015,503
STANBIC BANK A/C NO. 0100006628677	KSHS	COUNTY GOVT OF NAKURU UIG ACCOUNT		10,876,780	
NCBA A/C NO.8647430012	KSHS	NAKURU COUNTY DEVOLUTION		18,301,268	
KCB BANK AC/NO. 1261585429	KSHS	NAIVASHA MUNICIPALITY URBAN DEV GRANT		293,954,876	
I&M BANK A/C NO. 0180228664125	KSHS	NAKURU MUNICIPAL URBAN DEV. GRANT		913,626,230	
KCB BANK AC/NO. 1236197070	KSHS	NAKURU COUNTY-ASDSP OPERATIONS		24,768,523	
KCB BANK AC/NO. 1235337995	KSHS	NATIONAL AGRI &RURAL INCLUSIVE		175,259,437	
Sub - Total				**4,431,637,923**	**4,880,879,377**

14 B Cash in Hand

	2021-2022	2020-2021
	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:

	2021-2022	2020-2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

15. Outstanding imprests and advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

There were no outstanding imprests and advances in the year under review.

Breakdown of Imprest and Salary Advance per Department	2021-2022	2020-2021
Imprest	Kshs	Kshs
Department -	-	-
Department -	-	-
Department -	-	-
Sub-Total	-	-
Salary Advance		
Department -	-	-
Department -	-	-
Sub-Total	-	-
Grand Total	-	-

There were no outstanding imprests and advances in the year under review.

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	-	-
Retention Monies	317,738,407	180,117,147
Total	**317,738,407**	**180,117,147**

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	4,431,637,923	4,880,879,377
Cash in Hand	-	-
Accounts Receivables	-	-
Accounts Payables	(317,738,407)	(180,117,147)
Total	**4,113,899,516**	**4,700,762,230**

18. 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 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2020-2021
	Kshs	Kshs	Kshs
Bank Account Balances	4,880,879,377	1,201,546,593	6,082,425,970
Cash in Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (*Specify*)	-	-	-
Total	**4,880,879,377**	**1,201,546,593**	**6,082,425,970**

Prior year adjustment on bank Balances relates to consolidation of projects accounts held by the Executive as per grants conditions, stale cheques and unspent imprest as reported in their cashbooks.

Notes to the Financial Statements (Continued)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1st July (A)	-	-
Imprest and Advances As At 30th June (B)	-	-
Increase)/ Decrease In Imprest and Advances (C=(B-A))	-	-

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	180,117,147	160,682,697
Deposits and Retention as at 30th June (B)	317,738,407	180,117,147
Increase/ (Decrease) in Deposits and Retentions C= B-A	**137,621,260**	**19,434,450**

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance c/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/d FY 2021/2022 Kshs
Construction of buildings	162,136,114.66	117,292,776.00	99,870,113.30	179,558,777.36
Construction of civil works	175,520,743.26	66,908,424.78	109,581,652.16	132,847,515.88
Purchase of Land	-	1,582,560.00		1,582,560.00
Supply of goods	291,699,867.40	132,421,914.00	139,218,090.45	284,903,690.95
Supply of services	151,951,995.10	98,171,480.55	86,621,645.15	163,501,830.50
Total	**781,308,720.42**	**416,377,155.33**	**435,291,501.06**	**762,394,374.69**

2. Pending Staff Payables (See Annex 3)

Description	Balance c/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/d FY 2021/2022 Kshs
Senior management	906,560.00	5,841,229.10	650,320	6,097,469.10
Middle management	2,383,948.00	-	2,380,948	3,000.00
Unionisable employees	1,492,100.00	2,640,214.40	1,492,100.00	2,640,214.40
Others	-	138,578	0	138,578.10
Total	**4,782,608.00**	**8,620,021.60**	**4,523,368.00**	**8,879,261.60**

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/d FY 2021/2022 Kshs
Amounts due to National Government entities	536,600.00	192,400.00	330,500.00	398,500.00
Amounts due to County Government entities	-	1,009,350.00		1,009,350.00
Amounts due to third parties	-	200,000.00		200,000.00
Total	**536,600.00**	**1,401,750.00**	**330,500.00**	**1,607,850.00**

4. External Assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 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

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c). Classes of providers of external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare *objective, Emergency relief, Trading activities etc.)*

Other Important Disclosures (Continued)

d. Non-monetary external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Goods	-	-
Services	-	-
Total	-	-

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

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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

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 2021-2022 Kshs	FY 2020-2021 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 2021-2022 Kshs	FY 2020-2021 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 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

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

	2021-2022	2020-2021
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	67,081,447	59,136,366
Transfers to related parties		
Transfer to the County Assembly	1,530,183,125	1,091,058,398
Transfers to other County Government Entities	3,157,011,991	3,041,097,916
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	**4,687,195,116**	**4,132,156,314**
Transfers from related parties		
Transfers from the Exchequer	13,026,116,323	10,850,022,832
Transfers from MDAs		290,544,581
Transfers from SCs and SAGAs- National Government	349,583,120	1,150,075,766
(Insert any other transfers received)		-
Total Transfers from related parties	**13,375,699,443**	**12,290,643,179**

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.

No.		Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	BAL 2021/2022
	Name of Bank, Account No. & Currency			**Kshs**	
1	KCB BANK A/C NO.1140746057	KSHS	LOCAL BANKS REVENUE A/C		**6,581,456.88**
2	FAMILY BANK A/C NO.018000053211	KSHS	LOCAL BANKS REVENUE A/C		**28,089,896.70**

3	EQUITY BANK A/C NO.0130261954816	KSHS	LOCAL BANKS REVENUE A/C		**7,654,279.00**
4	CO-OPERATIVE BANK A/C NO.01141521630800	KSHS	LOCAL BANKS REVENUE A/C		**159,745,490.70**
5	NATIONAL BANK A/C NO.01001065283400	KSHS	LOCAL BANKS REVENUE A/C		**20,204.00**
6	TRANSNATIONAL BANK A/C NO.470610/500UCA00/ 1	KSHS	LOCAL BANKS REVENUE A/C		**509,563.00**
7	SAFARICOM LTD PAYBILL NO.323100	KSHS	PAYBILL NUMBER		
8	SAFARICOM LTD PAYBILL NO.3232323		PAYBILL NUMBER		**107,233.00**

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 2021/22 amounts relating to leased medical equipment was Kshs - (2021-2022 Kshs -)

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case - Against The Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising From Ppps	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (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	-	-

16. Progress On Follow Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
Basis for Qualified Opinion				
1.	Presentation of Financial Statements	The management acknowledges the findings	unresolved	progressive
2. Inaccuracies in the Financial Statements				
2.1	Inaccuracies in Acquisition of Land	This was occasioned due to payment of land purchase under the payables vote and needed to be reconciled.	unresolved	It is a budgetary lapse that needs to be addressed.
2.2	Variances between financial statements and IFMIS Balances	It is being handled with the National Treasury	Not resolved	Progressive
3.0	Exchequer Releases	National Treasury released the money in July.	Not resolved	Beyond our control
4.1	Uncollected House Rent	The management undertakes to look into the matter	unresolved	Progressive
4.2	Plot Rent arrears	The management has noted the findings for action	unresolved	Progressive
4.3	Delayed Development of Valuation Roll	The valuation Roll has been approved by the Assembly awaiting implementation	Unresolved	
4.4	Inaccurate Market and Trade Centre Fee Arrears	The management has noted the findings for action	unresolved	Progressive
4.5	Failure to Maximize revenue	The gazettement of the parking areas has not been	Unresolved	unresolved

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)
	collection on Vehicle Parking	done		
5.0	Irregularities in Compensation of Employees	The management has noted the findings for action. This is due to payments done through departments	resolved	
6.1	Expenditures Incurred After The Financial Period Of 30th June, 2021	National Treasury released the money in July.	Not resolved	Beyond our control
6.2	Unsupported Legal Fees	The management takes cognizance of the findings for action	Not resolved	Progressive
7.1	Unutilized/Idle Roads Maintenance Levy Fund	The management has noted the findings for action. The fund is no longer a conditional grant and therefore resolved	Resolved	
7.2	Delayed Disbursement To Vocational Training Centres Support Grant	The management has noted the findings for action	Resolved	
7.3	Unsupported Other Current Transfers And Grants	The management has noted the findings for action	Resolved	
7.4	Unsupported expenditure –PGH Nakuru Account	The management has noted the findings for action	Resolved	
7.5	Unreconciled Donor Fund Account Expenditure	This was occasioned by transfers done to the account for transforming health sector amounting to Ksh10,221,839 which was	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)
		spent together with donor funds received directly to the account		
7.6	Unsupported Other Capital Grant	The management wishes to take note of the findings.	Unresolved	Progressive
8.0	Lack Of Ownership Of Motor Vehicles And Other Transport Equipment	The management wishes to take note of the findings.	Resolved	Resolved
9.0	Inaccuracies In Cash and Cash Equivalents	The management wishes to take note of the findings.	Unresolved	Progressive
10.	Issuance of NHIF Cover without Guiding Policy and Legislation	The management wishes to take note of the findings.	Unresolved	
11.	Variance between Annual Development Plan and Approved Budget	ADP is prepared way earlier before budget estimates are approved. The variance could be due to estimation and fiscal analysis.	unresolved	Progressive
12.	Unsupported Pending Accounts Payable	The management wishes to take note of the findings.	Unresolved	
13.	Purchase of Specialized Plant and Equipment-Medical Equipment	The management wishes to take note of the findings.	Resolved	
Emphasis of Matter				
1.	Budgetary Control and Performance	The under expenditure is due to late releases of funds by National Treasury	Unresolved	Beyond county control

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)
2.	Long Outstanding Unimplemented Projects	The budget making process reappropriates unimplemented projects' balance afresh therefore there is no adjustment	Resolved	
Basis for conclusion	Report on lawfulness and effectiveness in use of public Resources			
1	Non-Compliance with Affirmative Action on Gender Balance, Ethnic and Regional Distribution	The management undertakes to collect this progressively	unresolved	progressive
2.	Purchase of Certified Seeds, Breeding Stock and Live Animals not supported by permits	The management wishes to take note of the findings.	resolved	
3.	Irregular procurement of Land for Lanet Health Centre	The management wishes to take note of the findings.	Resolved	
4.	Delayed Projects Implementation	The management acknowledges the findings for action	Resolved	
5.	Stalled/ Incomplete Projects	The management acknowledges the findings for action	unresolved	Progressive
6.	Inherited Debt from defunct Local Authorities	This is due to lack of budget. Transition task force for devolved governments had been given transition money to	Unresolved	Progressive

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)
		clear pending bills, some of which are still pending		
Basis for conclusion	Report on Effectiveness of Internal Controls, Risk Management and Governance			
1.	Lack of Risk Management Policy and Fire Policy	The documents are now available for review	resolved	
2.	Non- Activation of the IFMIS Revenue Module	The management acknowledges the findings for action	Unresolved	June 2023
3.	Non-Implementation of County Project Management System	This has since been resolved	Resolved	

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CEC, County Treasury

Date

17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,608,114,867.00	2,640,266,068.00	4,101,666,884.00	5,872,870,137.00	**14,222,917,956.00**
Level 5 Hospitals					-
Transforming Health Services				79,405,205.00	**79,405,205.00**
Primary Health Care				11,533,279.00	**11,533,279.00**
Roads Maintence levy Fund			74,343,117.00	290,544,582.00	**364,887,699.00**
DANIDA - Universal Healthcare in Devolved Units Programme					-
World Bank – THUSCP					-
Ministry oh health-Nutrition International		10,000,000.00	4,999,400.00		**14,999,400.00**
National Agricultural & Rural Inclusive Growth Project (NARIGP)				165,074,585.00	**165,074,585.00**
Kenya Devolution Support Programme			120,374,189.00		**120,374,189.00**
Youth Polytechnic support grant			27,760,460.00		**27,760,460.00**
Abolishment of user fees in health centres and dispensaries					-

Kenya Urban Support Programme			589,950,942.00		**589,950,942.00**
Agriculture Sector Development Support Project (ASDSP)			21,703,501.00		**21,703,501.00**
Kenya Climate Smart Agriculture Project (KCSAP)					-
Water and Sanitation Development Project					-
Construction of County Headquarters					-
Car and Mortgage fund (from recurrent)			40,000,000.00		**40,000,000.00**
Emergency fund(from recurrent)			53,964,120.00	16,035,880.00	**70,000,000.00**
Total	**1,608,114,867.00**	**2,650,266,068.00**	**4,940,798,493.00**	**6,419,427,788.00**	**15,728,607,216.00**

Annex 2 – Analysis Of Pending Accounts Payable

	Original Amount	Date Contracted	Outstanding Balance	Amount paid upto June 30th FY 2021/2022	ADDITIONAL PENDING BILLS 2021/2022	Outstanding Balance	Comments
			2020/2021			2021/2022	
	A	B					
Construction of buildings		-					
SODYS GENERAL MERCHANTS	707,542.00	7/1/2019	707,542.00	707,542.00		-	
AMM Construction Limited	1,199,469.00	23/04/2020	1,199,469.00	1,199,469.00		-	
Expert General Merchants	3,980,000.00	28/04/2021	3,980,000.00	3,980,000.00		-	
Macknox Contractors Ltd	4,130,990.00	28/04/2021	4,130,990.00	4,130,990.00		-	
Navitas Construction Limited	1,399,920.00	28/03/2020	1,399,920.00	1,399,920.00		-	
Benra Construction Company Limited	1,199,556.00	4-Apr-20	1,199,556.00	1,199,556.00		-	
Ryynix Investment Limited	680,660.00	28/04/2021	680,660.00	680,660.00		-	
Njewavi Enterprises	5,299,999.00	29/5/2021	5,299,999.00	5,299,999.00		-	
Nun-Tech Construction Company LTD	5,290,000.00	28/04/2021	5,290,000.00	5,290,000.00		-	
Mous Renovetion and Contractors	646,615.00				646,615.00	646,615.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Sabitet Limited	2,513,600.00				2,513,600.00	2,513,600.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Expert General Merchant limited	268,000.00				268,000.00	268,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Trizzling General Supplies Limited	2,630,923.00				2,630,923.00	2,630,923.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Ryynix investment Limited	480,030.00				480,030.00	480,030.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Nuru Women Holdings co. Limited	2,904,040.00				2,904,040.00	2,904,040.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Glazers General Supplies and Construction	1,999,930.00				1,999,930.00	1,999,930.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS

CARLMAT LIMITED	499,380	FY 2018/2019	-	-		-	
NISSI COMPANY LIMITED	396,436	FY 2018/2019	0.80	0.80		(0.00)	
TOOBE HOLDINGS LTD	1,180,000	FY 2016/2017	-	-		-	
MUSIMAMO BUILDING CONTRACTORS	1,194,730	FY 2016/2017	-	-		-	
JOKAM GENERAL SUPPLIES	2,400,000	FY 2018/2019	-	-		-	
JOSI CONSTRUCTION	1,199,986	FY 2018/2019	0.40	0.40		(0.00)	
MUGIMA ENTERPRISES LTD	2,190,474	FY 2018/2019	0.40	0.40		(0.00)	
SOHIKA ENTERPRISES LTD	1,499,490	FY 2017/2018	-	-		-	
MENENGAI TUMAINI FOUR	1,183,448	FY 2015/2016	-	-		-	
KIRGOT ENTERPRISES	1,849,000	FY 2016/2017	-	-		-	
JOLY GENERAL MERCHANTS	2,297,196	FY 2016/2017	0.40	0.40		(0.00)	
MIKA BUILDING	546,822	FY 2016/2017	-	-		-	
WESTMINT CONSTRUCTION	640,204	FY 2018/2019	-	-		-	
WESTMINT CONSTRUCTION	640,204	FY 2018/2019	-	-		-	
WILAGZ CONSTRUCTION LIMITED	2,364,444	FY 2018/2019	0.24	0.24		0.00	
LE-RON PLUMBERS & CONTRACTORS	1,004,926	FY 2016/2017	-	-		-	
TWAUI LIMITED	776,446	FY 2018/2019	-	-		-	
JIMTAB AGENCIES	916,423	FY 2016/2017	0.60	0.60		(0.00)	
NANPAK ENTERPRISES	1,499,555	FY 2018/2019	0.30	0.30		0.00	
PECA SERVICES	477,711	FY 2018/2019	0.20	0.20		0.00	
BAMACALA ENTERPRISES	981,928	FY 2018/2019	0.40	0.40		0.00	
NEO-TECHNICS LIMITED	2,172,100	FY 2015/2016	-	-		-	
SUPCO LIMITED	1,960,943	FY 2015/2016	-0.30	0.30		(0.60)	
DURHAS CONSTRUCTION AND SUPPLIES LIMITED	1,199,923	FY 2016/2017	-	-		-	

LE-RON PLUMBERS & CONTRACTORS LIMITED	219,716	FY 2017/2018	- 0.40	0.40		(0.80)	
EFECTIVE ENGINEERING WORKS	2,099,652	FY 2018/2019	- 0.04	0.04		(0.08)	
WILAGX CONSTRUCTION LIMITED	2,399,940	FY 2018/2019	35,556.00	35,556.00		-	Final engineer's certificate not received hence need to be written off
TOP NOTCH CONSTRUCTION	1,199,978	FY 2018/2019	- 0.04	0.40		(0.44)	
TIMOFAN COMPANY LIMITED	1,195,409	FY 2018/2019	-	-		-	
TAKITECH HOLDINGS LIMITED	2,399,460	FY 2018/2019	-	-		-	
K MACHARIA CONTRACTORS LIMITED	1,198,002	FY 2018/2019	1,198,002.00	-		1,198,002.00	Stalled and to be retendered
KAMWIKAMU DIGITEC SUPPLIERS LIMITED	1,910,566	FY 2018/2019	110,566.40	110,566.40		-	
PEKASNA LIMITED	2,399,937	FY 2018/2019	405,671.00	405,671.00		-	
NAXXY LIMITED	999,531	FY 2018/2019	-	-		-	
NGELY CONSTRUCTION	5,733,474	FY 2018/2019	4,775,941.00	667,928.00		4,108,013.00	One classroom fininshed and one on going
TWUAI LIMITED	500,581	FY 2018/2019	77,004.60	77,004.60		(0.00)	Amount not payable as the contract sum was fully paid hence need to be written off
FRAMEPACK COMPANY LIMITED	1,194,458	FY 2018/2019	-	-		-	
TIER DATA LIMITED	17,490,457	FY 2019/2020	8,754,856.80	-		8,754,856.80	Contractor disserted site hence works to be retendered
OUTRIGHT SYNERGY SUPPLIES	1,199,898	FY 2019/2020	-	-		-	
PURIM LOGISTICS	2,053,000	FY 2019/2020	-	-		-	
SUEGI LIMITED	999,280	FY 2019/2020	-	-		-	
NGAMBO HARDWARE AND STORES LIMITED	1,199,540	FY 2019/2020	-	-		-	
GAMAK ENTERPRISES COMPANY LIMITED	995,299	FY 2019/2020	-	-		-	
EDROSE VENTURES	4,603,400	FY 2019/2020	-	-		-	
D-TINE LIMITED	1,199,994	FY 2019/2020	-	-		-	

SMARTRIFT GENERAL CONTRACTORS AND SUPPLIERS LIMITED	995,800	FY 2019/2020	-	-		-	
NAXXY LIMITED	1,998,040	31/5/2021	1,998,040.00	1,998,040.00		-	
M/S MAGMA KENYA LIMITED	1,186,981.60	20/5/2021	1,186,981.60	1,186,981.60		-	
M/S BENZEK GENERAL SUPPLIERS & CONTRACTORS	402,405.48	5/10/2021	402,405.48	402,405.48		-	
M/S EFFIECIENT STORES AND GENERAL SUPPLIES	1,999,930	28/6/2021	1,999,930.00	1,999,930.00		-	
M/S WAKASI ENTERPRISES	3,645,473.00	6/10/2021	3,645,473.00	3,645,473.00		-	
M/S JEMACH LIMITED	689,140	17/6/2021	689,140.00	689,140.00		-	
M/S SIMNEL& NELSIM LIMITED	1,199,980	5/10/2021	1,199,980.00	1,199,980.00		-	
M/S BENZEK GENERAL SUPPLIERS & CONTRACTORS	519,504	5/10/2021	519,503.68	519,503.68		-	
M/S EKAY CONTRACTORS & GENERAL SUPPLIES	1,199,779	24/6/2021	1,199,779.00	1,000,000.00		199,779.00	Amount available of ksh 1,000,000 was paid. Balance to be supplemented in FY2022/23
M/S CARDIOID ENGENEERING LIMITED	3,532,301.40	24/6/2021	3,532,301.40	3,532,301.40		-	
M/S NAXXY LIMITED	699,162	12/3/2020	699,162.16	699,162.16		-	
M/S FORESIGHT COMMERCIAL SERVICES	1,068,000	5/4/2021	1,068,000.00	1,068,000.00		-	
M/S FORESIGHT COMMERCIAL SERVICES	676,000.00	5/4/2021	676,000.00	676,000.00		-	
M/S RIDGEROCK ENTERPRISES	1,798,168	21/4/2021	1,798,168.20	1,798,168.20		-	
M/S AWADEN VENTURES	763,000	15/06/2021	763,000.00	763,000.00		-	
M/S TWUAI LIMITED	1,572,880.00	5/10/2021	1,572,880.00	1,572,880.00		-	
M/S CARDIOID ENGENEERING LIMITED	471,163	20/11/2020	471,163.00	471,163.00		-	
M/S CARLMART LIMITED	1,499,880.00	25/3/2021	1,499,880.00	1,499,880.00		-	
M/S TIGION ENTERPRISES COMPANY LIMITED	2,499,394	30/3/2021	2,499,394.00	2,499,394.00		-	
M/S MOUS RENOVATIONS & CONTRACTORS	1,171,977.00	4/4/2021	1,171,977.00	1,171,977.00		-	

M/S PRIDE AFRICA CONTRACTORS LIMITED	1,199,895	16/3/2021	1,199,895.00	1,199,895.00		-	
M/S NANROTS CONTRACTORS & GENERAL SUPPLIES LIMITED	1,996,557	4/9/2020	1,996,557.20	1,996,557.20		-	
M/S MUGIMA ENTERPRISES	2,295,320	24/5/2021	2,295,320.00	2,295,320.00		-	
M/S CASTAN ENTERPRISE LIMITED	1,914,568.00	5/3/2021	1,914,568.00	1,914,568.00		-	
M/S SOLFERINO INVESTMENTS LIMITED	1,199,540	30/6/2021	1,199,540.00	-		1,199,540.00	Not in the budget
M/S CROSSLEAD HOLDINGS LIMITED	217,497	16/02/2021	217,497.00	217,497.00		-	
M/S MERLINZ ENTERPRISES LIMITED	1,963,990	20/1/2022			1,963,990	1,963,990.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S HILLS AND WOODCREST LIMITED	1,797,480	20/1/2022			1,797,480	1,797,480.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S FABRICA BUILDING CONSTRUCTION	497,700	20/1/2022			497,700	497,700.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S RYNNIX INVESTMENT	1,199,830	18/6/2020			1,199,830	1,199,830.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S SUEGI LIMITED	2,998,000.00	18/6/2020			2,998,000.00	2,998,000.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S SAMUES MERCHANTS	2,600,000.00	20/1/2022			2,600,000.00	2,600,000.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S LARON INVESTMENT LTD	1,799,800.00	20/1/2022			1,799,800.00	1,799,800.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S MUGIMA ENTERPRISES	2,948,620.00	20/1/2022			2,948,620.00	2,948,620.00	Payment Certificate received shortly be closure of financial year hence could not be process

M/S GREAT RIFT GENERAL MERCHANT	2,399,880.00	24/7/2020			2,399,880.00	2,399,880.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S SUEGI LIMITED	3,455,250.00	22/5/2020			3,455,250.00	3,455,250.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S SYLENT ENTERPRISES	1,199,997.00	6/3/2019			1,199,997.00	1,199,997.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S GRAND SERIAN LIMITED	2,372,840.00	20/1/2022			2,372,840.00	2,372,840.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S CROSSLEAD HOLDINGS LIMITED	4,672,484.00	20/1/2022			4,672,484.00	4,672,484.00	Payment Certificate received shortly be closure of financial year hence could not be process
MOKMAT ENTERPRISES	2,398,480.00	28/12/2021			2,398,480.00	2,398,480.00	Payment Certificate received shortly be closure of financial year hence could not be process
MOKMAT ENTERPRISES	1,182,680.00	20/1/2022			1,182,680.00	1,182,680.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S NAXXY LIMITED	2,390,952.00	5/10/2022			2,390,952.00	2,390,952.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S EFFICIENT STORES AND GENERAL SUPPLIES	2,354,400.00	8/2/2021			2,354,400.00	2,354,400.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S MOKMAT ENTERPRISES	1,182,680.00	20/1/2021			1,182,680.00	1,182,680.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S EDROSE VENTURES LTD	999,500.00	7/10/2020			999,500.00	999,500.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S MERLINZ ENTERPRISES LIMITED	1,490,080.00	20/6/2022			1,490,080.00	1,490,080.00	Payment Certificate

							received shortly be closure of financial year hence could not be process
M/S DAKUKI CONSTRUCTION COMPANY LIMITED	2,995,421.60	20/1/2022			2,995,421.60	2,995,421.60	Payment Certificate received shortly be closure of financial year hence could not be process
M/S MIKABBIES LTD	5,761,409.00	20/1/2022			5,761,409.00	5,761,409.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S GLOBAL MAGNATE TRADING COMPANY LIMITED	10,193,360.00	19/04/2022			10,193,360.00	10,193,360.00	payment processed to IB but not paid
M/S DURHAS CONSTRUCTION AND SUPPLIES LTD	2,389,990.00	24/03/2022			2,389,990.00	2,389,990.00	payment processed to IB but not paid
M/S RAINDROPS CONTRACTORS	729,740.00	29/10/2021			729,740.00	729,740.00	payment processed to IB but not paid
M/S SIT AND DANCE NATURALS	16,296,000.00	20/1/2022			16,296,000.00	16,296,000.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S TASKEVICO LIMITED	1,381,802.00	18/5/2022			1,381,802.00	1,381,802.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S TASKEVICO LIMITED	798,502.00	18/5/2022			798,502.00	798,502.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S VICTOR HIGHWAY SUPPLIERS LTD	2,474,525	30/5/2022			2,474,525	2,474,525.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S VESTA ENTERPRISES LTD	1,199,701	5/2/2019			1,199,701	1,199,701.00	Payment Certificate received shortly be closure of financial year hence could not be process
M/S LINK NET KENYA LIMITED	1,082,935	2/08/2017			1,082,935	1,082,935.00	Payment Certificate received shortly be closure of financial year hence could not be process

M/S SOLOLO CHETUEN LIMITED	287,750	25/02/2016			287,750	287,749.60	Not in the budget
M/S TRIVET CONSTRUCTION AND GENERAL SUPPLIES	1,385,887	24/06/2015			1,385,887	1,385,886.80	Not in the budget
M/S MUGIMA ENTERPRISES	598,560.00	2/2/2021			598,560.00	598,560.00	insufficient funds in the budget
M/S TRIVET CONSTRUCTION AND GENERAL SUPPLIES	2,321,392.00	23/7/2013			2,321,392.00	2,321,392.00	Not in the budget
M/S EDROSE VENTURES LTD	975,000.00	2/10/2021			975,000.00	975,000.00	payment processed to IB but not paid
M/S GLOBALLINK INTERNATIONAL LIMITED	1,199,540.00	7/10/2020			1,199,540.00	1,199,540.00	Not in the budget
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			2,200,000.00	
TERGA CONSTRUCTION AND SUPPLIES LIMITED	637,087.00	FY2020/2021	637,087.00			637,087.00	
PYPRO COMPANY LIMITED	3,438,588.00	FY2018/2019	3,438,588.00			3,438,588.00	
BENZEK GENERAL SUPPLIERS AND CONTYRACTORS	2,498,060.00	FY2018/2019	2,498,060.00			2,498,060.00	
PALACE CLASS LOGISTICS	3,484,320.00	FY2019/2020	3,484,320.00			3,484,320.00	
GRACIER (QC49) CONSTRUCTION	1,991,917.00	FY2020/2021	1,991,917.00			1,991,917.00	
PRIME RIFT TRADERS	1,499,590.00	FY2020/2021	1,499,590.00			1,499,590.00	

TELESCOPE MEDICAL TECHNOLOGIES	720,000.00	FY2020/2021	720,000.00			720,000.00	
ZIBO COMPANY LTD	2,199,128.00	FY2020/2021	2,199,128.00			2,199,128.00	
PEZINA ENTERPRISES	1,499,780.00	FY2020/2021	1,499,780.00			1,499,780.00	
PEZINA ENTERPRISES	299,665.00	FY2020/2021	299,665.00			299,665.00	
JOJEWA ENTERPRISES	2,799,945.00	FY2019/2020	2,799,945.00			2,799,945.00	
VALCARE INVESTMENTS P.O BOX 03391 NAKURU	120,000.00	FY2020/2021	120,000.00			120,000.00	
ERUC AFRIC LIMITED	1,999,365.00	FY2020/2021	1,999,365.00			1,999,365.00	
LIFELINE LABORATORIES	1,485,000.00	FY2020/2021	1,485,000.00			1,485,000.00	
MEDRAY HEALTHCARE LIMITED	1,900,000.00	FY2020/2021	1,900,000.00			1,900,000.00	
MEGIGATE SYTEMS ENTERPRISES	250,000.00	FY2020/2021	250,000.00			250,000.00	
FALLEY MEDICAL LABORATORY SERVICES	75,000.00	FY2020/2021	75,000.00			75,000.00	
VALCARE INVESTMENTS P.O BOX 03391 NAKURU	250,000.00	FY2020/2021	250,000.00			250,000.00	
Truck Com Construction and Supplies	1,101,211	FY 2013/2014	1,101,211.20	-		1,101,211.20	BUDGET CONSTRAINTS
Senand Solutions	4,782,367	FY 2013/2014	- 0.20	0.20		(0.40)	
Mark & Mar Ltd.,	3,567,557	FY 2013/2014	3,567,556.80	-		3,567,556.80	BUDGET CONSTRAINTS
MUGIMA ENTERPRISES	2,983,365.00	23.06.2021	2,983,365.00	2,983,365.00		-	
COLASTED SERVICES	390,925.00	8.06.2021	390,925.00	390,925.00		-	
MARIMAYA INVESTMENTS	1,099,200.00	23.06.2021	1,099,200.00	1,099,200.00		-	
MICROVISION ENTERPRISES	2,999,500.00	17.06.2020	2,999,500.00	2,999,500.00		-	
HOLY GRAIL COMPANY	2,700,072.00	17.07.2020	2,700,072.00	2,700,072.00		-	
LEKIJI LIMITED	1,995,020.00	17.06.2021	1,995,020.00	1,995,020.00		-	
PRIMERIFT TRADERS	2,000,000.00	08.07.2021	2,000,000.00	2,000,000.00		-	
MWERODA LIMITED	1,729,790.00	23.06.2021	1,729,790.00	1,729,790.00		-	

GLOBAL LINK LTD	4,628,317.85	17.04.2019	4,628,317.85	4,628,317.85		-	
NAKUREAL HOLDINGS	2,058,372.45	16.05.2019	2,058,372.45	2,058,372.45		-	
JOSEWA ENTERPRISES	5,743,798.00		5,743,798.00	5,743,798.00		-	
HEADSUP SYSTEM LIMITED	1,099,800.00	28/12/2021			1,099,800.00	1,099,800.00	FAILED AT IB LEVEL
LEKIJI LIMITED	2,995,000.00	6/7/2022			2,995,000.00	2,995,000.00	FAILED AT IB LEVEL
M/S TUNGSTEN GEN SUPPLIER	2,351,784	2018 19	2,351,783.60	2,351,783.60		(0.00)	
VERTEX GEN SUPPLIES	4,778,705.00	4/1/2022			4,778,705.00	4,778,705.00	IFMIS SYSTEM DELAY
ALPHAMY CONSTRUCTION LIMITED	50,895	16/1/2013	50,895.00	-		50,895.00	DEFUNCT LOCAL AUTHORITY
ALPHAMY CONSTRUCTION LTD	747,218	16/1/2013	747,218.00	-		747,218.00	DEFUNCT LOCAL AUTHORITY
DANMARK ENTERPRISES	129,644	19/12/2013	129,643.90	-		129,643.90	DEFUNCT LOCAL AUTHORITY
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	-		198,647.00	DEFUNCT LOCAL AUTHORITY
REMTA COMPANY LIMITED	787,400	4/4/2013	787,400.00	-		787,400.00	DEFUNCT LOCAL AUTHORITY
REMTA COMPANY LTD	394,000	Jun-12	394,000.00	-		394,000.00	DEFUNCT LOCAL AUTHORITY
ROYAL WAKULIMA LIMITED	691,142	2/4/2013	691,141.92	-		691,141.92	DEFUNCT LOCAL AUTHORITY
ROYAL WAKULIMA LTD	91,395	16/1/2013	91,394.60	-		91,394.60	DEFUNCT LOCAL AUTHORITY
ROYAL WAKULIMA LTD	183,300	16/1/2013	183,300.00	-		183,300.00	DEFUNCT LOCAL AUTHORITY
ROYAL WAKULIMA LTD	761,133	2013	761,132.64	-		761,132.64	DEFUNCT LOCAL AUTHORITY
ROYAL WAKULIMA LTD	793,295	23/1/2013	793,295.07	-		793,295.07	DEFUNCT LOCAL AUTHORITY
STASHA CONSTRUCTION CO.LTD	488,880	14/2/2013	488,880.00	-		488,880.00	DEFUNCT LOCAL AUTHORITY
TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	649,960	26/6/2012	649,960.00	-		649,960.00	DEFUNCT LOCAL AUTHORITY

TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	1,116,486	2/10/2012	1,116,486.27	-		1,116,486.27	DEFUNCT LOCAL AUTHORITY
WILMA DUET LIMITED	85,250	15/1/2013	85,250.00	-		85,250.00	DEFUNCT LOCAL AUTHORITY
MUEMMA GENERAL SUPPLIES	120,000	5/5/2021	120,000.00	120,000		-	
KORIMAM ENTERPRISES LIMITED	1,698,878	12/8/2019	1,698,878.00	1,146,958		551,919.60	
KORIMAM ENTERPRISES LIMITED	1,797,141	12/8/2019	1,797,141.00	1,797,142		(0.60)	
ETHAM CONSOLIDATED LIMITED	2,999,976.00	19/8/2021			2,999,976.00	2,999,976.00	PROCESSED BUT DID NOT TRANSMIT TI IB
		-	-			-	
Sub-Total	354,112,798.92	1,812,439.00	162,136,114.66	99,870,113.30	117,292,776.00	179,558,777.36	
Construction of civil works							
Richstar construction and suplies ltd	499,171	1/7/2015	499,171.20	499,171.20		-	
Wekbuks Construction And General Supplies Limited	2,350,000.00	4-Apr-21	2,350,000	2,350,000		-	
M/s Majestic E.A Co. Ltd	932,500	FY 2015/2016	932,500.00			932,500.00	budget constraints
M/s. Chemsa Bongo Supplies & Investment	682,277	FY 2015/2016	682,277.00	682,277		-	fully paid
M/s Myles & Billy Invest. Ltd	1,470,133	FY 2015/2016	1,470,133.00			1,470,133.00	budget constraints
M/s Primat Construction & General Supplies	1,335,275	FY 2016/2017	1,335,275.00			1,335,275.00	fully paid by end of financial year 2020/2021
M/s. Ventage Group Ltd	420,048	FY 2016/2017	420,047.60			420,047.60	contractor did not complete works
M/s Denak Ltd	303,673	FY 2016/2017	303,673.00			303,673.00	contractor did not complete works
M/s Wanya Construction Ltd	1,974,088	FY 2016/2017	1,974,088.00			1,974,088.00	fully paid by end of financial year 2020/2021
M/s Two Sisters Co., Ltd	3,000,000	FY 2016/2017	3,000,000.00			3,000,000.00	contract cancelled and retendered
M/s.Color Construction Co. Ltd	3,050,800	FY 2016/2017	3,050,800.00			3,050,800.00	contract cancelled and retendered
Ms. Esterson Contractors Ltd	1,730,720	FY 2016/2017	1,730,720.00			1,730,720.00	contract cancelled and retendered

M/s Kalalu Contractors Ltd	2,115,840	FY 2016/2017	2,115,840.00			2,115,840.00	budget constraints
M/s Kalalu Contractors Ltd	2,968,440	FY 2016/2017	2,968,440.00			2,968,440.00	budget constraints
M/s Ensal Ltd	600,000	FY 2016/2017	600,000.00			600,000.00	contractor did not complete works
M/s Ensal Ltd	1,000,000	FY 2016/2017	1,000,000.00			1,000,000.00	contractor did not complete works
M/s Jojewa Enterprises Ltd	2,000,000	FY 2016/2017	2,000,000.00			2,000,000.00	budget constraints
Ms Ensal Ltd	750,000	FY 2016/2017	750,000.00			750,000.00	contractor did not complete works
Ms Ensal Ltd	1,000,000	FY 2016/2017	1,000,000.00			1,000,000.00	contractor did not complete works
Ms Ensal Ltd	2,500,000	FY 2016/2017	2,500,000.00			2,500,000.00	contractor did not complete works
Ms Ensal Ltd	1,000,000	FY 2016/2017	1,000,000.00			1,000,000.00	contractor did not complete works
Ms Ensal Ltd	4,000,000	FY 2016/2017	4,000,000.00			4,000,000.00	contractor did not complete works
Ms Ensal Ltd	1,600,000	FY 2016/2017	1,600,000.00			1,600,000.00	contractor did not complete works
Ms Ensal Ltd	3,000,000	FY 2016/2017	3,000,000.00			3,000,000.00	contractor did not complete works
Ms Ensal Ltd	2,000,000	FY 2016/2017	2,000,000.00			2,000,000.00	contractor did not complete works
Ms Ensal Ltd	250,000	FY 2016/2017	250,000.00			250,000.00	contractor did not complete works
Ms Ensal Ltd	4,000,000	FY 2016/2017	4,000,000.00	3,356,355		643,645.00	contractor did not complete works
M/s Copy Cate Enterprises	8,199,000	FY 2016/2017	8,199,000.00	4,800,000		3,399,000.00	budget constraints
M/s Muscal Co. Ltd	18,837,500	FY 2017/2018	18,837,500.00			18,837,500.00	contractor fully paid by30th june 2021
M/S Ripasol Enterprises	3,989,080.00	2020/2021	3,989,080.00	3,989,080.00		-	
M/s Worksman International Co. Ltd	2,706,300.00	2020/2021	2,706,300.00	2,706,300.00		-	
M/s Lelnet Ltd	1,299,432.00	2020/2021	1,299,432.00	1,299,432.00		-	

M/s Grand Serian Ltd	1,507,300.00	2020/2021	1,507,300.00	1,507,300.00		-	
M/s Glaziers General Supplies and Construction Ltd	3,879,187.00	2020/2021	3,879,187.00	3,879,187.00		-	
M/s Brijomark Enterprises	975,148.65	2021/2022			975,148.65	975,148.65	payment failed in ib
M/s Hantus Enterprises limited	1,997,750.00	2021/2022			1,997,750.00	1,997,750.00	payment certificate received on 30th june 2022
M/s Gatemax enterprises Limited	1,785,904.70	2021/2022			1,785,904.70	1,785,904.70	payment certificate received on 30th june 2022
M/s Cubango e.a Limited	2,442,335.75	2021/2022			2,442,335.75	2,442,335.75	payment certificate received on 30th june 2022
M/s Anox Enterprises	1,382,986.15	2021/2022			1,382,986.15	1,382,986.15	payment certificate received on 30th june 2022
M/s Josma Contractors	1,063,992	FY 2016/2017	503,633.00			503,633.00	
M/s Bejas Limited	999,999	FY 2016/2017	457,958.88	457,958.88		-	
JOYROMS VENTURES	2,990,874.00	5/9/2019	2,990,874.00	2,990,874		-	
NAVITAS CONSTRUCTION	1,198,895.67	5/5/2020	1,198,895.67	1,198,896		-	
MBARIA COMPANY	1,657,942.60	29-04-2021	1,657,942.60	1,657,943		-	
TRIYAN GENERAL SUPPLY	1,996,661.83	24-03-2021	1,996,661.83	1,996,662		-	
MERICH INTERNATIONAL	2,991,651.60	22-02-2021	2,991,651.60	2,991,652		-	
LENICH GLOBAL	637,723.93	22-02-2021	637,723.93	637,724		-	
MIDRIFT GENERAL MERCHANTS	1,417,143.00	22-02-2021	1,417,143.00	1,417,143		-	
PESHMAC ENTERPRISES	796,145.70	4/3/2020	796,145.70	796,146		-	
GIRDIRON HOLDINGS	1,399,786.50	6/4/2020	1,399,786.50	1,399,787		-	
CLASSIC TANK	2,997,023.00	18-05-2020	2,997,023.00	2,997,023		-	
JONAH SERVICES	5,799,918.60	1/5/2021	5,799,918.60	5,799,919		-	
EFFICIENT STORES,GENERAL SUPPLIERS	2,497,033.98	5/4/2021	2,497,033.98	2,497,034		-	

PESHMAC ENTERPRISES	5,826,843.51	4/7/2021	5,826,843.51	5,826,844		-	
TRIYAN GENERAL SUPPLY	2,494,757.09	24-03-2021	2,494,757.09	2,494,757		-	
A-Z TECHNOLOGIES	3,325,269.92	7/9/2020	3,325,269.92	3,325,270		-	
GLOBAL MAGNATE TRADING CO	1,584,325.68	30-06-2020	1,584,325.68	1,584,326		-	
ZAGACH INVESTMENTS	998,341.00	6/2/2020	998,341.00	998,341		-	
GLOBAL TEQ VENTURES	1,995,163.00	6/12/2020	1,995,163.00	1,995,163		-	
EQUIZONE CONSTRUCTION SERVICES	2,000,000.00	29-04-2020	2,000,000.00	2,000,000		-	
MAROC EAST AFRICA	723,160.20	29-04-2020	723,160.20	723,160		-	
MUHIA CAPITAL INVESTMENT	4,895,815.96	1/5/2021	4,895,815.96	4,895,816		-	
WEYROSA CONSTRUCTION COMPANY	2,045,996.00	30-04-2020	2,045,996.00	2,045,996		-	
CITYKING REALATORS	2,567,544.00	1/5/2021	2,567,544.00	2,567,544		-	
CITYKING REALATORS	3,499,874.00	1/5/2021	3,499,874.00	3,499,874		-	
FRAUSAND	2,498,988.00	18-05-2021	2,498,988.00	2,498,988		-	
DMG HOLDINGS	1,187,473.25	1/5/2021	1,187,473.25	1,187,473		-	
BURALE MAINTENANCE SUPPLIERS	3,999,708.59	13-04-2020	3,999,708.59	3,999,709		-	
EXECEL MICRO INVESTMENT	2,997,851.20	19-05-2021	2,997,851.20	2,997,851		-	
RONALD YATOW ENTERPRISES	1,998,815.00	24-06-2020	1,998,815.00	1,998,815		-	
REUD CONTRACTORS LTD	2,208,700.00	29-03-2021	2,208,700.00	2,208,700		-	
ONLINE MOVERS	1,843,027.17	4/7/2021	1,843,027.17	1,843,027		-	
JOGLA ENTERPRISES	3,998,496.10	31-03-2017	3,998,496.10	3,998,496		-	
MBARIA COMPANY	2,999,867.00	6/10/2020	2,999,867.00	2,999,867		-	

MARIAN ENTERPRISES	243,774.00	24/08/2016	243,774.00	243,774		-	
BLACK NITES SERVICES LTD	2,468,419.95	2021/2022			2,468,419.95	2,468,419.95	The payment was processed but was not paid due to Ifmis time line
RIDGEROCK ENTERPRISES	4,844,287.20	2021/2022			4,844,287.20	4,844,287.20	The payment was processed but was not paid due to Ifmis time line
GICHAMBA HOLDINGS LTD	7,678,132.75	2021/2022			7,678,132.75	7,678,132.75	The payment was processed but was not paid due to Ifmis time line
WILLPO SOLUTIONS LTD	498,040.20	2021/2022			498,040.20	498,040.20	The payment was processed but was not paid due to Ifmis time line
ONLINE MOVERS	3,941,140.60	2021/2022			3,941,140.60	3,941,140.60	The payment was processed but was not paid due to Ifmis time line
HEYINZ COMPANY	867,448.00	2021/2022			867,448.00	867,448.00	The payment was processed but was not paid due to Ifmis time line
FAIIB K LTD	1,018,607.60	2021/2022			1,018,607.60	1,018,607.60	The payment was processed but was not paid due to Ifmis time line
EVEREST INDUSTRIES AND GENERAL SUPPLIES	4,204,030.20	2021/2022			4,204,030.20	4,204,030.20	The payment was processed but was not paid due to Ifmis time line
EVEREST INDUSTRIES AND GENERAL SUPPLIES	937,568.00	2021/2022			937,568.00	937,568.00	The payment was processed but was not paid due to Ifmis time line
ROY N ALVIS CONTRACTORS	3,755,621.85	2021/2022			3,755,621.85	3,755,621.85	The payment was processed but was not paid due to Ifmis time line
AMM CONTRACTORS LTD	2,950,806.95	2021/2022			2,950,806.95	2,950,806.95	The payment was processed but was not paid due to Ifmis time line
TJS NORTHLAKE WOMEN LTD	5,699,961.65	2021/2022			5,699,961.65	5,699,961.65	The payment was processed but was not paid due to Ifmis time line
PRIME RIFT TRADERS	912,210.00	2021/2022			912,210.00	912,210.00	The payment was processed but was not paid due to Ifmis time line
EDROSE VENTURES LTD	2,103,335.20	2021/2022			2,103,335.20	2,103,335.20	The payment was processed but was not paid due to Ifmis time line

METRO CONTRACTORS E A LTD	5,269,010.00	2021/2022			5,269,010.00	5,269,010.00	The payment was processed but was not paid due to Ifmis time line
METRO CONTRACTORS E A LTD	2,787,596.00	2021/2022			2,787,596.00	2,787,596.00	The payment was processed but was not paid due to Ifmis time line
WESJOY GENERAL ENTERPRISES	2,999,994.90	2021/2022			2,999,994.90	2,999,994.90	The payment was processed but was not paid due to Ifmis time line
M/S LAMBOTT VENTURES LTD	1,172,087.00	FY 2021/2022			287,587.00	287,587.00	DELAY IN SUBMISSION OF DOCUMENTS
LAMBOTT VENTURES	1,899,318.00	FY 2021/2022			1,612,751.48	1,612,751.48	PROCESSED UP TO IB LEVEL NOT PAID
KIRGOT ENTERPRISES	1,493,200.00	FY 2021/2022			1,493,200.00	1,493,200.00	PROCESSED UP TO IB LEVEL NOT PAID
PAKENDA SUPPLIERS	1,794,550.00	FY 2021/2022			1,994,550.00	1,994,550.00	PROCESSED UP TO IB LEVEL NOT PAID
MAK PERFORMANCE SYSTEM	486,000	21/12/2012	486,000.00	-		486,000.00	DEFUNCT LOCAL AUTHORITY
DANMARK ENTERPRISES	496,480	11/5/2012	496,480.00	-		496,480.00	DEFUNCT LOCAL AUTHORITY
S.K NAKURU ELECTRICAL SALES AND SUPPLIES	986,390	28/2/2013	986,390.00	-		986,390.00	DEFUNCT LOCAL AUTHORITY
REMTA COMPANY LIMITED	1,584,927	3/4/2013	1,584,926.50	-		1,584,926.50	DEFUNCT LOCAL AUTHORITY
JOMIKOKA CONSTRUCTION LTD	1,740,000	20/11/2008	1,740,000.00	1,740,000		-	
Sub-Total	244,502,634	997,609	175,520,743	109,581,652	66,908,425	132,847,516	
Acquisition of Land						-	
APPLE CROSS SURVEYORS	900,000.00	FY 2021/2022			900,000.00	900,000.00	IFMIS SYSTEM DELAY
RODI OREGE AND COMPANY	682,560.00	FY 2021/2022			682,560.00	682,560.00	IFMIS SYSTEM DELAY
			-			-	
Sub-Total	**1,582,560**	-	-	-	**1,582,560**	**1,582,560**	
Supply of goods			-			-	
			-			-	

Blessed one company limited	145,000.00	29-Mar-21	145,000.00	145,000.00		-	
Arthrift Enterprises	674,000.00	8-Apr-21	674,000.00	674,000.00		-	
Crater Enterprises and Supplies Limited	230,000.00	19/3/2021	230,000.00	200,000.00		30,000.00	FAILED IN THE IB BAL IS KSH 9000 AS PER THE INVOICE
Geomaps ltd	365,003,164	29th June 2015	98,904,765.00	44,614,775.30		54,289,989.70	Approved by County Assembly awaiting Gazettement and implementation
Derrimax Enterprise	420,000.00	6th June, 2019	420,000.00			420,000.00	
Derrimax Enterprise	108,900.00	25th June 2021	108,900.00			108,900.00	
Derrimax Enterprise	112,000.00	25th June 2021	112,000.00			112,000.00	
Rothuwa Enterprises	145,500.00	14th May 2021	145,500.00			145,500.00	
Mahechu Investments	664,398.00	11th March 2021	664,398.00			664,398.00	
Njeki Transporters Limited	1,046,000.00	22nd December 2020	1,046,000.00			1,046,000.00	
KINGS AND QUEENS SUPPLIES	21,551	FY 2018/2019	21,551.00	21,551.00		-	
RADIATE AFRICA HOLDINGS LTD	580,345	FY 2017/2018	-0.15	0.15		(0.30)	
POSTAL CORPARATION OF KENYA	9,450.00	2019/2020	9,450.00	9,450.00		-	
NAKURU WATER AND SANITATION SERVICES	72,138.00	2019/2020	72,138.00	72,138.00		-	
KINGMARK SUPPLIES	260,000.00	2019/2020	260,000.00	260,000.00		-	
SABITET LIMITED	25,000.00	2019/2020	25,000.00	25,000.00		-	
Nakuru water (NAWASCO)	4,695,677.15	7/1/2018	2,909,732.15	2,300,000.00		609,732.15	less funds to clear the bill
Dermerc Ventures Limited	997,800.00	18/02/2021	997,800.00	997,800.00		-	
Ventair Construction Ltd	488,600.00	18/02/2021	488,600.00	488,600.00		-	
Great Rift Merchant	2,997,000.00	18/02/2021	2,997,000.00	2,997,000.00		-	
TJS Northlake Women limited	985,100.00	6-Oct-21		985,100.00			

			985,100.00			-	
Kichemu Limited	1,933,140.00	28/04/2021	1,933,140.00	1,933,140.00		-	
Sawanja Enterprises	3,965,000.00	28/04/2021	3,965,000.00	3,965,000.00		-	
Naris Construction Limited	2,386,000.00	28/04/2021	2,386,000.00	2,386,000.00		-	
Kalkulas Investment LTD	1,219,200.00	6-Oct-21	1,219,200.00	1,219,200.00		-	
National Oil Corporation of Kenya	2,936,000.00	25/06/2021	2,936,000.00	2,936,000.00		-	
Wheelstep Systems	350,240.00	17/06/2021	350,240.00	350,240.00		-	
Great Rift Merchant	240,710.00	17/06/2021	240,710.00	240,710.00		-	
Micala Tembo Ventures	363,090.00	30/06/2021	363,090.00	363,090.00		-	
Ryance Services and suppliers ltd	1,700,388.00				1,700,388.00	1,700,388.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Ryance Services and suppliers ltd	1,924,100.00				1,924,100.00	1,924,100.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Ryance Services and suppliers ltd	1,924,100.00				1,924,100.00	1,924,100.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Lumiseal Enterprises	3,739,800.00				3,739,800.00	3,739,800.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Amperi limited	2,490,848.00				2,490,848.00	2,490,848.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Willpo Solutions Limited	1,299,800.00				1,299,800.00	1,299,800.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Malady Kins limited	3,474,840.00				3,474,840.00	3,474,840.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Amperi Limited	462,436.00				462,436.00	462,436.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Wheelstep System	299,930.00				299,930.00	299,930.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
MC Joel Agencies	691,000.00				691,000.00	691,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Willpo Limited	700,000.00				700,000.00	700,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Crater Enterprises & Supplies Ltd	227,500.00				227,500.00	227,500.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Granjik Singram Enterprises General Merchants	657,279.00				657,279.00	657,279.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Great Rift Merchants	519,320.00				519,320.00	519,320.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS

Amperi Limited	456,627.00				456,627.00	456,627.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Bright Point Training Solutions	1,105,603.00				1,105,603.00	1,105,603.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Sumaho Nissi Greener	27,800.00				27,800.00	27,800.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
TRUE CONCEPT ENTERPRISES	60,000	FY 2018/2019	60,000.00			60,000.00	
TRUE CONCEPT ENTERPRISES	83,500	FY 2018/2019	83,500.00			83,500.00	
BELFAST AGENCIES	847,080	FY 2013/2014	847,080.00			847,080.00	
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	6,321,188.00	FY 2020/2021	6,321,188.00			6,321,188.00	

NBI							
PETKESA INVESTMENT P.O BOX 1559 NAIVASHA	22,650.00	FY 2020/2021	22,650.00			22,650.00	
ADMIREE LOGISTICS ENTERPRISES P.O BOX 699 KABARNET	172,500.00	FY 2020/2021	172,500.00			172,500.00	
SMART MAKE P.O BOX 7292 NAKURU	1,179,310.35	FY 2020/2021	1,179,310.35			1,179,310.35	
JEDKIN VENTURES P.O BOX 864 NAKURU	2,540,000.00	FY 2020/2021	2,540,000.00			2,540,000.00	
MOKMAT ENTERPRISES	2,530,680.00	FY 2020/2021	2,530,680.00			2,530,680.00	
SAVIJ COMPANY LIMITED	1,274,200.00	FY 2020/2021	1,274,200.00			1,274,200.00	
BAYRIDGE INTERNATIONAL ENTERPRISES	1,119,000.00	FY 2020/2021	1,119,000.00			1,119,000.00	
SMART FALCON ENTERPRISES	97,000.00	FY 2020/2021	97,000.00			97,000.00	
MEWWA ENTERPRISES	121,800.00	FY 2020/2021	121,800.00			121,800.00	
KEIN MEDICAL SUPPLIERS	288,350.00	FY 2020/2021	288,350.00			288,350.00	
COMMITTED MOVERS LTD	1,443,400.00	FY 2020/2021	1,443,400.00			1,443,400.00	
KEMSA	198,263.00	FY 2020/2021	198,263.00			198,263.00	
CROSSLEAD P.O BOX NAKURU	73,004.00	FY 2020/2021	73,004.00			73,004.00	
NJEESY QUEENS ENTERPRISES P.O BOX 2275 NAIVASHA	998,000.00	FY 2020/2021	998,000.00			998,000.00	
SWITCH GLOBAL P.O BOX 8059 NBI	160,000.00	FY 2020/2021	160,000.00			160,000.00	
OLE TWO TWO INVESTMENTS	476,600.00	FY 2020/2021	476,600.00			476,600.00	
HIGHRIDGE PHARMACEUTICALS	510,230.00	FY 2020/2021	510,230.00			510,230.00	
PANAROMA PARK HOTEL	2,240,000.00	FY 2020/2021	2,240,000.00			2,240,000.00	
ONLINE MOVERS LTD	319,650.00	FY 2020/2021	319,650.00			319,650.00	
NYAWI ENTERPRISES	96,990.00	FY 2020/2021	96,990.00			96,990.00	

APPLINK ENTERPRISES	442,500.00	FY 2020/2021	442,500.00			442,500.00	
LOSCATOH K. LTD	207,750.00	FY 2020/2021	207,750.00			207,750.00	
GOODWAY GENERAL MERCHANTS	750,000.00	FY 2020/2021	750,000.00			750,000.00	
BAKPHARM LIMITED	1,046,350.00	FY 2020/2021	1,046,350.00			1,046,350.00	
ADOMILAN DEALERS & SUPPLIERS	1,320,000.00	FY 2020/2021	1,320,000.00			1,320,000.00	
KEMSA	2,908,223.00	FY 2020/2021	2,908,223.00			2,908,223.00	
KINAMBA EVANS ENTERPRISES	1,300,157.00	FY 2020/2021	1,300,157.00			1,300,157.00	
ANSELL PHARMACEUTICALS	1,618,800.00	FY 2020/2021	1,618,800.00			1,618,800.00	
PINK PHARMACEUTICALS	1,509,000.00	FY 2020/2021	1,509,000.00			1,509,000.00	
NAKURU WATER AND SANITATION CO.	3,000,000.00	FY 2020/2021	3,000,000.00			3,000,000.00	
KENYA POWER	21,112.00	FY 2020/2021	21,112.00			21,112.00	
KENYA MEDICAL SUPPLIRS AUTHORITY P.O BOX 965 NBI	7,597,570.00	FY 2020/2021	7,597,570.00			7,597,570.00	
TELESCOPE MEDICAL TECHNOLOGIES	2,200,000.00	FY 2020/2021	2,200,000.00			2,200,000.00	
KEMSA	21,143,450.10	FY 2020/2021	21,143,450.10			21,143,450.10	
Senand Solutions	666,100	FY 2014/2015	666,100.00	-		666,100.00	NO BUDGET
Senand Solutions	76,400	FY 2014/2015	76,400.00	-		76,400.00	NO BUDGET
Senand Solutions	528,100	FY 2014/2015	528,100.00	-		528,100.00	NO BUDGET
Suvuti Ventures	20,000	FY 2014/2015	20,000.00	-		20,000.00	NO BUDGET
Suvuti Ventures	20,000	FY 2014/2015	20,000.00	-		20,000.00	NO BUDGET
Suvuti Ventures	20,000	FY 2014/2015	20,000.00	-		20,000.00	NO BUDGET
NAKURU WATER AND SANITATION SERVICES	22,840,163.55	30.6.2020	22,840,163.55	15,700,000.00		7,140,163.55	INSUFFICIENT FUNDS
Kings & Queens	275,000	28.05.2021	275,000.00	275,000.00		-	
GREAT RIFT GENERAL	23,000.00	9.10.2020		23,000.00			

			23,000.00			-	
MAMMENY SOLUTIONS	1,996,950.00	24.06.2021	1,996,950.00	1,996,950.00		-	
PETRESHAH KENYA	4,935,150.00	27.05.2021	4,935,150.00	4,935,150.00		-	
GREVY GENERAL DEALERS	275,000.00	24.05.2021	275,000.00	-		275,000.00	FAILED AT IB LEVEL
TRACOED CONSULTANTS	275,000.00	24.05.2021	275,000.00	275,000.00		-	
FRANTEV ENTERPRISES	662,379.30	15.04.2021	662,379.30	662,379.30		-	
MOSES OCHUMA	20,000.00	7.06.2021	20,000.00	20,000.00		-	
TOMDIA SUPPLIES	599,000.00	2021/2022			599,000.00	599,000.00	FAILED AT IB LEVEL
JAROBATOO DEVELOPMENT	649,600.00	2021/2022			649,600.00	649,600.00	FAILED AT IB LEVEL
THE VIC HOTEL	343,750.00	2021/2022			343,750.00	343,750.00	FAILED AT IB LEVEL
JESTEL AGENCIES LIMITED	1,339,700.00	2021/2022			1,339,700.00	1,339,700.00	FAILED AT IB LEVEL
OFFICETEN SOLUTIONS	298,000.00	2021/2022			298,000.00	298,000.00	FAILED AT IB LEVEL
SWITCH GLOBAL KENYA LTD	195,000.00	2021/2022			195,000.00	195,000.00	FAILED AT IB LEVEL
JESTEL AGENCIES LIMITED	21,900.00	2021/2022			21,900.00	21,900.00	FAILED AT IB LEVEL
OFFCOLLAR VENTURES LTD	255,500.00	2021/2022			255,500.00	255,500.00	FAILED AT IB LEVEL
BLESSED ONE COMPANY LTD	162,000.00	2021/2022			162,000.00	162,000.00	FAILED AT IB LEVEL
ASUNDA MOTORS	500,000.00	2021/2022			500,000.00	500,000.00	FAILED AT IB LEVEL
CENTRE FOR ADVANCED PROCUREMENT STUDIES	160,000.00	2021/2022			160,000.00	160,000.00	FAILED AT IB LEVEL
ALSWAFF TOURS AND TRAVEL	203,550.00	2021/2022			203,550.00	203,550.00	FAILED AT IB LEVEL
AGRICULTURAL TRAINING CENTER	61,500.00	2021/2022			61,500.00	61,500.00	FAILED AT IB LEVEL
NAKURU COUNTY GOVERNMENT GUARANTEE FUND	8,000,000.00	2021/2022			8,000,000.00	8,000,000.00	FAILED AT IB LEVEL
NAKURU COUNTY GOVERNMENT SUBSIDIARY FUND	44,000,000.00	2021/2022			44,000,000.00	44,000,000.00	FAILED AT IB LEVEL
JAROBATOO DEVELOPMENT	974,400.00	2021/2022			974,400.00	974,400.00	FAILED AT IB LEVEL

EMPOLOS HOTEL LIMITED	323,000.00	2021/2022			323,000.00	323,000.00	FAILED AT IB LEVEL
RENTOKIL INITIAL LIMITED	34,562.00	2021/2022			34,562.00	34,562.00	FAILED AT IB LEVEL
APPLECROSS SURVEYORS LIMITED	230,000.00	2021/2022			230,000.00	230,000.00	FAILED AT IB LEVEL
AIRBNB EAST AFRICA LTD	168,000.00	2021/2022			168,000.00	168,000.00	FAILED AT IB LEVEL
GUMTREE SOLUTIONS	514,000.00	2021/2022			514,000.00	514,000.00	FAILED AT IB LEVEL
ENSAL KENYA LTD	647,200	Jun-15	647,200.00			647,200.00	Unpaid due to lack of supporting documents
SENAND SOLUTIONS	492,000	Jun-15	492,000.00			492,000.00	Unpaid due to lack of supporting documents
SENAND SOLUTIONS	505,300	Jun-15	505,300.00			505,300.00	Unpaid due to lack of supporting documents
ENSAL KENYA LTD	86,390	Jun-15	86,390.00			86,390.00	Unpaid due to lack of supporting documents
CIDER COLLECTIONS	364,500.00	22-04-2021	364,500.00	364,500		-	
KENJOSE ENTERPRISES	639,090.00	23-04-2021	639,090.00	639,090		-	
NAKURU WATER AND SANITATION SERVICES	1,831.00	3/6/2021	1,831.00	1,831		-	
TRANS NATIONAL BANK	76,800.00	30-06-2021	76,800.00	76,800		-	
UNI COUNTY SACCO/TUPENDANE	151,800.00	30-06-2021	151,800.00	151,800		-	
COOPERATIVE BANK	84,317.10	30-06-2021	84,317.10	84,317		-	
FAMILY BANK	693,871.10	30-06-2021	693,871.10	693,871		-	
KENYA COMMERCIAL BANK	322,468.80	30-06-2021	322,468.80	322,469		-	
EQUITY BANK	1,315,983.55	30-06-2021	1,315,983.55	1,315,984		-	
EQUITY BANK	1,971,246.20	24-06-2021	1,971,246.20	1,971,246		-	
FAMILY BANK	1,026,964.10	24-06-2021	1,026,964.10	1,026,964		-	
PAYE FOR CASUALS FOR MAY 2021	18,923.00	24-06-2021	18,923.00	18,923		-	
PAYE FOR 30% TAX FOR AIRTIME	36,900.00	28-06-2021	36,900.00	36,900		-	
CALIBER TRAVEL LTD	31,500.00	7/6/2021	31,500.00	31,500		-	

ALTOUMI TOURS AND TRAVEL	33,500.00	4/6/2021	33,500.00	33,500		-	
JAMII TELECOMMUNICATIONS	33,350.00	29-06-2021	33,350.00	33,350		-	
PURIM LOGISTICS	399,100.00	25-06-2021	399,100.00	399,100		-	
WILFRED RUBIA	22,400.00	30-06-2021	22,400.00	22,400		-	
JOSEPH NDUNGU	8,400.00	30-06-2021	8,400.00	8,400		-	
MONICA W KIHORIA	2,800.00	30-06-2021	2,800.00	2,800		-	
MONICA KIRERU	2,800.00	30-06-2021	2,800.00	2,800		-	
GRACE KARANJA	2,800.00	30-06-2021	2,800.00	2,800		-	
STEPHEN WAWERU	2,800.00	30-06-2021	2,800.00	2,800		-	
NGENGI E KARANJA	2,800.00	28-06-2021	2,800.00	2,800		-	
KIOGORA MURITHI	3,500.00	28-06-2021	3,500.00	3,500		-	
JANE MURIU	2,800.00	30-06-2021	2,800.00	2,800		-	
PHILIP NGENY	5,600.00	30-06-2021	5,600.00	5,600		-	
GREAT RIFT GENERAL MERCHANT	151,800.00	28-06-2021	151,800.00	151,800		-	
PROMAX GENERAL SUPPLIES	238,560.00	2021/2022			238,560.00	238,560.00	The payment was processed but was not paid due to Ifmis time line
PROMAX GENERAL SUPPLIES	155,280.00	2021/2022			155,280.00	155,280.00	The payment was processed but was not paid due to Ifmis time line
BRIGHT POINT TRAING SOLUTIONS	900,000.00	2021/2022			900,000.00	900,000.00	The payment was processed but was not paid due to Ifmis time line
PROMAX GENERAL SUPPLIES	60,000.00	2021/2022			60,000.00	60,000.00	The payment was processed but was not paid due to Ifmis time line
MONIKS	65,000	FY 2015/2016	65,000.00	-		65,000.00	LACK OF BUDGET
RICKLINE ENTERPRISES	347,260	FY 2017/2018	347,260.00	-		347,260.00	EXPUNGED NOT SUPPPLIED
KAMIBE INVESTMENTS	99,500	FY 2017/2018	99,500.00	-		99,500.00	LACK OF BUDGET

Ms copycate enterprises	7,975,101	FY2015/17	1,069,600.00	-		1,069,600.00	LACK OF BUDGET
STAN BOOKSHOP	124,120	FY2015/16	124,120.00	-		124,120.00	LACK OF BUDGET
Filner ent	256,350	FY2017/18	256,350.00	-		256,350.00	LACK OF BUDGET
M/S GIYAN ENTERPRISES LIMITED	2,511,400	FY2020/21	2,511,400.00	2,511,400.00		-	
M/S MIKTO CONSTRUCTION LIMITED	2,702,600	FY2020/21	2,702,600.00	2,702,600.00		-	
M/S ENROCK COMMERCIAL ENTERPRISES	152,773	FY2020/21	152,773.00	152,773.00		-	
M/S PROMAX GENERAL SUPPLIES	99,180	FY2020/21	99,180.00	-		99,180.00	
M/S PROMAX GENERAL SUPPLIES	250,780	FY2020/21	250,780.00	250,780.00		-	
M/S GREATRIFT GENERAL MERCHANTS	499,980	FY2020/21	499,980.00	499,980.00		-	
M/S LUXUR ENTERPRISES	1,980,000.00	20/5/2021	1,980,000.00	1,980,000.00		-	
M/S REKO ENTERPRISES LTD	1,499,000.00	6/3/2021	1,499,000.00	1,499,000.00		-	
M/S JIMSHAH AND SONS K. LTD	1,998,100.00	6/3/2021	1,998,100.00	1,998,100.00		-	
M/S GACTOR ENTERPRISES LTD	820,700.00	20/3/2021	820,700.00	820,700.00		-	
JOHNY DOMESTIC GOODS	205,860.00	FY 2021/2022			205,860.00	205,860.00	DELAIN SUBMISSION OF DOCUMENTS
MARIMAYA INVESTMENTS LIMITED	775,950.00	FY 2021/2022			775,950.00	775,950.00	IFMIS SYSTEM DELAY
SUZY LINKS ENTERPRISES	665,000.00	FY 2021/2022			665,000.00	665,000.00	PROCESSED UP TO IB LEVEL NOT PAID
M/S MITHORI ENTERPRISES	316,800.00	FY 2021/2022			316,800.00	316,800.00	IFMIS SYSTEM DELAY
M /S ARDENT LOGISTICS	240,000.00	FY 2021/2022			240,000.00	240,000.00	IFMIS SYSTEM DELAY
M/S MARIMAYA INVESTMENTS LIMITED	240,000.00	FY 2021/2022			240,000.00	240,000.00	IFMIS SYSTEM DELAY
RURII ENTERPRISES	1,185,000.00	FY 2021/2022			1,185,000.00	1,185,000.00	PROCESSED UP TO IB LEVEL NOT PAID
PAKENDA SUPPLIERS	2,297,600.00	FY 2021/2022			2,297,600.00	2,297,600.00	PROCESSED UP TO IB LEVEL NOT PAID
ARTHRIFT ENTERPRISES	600,000.00	FY 2021/2022			600,000.00	600,000.00	PROCESSED UP TO IB LEVEL NOT PAID

BRANDTANE ENTERPRISES	3,640,599.00	FY 2021/2022			3,640,599.00	3,640,599.00	PROCESSED UP TO IB LEVEL NOT PAID
GRASIMA GENERAL MERCHANTS	1,240,650.00	FY 2021/2022			1,240,650.00	1,240,650.00	PROCESSED UP TO IB LEVEL NOT PAID
NAVITAS CONSTRUCTION LIMITED	8,723,950.00	FY 2021/2022			8,723,950.00	8,723,950.00	PROCESSED UP TO IB LEVEL NOT PAID
CLAMISON ENTERPRISES	2,746,615.00	FY 2021/2022			2,746,615.00	2,746,615.00	PROCESSED UP TO IB LEVEL NOT PAID
MENENGAI DRILLING LTD	1,270,000.00	FY 2021/2022			1,270,000.00	1,270,000.00	PROCESSED UP TO IB LEVEL NOT PAID
KIRGOT ENTERPRISES	528,785.00	FY 2021/2022			528,785.00	528,785.00	PROCESSED UP TO IB LEVEL NOT PAID
KIRGOT ENTERPRISES	735,350.00	FY 2021/2022			735,350.00	735,350.00	PROCESSED UP TO IB LEVEL NOT PAID
RIFT SUPPLIES	284,000.00	FY 2021/2022			284,000.00	284,000.00	PROCESSED UP TO IB LEVEL NOT PAID
MARIMAYA INVESTMENTS	65,000.00	FY 2021/2022			65,000.00	65,000.00	PROCESSED UP TO IB LEVEL NOT PAID
KIRGOT ENTERPRISES	1,503,636.00	FY 2021/2022			1,503,636.00	1,503,636.00	PROCESSED UP TO IB LEVEL NOT PAID
AQUA COMMUNICATIONS	1,050,000.00	FY 2021/2022			1,050,000.00	1,050,000.00	PROCESSED UP TO IB LEVEL NOT PAID
IMPROMPTU GLOBAL	1,470,000.00	FY 2021/2022			1,470,000.00	1,470,000.00	IFMIS SYSTEM DELAY
SUZYLINKS ENTERPRISE	314,900.00	FY 2021/2022			314,900.00	314,900.00	PROCESSED UP TO IB LEVEL NOT PAID
KIRGOT ENTERPRISES	46,000.00	FY 2021/2022			46,000.00	46,000.00	PROCESSED UP TO IB LEVEL NOT PAID
DIRECTOR TRADERS	26,400.00	FY 2021/2022			26,400.00	26,400.00	PROCESSED UP TO IB LEVEL NOT PAID
DIRECTOR TRADERS	36,600.00	FY 2021/2022			36,600.00	36,600.00	PROCESSED UP TO IB LEVEL NOT PAID
EQUIZONE	150,000.00	FY 2021/2022			150,000.00	150,000.00	PROCESSED UP TO IB LEVEL NOT PAID
ARTHRIFT ENTERPRISES	510,000.00	FY 2021/2022			510,000.00	510,000.00	PROCESSED UP TO IB LEVEL NOT PAID
ARTHRIFT ENTERPRISES	70,000.00	FY 2021/2022			70,000.00	70,000.00	PROCESSED UP TO IB LEVEL NOT PAID

GREAT RIFT MERCHANTS	150,000.00	FY 2021/2022			150,000.00	150,000.00	PROCESSED UP TO IB LEVEL NOT PAID
MARGARET WANJIKU MACHARIA	27,500	12/10/2012	27,500.00	-		27,500.00	DEFUNCT LOCAL AUTHORITY
JOHN MAINA MWANGI	27,500	29/10/2012	27,500.00	-		27,500.00	DEFUNCT LOCAL AUTHORITY
KAHUTI SELF HELP GROUP(JOSEPH N KARIUKI)	27,500	29/10/2012	27,500.00	-		27,500.00	DEFUNCT LOCAL AUTHORITY
KAHUTI SELF HELP GROUP	27,500	29/10/2012	27,500.00	-		27,500.00	DEFUNCT LOCAL AUTHORITY
ALBERT OCHIENG	27,500	29/10/2012	27,500.00	-		27,500.00	DEFUNCT LOCAL AUTHORITY
LUCID INTERNATIONAL	197,078	25/2/2013	197,078.00	-		197,078.00	DEFUNCT LOCAL AUTHORITY
LUCID INTERNATIONAL	245,054	15/2/2013	245,054.00	-		245,054.00	DEFUNCT LOCAL AUTHORITY
JESA CONSTRUCTION CO.LIMITED	300,000	02-15-2012	-	-		-	
LUCID INTERNATIONAL	444,360	14/Feb/2013	444,360.00	-		444,360.00	DEFUNCT LOCAL AUTHORITY
LANDSPRING ENTERPRICES	450,000	25/Feb/2013	450,000.00	-		450,000.00	DEFUNCT LOCAL AUTHORITY
HANNOVER COMMERCIAL ENTERPRISES LTD	9,228,434	3/Mar/2021	9,228,434.00	9,228,434		-	
RIVERBANK SOLUTIONS LTD	540,000	31/Dec/2016	540,000.00	540,000		-	
RIVERBANK SOLUTIONS LTD	1,900,000	31/Dec/2018	1,900,000.00	1,900,000		-	
RIVERBANK SOLUTIONS LTD	1,242,500	31/Dec/2019	1,242,500.00	1,242,500		-	
PROMAX GENERAL SUPPLIES	202,500	18/Jun/2020	202,500.00	202,500		-	
SUMAHO NISSI GREENER	240,000.00	2017-18-19	240,000.00	240,000		-	
TONER STORE	2,890,030.00	6/May/2021	2,890,030.00	2,890,030		-	
PRINT OPTIONS	169,340.00	8/2/2022			169,340.00	169,340.00	SYSTEM CLOSURE
PRINT OPTIONS	1,276,000.00	8/2/2022			1,276,000.00	1,276,000.00	SYSTEM CLOSURE
RYAMWA	1,598,400.00	10/5/2022			1,598,400.00	1,598,400.00	SYSTEM CLOSURE
TONER STORE	1,700,000.00	5/5/2022			1,700,000.00	1,700,000.00	SYSTEM CLOSURE
GREAT RIFT GENERAL MERCHANT	1,300,000.00	30/3/2022			1,300,000.00	1,300,000.00	SYSTEM CLOSURE

NARIS CONSTRUCTION LIMITED	1,021,000.00	17/6/2022			1,021,000.00	1,021,000.00	SYSTEM CLOSURE
MWEWA ENTERPRISES	70,904	FY 2018/2019	70,904.00	-		70,904.00	Insufficient documentation
BOSSLINE	749,000	FY 2018/2019	749,000.00	-		749,000.00	Budgetary constraints
NAKURU EXPERTS SUPPLIES LIMITED	120,400.00	FY 2018/2019	120,400.00	-		120,400.00	Insufficient documentation
Kings and queens	400,000.00	FY 2018/2019	400,000.00	-		400,000.00	Budgetary constraints
Pirakil Company Limited	350,000.00	FY 2019/2020	350,000.00	350,000.00		-	
M/S MIDFAIR COMPUTER SYSTEMS	1,839,092.00	6/11/2021	1,839,092	1,839,092		-	
M/S DIVERN ENTERPRISES	997,000.00	28/6/2021	997,000	997,000		-	
LIQUID TELECOMMUNICATION KENYA LIMITED	2,115,954.00	FY 2020/2021	2,115,954	2,115,954		-	
MFI DOCUMENT SOLUTION	712,240.00	FY 2020/2021	712,240			712,240.00	Processed to IB but not paid
ARTH RIFT	125,000.00	FY 2020/2021	125,000	-		125,000.00	Processed but not paid
DEMATIAL ENTERPRISES	800,000.00	28/6/2021	800,000	800,000		-	
MOLO TURI COMPANY LIMITED	1,783,500.00	15/6/2021	1,783,500	1,783,500		-	
TRIYAN GENERAL SUPPLY LIMITED	597,000.00	29/07/2020	597,000	-		597,000.00	Insufficient documentation
BERAWIN GENERAL SUPPLIES	884,500.00	6/4/2021	884,500	884,500		-	
MFI DOCUMENT SOLUTION	576,176.00	17/1/2022			576,176	576,176.00	Processed to IB but not paid
M/S NAVITAS CONSTRUCTION LIMITED	4,955,680.00	22/6/2022			4,955,680	4,955,680.00	Processed to IB but not paid
FACECOM GENERAL SERVICES COMPANY LIMITED	1,687,430.00	26/5/2022			1,687,430	1,687,430.00	Processed to IB but not paid
WANGARIRA SMART ESTABLISHMENT	51,000.00	2021/2022			51,000	51,000.00	Processed to IB but not paid
GREAT RIFT GENERAL MERCHANTS	200,000.00	2021/2022			200,000	200,000.00	Processed to IB but not paid
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	1,396,082.85		-	
PROMAX GENERAL SUPPLIES	130,020.00	2021/2022			130,020.00	130,020.00	
INFINATE LOGIC	49,700.00	2021/2022			49,700.00	49,700.00	
THE ALPS HOTEL	375,000.00	2021/2022			375,000.00	375,000.00	
INFINATE LOGIC	205,700.00	2021/2022			205,700.00	205,700.00	
SUNEM ENTERPRISE	123,100.00	2021/2022			123,100.00	123,100.00	
OLMOS VENTURES	641,000.00	2021/2022			641,000.00	641,000.00	
NATE-TECH TRADERS	298,000.00	2021/2022			298,000.00	298,000.00	
NATE-TECH TRADERS	966,000.00	2021/2022			966,000.00	966,000.00	
GRASIMA GENERAL MERCHANTS LIMITED	1,520,000.00	2021/2022			1,520,000.00	1,520,000.00	
BFC ENTERPRISES LIMITED	401,000.00	2021/2022			401,000.00	401,000.00	
Sub-Total	**699,791,971**	**1,645,811**	**291,699,867**	**139,218,090**	**132,421,914**	**284,903,691**	
Supply of services			-			-	
KAMUMU AUTO DEALERS	15,100.00	21st Feb, 2020	15,100.00	15,100.00		-	
Nation Media Group	91,640.00	3-May-21	91,640.00	91,640.00		-	
Nation Media Group	91,640.00	7-Jul-21	91,640.00	91,640.00		-	
ACK Imani Guest House and Conference Centre	34,000.00	30-Jun-21	34,000.00	34,000.00		-	
Milele Resort	25,000.00	9-Feb-21	25,000.00	25,000.00		-	
Altoumi Tours and travel	33,500.00	19-May-21	33,500.00	33,500.00		-	
Kenya Alliance Insurance Co LTD	1,011,797.00	23-Jun-21	1,011,797.00	1,011,797.00		-	

ACK Imani Guest House and Conference Centre	45,900.00	24-May-21	45,900.00	45,900.00		-	
ACK Imani Guest House and Conference Centre	61,200.00	26-May-21	61,200.00	61,200.00		-	
Milele Resort	210,000.00	3-Dec-20	210,000.00	210,000.00		-	
Rentokil Initial Kenya Ltd	18,468.00	5-Dec-20	18,468.00	18,468.00		-	
College of Human resource Management	307,800.00	20-Nov-20	307,800.00	307,800.00		-	
Kamumu Auto Dealers	26,200.00	6-Jan-21	26,200.00	26,200.00		-	
Joean Agencies	32,480.00	12-Feb-21	32,480.00	32,480.00		-	
BONTANA HOTEL	493,600	FY 2018/2019	493,600.00			493,600.00	
BONTANA HOTEL	1,020,000	FY 2018/2019	1,020,000.00			1,020,000.00	
BONTANA HOTEL	168,000	FY 2018/2019	168,000.00			168,000.00	
TADAMA SUPPLIERS	440,220.00	FY 2018/2019	440,220.00			440,220.00	
BLENMAW INVETMENT LTD	575,000.00	FY 2018/2019	575,000.00			575,000.00	
BONTANA HOTEL	168,000.00	FY 2018/2019	168,000.00			168,000.00	
LANSCA INVESTMENT LTD	25,000.00	FY 2018/2019	25,000.00			25,000.00	
LANSCA INVESTMENT LTD	17,500.00	FY 2018/2019	17,500.00			17,500.00	
THE ALPS HOTEL	60,000.00	2019/2020	60,000.00			60,000.00	
GIS Land Infirmation Management System	33,955,950	29th June 2015	5,327,572.55	1,083,077.55		4,244,495.00	Awaiting approval fron county assembly
Genevive hotel	88,000	4th October 2018	88,000.00			88,000.00	KRA issue
Nation Media Group PLC	195,228.00	19th April 2019	195,228.00			195,228.00	
Enashipai Hotel	442,500.00	3rd May 2019					Insufficient Documents



			442,500.00			442,500.00	
La Belle Inn-Naivasha	895,160.00	3rd May 2019	895,160.00			895,160.00	Insufficient Documents
Nation Media Group PLC	183,280.00	11th March 2020	183,280.00			183,280.00	
Switch Global Kenya Ltd	390,000.00	11th June, 2019	390,000.00			390,000.00	
Patmat Bookshop Ltd	220,000.00	21st September, 2020	13,000.00			13,000.00	
Patmat Bookshop Ltd	220,000.00	21st April 2020	220,000.00			220,000.00	
Valueline Consulting Limited	1,163,325.00	10th June 2021	1,163,325.00			1,163,325.00	
Rodi Orege & Co Advocates	1,471,960.00	16th April 2021	1,471,960.00			1,471,960.00	
Standard Chartered Bank of Kenya	15,425.40	1st March 2021	15,425.40			15,425.40	
Rentokil Initial	9,582.00	9th June 2021	9,582.00			9,582.00	
Nation Media Group PLC	183,280.00	5th February 2020	183,280.00			183,280.00	
Nation Media Group PLC	183,280.00	31st July 2020	183,280.00			183,280.00	
Nation Media Group PLC	183,280.00	26th January 2021	183,280.00			183,280.00	
Nation Media Group PLC	91,640.00	26th January 2021	91,640.00			91,640.00	
Nation Media Group PLC	216,920.00	25th March 2021	216,920.00			216,920.00	
Nation Media Group PLC	91,640.00	16th April 2021	91,640.00			91,640.00	
Lake Nakuru Flamingo Lodge	843,500.00	11th June 2021	843,500.00			843,500.00	
Malik Auto Ltd	185,820.00	14th June 2021	185,820.00			185,820.00	
Asunda Motors	333,100.00	28th April 2021	333,100.00			333,100.00	Lack of budget
Njeki Transporters Limited	486,824.00				486,824.00	486,824.00	Part payment -Lack of budget
Kamumu Auto Dealers	155,070.00				155,070.00	155,070.00	Lack of budget
Mameny Solurions	3,688,257.80				3,688,257.80	3,688,257.80	System Closure
Senand Solutions	5,967,339.50				5,967,339.50	5,967,339.50	System Closure
George Mwangi Kamere	1,500,000.00						System Closure

					1,500,000.00	1,500,000.00	
Cubango E.A ltd	1,744,443.58				1,744,443.58	1,744,443.58	System Closure
Dunken Building & Construction Ltd	1,939,492.20				1,939,492.20	1,939,492.20	System Closure
Pikverd Supplies Ltd	1,949,806.40				1,949,806.40	1,949,806.40	System Closure
Pikverd Supplies Ltd	1,439,701.20				1,439,701.20	1,439,701.20	System Closure
Dunken Building & Construction Ltd	1,948,586.10				1,948,586.10	1,948,586.10	System Closure
Kempy Supplies Ltd	956,740.00				956,740.00	956,740.00	System Closure
Clearfield Contractors Co Ltd	1,883,300.00				1,883,300.00	1,883,300.00	System Closure
Harry Njenga	3,300,000.00				3,300,000.00	3,300,000.00	System Closure
Michael Kuria	6,490,000.00				6,490,000.00	6,490,000.00	System Closure
Double E. Supplies	915,000.00				915,000.00	915,000.00	System Closure
Nation Media Group	1,388,868.00				1,388,868.00	1,388,868.00	System Closure
Dasufam Ltd	597,000.00				597,000.00	597,000.00	System Closure
Marimaya Investments	1,078,735.60				1,078,735.60	1,078,735.60	System Closure
Heritage Resort	240,000.00				240,000.00	240,000.00	System Closure
Villa Grazia Luxury Hotel	110,000.00				110,000.00	110,000.00	System Closure
Double E. Supplies	63,950.00				63,950.00	63,950.00	System Closure
Kamumu Auto Dealers	844,090.00				844,090.00	844,090.00	System Closure
Dasufam Ltd	264,200.00				264,200.00	264,200.00	System Closure
Bontana Hotel	48,000.00				48,000.00	48,000.00	System Closure
Bontana Hotel	52,000.00				52,000.00	52,000.00	System Closure
Lake Nakuru Flamingo Lodge	100,000.00				100,000.00	100,000.00	System Closure
Blessed One	691,700.00				691,700.00	691,700.00	System Closure
Bontana Hotel	288,000.00				288,000.00	288,000.00	System Closure

Rentokil initial	26,605.50				26,605.50	26,605.50	System Closure
Automated Investments CO.	680,000.00				680,000.00	680,000.00	System Closure
Bankers Savings Sacco Society Ltd.	301,739.20				301,739.20	301,739.20	System Closure
Marimaya Investments	14,400.00				14,400.00	14,400.00	System Closure
Bontana Hotel	11,250.00				11,250.00	11,250.00	System Closure
Standard Group	436,160.00				436,160.00	436,160.00	System Closure
Standard Group	1,160,000.00				1,160,000.00	1,160,000.00	System Closure
ASUNDA MOTORS	2,000	7/1/2013	2,000.00			2,000.00	NO BUDGETARY FUNDS
Postal corporation of kenya	471,682	7/1/2014	468,603.00	471,682.00		(3,079.00)	
kenya school of Government-Baringo	4,240,200	7/1/2014	610,270.00	4,240,200.00		(3,629,930.00)	
TEA LAND AUTO PARTS & GARAGE	2,300	7/1/2013	2,300.00			2,300.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	2,500	7/1/2013	2,500.00			2,500.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	2,800	7/1/2013	2,800.00			2,800.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	3,100	7/1/2013	3,100.00			3,100.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	4,000	7/1/2013	4,000.00			4,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	4,300	7/1/2013	4,300.00			4,300.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	4,750	7/1/2013	4,750.00			4,750.00	NO BUDGETARY FUNDS
RAFIKI ENGENEERING WORKS LTD	5,220	7/1/2013	5,220.00			5,220.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	5,400	7/1/2013	5,400.00			5,400.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	5,800	7/1/2013	5,800.00			5,800.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	5,800	7/1/2013	5,800.00			5,800.00	NO BUDGETARY FUNDS
JOG GENERAL CONTRACTORS AND SUPPLIES	6,000	7/1/2013	6,000.00			6,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	7,200	7/1/2013	7,200.00			7,200.00	NO BUDGETARY FUNDS

SUPREME SOLUTIONS & GENERAL SUPPLIES	7,500	7/1/2013	7,500.00			7,500.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	7,550	7/1/2013	7,550.00			7,550.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	7,800	7/1/2013	7,800.00			7,800.00	NO BUDGETARY FUNDS
RAFIKI ENGENEERING WORKS LTD	8,700	7/1/2013	8,700.00			8,700.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	8,950	7/1/2013	8,950.00			8,950.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	9,800	7/1/2012	9,800.00			9,800.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	10,000	7/1/2013	10,000.00			10,000.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	11,350	7/1/2012	11,350.00			11,350.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	12,100	7/1/2013	12,100.00			12,100.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	13,900	7/1/2013	13,900.00			13,900.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	17,050	7/1/2013	17,050.00			17,050.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	17,050	7/1/2013	17,050.00			17,050.00	NO BUDGETARY FUNDS
RONEY STATIONERS	17,460	7/1/2013	17,460.00			17,460.00	NO BUDGETARY FUNDS
JOG GENERAL CONTRACTORS AND SUPPLIES	17,600	7/1/2013	17,600.00			17,600.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	18,300	7/1/2015	18,300.00			18,300.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	18,450	7/1/2013	18,450.00			18,450.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	18,600	7/1/2013	18,600.00			18,600.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	21,950	7/1/2013	21,950.00			21,950.00	NO BUDGETARY FUNDS
AUTOJETS MOTORS	22,140	7/1/2014	22,140.00			22,140.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	23,500	7/1/2014	23,500.00			23,500.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	23,600	7/1/2014	23,600.00			23,600.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	24,300	7/1/2014	24,300.00			24,300.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	24,550	7/1/2014	24,550.00			24,550.00	NO BUDGETARY FUNDS

JOKIKA FISH FARM	25,000	7/1/2014	25,000.00			25,000.00	NO BUDGETARY FUNDS
CAROLINE JERONO KIPLAGAT	25,500	7/1/2013	25,500.00			25,500.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	25,550	7/1/2013	25,550.00			25,550.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	26,600	7/1/2013	26,600.00			26,600.00	NO BUDGETARY FUNDS
SHEM STEPHEN LETITOYA	26,938	7/1/2013	26,938.00			26,938.00	NO BUDGETARY FUNDS
JOG GENERAL CONTRACTORS AND SUPPLIES	27,110	7/1/2013	27,110.00			27,110.00	NO BUDGETARY FUNDS
KAJHAN QUICK SERVICE	27,500	7/1/2013	27,500.00			27,500.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	28,000	7/1/2013	28,000.00			28,000.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	32,150	7/1/2013	32,150.00			32,150.00	NO BUDGETARY FUNDS
RAFIKI ENGENEERING WORKS LTD	32,248	7/1/2012	32,248.00			32,248.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	33,500	7/1/2014	33,500.00			33,500.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	33,550	7/1/2013	33,550.00			33,550.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	33,580	7/1/2013	33,580.00			33,580.00	NO BUDGETARY FUNDS
TAWAKAL AUTO GARAGE	34,350	7/1/2012	34,350.00			34,350.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	36,000	7/1/2013	36,000.00			36,000.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	36,100	7/1/2013	36,100.00			36,100.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	42,400	7/1/2014	42,400.00			42,400.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	44,000	7/1/2014	44,000.00			44,000.00	NO BUDGETARY FUNDS
PHILLIP MWANGI RIIRI	45,000	7/1/2014	45,000.00			45,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	46,900	7/1/2012	46,900.00			46,900.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	47,550	7/1/2014	47,550.00			47,550.00	NO BUDGETARY FUNDS
LAKE NAIVASHA PANORAMA PARK	50,000	7/1/2013	50,000.00			50,000.00	NO BUDGETARY FUNDS
JOGLA ENTERPRISES	56,730	7/1/2013					NO BUDGETARY

			56,730.00			56,730.00	FUNDS
COMMITTED MOVERS	60,000	7/1/2013	60,000.00			60,000.00	NO BUDGETARY FUNDS
STELO TECH	60,000	7/1/2013	60,000.00			60,000.00	NO BUDGETARY FUNDS
STEGA SECURITY SERVICES LTD.	63,000	7/1/2013	63,000.00			63,000.00	NO BUDGETARY FUNDS
TEA LAND AUTO PARTS & GARAGE	63,000	7/1/2013	63,000.00			63,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	100,000	7/1/2014	100,000.00			100,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	100,000	7/1/2013	100,000.00			100,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	114,800	7/1/2014	114,800.00			114,800.00	NO BUDGETARY FUNDS
JOG GENERAL CONTRACTORS AND SUPPLIES	118,000	7/1/2014	118,000.00			118,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	121,200	7/1/2014	121,200.00			121,200.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	153,800	7/1/2014	153,800.00			153,800.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	170,600	7/1/2014	170,600.00			170,600.00	NO BUDGETARY FUNDS
GLOSEC SERVICES LTD	180,000	7/1/2014	180,000.00			180,000.00	NO BUDGETARY FUNDS
NOSCO ENTERPRISES	190,000		190,000.00			190,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	208,000		208,000.00			208,000.00	NO BUDGETARY FUNDS
JOGLA ENTERPRISES	209,500	7/1/2014	209,500.00			209,500.00	NO BUDGETARY FUNDS
WEAFRIC LTD.	268,700	7/1/2014	268,700.00			268,700.00	NO BUDGETARY FUNDS
GLOSEC SERVICES LTD	300,000	7/1/2014	300,000.00			300,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	301,300	7/1/2014	301,300.00			301,300.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	329,200	7/1/2014	329,200.00			329,200.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	334,700	7/1/2014	334,700.00			334,700.00	NO BUDGETARY FUNDS
GLOSEC SERVICES LTD	400,000	7/1/2014	400,000.00			400,000.00	NO BUDGETARY FUNDS
GLOSEC SERVICES LTD	432,000	7/1/2013	432,000.00			432,000.00	NO BUDGETARY FUNDS

GLOSEC SERVICES LTD	432,000	7/1/2013	432,000.00			432,000.00	NO BUDGETARY FUNDS
GLOSEC SERVICES LTD	432,000	7/1/2013	432,000.00			432,000.00	NO BUDGETARY FUNDS
GLOSEC SERVICES LTD	432,000	7/1/2014	432,000.00			432,000.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	442,200	7/1/2013	442,200.00			442,200.00	NO BUDGETARY FUNDS
ASUNDA MOTORS	442,200	7/1/2013	442,200.00			442,200.00	NO BUDGETARY FUNDS
WEAFRIC LTD.	460,000	7/1/2013	460,000.00			460,000.00	NO BUDGETARY FUNDS
Kinunju Suppliers And Supper Market	401,148	7/1/2014	-			-	NO BUDGETARY FUNDS
Asunda Motors	104,600	7/1/2018	-			-	NO BUDGETARY FUNDS
Sunem Enterprises LTD	431,400.00	28/06/2021	431,400.00	431,400.00		-	paid
The agricultural Society of Kenya	2,262,000.00	30/06/2021	2,262,000.00			2,262,000.00	NO BUDGETARY FUNDS
Sunem Enterprises LTD	458,300				458,300.00	458,300.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Sunem Enterprises LTD	381,000				381,000.00	381,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Sunem Enterprises LTD	226,600				226,600.00	226,600.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Panorama Park Hotel	50,000				50,000.00	50,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Sunem Enterprises LTD	365,350				365,350.00	365,350.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Heritage Resort Limited	111,000				111,000.00	111,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
GLOSEC SERVICES LTD	62,000				62,000.00	62,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
GLOSEC SERVICES LTD -	62,000				62,000.00	62,000.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
The agricultural Society of Kenya	46,400				46,400.00	46,400.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Equity bank(Casual wages for May)	203,811				203,810.60	203,810.60	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
The agricultural Society of Kenya	46,400				46,400.00	46,400.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS

Kenya commercial Bank	22,112				22,111.60	22,111.60	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Nakuru water (NAWASCO)	1,251,853				1,251,853.00	1,251,853.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
Naivasha Water (NAIVAWASCO)	256,545				256,545.00	256,545.00	PAYMENT PERIOD ELAPSED WHILE IN THE PROCESS
NAKURU COUNTY BURSARY FUND	15,287,150	FY 2018/2019	15,287,150.00	5,287,150.00		10,000,000.00	Approved applications totally to 5,287,150 were paid. Ksh 10,000,000 applications were not approved hence to be written off
Masada Hotel	348,000.00	FY 2019/2020	348,000.00	348,000.00		-	
EMPOLOS HOTEL	170,000.00	FY 2019/2020	170,000.00	170,000.00		-	
MASADA HOTEL	243,000.00	FY 2020/2021	243,000.00	243,000.00		-	
ESERIAN HOTEL	378,000.00	18/06/2021	378,000.00	378,000.00		-	
LAKE NAIVASHA RESORT	117,000.00	6/11/2021	117,000.00	117,000.00		-	
HYLISE HOTEL	102,000.00	7/1/2021	102,000.00	102,000.00		-	
EAGLE PALACE HOTEL	26,000.00	27/6/2019	26,000.00	26,000.00		-	
LIQUID TELECOMMUNICATION KENYA LIMITED	705,318.00	11/1/2020	705,318.00	705,318.00		-	
ESERIANI HOTEL	900,000.00	24/1/2022			900,000	900,000.00	Processe4d to IB but not paid
MWERU HOTEL HOLDINGS LIMITED	900,000.00	5/10/2022			900,000	900,000.00	Processe4d to IB but not paid
THE OLE-KEN HOTEL	475,000.00	14/2/2022			475,000	475,000.00	Processe4d to IB but not paid
MWERU HOTEL HOLDINGS LIMITED	450,000.00	19/4/2022			450,000	450,000.00	Processe4d to IB but not paid
M/S ALSWAFF TOURS AND TRAVEL	904,200.00	22/6/2022			904,200	904,200.00	Processe4d to IB but not paid
RIFT VALLEY PROVINCIAL GENERAL HOSPITAL	913,600.00				913,600	913,600.00	Processe4d to IB but not paid
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			920,911.00	
AGRICULTURAL TRAINING CENTER	267,000.00	FY 2020/2021	267,000.00			267,000.00	
IDECA ELECTRICAL & REFRIGERATION	1,389,120.00	FY 2020/2021	1,389,120.00			1,389,120.00	
PANAROMA PARK HOTEL	2,240,000.00	FY 2020/2021	2,240,000.00			2,240,000.00	
NAKURU WATER AND SANITATION CO.	3,000,000.00	FY 2020/2021	3,000,000.00			3,000,000.00	
KENYA POWER	21,112.00	FY 2020/2021	21,112.00			21,112.00	
MINISTRY OF HEALTH DONOR ACCOUNT	50,000	FY 2020/2022	50,000.00			50,000.00	
Ms Media Max	115,000	FY 2018/2019	115,000.00			115,000.00	budget constrants
sameer africa	3,000,000.00	2018/2020	3,000,000.00			3,000,000.00	budget constrants
Nakuru water and sanitation	23,400,000.00	2019/20	23,400,000.00	13,000,000		10,400,000.00	budget constrants
NAWASCCO	23,774,954	FY 2014/2015	7,926,106.50	15,700,000.00		(7,773,893.50)	
Smart Octopus	550,000	FY 2014/2015	550,000.00	-		550,000.00	
Nabil East Africa	48,560	FY 2014/2015	48,560.00	-		48,560.00	
Waterbuck Hotel	86,000	FY 2014/2015	86,000.00	86,000.00		-	
Pan African Institute of management	185,000	FY 2014/2015	185,000.00	185,000.00		-	
Mediamil Advertising Network	255,200	FY 2014/2015	255,200.00	-		255,200.00	
Merica Hotel	88,000	FY 2014/2015	88,000.00	-		88,000.00	
Milele Resort	60,000	FY 2016/2017	60,000.00	-		60,000.00	
Milele Resort	31,500	FY 2016/2017	31,500.00	-		31,500.00	
NAWASCCO	13,612,894	FY 2018/2019	5,612,894.00	15,700,000.00		(10,087,106.00)	
SAWELA LODGE	5,461,000	FY 2018/2019	1,661,000.00	1,500,000.00		161,000.00	
Eserian Hotel	240,000	FY 2019/2020	240,000.00	240,000.00		-	
Alps Hotel	254,000	FY 2019/2020		254,000.00			

			254,000.00			-	
Kenya school of Government-Baringo	472,000	FY 2019/2020	472,000.00	472,000.00		-	
Lekiji Limited	290,000	FY 2019/2020	290,000.00	-		290,000.00	BUDGET CONSTRAIN
Lets Travel and Tours	621,900	FY 2019/2020	621,900.00	621,900.00		-	
Eagle Palace	122,000	FY 2019/2020	122,000.00	122,000.00		-	
Tandaza Global	1,000,000	FY 2019/2020	1,000,000.00	-		1,000,000.00	BUDGET CONSTRAIN
TANDAZA GLOBAL CONSULTANCE SERVICES	1,000,000.00	27.5.2019	1,000,000.00	-		1,000,000.00	BUDGET CONSTRAIN
STELLAVEN AGENCIES	320,000.00	3.04.2021	320,000.00	320,000.00		-	
PINECONE HOTEL	371,250.00	8.03.2021	371,250.00	-		371,250.00	FAILED AT IB LEVEL
STEVEMORE AUTOSERVICES	50,000	FY 2014/2015	50,000.00			50,000.00	Unpaid due to lack of supporting documents
OLOIKA COUNTRY LODGE	60,000	FY 2014/2015	60,000.00	60000		-	
KENYA WILDLIFE SER.	544,700	FY 2014/2015	544,700.00			544,700.00	Unpaid due to lack of supporting documents
LERIFA CONTACTORS COMPANY	339,000.00	26-04-2021	339,000.00	339,000		-	
LERIFA CONTACTORS COMPANY	76,328.00	26-04-2021	76,328.00	76,328		-	
CIC GENERAL INSURANCE LTD	99,000.00	26-04-2021	99,000.00	99,000		-	
ENGAFRIC CONTRACTORS&MOTORS	278,000.00	26-04-2021	278,000.00	278,000		-	
BENARD ODUOL	30,500.00				30,500.00	30,500.00	The payment was processed but was not paid due to Ifmis time line
RUFUS MPIUKI	30,500.00				30,500.00	30,500.00	The payment was processed but was not paid due to Ifmis time line
AMOS N MICHIRA	30,500.00				30,500.00	30,500.00	The payment was processed but was not paid due to Ifmis time line
TIMOTHY K KATEELA	30,500.00				30,500.00	30,500.00	The payment was processed but was not paid due to Ifmis time line
SOLOMON KOECH	30,500.00				30,500.00	30,500.00	The payment was processed but was not paid due to

							Ifmis time line
NATIONAL HOSPITAL INSURANCE FUND	187,150.00				187,150.00	187,150.00	The payment was processed but was not paid due to Ifmis time line
NATIONAL SOCIAL SECURITY FUND	233,600.00				233,600.00	233,600.00	The payment was processed but was not paid due to Ifmis time line
NATIONAL BANK	15,100.00				15,100.00	15,100.00	The payment was processed but was not paid due to Ifmis time line
UKULIMA SACCO SAVING SOCIETY	16,200.00				16,200.00	16,200.00	The payment was processed but was not paid due to Ifmis time line
UNI COUNTY SACCO TUPENDANE	359,513.30				359,513.30	359,513.30	The payment was processed but was not paid due to Ifmis time line
TRANS NATIONAL BANK	274,250.00				274,250.00	274,250.00	The payment was processed but was not paid due to Ifmis time line
COOPERATIVE BANK	317,842.40				317,842.40	317,842.40	The payment was processed but was not paid due to Ifmis time line
FAMILY BANK	2,027,638.20				2,027,638.20	2,027,638.20	The payment was processed but was not paid due to Ifmis time line
STANBIC BANK	17,400.00				17,400.00	17,400.00	The payment was processed but was not paid due to Ifmis time line
KENYA COMMERCIAL BANK	1,026,311.05				1,026,311.05	1,026,311.05	The payment was processed but was not paid due to Ifmis time line
EQUITY BANK	4,303,364.85				4,303,364.85	4,303,364.85	The payment was processed but was not paid due to Ifmis time line
BONARYS SECURITY SERVICES	89,988.00				89,988.00	89,988.00	The payment was processed but was not paid due to Ifmis time line
NATION MEDIA GROUP PLC	812,000.00				812,000.00	812,000.00	The payment was processed but was not paid due to Ifmis time line
PAY AS YOU EARN	18,982.00				18,982.00	18,982.00	The payment was processed but was not paid due to Ifmis time line
PAY AS YOU EARN	6,640.00				6,640.00	6,640.00	The payment was processed but was not paid due to Ifmis time line

PAY AS YOU EARN	17,400.00				17,400.00	17,400.00	The payment was processed but was not paid due to Ifmis time line
PAY AS YOU EARN	8,700.00				8,700.00	8,700.00	The payment was processed but was not paid due to Ifmis time line
PAY AS YOU EARN	38,700.00				38,700.00	38,700.00	The payment was processed but was not paid due to Ifmis time line
PAY AS YOU EARN	178,000.00				178,000.00	178,000.00	The payment was processed but was not paid due to Ifmis time line
HOTEL KUNSTE	300,000.00				300,000.00	300,000.00	The payment was processed but was not paid due to Ifmis time line
Hotel waterbuck	210,000	FY2018/19	210,000.00	-		210,000.00	
Ole ken Hotel	150,000	FY2018/19	150,000.00	-		150,000.00	
Milele resort	150,000	FY201819	150,000.00	-		150,000.00	
Merica hotel	63,700	FY201819	63,700.00	-		63,700.00	
Sarova woodlands	65,900	FY201819	65,900.00	-		65,900.00	
NAKURU GOLF CLUB	70,000	FY2019/20	70,000.00	-		70,000.00	
M/S KIRGOT ENTERPRISES	34,330	FY2019/20	34,330.00	34,330.00		-	
MILELE RESORT	92,000	10/1/2020	92,000.00	-		92,000.00	AIE DELAY
M/S SUNEM ENTERPRISES	418,521	FY2020/21	418,521.00	418,521.00		-	
M/S DT DOBIE	59,240	FY2020/21	59,240.00	59,240.00		-	
M/S FANCY AFFAIRS EVENTS	313,501	FY2020/21	313,501.00	313,501.00		-	
EASTMARK HOTEL	98,000	FY2020/21	98,000.00	-		98,000.00	LACK OF BUDGET
EASTMARK HOTEL	100,000	FY2020/21	100,000.00	-		100,000.00	LACK OF BUDGET
STANDARD GROUP	580,000	FY2020/21	580,000.00	-		580,000.00	LACK OF BUDGET
ALPS HOTEL NAKURU LTD	150,000	FY2020/21	150,000.00	-		150,000.00	LACK OF BUDGET

ALPS HOTEL NAKURU LTD	500,000	FY2020/21	500,000.00	-		500,000.00	LACK OF BUDGET
ALPS HOTEL NAKURU LTD	35,700	FY2020/21	35,700.00	-		35,700.00	LACK OF BUDGET
HOTEL HYLISE	350,000.00	FY2021/22			350,000.00	350,000.00	IFMIS SYSTEM DELAY
SPRINTROZEN INVESTMENTS	2,989,500.00	FY2021/22			2,989,500.00	2,989,500.00	PROCESSED UP TO IB LEVEL NOT PAID
ASUNDA MOTORS	851,700.00	FY2021/22			851,700.00	851,700.00	IFMIS SYSTEM DELAY
SUNEM MOTORS	98,900.00	FY2021/22			98,900.00	98,900.00	AIE DELAY
SUNEM MOTORS	50,500.00	FY2021/22			50,500.00	50,500.00	AIE DELAY
SUNEM MOTORS	60,500.00	FY2021/22			60,500.00	60,500.00	AIE DELAY
SUNEM MOTORS	89,600.00	FY2021/22			89,600.00	89,600.00	AIE DELAY
SUNEM MOTORS	161,500.00	FY2021/22			161,500.00	161,500.00	AIE DELAY
BEST WESTERN HOTEL KISUMU	896,000.00	FY2021/22			896,000.00	896,000.00	IFMIS SYSTEM DELAY
HYLISE HOTEL	140,000.00	FY2021/22			140,000.00	140,000.00	IFMIS SYSTEM DELAY
HYLISE HOTEL	189,000.00	FY2021/22			189,000.00	189,000.00	IFMIS SYSTEM DELAY
ALTOUMI TOURS	49,350.00	FY2021/22			49,350.00	49,350.00	AIE DELAY
ALTOUMI TOURS	739,600	FY2021/22			739,600	739,600.00	AIE DELAY
ALSWAFF TOURS	55,600	FY2021/22			55,600	55,600.00	AIE DELAY
NICHOLAS OTIENO OKOTH C/O PRIME LINE SURVEY	1,443,300	2015	1,443,300.00	-		1,443,300.00	DEFUNCT LOCAL AUTHORITY
RIVERBANK SOLUTIONS LTD	11,432,408	30/9/2020	11,432,408.00	-		11,432,408.00	BUDGET CONSTRAINTS
RIVERBANK SOLUTIONS LTD	6,427,755	31/12/2020	6,427,755.20	-		6,427,755.20	BUDGET CONSTRAINTS
POEBOY SERVICES LIMITED	310,000	17/3/2021	310,000.00	310,000		-	
THE STANDARD	88,170	31/3/2021	88,170.00	88,170		-	
THE STANDARD	754,000	24/1/2021	754,000.00	754,000		-	
NATION MEDIA	266,568	14/1/2021	266,568.00	266,568		-	

HARVANAH	1,350,000		1,350,000.00	1,350,000		-	
ALSWAFF TOURS AND TRAVEL	203,110.00	20/6/2022			203,110.00	203,110.00	SYSTEM CLOSURE
NATION MEDIA GROUP	91,640.00	10/4/2019			91,640.00	91,640.00	SYSTEM CLOSURE
LAKE NAIVASHA PANORAMA RESORT	1,600,000.00	5/11/2021			1,600,000.00	1,600,000.00	SYSTEM CLOSURE
DFIT	18,192,242.00	1/12/2020			18,192,242.00	18,192,242.00	BUDGET CONSTRAINTS
KALEE LIMITED	162,400.00	13/5/2019			162,400.00	162,400.00	SYSTEM CLOSURE
COLLECTION AFRICA LIMITED	5,283,909.47	2021/2022			5,283,909.47	5,283,909.47	BUDGET CONSTRAINTS
KENYA INSTITUTE OF SUPPLIES MANAGEMENT	800,400.00	21/2/2022			800,400.00	800,400.00	SYSTEM CLOSURE
CENTRE FOR ADVANCED PROCUREMENT STUDIES	1,360,000.00	9/5/2022			1,360,000.00	1,360,000.00	SYSTEM CLOSURE
NATION MEDIA GROUP	379,320.00	23/5/2022			379,320.00	379,320.00	SYSTEM CLOSURE
NATION MEDIA GROUP	580,000.00	24/5/2022			580,000.00	580,000.00	SYSTEM CLOSURE
STANADRD GROUP	348,000.00	24/5/2022			348,000.00	348,000.00	SYSTEM CLOSURE
THE NEST BOUTIQUE	900,000.00	5/1/2022			900,000.00	900,000.00	SYSTEM CLOSURE
THE NEST BOUTIQUE	300,000.00	8/9/2021			300,000.00	300,000.00	SYSTEM CLOSURE
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	6,131,886.00		-	
OBURA MBECHE & CO.	1,000,000.00	2020-2021	1,000,000.00	1,000,000.00		-	
MOMANYI & CO. ADVOCATES	2,002,286.00	2020-2021	2,002,286.00	2,002,286.00		-	

GEORGE K MWAURA &CO. ADVOCATES	1,000,000.00	2020-2021	1,000,000.00	1,000,000.00		-	
ELIZABETH WANGARI & CO.	765,863.60	2020-2021	765,863.60	765,863.60		-	
M/S MAGATA &ASSOCIATE ADVOCATE	1,142,600.00	2020-2021	1,142,600.00	1,142,600.00		-	
RICOM LOGISTICS LIMITED	1,950,775.85	2020-2021	1,950,775.85	-		1,950,775.85	
M/S SABERO (EA) LIMITED	2,913,790.00	29/02/2021	2,913,790.00	1,500,000.00		1,413,790.00	WE DID NOT HAVE THE BUDGET TO PAY THE REMAINING BALANCE
M/S GEOVATORS (K) LIMITED	2,931,705.00	29/02/2021	2,931,705.00	2,913,790.00		17,915.00	
Sub-Total	**310,746,457.10**		**151,951,995.10**	**86,621,645.15**	**98,171,480.55**	**163,501,830.50**	
Grand Total	**1,610,736,420.98**		**781,308,720.42**	**435,291,501.06**	**416,377,155.33**	**762,394,374.69**	

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance 2020/2021	Amount paid in FY 2021/2022	ADDITIONAL BILLS 2021/2022	Outstanding Balance 2021/2022	comments
	Kshs	Kshs	Kshs					
Senior Management		a	b					
SERAH MUTARE MWANGI	R	14,000.00	-	14,000	14,000		-	
Simon Rabwet	R	28,875.00		28,875	28,875		-	
Serah Mwangi	R	28,875.00		28,875	28,875		-	
Serah Mwangi	R	14,000.00		14,000	14,000		-	
Paul Muthangya	R	34,650.00		34,650	34,650		-	
Paul Muthangya	R	41,580.00		41,580	41,580		-	

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	8,400		-	
Joseph Gaturuku	P	20,000.00	23/06/2021	20,000	20,000		-	
Joseph Gaturuku	P	8,400.00	15/02/2021	8,400	8,400		-	
Dr. Amuyunzu, K.E	S	8,000.00	24/5/2021	8,000	8,000		-	
IMMACULATE N MAINA	T	18,000.00	29/06/2021	18,000	18,000		-	
IMMACULATE N MAINA	T	16,000.00	25/02/2021	16,000	16,000		-	
Gilbert Njihia	P	16,800.00	14/6/2021	16,800	16,800		-	
Gilbert Njihia	P	40,000.00	23/06/2021	40,000	40,000		-	
Gilbert Njihia	P	15,750.00	21/06/2021	15,750	15,750		-	
Gilbert Njihia	P	7,500.00	29/06/2021	7,500	7,500		-	

Faith Toroitich		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Reagan Jephters		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Loise H Ndichu		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Beatrice N Kariithi		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Faith Maina		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nancy Chepkemoi		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Silvia Kibet		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Josephine Jeruto		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Edith Tanui		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Sharon Naserian		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
John Mutura		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Eunice Njogu		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Evans Kimuge		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Patrick Mwangi Kuria		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peris Ngatho		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Alex Njoroge Kinuthia		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Freda Mutua		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Kipkurui Charles		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter Langat		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Phyilis Wambeti Mwangi		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Lynnet Echesa		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Caroline Jepchirchir		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mwangi Stephen Kamau		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Martin Ndegwa		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Beatrice Muraya		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James M. Njogu		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter Chege		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Monicah Wambui Njenga		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Gicheha Beatrice Njambi		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rhodah Kirui		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Peter Karanja Waitherero		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Keter Cheron Linnet		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dennis Bett		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rahab Ngure		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Simon Kariuki		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Grace N. Wambugu		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Gerald Gathogo Njuguna		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Kenneth K. J. Muiruri		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Florence Ngiri		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Elizabeth Maina		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Kisemei Mwanduka		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
John Kamanja		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Livingstone Juma Ndiema		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Charles Kariuki Githiri		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Alice Osebe		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Beth Njoki		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence Mukami		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Henry Kiplagat Cherono		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hannah Chore Odour		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Sylvia Ochieng		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hannah Maina		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Amos Sang		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peris Achieng Mboya		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Cecilia Ndegwa		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Virginia Mumbi Gachigi		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dorothy Awino Ogola		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Edward Cheruiyot		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Angeline Kituku		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Winnie Wankio		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mirriam Wanjiku		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Waitiki Kariuki		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Evalyn Mwathi		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rachel Njenga		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Clementine Tanui		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
William Karoki		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hussein Misango		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen Kiragu		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Thomas Luchu		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Simon Mwarangu		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Francis Nduati		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Justus Kiprotich		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Gicheha Beatrice Njambi		8,000.00	2021/2022			8,000	8,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Martin Njimu		5,250.00	2021/2022			5,250	5,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Samuel Kuria		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
David Ndinguri Njuguna		7,000.00	2021/2022			7,000	7,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Moses Murage		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hannah Maina		6,000.00	2021/2022			6,000	6,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter Chege		5,000.00	2021/2022			5,000	5,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hannah Chore Odour		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Beatrice Tenge		4,800.00	2021/2022			4,800	4,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hannah Maina		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Julius Mwangi		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nancy Chepkorir		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Simon Mwarangu		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rodgers Nyongesa		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Albert Kiplagat Kosgei		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Migwi		7,050.00	2021/2022			7,050	7,050	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter Mbugua Njuguna		7,000.00	2021/2022			7,000	7,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Samuel Koech		2,250.00	2021/2022			2,250	2,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joseph Swala		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Janet Obangi		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Reagan Jephters		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Alex Njoroge Kinuthia		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Pascal Kiptanui		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
John n. Mutura		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mercy Vutegwa		8,000.00	2021/2022			8,000	8,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Christopher Auma		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rahab Ngure		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Alice Osebe		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Simion Tonui		3,150.00	2021/2022			3,150	3,150	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Lynnet Echesa		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dennis Bett		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter Chege		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Shelmith Mucoki		27,235.00	2021/2022			27,235	27,235	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Omar Said		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Rosemary Kimani		8,400.00	2021/2022			8,400	8,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Mwaniki		6,200.00	2021/2022			6,200	6,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Memusi Millicent		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nelson Mativa		4,000.00	2021/2022			4,000	4,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joan Koskei		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Macharia		19,950.00	2021/2022			19,950	19,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Julius Mwangi		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Alice Bogeta		14,700.00	2021/2022			14,700	14,700	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Julius Mwangi		6,200.00	2021/2022			6,200	6,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Macharia		19,200.00	2021/2022			19,200	19,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Martin Chesang		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Martin Chesang		28,000.00	2021/2022			28,000	28,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Mwaniki		7,950.00	2021/2022			7,950	7,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Macharia		3,750.00	2021/2022			3,750	3,750	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Migwi		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Samuel Kuria		2,800.00	2021/2022			2,800	2,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Starnely Waweru		7,200.00	2021/2022			7,200	7,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rodgers Nyongesa		6,000.00	2021/2022			6,000	6,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jared Mbogo		35,000.00	2021/2022			35,000	35,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Samuel Kuria		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Kemunto Asiago		1,050.00	2021/2022			1,050	1,050	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joseph Karanja Mugane		4,200.00	2021/2022			4,200	4,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter N Kiruku		12,250.00	2021/2022			12,250	12,250	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Evalyn Mwathi		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mwangi Stephen Kamau		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence Ngiri		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peris Njeri		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Grace N. Wambugu		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Simon Kariuki		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Phyilis Wambeti Mwangi		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

John kamato		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mirriam Wanjiru		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Gicheha Beatrice Njambi		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter Mbugua Njuguna		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Josephine Jeruto		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Wilson Bett		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Eric chebon		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Collins Kipchumba		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Hannah Chore Odour		1,500.00	2021/2022			1,500	1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rahab Ngure		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Njerua		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen Karimi		29,600.00	2021/2022			29,600	29,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Kibett Maina		106,500.00	2021/2022			106,500	106,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Danson Mburu		33,600.00	2021/2022			33,600	33,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Macharia		25,950.00	2021/2022			25,950	25,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

James Mwaniki		35,050.00	2021/2022			35,050	35,050	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Josua Njerua		6,400.00	2021/2022			6,400	6,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Macharia		12,100.00	2021/2022			12,100	12,100	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Mwaniki		7,950.00	2021/2022			7,950	7,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Njerua		21,900.00	2021/2022			21,900	21,900	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Benard Gutu		36,400.00	2021/2022			36,400	36,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joseph Karanja Mugane		47,700.00	2021/2022			47,700	47,700	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Benard Gutu		151,200.00	2021/2022			151,200	151,200	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Mwangi Stephen Kamau		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Eric chebon		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joan Koskei		2,000.00	2021/2022			2,000	2,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Wilson Ferdinand Mwangi		10,380.00	2021/2022			10,380	10,380	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mary Muraya		25,650.00	2021/2022			25,650	25,650	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Nyambane		14,910.00	2021/2022			14,910	14,910	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence Muriithi		47,500.00	2021/2022			47,500	47,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Florence Muriithi		160,000.00	2021/2022			160,000	160,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Ann Jerotich		32,650.00	2021/2022			32,650	32,650	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence Muriithi		54,000.00	2021/2022			54,000	54,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rodgers Nyongesa		71,250.00	2021/2022			71,250	71,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence Muriithi		94,000.00	2021/2022			94,000	94,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Kerubo Nyambane		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Wangui		21,000.00	2021/2022			21,000	21,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jared Mbogo		6,400.00	2021/2022			6,400	6,400	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Ann Jerotich		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Anthony Kariuki		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Julius Mwangi		23,750.00	2021/2022			23,750	23,750	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Nyambane		15,200.00	2021/2022			15,200	15,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Carolyn Rutere		13,600.00	2021/2022			13,600	13,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Nyambane		8,400.00	2021/2022			8,400	8,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Wachira		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Benard Gutu		140,500.00	2021/2022			140,500	140,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Carolyn Rutere		12,600.00	2021/2022			12,600	12,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Martin Chesang		9,300.00	2021/2022			9,300	9,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Macharia		7,050.00	2021/2022			7,050	7,050	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Kariuki		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peterson Muriithi		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Shelmith Mucoki		232,330.00	2021/2022			232,330	232,330	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Benard Gutu		20,070.00	2021/2022			20,070	20,070	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Florence Muriithi		52,500.00	2021/2022			52,500	52,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Kamau		42,000.00	2021/2022			42,000	42,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Lynnet Echesa		8,400.00	2021/2022			8,400	8,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jackline Maina		14,700.00	2021/2022			14,700	14,700	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Clementine Tanui		37,800.00	2021/2022			37,800	37,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Keziah Nyutu		7,150.00	2021/2022			7,150	7,150	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Nyambane		160,000.00	2021/2022			160,000	160,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Samuel Mbugua		52,500.00	2021/2022			52,500	52,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen Mureithi		52,500.00	2021/2022			52,500	52,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Carolyne Sitienei		38,800.00	2021/2022			38,800	38,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen Mureithi		28,000.00	2021/2022			28,000	28,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Raymond Mwangata		25,200.00	2021/2022			25,200	25,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Doreen Abuya		27,000.00	2021/2022			27,000	27,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mercy Chepkorir		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Emily Cherono		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Lydia Kiyai		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Ruth Wangeci		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Josua Njerua		32,400.00	2021/2022			32,400	32,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen karimi		10,800.00	2021/2022			10,800	10,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jared Mbogo		40,850.00	2021/2022			40,850	40,850	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jefferson Kioko		7,900.00	2021/2022			7,900	7,900	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Freda Mutua		12,000.00	2021/2022			12,000	12,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

John Njima		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Isaiah Chepkwony		17,850.00	2021/2022			17,850	17,850	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Samuel Kuria		3,500.00	2021/2022			3,500	3,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jared Mbogo		35,000.00	2021/2022			35,000	35,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Josephine Akoth Juliet		14,700.00	2021/2022			14,700	14,700	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Henry Cheruiyot		12,600.00	2021/2022			12,600	12,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Susan Wausi Yego		3,000.00	2021/2022			3,000	3,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hosea Amwai		42,000.00	2021/2022			42,000	42,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Samuel Kimani		33,000.00	2021/2022			33,000	33,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joan Koskei		42,000.00	2021/2022			42,000	42,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Virginia Ngunjiri		46,358.00	2021/2022			46,358	46,358	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Henry Cheruiyot		10,800.00	2021/2022			10,800	10,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence Muriithi		96,000.00	2021/2022			96,000	96,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Ndungu		29,980.00	2021/2022			29,980	29,980	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Ndungu		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Abdirahim Hassan		4,000.00	2021/2022			4,000	4;000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Shelmith Mucoki		19,902.00	2021/2022			19,902	19,902	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Shelmith Mucoki		31,500.00	2021/2022			31,500	31,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Shelmith Mucoki		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Enoch Mairura		29,000.00	2021/2022			29,000	29,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Enoch Mairura		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Enoch Mairura		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Enoch Mairura		29,410.00	2021/2022			29,410	29,410	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Enoch Mairura		29,800.00	2021/2022			29,800	29,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Waithaka Kariuki		10,500.00	2021/2022			10,500	10,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joe Wainaina		5,250.00	2021/2022			5,250	5,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Grace Vugutse		5,250.00	2021/2022			5,250	5,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Kenneth J Muiruri		12,600.00	2021/2022			12,600	12,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Francis Nduati		7,350.00	2021/2022			7,350	7,350	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Simion Mwarangu		5,250.00	2021/2022			5,250	5,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Kenneth J. Muiruri		51,500.00	2021/2022			51,500	51,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stanely Wambugu		9,000.00	2021/2022			9,000	9,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Alice Bogeta		12,600.00	2021/2022			12,600	12,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Eunice N. Njogu		3,750.00	2021/2022			3,750	3,750	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Miriam W. Kinyanjui		10,500.00	2021/2022			10,500	10,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen k. kangethe		7,350.00	2021/2022			7,350	7,350	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Daniel Kepha		25,200.00	2021/2022			25,200	25,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jackline Maina		29,900.00	2021/2022			29,900	29,900	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Dr Jackson Ndegwa		50,900.00	2021/2022			50,900	50,900	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Erick Bett		50,900.00	2021/2022			50,900	50,900	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen Waithaka		50,900.00	2021/2022			50,900	50,900	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Clementine J.Tanui		26,200.00	2021/2022			26,200	26,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dr M.Omondi		50,900.00	2021/2022			50,900	50,900	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Keziah Nyutu		29,200.00	2021/2022			29,200	29,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen Karimi		17,100.00	2021/2022			17,100	17,100	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Paul Busienei		8,670.00	2021/2022			8,670	8,670	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joseph Gaturuku		42,000.00	2021/2022			42,000	42,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Philip K.Tonui		9,800.00	2021/2022			9,800	9,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen W. Muriithi		16,800.00	2021/2022			16,800	16,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Zipporah Waweru		18,900.00	2021/2022			18,900	18,900	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter N. Kiruku		37,950.00	2021/2022			37,950	37,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Julius Mwangi		33,600.00	2021/2022			33,600	33,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Samuel Kuria		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Enoch Mairura		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Evans Aloo		37,300.00	2021/2022			37,300	37,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jackline Njeri Maina		14,300.00	2021/2022			14,300	14,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Gilbert Njihia		56,000.00	2021/2022			56,000	56,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Charles Orina		20,350.00	2021/2022			20,350	20,350	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua M Muira		22,550.00	2021/2022			22,550	22,550	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Nyambane		93,600.00	2021/2022			93,600	93,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Juliet A. Oguda		6,300.00	2021/2022			6,300	6,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
David Marwa		8,400.00	2021/2022			8,400	8,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Gerald Gathogo		5,250.00	2021/2022			5,250	5,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Patrick Lwegado		25,200.00	2021/2022			25,200	25,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Fredrick O.Owino		42,000.00	2021/2022			42,000	42,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Cheruto		12,600.00	2021/2022			12,600	12,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Anne Jeprotich		8,400.00	2021/2022			8,400	8,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
James Migwi		13,050.00	2021/2022			13,050	13,050	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Joseph K. Mugane		25,950.00	2021/2022			25,950	25,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stanley Wambugu		37,450.00	2021/2022			37,450	37,450	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jefferson Kioko		18,050.00	2021/2022			18,050	18,050	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Anne Jeprotich		25,200.00	2021/2022			25,200	25,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Stephen Mwangi		9,400.00	2021/2022			9,400	9,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Shelmith Mucoki		27,235.00	2021/2022			27,235	27,235	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
David Marwa		5,600.00	2021/2022			5,600	5,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Zipporah Waweru		5,600.00	2021/2022			5,600	5,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jackline Maina		5,600.00	2021/2022			5,600	5,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Partrick Lwegado		5,600.00	2021/2022			5,600	5,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hannah Chore		5,600.00	2021/2022			5,600	5,600	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence Muriithi		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Martin Masopo		2,800.00	2021/2022			2,800	2,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Waititu		8,400.00	2021/2022			8,400	8,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Njerua		2,800.00	2021/2022			2,800	2,800	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Jane Kamau		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Morris Omondi		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joseph Swala		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Gilbert Njihia		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Raymond Mwangata		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dr Christopher Auma		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nelson Mativa		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Joel Kibet		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dr Amuyunzu		11,200.00	2021/2022			11,200	11,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Wilfriter C. Cheruiyot		14,000.00	2021/2022			14,000	14,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joseph Rono		16,800.00	2021/2022			16,800	16,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nancy Wambugu		16,800.00	2021/2022			16,800	16,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jane Kamau		21,000.00	2021/2022			21,000	21,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Patrick Lwegado		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Caroline Kiplagat		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Jane Cheruto		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Zipporah Waweru		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
David Marwa		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jackline Maina		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Macktilder Anyembe		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joel Kibet		37,500.00	2021/2022			37,500	37,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dr Amuyunzu		37,500.00	2021/2022			37,500	37,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Juliet Oguda		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Alice Mose		30,000.00	2021/2022			30,000	30,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Income Tax Payee		115,000.00	2021/2022			115,000	115,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter Karanja		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Rhoda Kirui		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Collins Kipchumba		1,000.00	2021/2022			1,000	1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
William Martin Kimaru		3,750.00	2021/2022			3,750	3,750	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Hannah A. Chore		7,500.00	2021/2022			7,500	7,500	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Hosea Amwai		36,000.00	2021/2022			36,000	36,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Samuel Kimani	K	27,000.00	2019/2020	27,000			27,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Freda Mutua	L	1,000.00	FY 2020/2021	1,000			1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Moses Korir	K	7,800.00	FY 2020/2021	7,800			7,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Florence ngiri	M	8,000.00	FY 2020/2021	8,000			8,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Tom Orina	K	5,250.00	FY 2020/2021	5,250			5,250	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Edward k.cheruiyot	S	1,000.00	FY 2020/2021	1,000			1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Simion Mwarangu	K	1,000.00	FY 2020/2021	1,000			1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Dennis Bett		1,000.00	FY 2020/2021	1,000			1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Mike Kirui	M	1,000.00	FY 2020/2021	1,000			1,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nancy Ngoju	F	1,500.00	FY 2020/2021	1,500			1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
John Kinyanjui	L	5,000.00	FY 2020/2021	5,000			5,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Brian Rotich	G	1,500.00	FY 2020/2021	1,500			1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Timothy Wanderi	F	3,360.00	FY 2020/2021	3,360			3,360	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Jackson Ndirangu	F	3,360.00	FY 2020/2021	3,360			3,360	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Kiplangat Kiptoo	Q	3,360.00	FY 2020/2021	3,360			3,360	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Sarah Kiptoo	K	1,500.00	FY 2020/2021	1,500			1,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Veronicah Wanjohi		4,200.00	FY 2020/2021	4,200			4,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Anne Jerotich	E	15,450.00	FY 2020/2021	15,450			15,450	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Elizabeth Mutahi	M	44,800.00	FY 2020/2021	44,800			44,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joseph Swala	K	25,200.00	FY 2020/2021	25,200			25,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joel Kibet		28,800.00	FY 2020/2021	28,800			28,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Timothy Wanderi	K	12,460.00	FY 2020/2021	12,460			12,460	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
John Kireru	M	11,000.00	FY 2020/2021	11,000			11,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Peter N. Kiriku	L	22,200.00	FY 2020/2021	22,200			22,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Evans's Aloo	N	19,500.00	FY 2020/2021	19,500			19,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Daniel N.Kepha		22,400.00				22,400	22,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Caroline J.Kiplangat	S	7,800.00	FY2021/2022			7,800	7,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Caroline Nkatha Ruture	S	8,400.00	FY2021/2022			8,400	8,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Joshua Njerua	P	29,350.00	FY2021/2022			29,350	29,350	Processed the payment upto IB LEVEL but was not paid due to Elapse

								of Financial year period
Martin Masobo	R	16,950.00	FY2021/2022			16,950	16,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
PAUL MUTHANGIA	R	389,699.10	FY2021/2022			389,699	389,699	Processed to IB level
PAUL KARIUKI	N	56,000	FY2021/2022			56,000	56,000	
							-	
Sub-Total		6,747,789		906,560	650,320	5,841,229	6,097,469	
							-	
Middle Management			-	-			-	
SARAH CHEPKEMOI ROTICH	D	27,950.00	-	3,000			3,000	ERRORANEOUSLY CAPTURED
Nancy Wairimu	Occassional Worker	13,200.00	30-Apr-21	13,200	13,200		-	
Nancy Wairimu	Occassional Worker	12,000.00	31-May-21	12,000	12,000		-	
Nancy Wairimu	Occassional Worker	13,200.00	30-Jun-21	13,200	13,200		-	
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		-	
SHELMITH WARUGURU MUCOKI	N	0.00	7/1/2019	-	-		-	
GILBERT MBUGUA NJIHIA	N	25,200.00	7/1/2019	25,200	25,200		-	
SHELMITH WARUGURU MUCOKI	N	0.00	7/1/2019	-	-		-	
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	160,000		-	
Charles Mwaura	J	2,000.00	20/05/2021	2,000	2,000		-	
Charles Mwaura	J	4,000.00	19/05/2021	4,000	4,000		-	
Jane Nyambane	J	20,000.00	23/06/2021	20,000	20,000		-	
Enock Mairura	J	20,000.00	23/06/2021	20,000	20,000		-	

Caroline Kiplagat	J	40,000.00	23/06/2021	40,000	40,000		-	
Enock M. Meraba	J	10,000.00	20/5/2021	10,000	10,000		-	
Erick Kipngetich Koech	J	7,800.00	29/6/2021	7,800	7,800		-	
enock mareba	J	16,000.00	15/02/2021	16,000	16,000		-	
enock mareba	J	18,000.00	15/02/2021	18,000	18,000		-	
Elizabeth Mutahi Wambui	K	8,400.00	29/06/2021	8,400	8,400		-	
Mary W. Muraya	K	142,690.00	29/06/2021	142,690	142,690		-	
Elizabeth Mutahi Wambui	K	42,000.00	23/06/2021	42,000	42,000		-	
Cecilia Wangui Ndegwa	K	3,000.00	27/04/2021	3,000	3,000		-	
Danson Mburu Maina	L	11,200.00	13/5/2021	11,200	11,200		-	
Danson Mburu Maina	L	11,200.00	6/8/2021	11,200	11,200		-	
Danson Mburu Maina	L	11,200.00	23/06/2021	11,200	11,200		-	
John K. Gichure	L	6,000.00	4/5/2021	6,000	6,000		-	
Stanley Rimungi	L	3,000.00	4/5/2021	3,000	3,000		-	
Jane Wangui Kamau	M	8,400.00	28/06/2021	8,400	8,400		-	
Jane Wangui Kamau	M	35,000.00	18/05/2021	35,000	35,000		-	
James Kamau	M	20,000.00	23/06/2021	20,000	20,000		-	
Naomi Muriuki	M	19,800.00	16/6/2021	19,800	19,800		-	
Jane Wangui Kamau	M	142,000.00	22/6/2021	142,000	142,000		-	
Clementine J. Tanui	M	21,000.00	30/6/2021	21,000	21,000		-	
Clementine J. Tanui	M	3,080.00	30/6/2021	3,080	3,080		-	

Daniel N. Kepha	M	19,800.00	16/6/2021	19,800	19,800		-	
Virginia W. Ngunjiri	N	16,800.00	14/06/2021	16,800	16,800		-	
Lynnet Echesa	N	9,000.00	30/06/2021	9,000	9,000		-	
Raymond Mwangata	N	16,000.00	23/06/2021	16,000	16,000		-	
Elizabeth Mutahi Wambui	K	5,000.00	19/06/2021	5,000	5,000		-	
Elizabeth Mutahi Wambui	K	6,000.00	19/06/2021	6,000	6,000		-	
JARED MBOGO THUKU	J	6,750.00	29/06/2021	6,750	6,750		-	
JARED MBOGO THUKU	J	6,000.00	29/06/2021	6,000	6,000		-	
TABITHA NYAMBURA NORMAN	M	107,000.00	22/06/2021	107,000	107,000		-	
Christopher Auma	N	20,000.00	23/06/2021	20,000	20,000		-	
BENARD GUTU	N	9,000.00	25/02/2021	9,000	9,000		-	
BENARD GUTU	N	8,000.00	25/02/2021	8,000	8,000		-	
Virginia W. Ngunjiri	N	90,400.00	23/12/2020	90,400	90,400		-	
Shelmith Mucoki	N	19,800.00	16/6/2021	19,800	19,800		-	
Shelmith Mucoki	N	14,400.00	6/7/2021	14,400	14,400		-	
Shelmith Mucoki	N	28,228.00	28/6/2021	28,228	28,228		-	
Samwuel K. Mbuguah	N	7,000.00	4/5/2021	7,000	7,000		-	
Dr. Morris O. Omondi	N	29,000.00	24/11/2020	29,000	29,000		-	
Charlse Mwaura	J	68,000.00	30/6/21	68,000	68,000		-	
Eng. Stephen Waithaka	N	29,000.00	24/11/2020	29,000	29,000		-	
virginia Ngunjiri	N	25,200.00	15/02/2021	25,200	25,200		-	

Sub-Total	-	2,408,898		2,383,948	2,380,948	-	3,000	
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	13,000.00		-	
LUKE M. KIHARA	G	16,000.00	7/1/2015	16,000	16,000.00		-	
PETER W. O. NDAUWA	G	16,000.00	7/1/2015	16,000	16,000.00		-	
FRANCIS MBURU MWAURA	G	3,000.00	7/1/2015	3,000	3,000.00		-	
EZEKIEL NYAMBARIGA ORORI	G	4,050.00	7/1/2015	4,050	4,050.00		-	
Peter Njuguna	D	19,600.00	26/11/2020	19,600	19,600.00		-	
Peter N. Kirurku	D	16,200.00	15/06/2021	16,200	16,200.00		-	
James Mwaniki	D	3,500.00	28/6/2021	3,500	3,500.00		-	
John Githea Wanja	D	5,200.00	30/6/2021	5,200	5,200.00		-	
Peter Njuguna Kiruku	D	52,750.00	8/5/2020	52,750	52,750.00		-	
Peter N. Kiruku	D	33,200.00	31/5/2021	33,200	33,200.00		-	
Peter N. Kiruku	D	13,550.00	26/3/2021	13,550	13,550.00		-	
Fredrick Okoth	D	7,050.00	19/4/2021	7,050	7,050.00		-	
James Mwaniki	D	5,200.00	15/02/2021	5,200	5,200.00		-	
JACKLINE NJERI MAINA	G	4,500.00	23/06/2021	4,500	4,500.00		-	

Zipporah Waweru	F	3,750.00	15/02/2021	3,750	3,750.00		-	
Stephen K Karimi	F	24,500.00	26/11/2020	24,500	24,500.00		-	
Charles Orina	F	24,500.00	26/11/2020	24,500	24,500.00		-	
Charles Orina	F	9,750.00	21/06/2021	9,750	9,750.00		-	
Charles Orina	F	4,900.00	28/06/2021	4,900	4,900.00		-	
Wilfriter Cheruiyot	F	1,500.00	20/05/2021	1,500	1,500.00		-	
Joseph K. Cherorot	F	1,500.00	19/05/2021	1,500	1,500.00		-	
Alfayo Onchiri Mongane	F	9,850.00	29/06/2021	9,850	9,850.00		-	
Tom Orina Mayoyo	F	6,300.00	22/06/2021	6,300	6,300.00		-	
David Marwa	F	20,000.00	23/06/2021	20,000	20,000.00		-	
Zipporah Waweru	F	20,000.00	23/06/2021	20,000	20,000.00		-	
Juliet Oguda	F	28,000.00	23/06/2021	28,000	28,000.00		-	
Stephen K Karimi	F	5,250.00	28/6/2021	5,250	5,250.00		-	
Alfayo Onchiri Mongane	F	6,000.00	25/6/2021	6,000	6,000.00		-	
Alfayo Onchiri Mongane	F	6,000.00	5/5/2021	6,000	6,000.00		-	
Partrick M. Lwegado	F	20,000.00	14/06/2021	20,000	20,000.00		-	
Joshua M. Muira	G	24,500.00	26/11/2020	24,500	24,500.00		-	
Zipporah Waweru	G	4,900.00	28/06/2021	4,900	4,900.00		-	
Partrick Odhiambo	G	1,500.00	20/05/2021	1,500	1,500.00		-	
J.K. Rono	G	1,500.00	20/05/2021	1,500	1,500.00		-	
Joshua M. Muira	G	20,350.00	23/12/2020	20,350	20,350.00		-	

Jackline Maina	G	20,000.00	23/06/2021	20,000	20,000.00		-	
Joshua Njerua	G	18,450.00	30/05/2021	18,450	18,450.00		-	
Joshua M. Muira	G	6,300.00	2/3/2021	6,300	6,300.00		-	
Jushua Macharia Muira	G	20,350.00	24/11/2020	20,350	20,350.00		-	
Joshua Macharia	G	11,300.00	22/4/2021	11,300	11,300.00		-	
Joshua Muira	G	19,600.00	15/02/2021	19,600	19,600.00		-	
Anne Jeprotich	H	12,600.00	20/5/2021	12,600	12,600.00		-	
Jared Mbogo Thuku	H	45,650.00	29/06/2021	45,650	45,650.00		-	
John Maina	H	5,000.00	28/04/2021	5,000	5,000.00		-	
Asef Kariuki	H	3,000.00	28/04/2021	3,000	3,000.00		-	
Jared Mbogo Thuku	H	45,550.00	3/9/2021	45,550	45,550.00		-	
Richard Ondari	H	4,950.00	23/3/201	4,950	4,950.00		-	
Richard Ondari	H	4,000.00	15/12/2020	4,000	4,000.00		-	
Richard Ondari	H	2,000.00	23/12/2020	2,000	2,000.00		-	
Richard Ondari	H	7,950.00	24/3/2021	7,950	7,950.00		-	
Jared Mbogo Thuku	H	40,650.00	17/5/2021	40,650	40,650.00		-	
COMMISSIONER OF VAT		93,600.00		93,600	93,600.00		-	
Richard Ondari	H	7,050.00	5/4/2021	7,050	7,050.00		-	
Joseph Karanja Mugane	H	4,200.00	25/6/2021	4,200	4,200.00		-	
KIOGORA MURITHI	S	24,500.00	2021/2022			24,500	24,500	The payment was processed but was not paid due to Ifmis time line

ELIZABETH MARITIM	L	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
SAMUEL KIMANI	E	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
GRACE KARANJA	L	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
KENNEDY KIRWA	E	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
STEPHEN MBOGO	E	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
MARTHA OWINO	G	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
WILFRED RUBIA	K	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
KIMOTHO MUNGAI	E	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
MONICA W KIHORIA	N	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
FREDRICK OSEWE	L	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
PHILOMENA WANGECI	K	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
STEPHEN NJUGUNA	E	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line

ISAAC MWANGI	J	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
IMELDA SIMIYU	K	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
NORAH MULAMA	L	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
SAMMY NGIGE	P	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
DUNCAN MACHARIA	G	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
JOHN KOSKEI	G	14,700.00	2021/2022			14,700	14,700	The payment was processed but was not paid due to Ifmis time line
JANE MURIU	S	16,800.00	2021/2022			16,800	16,800	The payment was processed but was not paid due to Ifmis time line
KANGOR YATICH	N	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
MAGDALENE KAMAU	N	19,600.00	2021/2022			19,600	19;600	The payment was processed but was not paid due to Ifmis time line
MONICA KIRERU	J	7,000.00	2021/2022			7,000	7,000	The payment was processed but was not paid due to Ifmis time line
GRACE KARANJA	L	8,400.00	2021/2022			8,400	8,400	The payment was processed but was not paid due to Ifmis time line
FESTUS K NGENO	S	123,900.00	2021/2022			123,900	123;900	The payment was processed but was not paid due to Ifmis time line

DUNCAN MACHARIA	G	6,300.00	2021/2022			6,300	6,300	The payment was processed but was not paid due to Ifmis time line
FESTUS K NGENO	S	16,800.00	2021/2022			16,800	16,800	The payment was processed but was not paid due to Ifmis time line
FESTUS K NGENO	S	16,800.00	2021/2022			16,800	16,800	The payment was processed but was not paid due to Ifmis time line
WILFRED RUBIA	K	16,800.00	2021/2022			16,800	16,800	The payment was processed but was not paid due to Ifmis time line
MARTHA OWINO	G	16,800.00	2021/2022			16,800	16,800	The payment was processed but was not paid due to Ifmis time line
PHILOMENA WANGECI	K	16,800.00	2021/2022			16,800	16,800	The payment was processed but was not paid due to Ifmis time line
LABAN KIBOI	G	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
FESTUS K NGENO	S	50,400.00	2021/2022			50,400	50,400	The payment was processed but was not paid due to Ifmis time line
FESTUS K NGENO	S	16,800.00	2021/2022			16,800	16,800	The payment was processed but was not paid due to Ifmis time line
GRACE CHEROP	F	19,600.00	2021/2022			19,600	19,600	The payment was processed but was not paid due to Ifmis time line
LUCY MUNGAI	L		FY2021/2022			56,000.00	56,000	FAILED AT IB LEVEL
SALOME AMISI	L		FY2021/2022			56,000.00	56,000	FAILED AT IB LEVEL
HANIFA WABOMBA	L		FY2021/2022			12,200.00	12,200	FAILED AT IB LEVEL

GLADYS PKEMEI	Q		FY2021/2022			19,400.00	19,400	FAILED AT IB LEVEL
ELIZABETH KEMUNTO	N		FY2021/2022			90,000.00	90,000	FAILED AT IB LEVEL
PHILIP ODEYO	N		FY2021/2022			47,880.00	47,880	FAILED AT IB LEVEL
ASHA NGAYO	K		FY2021/2022			47,880.00	47,880	FAILED AT IB LEVEL
JOSEPHAT ASANDE	K		FY2021/2022			47,880.00	47,880	FAILED AT IB LEVEL
KENNEDY GOGAH	H		FY2021/2022			27,930.00	27,930	FAILED AT IB LEVEL
RUTH KABAU			FY2021/2022			27,930.00	27,930	FAILED AT IB LEVEL
ASHA NGAYO	K		FY2021/2022			21,000.00	21,000	FAILED AT IB LEVEL
MAUREEN SAIBALA	F		FY2021/2022			3,500.00	3,500	FAILED AT IB LEVEL
LINDA ROTICH	M		FY2021/2022			7,000.00	7,000	FAILED AT IB LEVEL
BENSON MAINA	CASUAL		FY2021/2022			12,239.80	12,240	FAILED AT IB LEVEL
BENSON MAINA	CASUAL		FY2021/2022			19,904.90	19,905	FAILED AT IB LEVEL
DOROTHY NYABWARI	CASUAL		FY2021/2022			12,239.80	12,240	FAILED AT IB LEVEL
DOROTHY NYABWARI	CASUAL		FY2021/2022			19,904.90	19,905	FAILED AT IB LEVEL
CATHERINE MUNGAI	M		FY2021/2022			1,260.00	1,260	FAILED AT IB LEVEL
JOSEPHINE NGANDU	M		FY2021/2022			2,800.00	2,800	FAILED AT IB LEVEL
DORCAS MWANGI			FY2021/2022			5,600.00	5,600	FAILED AT IB LEVEL
JACKSON KEIRO			FY2021/2022			11,200.00	11,200	FAILED AT IB LEVEL
SAMUEL ISABOKE			FY2021/2022			42,000.00	42,000	FAILED AT IB LEVEL
BENARD SIGEI	K		FY2021/2022			21,000.00	21,000	FAILED AT IB LEVEL
ROBERT CHERUIYOT	K		FY2021/2022			23,100.00	23,100	FAILED AT IB LEVEL

NANCY MWANGI	J		FY2021/2022			13,755.00	13,755	FAILED AT IB LEVEL
GILBERT LANGAT	G		FY2021/2022			6,510.00	6,510	FAILED AT IB LEVEL
PHILIP ODEYO	IMPREST		FY2021/2022			800,000.00	800,000	FAILED AT IB LEVEL
SALOME AMISI	IMPREST		FY2021/2022			98,000.00	98,000	FAILED AT IB LEVEL
ELIZABETH KEMUNTO	IMPREST		FY2021/2022			30,000.00	30,000	FAILED AT IB LEVEL
LINDA ROTICH	IMPREST		FY2021/2022			40,000.00	40,000	FAILED AT IB LEVEL
DORCAS NJERI	IMPREST		FY2021/2022			50,000.00	50,000	FAILED AT IB LEVEL
KENNETH KAMAU	IMPREST		FY2021/2022			50,000.00	50,000	FAILED AT IB LEVEL
GEORGE OGALOH	IMPREST		FY2021/2022			30,000.00	30,000	FAILED AT IB LEVEL
XAVIER OKADO LUGAGA	IMPREST		FY2021/2022			51,000.00	51,000	FAILED AT IB LEVEL
REBECCA NYAITONDI MOSE			FY2021/2022			14,700.00	14,700	FAILED AT IB LEVEL
LINDA CHELANG'AT ROTICH	M		FY2021/2022			56,000.00	56,000	FAILED AT IB LEVEL
Sub-Total		**2,256,500.00**	**2,431,037.00**	**1,492,100.00**	**1,492,100.00**	**2,640,214.40**	**2,640,214.40**	
Unionisable Employees				-			-	
7.	-	-	-	-			-	
Sub-Total	-	-	-	-			-	
Others (specify)				-			-	
CASUAL WAGES FOR THE MONTH OF JUNE 2022	-	138,578.10	FY2021/2022			138,578	138,578	Processed to IB level
Sub-Total	-	138,578	-	-	-	138,578	138,578	
Grand Total		**11,551,765.20**	**2,431,037.00**	**4,782,608.00**	**4,523,368.00**	**8,620,021.60**	**8,879,261.60**	

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance 2020/2021	Amount paid in FY 2021/2022	ADDITIONAL BILLS 2021/2022	Outstanding Balance 2021/2022	comments
		a	b					
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	2019/2020	24,300	24,300		-	
Commissioner of Domestic Taxes	30% Tax deducted from committee allowance of Paul Muthangya & Mary Yiapn	96,000	44,042	96,000	96,000		-	
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	44,316	52,800	52,800		-	
Commissioner of Domestic Taxes	Being Tax deducted from committee allowance for the evaluation committee of Board members	6,300	44,013	6,300	6,300		-	
Commissioner of Domestic Taxes	Being Tax deducted from airtime allowance for Board members for Jul-Dec 2020	40,500	44,044	40,500	40,500		-	
Commissioner of Domestic Taxes	Being Tax deducted from airtime allowance for secretariat as from july 2020-Dec 2020	22,500	44,044	22,500	22,500		-	

Commissioner of Domestic Taxes	Being Tax deducted from committee allowance for the tender opening committee membersf Board members	5,100	44,013	5,100	5,100		-	
Commissioner of Domestic Taxes	Being tax deducted from members of PSB on airtime allowance	45,500	44,187	45,500	45,500		-	
Nakuru Water Services	Being supply of clean water to PSB offices	37,500	44,343	37,500	37,500		-	
KRA	PAYE	8,700	30-06-2021	8,700			8,700	
KRA	PAYE	66,600	30-06-2021	66,600			66,600	
KRA	PAYE	21,600	30-06-2021	21,600			21,600	
KRA	PAYE	50,400	30-06-2021	50,400			50,400	
KRA	PAYE	14,400	30-06-2021	14,400			14,400	
KRA	PAYE	44,400	30-06-2021	44,400			44,400	
COMMISSIONER OF DOMESTIC TAXES	PAYE	7,800	2021/2022			7,800	7,800	FAILED AT IB LEVEL
COMMISSIONER OF DOMESTIC TAXES	PAYE	3,300	2021/2022			3,300	3,300	FAILED AT IB LEVEL
COMMISSIONER OF DOMESTIC TAXES		15,900	2021/2022			15,900	15,900	FAILED AT IB LEVEL
COMMISSIONER OF DOMESTIC TAXES		50,400	2021/2022			50,400	50,400	FAILED AT IB LEVEL
Income Tax Payee	PAYE	115,000	2021/2022			115,000	115,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Sub-Total		**729,000**	**353,002**	**536,600**	**330,500**	**192,400**	**398,500**	
Amounts due to County Govt Entities				-				

Nakuru ATC		133,800	2021/2022			133,800	133,800	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nakuru ATC		15,950	2021/2022			15,950	15,950	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nakuru ATC		45,000	2021/2022			45,000	45,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nakuru ATC		25,200	2021/2022			25,200	25,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nakuru ATC		125,000	2021/2022			125,000	125,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nakuru ATC		15,500	2021/2022			15,500	15,500	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nakuru ATC		268,200	2021/2022			268,200	268,200	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period

Nakuru ATC		87,300	2021/2022			87,300	87,300	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Nakuru ATC		293,400	2021/2022			293,400	293,400	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Sub-Total		**1,009,350**	-	-	-	**1,009,350**	**1,009,350**	
Amounts due to Third Parties				-				
NARIGP	-	200,000	2021/2022	-		200,000	200,000	Processed the payment upto IB LEVEL but was not paid due to Elapse of Financial year period
Sub-Total	-	**200,000**	-	-	-	**200,000**	**200,000**	-
Others (specify)				-				
10.	-	-	-	-				
Sub-Total	-	-	-	-				
Grand Total		**1,938,350**	**353,002**	**536,600**	**330,500**	**1,401,750**	**1,607,850**	

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Total		**-**	**-**	**-**

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Total		**-**	**-**	**-**

There were no salary advances to employees by the employer

Annex 6 – Summary Of Non-Current Asset Register

I Asset class	II Historical Cost b/f (KShs) 2020/2021	III. Additions during the year (KShs)	IV. Disposals during the year (KShs)	V. Transfers in/(out) during the year (KShs)	VI. Historical Cost c/f (KShs) 2021/2022
Land	127,379,724.00	138,367,335	0	0	**265,747,059.00**
Buildings and structures	1,770,768,572.60	776,262,834	0	0	**2,547,031,406.95**
Transport equipment	955,614,393.40	87,895,934	0	0	**1,043,510,327.45**
Office equipment, furniture and fittings	135,221,910.50	46,177,978	0	0	**181,399,888.60**
ICT Equipment	247,024,987.00	6,101,687	0	0	**253,126,674.00**
Machinery and Equipment	785,551,496.45	328,883,608	0	0	**1,114,435,104.65**
Heritage and cultural assets	1,158,716,776.40	299,960	0	0	**1,159,016,736.40**
Biological assets	0	0	0	0	**0.00**
Intangible assets	159,579,797.00	0	0	0	**159,579,797.00**
Infrastructure assets-Roads, Rails	4,491,278,475.70	2,058,551,168	0	0	**6,549,829,643.40**
Purchase Of Certified Seeds,Breeding Stock,And Live Animals	320,989,617.30	183,469,785	0	0	**504,459,402.20**
Research,Studies,Project Preparation,Design & Supervision	198,908,540.20	95,705,899	0	0	**294,614,439.15**
Domestic Public Non-Financial Enterprises	33,912,942.00	0	0	0	**33,912,942.00**

Domestic Public Financial Enterprises	50,000,000.00	0	0	0	50,000,000.00
Work in progress	0	0	0	0	0.00
Total	**10,434,947,233**	**3,721,716,188**	**0**	**0**	**14,156,663,421**

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 of Nakuru	89,083,681	522,326,937	374,855,468	543,917,039	1,530,183,125	1,530,183,125	0	
	Total					**1,530,183,125**	**1,530,183,125**		

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Director of Finance

County Executive

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Director of Finance

County Assembly

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Government of Nakuru Mortgage (staff) Scheme Fund			29,500,000		29,500,000	29,500,000		
2	Nakuru County Government (staff) Car Loan Scheme Fund			10,500,000		10,500,000	10,500,000		
	Total			**40,000,000**		**40,000,000**	**40,000,000**		

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Director of Finance

County Executive

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Accountant

Car and Mortgage fund

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	NAKURU COUNTY EMERGENCY FUND			70,000,000.00		70,000,000.00	70,000,000.00	0	Received as requisitioned
	Total			**70,000,000.00**		**70,000,000.00**	**70,000,000.00**		

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Director of Finance

County Executive

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Accountant

Emergency fund

EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERMENT.

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred	Amount	difference	explanatio
1	SUBSIDIZED VOCATIONAL TRAINING SUPPORT COUNTER FUND	-	-	28,529,389.00	-	28,529,389.00	28,529,389.00	-	1st Tranche Disbursement Of Subsidized Vocational Training Centres Support Grant (SVTCSG) Counter Funding For The Fy 2021/22.
2	SUBSIDIZED VOCATIONAL TRAINING SUPPORT COUNTER FUND	-	-	-	27,760,460.00	27,760,460.00	27,760,460.00	-	2nd Tranche Disbursement Of Subsidized Vocational Training Centres Support Grant (SVTCSG) Counter Funding For The Fy 2021/22.
3	SUBSIDIZED VOCATIONAL TRAINING SUPPORT COUNTER FUND	-	-	-	4,746,006.00	4,746,006.00	4,746,006.00	-	Supplementary 1 Disbursement Of Subsidized Vocational Training Centres Support Grant (SVTCSG) Counter Funding For The Fy 2021/22.
	Total	-	-	28,529,389.00	32,506,466.00	61,035,855.00	61,035,855.00	-	

Director ofFinance
County Executive

Accountant

fund/project

EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERMENT.

Ref	Entity	Q1	Q2	Q3	Q4	Cumulative amount transferred KShs	Amount Confirmed as received	difference	explanation
1	NAKURU COUNTY BURSARY FUND	-	55,000,000	-	-	55,000,000	55,000,000	-	Allocation for Bursaries to needy students in the County
2	NAKURU COUNTY BURSARY FUND	-	18,643,240	-	-	18,643,240	18,643,240	-	Allocation for Bursaries to needy students in the County
3	NAKURU COUNTY BURSARY FUND	-	-	55,000,000	-	55,000,000	55,000,000	-	Allocation for Bursaries to needy students in the County
4	NAKURU COUNTY BURSARY FUND	-	-	61,053,066	-	61,053,066	61,053,066	-	Allocation for Bursaries to needy students in the County
5	NAKURU COUNTY BURSARY FUND	-	-	5,000,000	-	5,000,000	5,000,000	-	Allocation for Bursaries to needy students in the County
6	NAKURU COUNTY BURSARY FUND	-	-	-	11,270,643	11,270,643	11,270,643	-	Allocation for Bursaries to needy students in the County
7	NAKURU COUNTY BURSARY FUND	-	-	-	2,772,078	2,772,078	2,772,078	-	Allocation for Bursaries to needy students in the County
	Total	-	**73,643,240**	**121,053,066**	**14,042,721**	**208,739,027**	**208,739,027**	-	

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Director of Finance

County Executive

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Accountant

Bursary fund

Annex 8: Contingent liabilities register

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

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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

Annex 10 Disaster Expenditure Reporting Template

Date: Entity:						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 11: – Bank Reconciliation/FO 30 Reports

(Attach FO 30 Reports from IFMIS for all CBK Accounts)