REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

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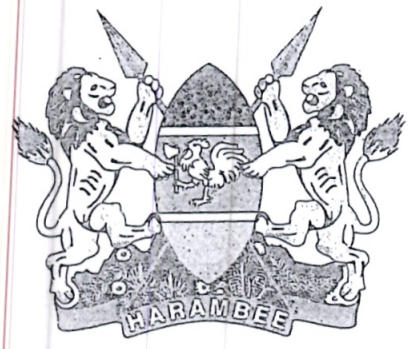
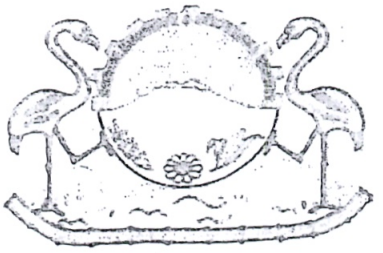
ON

COUNTY EXECUTIVE OF NAKURU

FOR THE YEAR ENDED 30 JUNE, 2023







COUNTY GOVERNMENT OF NAKURU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ABM	Appropriate Building materials
ABMT	Appropriate Building Materials Training
ADP	Annual Development Plan
ADR	Alternative Dispute Resolution
AGPO	Access to Government Procurement Opportunities
AIE	Authority to Incur Expenditure
AJR	Alternative Justice System
ASDSP	Agriculture Sector Development Support Project
BETA	Bottom up economic and trans formative Agenda.
CA	County Assembly
CAIPS	County Aids Implementation Plans
CARA	County Allocation of Revenue Act
CARE	Care International
CBEF	County Budget and Economic Forum.
CBO	Community based organization
CE	County Executive
CEC	County Executive Committee
CECM	County Executive Committee Member
CEO	Chief executive officer
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
DANIDA	Danish International Development Agencies
DRR	Disaster Risk Reduction
EBK	Engineers Board of Kenya
ECDE	Early Childhood Development Education
FIF	Facility Improvement Fund

GB	Great Britain
GECA	General Economic and Commercial Affair
GOK	Government of Kenya
HR	Human Resource
HSC	Head of state Commendation
ICEA	Insurance Company of East Africa
ICPD	The Nairobi Summit
ICT	Information Communication Technology
IDEP	International Development Plan
IPSAS	International Public Sector Accounting Standards
IPU	International Parliamentarian Union
IFMIS	Integrated Financial Management System
KCSAP	Kenya Climate Smart Agriculture project
KDSP	Kenya Devolution Support Program
KEMSA	Kenya Medical Supplies Agencies
Kshs	Kenya Shillings
KSSHA	Kenya Secondary School Heads Association
KTDA	Kenya Tea Development Agencies
KUF	Kenya Urban Forum
M &E	Monitoring and evaluation
MBA	Master of Business Administration
MCH	Mother Child health
MDAS	Ministry Department and agencies
MSMES	Micro, small and medium enterprises
MTP	Medium Term plan
NARIGP	National Agricultural and Rural Inclusive Growth Project
NAVCDP	National Agriculture Value Chain Development Plan
NHIF	National Hospital Insurance fund
NKCC	New Kenya Cooperative creameries
NT	National Treasury
OAG	Office of the Auditor General

OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
THSUCP	Transfroming Health Sytems for Universal Care Projects
WB	World Bank

b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information And Management

a) Background information

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

No.	Department	Major Responsibility
1	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Health Services	Preventive & Promotion of Health Services
4.	Trade, Industrialization, Cooperative & Tourism	Trade development and regulations including markets, trade licence and fair trading.
5.	Infrastructure	Development of infrastructure, functional storm water drainage & rapid response to disasters,
6.	Lands, Physical Planning & Housing	Spatial planning and housing
7.	Water, Environment, Energy & Natural Resources	Environment policy management and enforcement of waste management
8.	Education, Vocational Training, ICT & e-Government	Promotion of e-Government service, public communication and dissemination of public information
9.	Youth, Culture, Gender, Sports & Social Services	Fostering socio-economic development through promotion of socio cultural diversity, gender mainstreaming in County governance process.
10.	Public Service, Training & Devolution	Human resource management & career development practices. Planning & implementing policies & programmes that will lead to provision of efficient services to citizens.

b) Key Management team

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

- Office of the Governor and Deputy Governor
- Finance & Economic Planning,
- Agricultural, livestock & Fisheries,
- Health Services,
- Trade, Industrialization, Cooperative & Tourism
- Infrastructure

- Lands, Physical Planning & Housing,
- Water, Environment, Energy & Natural Resources,
- Education, Vocational Training, ICT & e-Government
- Youth, Culture, Gender, Sports & Social Services,
- Public Service, Training and Devolution,
- County Public Service Board,
- Nakuru City,
- Naivasha Municipality,
- County Assembly.

c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	- Stephen Iribe Njogu
2.	Accounting Officer- Finance & Economic Planning Department	- Joseph Malinda
3.	Accounting Officer-Agriculture, Livestock & Fisheries	- Richard Kurgat
4.	Accounting Officer-Health Services	- Dr. Mwangi Murima
5.	Accounting Officer-Trade, Industrialization, Cooperatives & Tourism	- Samuel Njoroge Ndegwa
6.	Accounting Officer-Infrastructure	- Kennedy Mugo
7.	Accounting Officer-Lands, Physical Planning & Housing	- David Kamau Kuria
8.	Accounting Officer-Water, Environment, Energy & Natural Resources	- Margaret Kinyanjui
9.	Accounting Officer-Education, Vocational Training, ICT & e-Government	- John Koech
10.	Accounting Officer Public Service, Training & Devolution	- Charles Koech

d) Fiduciary Oversight Arrangements

- *Speaker's Panel.*
- *Disaster Management.*
- *ICT*
- *Welfare*
- *Legal Affairs and Justice*
- *Finance Committees.*

e) County Executive Headquarters

P.O. Box 2870-20100

New Town Hall Building

Moi Road

Nakuru, Kenya

f) County Executive Contacts

Telephone: (051) 221-6472

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

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

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

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

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

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

6. Access Bank
   Head Office, Transnational Plaza
   P.O Box 34353-00100
   Nairobi, Kenya

7. Stanbic Bank
   Head Office, CFC Stanbic Centre
   P.O Box72833 -00200
   Nairobi, Kenya

8. NCBA Bank
   Head Office, Mara Road, Upper Hill
   P.O Box 44599 -00100
   Nairobi, Kenya

9. I&m Bank
   Head Office
   P.O Box 30238-00100
   Nairobi, Kenya

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney

County Attorney
The County Attorney
New Town Hall Building
Moi Road
P.O. Box 2870-20100
Nakuru, Kenya

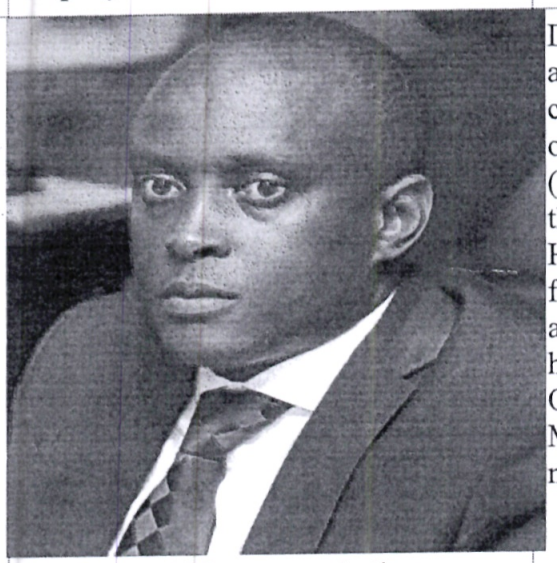
3. Governance Statement

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

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

a) The County Executive

Ref	Name	Profile
1.	 **H.E Susan Kihika – Governor Nakuru County**	H.E. Governor Susan Kihika was elected the Governor of Nakuru County during the Kenyan General Elections on 9th August 2022. She assumed office on 25th August after taking the oath of office. Prior to her election as Governor, Susan Kihika served as the second Nakuru County Senator. She held the post from August 2017 to August 2022, when the 3rd Kenyan Senate term concluded. As a Senator, Susan Kihika served as the Majority Whip from September 2017 to May 2020 and was a member of the Senate Labour Committee until the end of her term. She carried out her oversight and representation role, always on the frontline, lobbying for the rights of those she represented. Between March 2018 and May 2021, Susan Kihika served as the President of the International Parliamentarians Union (IPU) League of Women Parliamentarians. Ahead of the 2022 General Elections, Susan Kihika was a founder member of the ruling United Democratic Alliance (UDA) party and was instrumental in its grassroots mobilization and growth. From 2013 to 2017, she served in the first Nakuru County Assembly. As Speaker, she oversaw the formulation of the County Laws and by-laws which set Nakuru County on the path to devolution. During her tenure as the Speaker, she was the Vice Chair of the County Assemblies Forum (CAF), which brings together all 47 County Assemblies. H.E Governor Susan Kihika attended the University of Northern Texas in Denton, USA, where she graduated with a degree in Political Science and Government. She also holds a jurist Doctorate Law Degree from Southern Methodist University.

2.	 **Hon. David Kipkemoi Kones – Deputy Governor – Nakuru County**	H.E. David Kipkemoi Kones holds a Bachelors Degree in Education from Egerton University and has served in various ranks as a teacher. He rose from being a classroom teacher to head of department before becoming a Deputy Principal and finally a School Principal. He has also served as a Chair of the Kuresoi South Kenya Secondary Schools Heads Association (KSSHA), Governing member of the Nakuru County KSSHA, Chair of the Cheptuech Vocational Training Center (VTC), Chair of Sot Tea Sacco Board – Olenguruone among other leadership within the community. He is also a highly trained Conflict resolution expert with a vast knowledge and experience.
3.	 **Dr. Samuel Mwaura - Acting County secretary**	Dr Samuel Mwaura is a pharmacist by proffesion and holds a Masters degree in Business Administration (MBA) and currently a PhD candidate. He has worked with the Ministry of Health and Kenya Medical Supplies Authority (KEMSA). He was the pioneer Chief Officer for Health in the County Government of Nakuru between 2013 and 2018. He was instrumental in the design and execution of the facilities improvement fund (FIF), which has won national and global accolades for its transformative contribution to health services in Nakuru County during his tenure as Chief Officer of Health. As an acting County secretary, Dr. Mwaura has institutionalized accountability in project management and focused on service delivery.
4.	 **Mr. Stephen Iribe Njogu -CECM – Finance and Economic Planning**	Mr Stephen Iribe Njogu holds an Associate of Science from Kwame Nkruma University of Science & Technology in Business Administration He also holds a Diploma in Applied Biology from Mombasa Polytechnic University College. He is a former Managing Director at XPD Limited Accra. Former CEO Soft Ventures East African Limited; Nakuru, Nairobi, Kampala. He has over 10 years' experience in private sector. He is currently the CECM Finance and Economic Planning. Fund Chairman/Administrator

5.	 **Josphine Achieng – CECM Youth, sports, Gender**	Josphine Achieng holds an Msc degree in Physics and a Bachelors degree in Education (Physics and Mathematics). She has been lecturing on part time basis at Laikipia University under department of Physics & ICT and Jaramogi Oginga Odinga University teaching Undergraduate in School of Biology and Physical Sciences. Between the years 2012-2015 she participated in a number of projects and administrative duties where she helped in coordinating school projects, managing teachers and supporting staffs. In 2013 she achieved in improving discipline and academic performance in students.
6.	 **John Kihagi -CECM - Lands, Housing and Physical Planning**	John Karanja Kihagi is a graduate of the University of Nairobi with a Bachelor of Science in Surveying (1996) and a Master of Arts in Planning (2000). He is a registered and practicing Physical Planner, Licensed Surveyor and Environmental Impact Assessment/Audit Lead Expert. Previously, he served as the Principal Consultant at Geosurvey Engineering & Environmental Services Ltd, where he led consultancy work in Land Surveying, Physical Planning and Environmental Impact Assessment/ Audit. He has over 26 years' post-graduation experience gained from the public service, private practice, civil society and political arenas. Mr Kihagi served as the Member of National Assembly representing Naivasha Constituency (2013-2017). He has also served as a Land Surveyor at the Ministry of Public Works (1997-2005) and as a Lecturer at both Jomo Kenyatta University of Agriculture and Technology (JKUAT, 2003-2005) and Kenya Institute of Surveying and Mapping (KISM, 1998-2000).

7.	 **Roselyn W. Mungai – CECM - Public Service, Devolution, Citizen Engagement and Disaster Management**	Roselyn W. Mungai holds Msc in Organizational Development and a Bachelors degree in Communication and Community Development. She also holds post graduate certification in management, human rights, peace building and conflict management. Her work experience spans over twenty-eight (28) years, in development program management, communication, refugee assistance, women's rights, peace building and conflict transformation, institutional development, legislative development and devolution. She has worked with CARE International, Women and Law in East Africa, The Centre for Conflict Research, The Refugee Consortium of Kenya, Oxfam GB, Pact, Act, The County Assemblies Forum and The State University of New York. She has also worked on the establishment and development of peace committees in arid and semi-arid districts of Kenya, and for serving on the official Kenya Government Delegation on the negotiation of Global Arms Trade Treaty at the United Nations in New York between 2002 and 2012. She was awarded Head of State Commendation (HSC) by His Excellency the President, Mwai Kibaki in December 2012.
8.	 **Eng. Michael K. Karanja – CECM -Infrastructure**	Eng. Michael Kamau Karanja holds a Bsc. Civil Engineering degree from the University of Nairobi and he is an EBK registered graduate Civil Engineer (B5964). He has over fifteen years experience in the field of civil engineering including project management, roads construction and structural engineering. He has worked in the private sector where he engaged in offering consultancy services.

9.	 **DR. Maara Tanui Nelson - CECM-Water, Environment, Energy, Climate change and Natural Resources**	Dr. Maara Tanui Nelson holds a PhD and a Master's degree in Natural Resource management both from Egerton university and a Bachelor's degree in forestry from Moi University. He is an accomplished academician with over 18 years' experience as a lecturer at Egerton University in the faculty of Environmental Studies and Resources Management and that of Natural Resources. Between 2013 and 2017, he served as the Chief officer, Nakuru County, Department of Water, Environment, Energy, Climate change and Natural Resources.
10.	 **Jacqueline Osoro – CECM Health Services**	Jacqueline Osoro is a Management professional with 24 years' experience in Production management and Human Resource in the private and public sectors. She holds a Masters degree and a Bachelor of Arts Degree 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 is 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.

11.	 **Leonard Bor - CECM -Agriculture, Livestock, Fisheries and Veterinary Services**	Leonard Kipkoech Bor holds a Bachelors degree in commerce (Finance Option) from Kabarak University, with over ten years experience in the corporate world. Has been involved in financial analysis, forecasting and provision of comprehensive high quality commercial and accounting advisory services to different clientele. He is commercially oriented and passionate about philanthropy and has been involved in several youth mentorship and community programs in the County.
12.	 **Stephen Muiruri - CECM - Trade, Industry, Marketing, And Tourism**	Stephen Muiruri holds a Bachelor of Arts degree in Leadership and Management and Diploma in Business Management both from St. Paul's University, and a Certificate in Legal Studies from Tracom College, Nakuru. He is a result-driven individual with an aspiration of a progressive career in Public Service. Stephen is also a self-driven, ambitious, innovative, analytical, and prides himself as a true team player with good interpersonal skills. He served as the Member of County Assembly (MCA) for Biashara Ward, Nakuru East constituency of Nakuru County for five years between August 2013 and August 2017.

13.	 **Zipporah Ngugi - CECM - Education, Ict And E-Government**	Zipporah Ngugi holds a Bachelor of Arts degree in Leadership and Management and a Diploma in Business Management both from St Pauls University. She has 11 years working experience both in the private and public sectors. She has served as a Program Manager at the National Government Constituencies Development Fund-Molo constituency for five (5) years and as Sales and Marketing Associate at Nyayo Tea Zones Development Corporation for three (3) years. She has also served in the Private Sector for three (3) years at Argo Capital, a Micro-Finance Institution.

b) The County has continually improved access to information by enhancing citizen engagement forums like the stakeholder meetings, press releases, social media platforms, online web portals, County website, publication of abridged documents & other IEC materials, devolution conferences, and peer-to-peer events. Further, the County has had stakeholder engagement forums through selected feedback mechanisms will include social media, web portals, stakeholder/citizen forums, suggestion boxes, and citizen complaint registers. This enables County departments and agencies receive and timely respond to stakeholder/citizen feedback.

The County has also engaged citizens directly through open public participation meetings and local urban forums and indirectly through agencies such County Budget and Economic Forums (CBEF), Civil Society Organisations (CSOs), Community Based Organisations (CBOs) and elected representatives. The County Department of Planning conducts public participation in plan and budget formulation. This include public participation on ward projects and the County Integrated Development Plan.

Additionally, the County Department of planning has continually given technical assistance and backstopping to Departments in formulation of their plans (including strategic plans, County Integrated Development Plan and IDEPs) and policies. The County Treasury has also directly mobilized for funds for programme implementation (like the Kenya Devolution Support Programme II) and resources (through engagements with the State Department of Planning to capacity building).

c) Safeguards against unethical conduct and corruption.

Responsible ethical practices

The Nakuru County Government is committed to enhancing responsible ethical practices which are essential for creating a corruption-free environment in any organization or society. Corruption undermines trust, distorts economic and political systems, and hinders social progress. Here are some responsible ethical practices help enhance a corruption-free environment in the County: -

Leadership Commitment: Ethical leadership sets the tone for an organization or society. Departmental management at all levels should demonstrate a strong commitment to ethical behavior and zero tolerance for corruption.

Code of Conduct: The County enforces the Public Officers Ethics Act to develop and communicate a clear code of conduct that outlines expected ethical behavior and standards. This ensures that all employees, public officials, and members of the community are aware of and understand the code.

Transparency: The County Fosters a culture of transparency by making information about organizational activities, financial transactions, and decision-making processes readily available to the public. Transparency helps prevent corrupt practices from occurring in the shadows.

Accountability: Through internal audits, external oversight bodies, and financial reporting channels, the County administration endeavors to seek accountability for wrongdoing. Moreover, the County implements anti-corruption policies and procedures that clearly define how to prevent, detect, and respond to corrupt practices.

Risk Assessment: The County conducts regular risk assessments to identify areas where corruption is more likely to occur, focusing resources on high-risk areas to mitigate potential issues. Due Diligence is Conducted when entering into partnerships, contracts, or agreements with other organizations or individuals, ensuring that partners adhere to ethical standards and anti-corruption practices.

Conflict of Interest Policies: The County has put up policies that require employees and public officials to disclose and manage conflicts of interest. This helps prevent situations where personal interests may conflict with organizational or public interests.

Financial Controls: The County administration has put in financial controls and accounting procedures to prevent embezzlement, fraud, and misappropriation of funds. Regular audit of financial records to identify irregularities ensure that procurement processes are fair, transparent, and free from corruption. Contracts are awarded based on merit, value for money, and adherence to ethical standards.

Public Awareness Campaigns: The County conducts public awareness campaigns that educate citizens about the harms of corruption and the importance of reporting corrupt practices, engaging the public in the fight against corruption.

a) The following are the bills sponsored by the executive

The Nakuru County Valuation and Rating Bill 2023 published on 28th April 2023 initiated by the Department of lands

The Nakuru County Housing and Tenancy Bill, 2023 published on 28th April, 2023 initiated by the Department of lands

The Nakuru County Sports Management Bill, 2023 published on 28th April, 2023 initiated by the Department of Culture, sports

b) Risk management

Risk involves uncertainty about the effects/implications of an activity with respect to something that humans value, often focusing on negative, undesirable consequences.

Risk management therefore, involves the process of identifying, assessing and controlling threats to an organizations capital, earnings and operations. The departments have a formal process to identify and assess risks during the CIDP formulations and identified all the anticipated risks that may hinder the implementation of the CIDP 2023-2027, potential risk implications and proposed mitigation measures to enhance sustainable development. The proposed mitigations have effective arrangements for risk management and internal control systems. In the 2022/2023 financial year under review, a number of risks that may affect effective implementation of projects were identified and appropriate risk response measures developed. The analysis started during the development of the CIDP 2023-2027, continued throughout the ADP process and remained a living process throughout the annual work plan implementation period. The departments monitored risk and effectiveness of risk responses over the 2022-2023 financial year and adjusted its approach as needed periodically. The full list of risks, their mitigation measures, associated implications, and risk level is tabled as below.

Table.1

Risk Category	**Risk**	**Risk Implication**	**Risk Level (Low, Medium, High)**	**Mitigation measures**
Financial	• OSR underperformance • Wage bill constraints • Weak PFM governance • Weak asset management practices • Pending bills • Erratic national fiscal transfers	• Inadequate budget for O&M • Delayed service delivery • Misuse of public assets • Low budget absorption • Unsustainable fiscal framework • High budget roll overs	High	• OSR enhancement measures • PFM reforms • Streamlining of procurement processes • Strengthen internal controls • Formulate and implement County Asset management Policy
Economic	• Macro- economic fluctuations • Rapid urbanization • Poverty • Scarcity of resources	• High cost of service delivery • Pressure on existing public amenities and available social safety nets • Incidences of urban poverty • Inadequate execution of prioritised interventions	Medium	• Fiscal policy adjustments • Proactive urban planning and development • Pro-poor development interventions • Internal and external resource mobilisation

Legal	• Non-compliance with legal and regulatory frameworks • Inadequate enabling laws/policies to strengthen devolution	• Increasing litigations • High legal pending bills • Poor service delivery	Medium	• Compliance with existing legal and regulatory frameworks • Adoption of ADR/AJS mechanisms • Formulation, approval and implementation of pro devolution laws
Organisational/ operational	• Weak succession planning and management • Staff underperformance • Pending bills • Unfavourable/poor working conditions	• Inadequate HR capacity • Poor service delivery • Reputational damage • High cost of service delivery • Industrial action	High	• Effective and efficient human resource planning • Implementation of PC and PAS • Prompt settlement of financial commitments • Undertake HR reforms • Compliance with labour laws and regulations
Environmental	• Climate change impacts • Natural disasters • Environmental pollution • Human wildlife conflicts • Weak DRR strategies	• Declining agricultural productivity • Loss of life, property and livelihoods • Loss of biodiversity	Medium	• Adoption of green economy options including design and construction of resilient infrastructure and climate smart agriculture • Protection, restoration and conservation of the natural environment

				• Develop County DRR plans
Technological	• Rapid technological advancements • Cyber crime • Slow uptake of emerging technologies • Inadequate ICT infrastructure • Weak data governance structures	• High cost of replacing obsolete technology • Data/information insecurity • Data loss • Operational inefficiencies	High	• Investing in ICT infrastructure and innovative solutions • Adoption of data protection policy • Installation of data security systems • Cyber security awareness and training • Establishment of County data centres
Political	• Lack of political good will • Transitional shocks • Corruption • Political instability	• Non-implementation of the prioritized programmes and projects • Reputational damage and loss of public trust • Poor service delivery • Poor business environment	High	• Foster collaboration and good will among political players • Promote citizen-centred governance through participatory decision making • Promote national values and principles. • Compliance with leadership and integrity for state officers

c) The County Government of Nakuru Executive Audit Committee is established pursuant to section 155(5) of the Public Finance Management Act 2012, Public Finance Management (County Government Regulations, 2015 Section 167(1) and the Kenya Gazette Legal No. 2690. These legal documents require all Public Entities to establish Audit Committees and ensure that they are fully operational.

The strategic objective of the Committee is to provide oversight on governance process, risk management and systems of internal control for achievement of County Government objectives, compliance with County Policies, Laws and Regulations for efficient and sustainable service delivery.

To attain this objective, Audit Committee provides oversight of the implementation of accepted audit recommendations, monitors the effectiveness of the County Government's performance management and obtains assurance from the Executive that all financial/non-financial internal controls and risk management functions are operating effectively & reliably.

Members of the Audit Committee are appointed for a term of three years and eligible for re-appointment for a further term of three years. The committee is composed of five members, four of whom are competitively sourced by the County Executive from suitably qualified persons one being the Chairperson. The Governor appoints a senior officer to sit in the committee who is the fifth member. The Head of Internal Audit function is the secretary to the committee. The committee meets at least quarterly at such times and places as agreed by the members.

The audit Committee has a draft Audit Committee Charter which awaits approval by Her Excellency the Governor and the Chairperson of the Executive Audit Committee.

The first Nakuru County executive audit committee was appointed and gazetted vide gazette notice number 7897 of 23rd August,2019 with effect from 7th August 2019.

The County Government of Nakuru is currently in the process of recruiting the Second Executive Audit Committee after the first Committee completed their three-year term in office.

d) Compliance

The County Departments operations are guided by the following legislations: -

1. The County Government Act

An Act of Parliament to give effect to Chapter Eleven of the Constitution; to provide for County governments' powers, functions, and responsibilities to deliver services and for connected purposes. This Act provides for the election, functioning, control of, tasks and powers, etc.

2. The Urban Areas and Cities Act

In coming up with draft bylaws, the municipality is guided by the Urban Areas and Cities Act which details the functions and mandates of the Municipal Board

3. The Public Finance Management Act

The Departments aim to perform their financial operations in line with the Public Finance Management Act with respect to payment processes and reporting guidelines.

4. The Public Procurement and Disposal Act

In the acquisition and disposal of assets and receipt of services, the departments are guided by the parameters and procedures articulated in the Public Procurement and Disposal Act

5. The Devolved Government ACT 2012, Fisheries Management and Development Act 2016, Livestock Production Act 2016, Crop Act 2012, and other regulatory laws which the department draws its mandate.

6. The laws and regulations that govern the Public Service Board include;

a) Article 235 contains the provisions of staffing County Governments
b) Human Resource Development Policy of June 2015
c) Values and Principles as stipulated in Articles 10 and 232 of the constitution of Kenya
d) PSC Human Resources and Procedures Manual 2016
e) County Public Service Human Resource Manual 2013

e) Any other Governance issue include committees that the County may need to disclose.

4. Foreword by the CECM Finance and Economic Planning

The County Government of Nakuru is number thirty two (032) of the forty-seven County Governments in Kenya created pursuant to the provisions of the Kenya Constitution. The County Governments were mainly created with the aim of enhancing equity in resource distribution, bringing decision making and service delivery closer to the citizens and to enable the realization of the right to self-determination.

The functions of the County Government of Nakuru as defined in the County Government Act 2012 include: -

1) A County government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.

2) Without prejudice to the generality of subsection (1), a County government shall be responsible for ;

   (a) County legislation in accordance with Article 185 of the Constitution;
   (b) Exercising executive functions in accordance with Article 183 of the Constitution;
   (c) Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
   (d) Any other function that may be transferred to County governments from the national government under Article 187 of the Constitution;
   (e) Any functions agreed upon with other County governments under Article 189(2) of the Constitution; and
   (f) Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

3) A County government may seek assistance from the Kenya Law Reform Commission in the development or reform of County legislation.

   Pursuant to section 164(4) of the Public Finance Management Act, at the end of each financial year, the County Entity shall prepare the financial statements and submit to the Auditor General with copies to Controller of budget and Commission on Revenue Allocation within three months at the end of each financial year. The financial statements have been prepared in

line with the requirements of the (PFMA) 2012 and guidelines as prescribed by the Public Sector Accountants Board. In my view, the annual reports and the financial statements presents a true and fair view of the state of affairs of the County Executive of Nakuru for the twelve months period ending 30th June 2023.

During the period under review, the County Executive of Nakuru had total receipts of Kshs.16,252,225.225, comprising of exchequer releases of Kshs. 14,521,305,049 and other receipts of Kshs. 173,095,0176.

Equitable share of revenue from 2013/2014 to 2021/2022 accounted for 72 percent (Kshs 82.593 Billion), Own Source Revenue (OSR) contributed for 19 percent (Kshs 21.778 Billion) while conditional grants accounted for the remaining 9 percent (Kshs 10.951 Billion) of the total County receipts during the two plan periods. Table 1.1 illustrates the County revenue for the two integrated development plan periods.

Equitable share has recorded a significant growth between the two plan period which was mainly attributed to the revision of the revenue sharing formulae and conversion of the some GoK conditional grants to non-conditional grants. Local revenue performance also improved due to the adoption of the County Revenue Automation System.

Table 1.1: Analysis of County Revenue Sources

Economic classification	Revenue projection (Kshs. Million)			Actual Revenue(Kshs. Million)			
	2013/2014 - 2016/2017	2017/2018 - 2021/2022	Total target	2013/2014 - 2016/2017	2017/2018 - 2021/2022	Total Actual	Performance rate
a)Equitable share	29,892.98	52,701.00	**82,593.98**	29,892.98	52,701.00	**82,593.98**	100.00%
b) OSR i) Local revenue	9,572.32	10,380.00	**19,952.32**	6,308.30	8,231.00	**14,539.30**	72.87%
ii) FIF	2,177.00	5,096.00	**7,273.00**	1,853.50	5,386.00	**7,239.50**	99.54%
c)Conditional grants	2,894.36	9,169.00	**12,063.36**	2,894.36	8,057.00	**10,951.36**	90.78%
	44,537	**77,346**	**121,883**	**40,949**	**74,375**	**115,324**	**94.62%**

Source; Nakuru CIDP 2018-2022

County Budget Expenditure analysis

During the last decade of devolution (FY 2013/2014-2021/2022), the County has had a total expenditure of Kshs 107.785 billion against a total allocation of Kshs 149.278 billion representing a 72 percent absorption rate.

During the first integrated plan period, the County had a total expenditure of Kshs. 38.079 Billion against an allocation of Kshs. 48.264 Billion, therefore realizing an absorption rate of 78.90 percent. During the second plan period, the County had a total expenditure of Kshs 69.706 billion against an allocation of Kshs 101.014 billion depicting an absorption rate of 69.01 percent. The under performance during this plan period was mainly attributed to the slow down occasioned by the Covid-19 pandemic and administrative inefficiencies during budget implementation.

Non-Financial Achievements

The County achieved various milestones during the last 10 years of devolution as outlined;

CIDP 2013-2017 achievements

During the implementation of the first CIDP 2013-2017, the County made notable milestones in formulating laws and policies that enabled smooth transitioning to the new system of governance; improvement of infrastructure in Health by constructing new health facilities, expansion of the existing ones and equipping. In Education sector the County made progress through construction of 145 ECDE classrooms, construction and equipping of 25 Youth Polytechnics. Approximately 4000km of road network were graded and gravelled, 9.95km of roads were tarmacked, , and 1078 streetlights installed. In Environmental Protection, Water and Natural Resources sector, water coverage within the County increased from 58 percent to 63 percent. Further, initiatives to address the socio-economic needs of the disadvantaged included; the Bursary Award Scheme, adherence to the AGPO requirements, and issuance of loans to SMEs. Milestones achieved in the first CIDP contributed to the improvement of the County socioeconomic indicators.

CIDP 2018-2022 achievements

Main achievements included revamping the agriculture sector towards improvement of yields and farming incomes, revival of the pyrethrum sector and value addition initiatives. Improvement of the physical infrastructure was achieved through tarmacking of 42km of roads, gravelling of 1,020km and construction of 34km of drainage, installation of 2,532 streetlights, operationalization of the Nakuru modern fire station and five digital centres across five sub counties. Towards a conducive environment for business 22 new markets were constructed and

43 were rehabilitated, all hosting 1,550 wholesale traders 27,800 retailers. Towards improvement of health outcomes, 659 staff were recruited while proportion of deliveries by skilled birth attendants increased substantially to 80 percent. There was a slight improvement in maternal and infant mortality rates to 261/100,000 and 34/1000 respectively, improved PMTCT rates from 95 to 98 percent and immunization coverage from 85 to 90 percent.

Towards urban development, Nakuru municipality was granted city status and four municipalities operationalized. The urban institutions are expected to give better focus to improvement of urban infrastructure and servicers. Enrolment in public ECDE improved to 60,571 learners in the last five years, attributable to construction of 305 new classrooms and recruitment of 688 teachers in the ECDE centres. Access to potable water increased from 63 percent to 66.3 percent. Further, average time taken to the nearest water source reduced from 40 minutes to 21 minutes while the average distance to the nearest water source was reduced from 2.5Km to 2Km. Additionally, 700 new households were connected to main sewer line, County Forest cover increased marginally from 9.2 percent to 9.7 percent. The Social Protection and Recreation sector nurtured County sports and talent through establishment of 22 sporting facilities, distribution of sports equipment, implementation of the sports fund, and training sport facilitators. To promote empowerment and mainstreaming of PWDs issues, 1528 PWDs were sensitized on AGPO, Ksh. 55 million was disbursed from the County Disability Fund and 1,231 assistive devices were issued.

Value for money Analysis

During the FY 2013/14-2016/17 the County recorded a budget execution rate of 79 percent (A total expenditure of Kshs. 38.079 Billion against an allocation of Kshs. 48.264 Billion) with all departments utilizing more than 50 percent of their allocations. During the integrated period 2018-2022, the County achieved an average performance rate of 68.5 percent across the eight sectors. During the period under review, the County Government incurred an expenditure of Ksh. 69.7 billion against a target of Ksh. 101.0 billion representing a 69.0 percent absorption rate.

During the last 10 years (2013/2014-2021/2022), the total expenditure of Kshs 107.785 billion against a total allocation of Kshs 149.278 billion representing a 72 percent absorption rate.

Further, the County achieved an overall 68.5 percent performance in programme implementation based on all the planned outcomes in the CIDP 2018-2022 with highest performance in Heath Sector (90 percent) and the lowest performance in Education sector (39 percent).

CIDP 2018-2022 implementation challenges

This section highlights the constraints that prevented optimal implementation of planned programmes during the 2018-2022 integrated plan period.

i. **Budget constraints:** inadequate budgetary provisions for capital investments, operations and maintenance (including staffing) leading to slowed operationalization and delivery of planned outcomes. Additionally, weak linkage between planning and budgeting led to suspension of prioritized projects.

ii. **Human resource constraints:** human resource productivity was hampered by high rates of natural attrition, weak succession management including delayed promotions, shortage of technical staff, weak implementation of PC and PAS, and un-harmonized salary regimes.

iii. **Weak procurement planning and implementation:** delayed finalization of the annual procurement plan, inefficiency in execution of procurement plans and weak contract management hampered timely implementation of planned interventions.

iv. **Cash flow constraints:** Delays in release of national transfers led to unpredictable cash flow, leading to high incidences of pending bills and low budget absorption rate;

v. **Lack of feasibility and prefeasibility studies:** Inadequate technical feasibility before budgeting and project implementation leading to weak overall budget execution rate, changes in project design and scope, as well as cost and time overruns.

vi. **Weaknesses in execution of large/multi-year projects:** This mainly arises from inadequate technical personnel for design and supervision, weak contract management, inadequate budget allocation, and non-involvement of primary project stakeholders leading to further delays in implementation and increased number of incomplete projects.

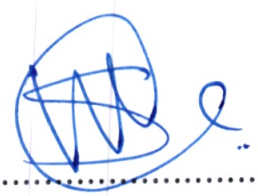
vii. **Covid-19 pandemic and its effects:** The external and internal shocks caused by the Covid-19 pandemic resulted in un-favorable macro-economic environment and budget reallocations.

viii. **Over-reliance on donor financing:** Over reliance on support from conditional grants from development partners in execution of large projects and programmes thereby impacting on County fiscal sustainability.

ix. **Rapid Technological Advancement:** Slow uptake of emerging technologies and automation of services has affected departmental efficiency and realization of targets.

In order to improve transparency, accountability and fiscal responsibility in the public sector, the County Executive of Nakuru is committed to prudent management of finances guided by sound financial policies and guidelines that ensure efficient utilization of resources. The County budget and economic forum has played a key role in supporting sound budget process. We have also continuously updated the Nakuru County citizens on matters of public finance through various media. The County executive of Nakuru is also dedicated on the promises made on her budget.

In conclusion, I would like to thank the National Treasury, office of the Controller of Budget, office of the Auditor General, Commission of Revenue Allocation, Development partners, donors and all other stakeholders for the support they have accorded the County Government of Nakuru throughout the financial year.



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Name: Stephen Iribe Njogu

CECM Finance and Economic Planning

County Government of Nakuru

5. Statement of Performance against County Predetermined Objectives

Strategic development objectives

Below we present the progress made in attaining the objectives of the 2013 to 2022 CIDP for Nakuru County and key achievements under the previous County Integrated Development Plans.

Financial Achievement

This section discusses the financial performance for the first and second generation integrated period (2013-2022); both the County receipts and the expenditure.

i. County Revenue Analysis

The County had total receipts of Kshs 115.324 Billion against a target of Kshs 121.883 Billion reflecting an achievement rate of 94.62 percent. Equitable share of revenue accounted for 72 percent (Kshs 82.593 Billion), own source revenue(OSR) contributed for 19 percent (Kshs 21.778 Billion) while conditional grants accounted for the remaining 9 percent (Kshs 10.951 Billion) of the total County receipts during the two plan periods. Table 2.1 illustrates the County revenue for the two integrated development plan periods.

Equitable share has recorded a significant growth between the two plan period which was mainly attributed to the revision of the revenue sharing formulae and conversion of the some GoK conditional grants to non-conditional grants. Local revenue performance also improved due to the adoption of the County Revenue Automation System

Table 1.1: Analysis of County Revenue Sources

Economic classification	Revenue projection (Kshs. Million)			Actual Revenue (Kshs. Million)			
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a)Equitable share	29,892.98	52,701.00	82,593.98	29,892.98	52,701.00	82,593.98	100.00%
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	44,537	77,346	121,883	40,949	74,375	115,324	94.62%

Source; Nakuru CIDP 2018-2022

ii. County Budget Expenditure analysis

During the last decade of devolution (FY 2013/2014-2021/2022), the County has had a total expenditure of Kshs 107.785 billion against a total allocation of Kshs 149.278 billion representing a 72 percent absorption rate.

During the first integrated plan period, the County had a total expenditure of Kshs. 38.079 Billion against an allocation of Kshs. 48.264 Billion, therefore realizing an absorption rate of 78.90 percent. During the second plan period, the County had a total expenditure of Kshs 69.706 billion against an allocation of Kshs 101.014 billion depicting an absorption rate of 69.01 percent. The under performance during this plan period was mainly attributed to the slow down occasioned by the Covid-19 pandemic and administrative inefficiencies during budget implementation.

Notably, the absorption of the recurrent expenditure remains consistently high at 93 percent throughout the two plan periods while the development expenditure was 53 percent and 40 percent respectively. Further for the development expenditure however falls short of the recommended 30 percent threshold envisaged in the PFM Act 2012.

Table 1.2: Expenditure by Economic Classification

Economic classification	Allocation (Kshs. Million)			Expenditure (Kshs. Million)			Absorption rate
	2013/2014-2016/2017	2017/2018-2021/22	Total	2013/2014-2016/17	2017/2018-2021/222	Total	
Current Expenditure	30,730	55,116	85,846	28,724	51,312	80,036	93.23%
Capital Expenditure	17,534	45,898	63,432	9,355	18,394	27,749	43.75%
Grand Total	48,264	101,014	149,278	38,079	69,706	107,785	72.20%

Source; Nakuru County CIDP 2018-2022

Non-Financial Achievements

The County achieved various milestones during the last 10 years of devolution as outlined;

2. CIDP 2013-2017 achievements

During the implementation of the first CIDP 2013-2017, the County made notable milestones in formulating laws and policies that enabled smooth transitioning to the new system of governance; improvement of infrastructure in Health by constructing new health facilities, expansion of the existing ones and equipping. In Education sector the County made progress

through construction of 145 ECDE classrooms, construction and equipping of 25 Youth Polytechnics. Approximately 4000km of road network were graded and gravelled, 9.95km of roads were tarmacked and 1078 streetlights installed. In Environmental Protection, Water and Natural Resources sector, water coverage within the County increased from 58 percent to 63 percent. Further, initiatives to address the socio-economic needs of the disadvantaged included; the Bursary Award Scheme, adherence to the AGPO requirements, and issuance of loans to SMEs. Milestones achieved in the first CIDP contributed to the improvement of the County socioeconomic indicators.

3. CIDP 2018-2022 achievements

Main achievements included revamping the agriculture sector towards improvement of yields and farming incomes, revival of the pyrethrum sector and value addition initiatives. Improvement of the physical infrastructure was achieved through tarmacking of 42km of roads, gravelling of 1,020km and construction of 34km of drainage, installation of 2,532 streetlights, operationalization of the Nakuru modern fire station and five digital centres across five sub counties. Towards a conducive environment for business 22 new markets were constructed and 43 were rehabilitated, all hosting 1,550 wholesale traders 27,800 retailers. Towards improvement of health outcomes, 659 staff were recruited while proportion of deliveries by skilled birth attendants increased substantially to 80 percent. There was a slight improvement in maternal and infant mortality rates to 261/100,000 and 34/1000 respectively, improved PMTCT rates from 95 to 98 percent and immunization coverage from 85 to 90 percent.

Towards urban development, Nakuru municipality was granted city status and four municipalities operationalized. The urban institutions are expected to give better focus to improvement of urban infrastructure and servicers. Enrolment in public ECDE improved to 60,571 learners in the last five years, attributable to construction of 305 new classrooms and recruitment of 688 teachers in the ECDE centres. Access to potable water increased from 63 percent to 66.3 percent. Further, average time taken to the nearest water source reduced from 40 minutes to 21 minutes while the average distance to the nearest water source was reduced from 2.5Km to 2Km. Additionally, 700 new households were connected to main sewer line, County Forest cover increased marginally from 9.2 percent to 9.7 percent. The Social Protection and Recreation sector nurtured County sports and talent through establishment of

22 sporting facilities, distribution of sports equipment, implementation of the sports fund, and training sport facilitators. To promote empowerment and mainstreaming of PWDs issues, 1528 PWDs were sensitized on AGPO, Ksh. 55 million was disbursed from the County Disability Fund and 1,231 assistive devices were issued.

Annex A further presents the progress made in attaining the objectives of the 2018-2022 CIDP.

b. Value for money Analysis

During the FY 2013/14-2016/17 the County recorded a budget execution rate of 79 percent (A total expenditure of Kshs. 38.079 Billion against an allocation of Kshs. 48.264 Billion) with all departments utilizing more than 50 percent of their allocations. During the integrated period 2018-2022, the County achieved an average performance rate of 68.5 percent across the eight sectors. During the period under review, the County Government incurred an expenditure of Ksh. 69.7 billion against a target of Ksh. 101.0 billion representing a 69.0 percent absorption rate.

During the last 10 years (2013/2014-2021/2022), the total expenditure of Kshs 107.785 billion against a total allocation of Kshs 149.278 billion representing a 72 percent absorption rate.

Further, the County achieved an overall 68.5 percent performance in programme implementation based on all the planned outcomes in the CIDP 2018-2022 with highest performance in Heath Sector (90 percent) and the lowest performance in Education sector (39 percent).

In conclusion, the close correlation between programme performance (68 percent) and the County expenditure estimate (72 percent) in the review period demonstrate an appreciable Value for Money (VFM) in utilization of public finance.

3.0 IMPLEMENTATION CHALLENGES OF THE COUNTY INTEGRATED DEVELOPMENT PLAN PERIOD

During the 2013-2022, the period was earmarked by varying challenges that impacted/hindered achievement and implementation of planned projects and programmes as discussed below;

a. CIDP 2013-2017 implementation challenges

Budget constraints and weaknesses in fiscal capacity-The CIDP 2013-2017 had projected budget deficits in financing the expenditure requirements for programme/project

implementation. The fiscal gap identified remained unaddressed at the end of the plan period thereby derailing implementation of prioritized programmes and projects.

High rate of urbanization-The CIDP 2013-2027 had identified the growing urban population as a need area in planning and development of social amenities, housing, security, urban planning, water and sanitation. These needs were unmet as a result of unresponsive fiscal planning which focused on sectoral priorities of the entire County Government as opposed to urban development priorities.

Lack of adequate infrastructure-The new devolved structure of governance led to increased mandate and functions of the sub-national levels of government. The creation of new structures required increased infrastructure including office space, tools and equipment. The absence of sufficient infrastructure inhibited the delivery of public goods and services across all sectoral areas.

Human resource constraints - The transition into County Governments did not address underlying differences in wage structures of the two sets of staff. This may have impacted performance achievements for equal job description with different pay structures.

Inadequate land for Public Utilities -Due to lack of public land the County faced challenges in implementation of its projects especially construction of office blocks in sub-counties, cemetery land, solid waste transfer stations and dumping sites.

Weak legal capacity and high number of litigations-The first CIDP 2013-2017 implementation period was characterized by the transition into the new County Government structures which required several legislations to operationalize them.

Weak County Monitoring and Evaluation System-During the period under review, the County lacked an effective M&E system resulting in poor tracking and documentation of project intervention outcomes.

b. CIDP 2018-2022 implementation challenges

This section highlights the constraints that prevented optimal implementation of planned programmes during the 2018-2022 integrated plan period.

Budget constraints: inadequate budgetary provisions for capital investments, operations and maintenance (including staffing) leading to slowed operationalization and delivery of planned outcomes. Additionally, weak linkage between planning and budgeting led to suspension of prioritized projects.

Human resource constraints: human resource productivity was hampered by high rates of natural attrition, weak succession management including delayed promotions, shortage of technical staff, weak implementation of PC and PAS, and un-harmonized salary regimes.

Weak procurement planning and implementation: delayed finalization of the annual procurement plan, inefficiency in execution of procurement plans and weak contract management hampered timely implementation of planned interventions.

Cash flow constraints: Delays in release of national transfers led to unpredictable cash flow, leading to high incidences of pending bills and low budget absorption rate;

Lack of feasibility and prefeasibility studies: Inadequate technical feasibility before budgeting and project implementation leading to weak overall budget execution rate, changes in project design and scope, as well as cost and time overruns.

Weaknesses in execution of large/multi-year projects: This mainly arises from inadequate technical personnel for design and supervision, weak contract management, inadequate budget allocation, and non-involvement of primary project stakeholders leading to further delays in implementation and increased number of incomplete projects.

Covid-19 pandemic and its effects: The external and internal shocks caused by the Covid-19 pandemic resulted in un-favourable macro-economic environment and budget reallocations.

Over-reliance on donor financing: Over reliance on support from conditional grants from development partners in execution of large projects and programmes thereby impacting on County fiscal sustainability.

Rapid Technological Advancement: Slow uptake of emerging technologies and automation of services has affected departmental efficiency and realization of targets.

4.0 COUNTY FUTURE OUTLOOK

During the 2023-2027 plan period, the County priorities, strategies and interventions are informed by the needs of the community identified through public and stakeholders' consultation meetings, the governors manifesto and the bottom up Economic and Transformative Agenda (BETA) and the national and international commitments espoused in the Kenya Vision 2030, Medium Term Plan IV (2023-2027), the Sustainable Development Goals, the Africa Agenda 2063, East Africa Community Vision 2050, and the ICPD 25 commitments.

4.1 Development Priorities, Strategies and Sector Programmes for CIDP2023-2027

The County priorities, strategies and interventions identified were in line with the sectoral development issues and challenges addressed in the CIDP 2018-2022 and the ADP 2023/2024 that culminated into the following 3rd CIDP development agenda:

Carrying forward ongoing projects/programmes into the 3rd integrated plan period 2023-2027;

Post Covid-19 social economic recovery strategy & provision of social safety nets;

Leveraging on growth in productive sectors of the economy including agriculture, trade, manufacturing and services;

Mainstreaming/integration of cross cutting issues in development planning including green growth & green economy, sustainable development, climate change adaptation, Disaster Risk Reduction (DRR), SDGs and special interest groups;

Promotion of access to integrated, quality and affordable healthcare services;

Enhancing governance, transparency & accountability as well as efficiency and effectiveness in delivery of public good;

Creating enabling environment for promoting private sector growth and faster growth of MSMEs;

Expansion and operationalisation of County physical and social infrastructure

4.2 Budget allocation for the FY 2023/2024

During the financial year 2023/2024 the County has an allocation of Kshs 18.79 Billion. This comprises of Kshs 7.1 Billion on compensation to employees (38 percent), Kshs 5.4 Billion on operations and maintenance (28.8 percent) and Kshs 6.25 billion on development expenditure (33.3 percent).

5.0 ADP 2022/2023 PROGRESS

An analysis of the financial performance revealed an average performance of 94.6 percent (20.07 billion) in revenue raised compared to targets (21.20 billion), i.e., 100 percent equitable share disbursement amounting to 13.0 billion, 87.4 percent OSR mobilization amounting to Ksh. 3.13 billion, and 100 percent of CRF balances from FY 2021/22. On the expenditure side, County Departments and entities spent a total of 13.94 billion against a target of 21.20 billion, reflecting a performance rate of 65.75 percent. Of this, approximately Ksh. 6.4 billion

was for employee emoluments against a target of 7.05 billion which reflects a 90.7 percent achievement rate. Approximately Ksh. 5.69 billion was spent towards operations & maintenance and development expenditure against a target of 12.30 billion reflecting a performance rate of 46.3 percent.

The County reported mixed performance in programme and project implementation across sectors. The Agriculture, Livestock and Fisheries subsector procured and distributed 6,295,000 pyrethrum seedlings covering about 280 acres valued at about Ksh. 22.035 million to over 1145 beneficiaries across pyrethrum growing areas in the County. Further, a total of 91,568 avocado seedlings covering about 1300 acres valued at about Ksh. 26.737 million were procured and distributed to over 5380 beneficiaries across the County. Other Key interventions of the subsector included vaccination of 164,395 animals, and ongoing construction of Phase II of the Kamere beach. The subsector also facilitated the distribution 277,296 50kg bags of subsidized fertilizers to about 28,570 farmers in collaboration with the national Government. The Lands, Housing and Physical planning subsector successfully completed Subukia, Gilgil and Kamara ABMT Centres to provide training of ABM technology as a way of reducing high cost of building, steered the chartering of Molo and Gilgil towns to municipalities. The infrastructure subsector graded and gravelled 620.34 Km and 236.77 Km of road networks respectively. Further, 1.1 Km of roads were tarmacked, 6.363 Km of new drainage network were constructed and maintained 10.9 Km of existing drainage network. A total of 34 boda-boda sheds and 9 footbridges were constructed. The department also installed and maintained 105 and 340 streetlights respectively.

In the Health sector's MCH programmes, the percentage of deliveries conducted by skilled health workers increased from 66 percent to 82 percent against a target of 75 percent. Further, the Percentage of fully immunized children decreased to 85 percent from 90.1 percent against a target of 93 percent on account of vaccine stock outs. Additionally, in efforts to improved decent sanitation, 1358 villages were certified open defecation free against a target of 1040 villages. Significant efforts to address both communicable and non-communicable diseases were made under the promotive preventive, curative and rehabilitative fronts. Under the Education sector, 38 ECDE classes and 19 toilet blocks were constructed, 187 classrooms were equipped with age-appropriate furniture while 10 ECDE centres were furnished with play equipment. On the other hand, three VTC centres were equipped, with a total of 2,300

vocational centre trainees successfully graduating during the period under review. Under the GECA sector, three marketing cooperatives were revived, three supported with Value addition equipment, and 50 new cooperatives registered. Further, groundwork for the implementation of the CAIPs programme was laid down by the department. A total of 6,144 weighing instruments were calibrated. The tourism directorate in collaboration with partners successfully held the Kenya Urban forum (KUF) and WRC championship safari rally events. The Environment, water and natural resources sector, drilled 21 boreholes and solarized 24 boreholes, desilted two dams, and rehabilitated 188 water projects. Additionally, the sector conducted 106 clean up exercises and 110 awareness creation activities on climate change, beautified 38 sites and 76 rehabilitated waste operation zones.

Further achievements are summarized

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023- ***Customize as per specific County.***

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:

Annex A: CIDP 2018-2022 Achievements

AGRICULTURE RURAL AND URBAN DEVELOPMENT

Table A1 (a); Agriculture, Livestock and Fisheries Subsector Result Matrix

Programme	Key Outcome Indicators	End term target as at (2022)	Achievement	Remarks
Livestock Resource Management and Development	Annual milk yields(litres)	324.8M	309.7	The target was not achieved due to limited funding to support extension service delivery, high cost of feeds, limited milk marketing organization and high incidences of livestock pests and diseases
	Annual meat	7.8M	13.4	The target was achieved due to

Programme	Key Outcome Indicators	End term target as at (2022)	Achievement	Remarks
	yields(kg)			construction of slaughter houses and high demand for meat and meat products. Continuous capacity building has also improved the honey value chain development. Stakeholders collaboration was also key in the achieving of the targets
	Annual honey yields (Tonnes)	532.4	520.9	The target was achieved due to high demand for honey, increased distribution of bee and bee keeping equipments to farmer groups through the support of development projects. Continuous capacity building has also improved the honey value chain development. Stakeholders collaboration was also key in the achieving of the targets
	Annual poultry yields-Eggs (Ksh)	1.0B	1.2B	The target was achieved due to high demand for eggs, increased distribution of poultry (local poultry) to farmer groups through the support of development projects. Continuous capacity building has also improved the honey value chain development. Stakeholder's collaboration was also key in the achieving of the targets.
	Acreage under fodder	150,000	30,000	The target was not achieved due to limited funding to support extension

Programme	Key Outcome Indicators	End term target as at (2022)	Achievement	Remarks
	production (Ha)			service delivery, high cost of farms inputs and demonstrations inputs, limited access to farms inputs and demonstrations inputs
	Percent reduction of animal disease prevalence	2.7	1	Prevalence reduced significantly
	Value of livestock products traded (Kshs)	14.8B	17.7	The value of livestock traded products increased due to above average prices of products
Fisheries Development	Annual Fish yields (Tonnes)	5.8MT	12.40MT	Exploration of more fishing areas
	Annual fish traded in Nakuru Market (Tonnes)	1523	830.61	Not all businesses involved in the fish value chain within the municipality were captured.
	Number of farmers engaged in fish farming	1599	964	The baseline considered farmers from ESP program. After farmers inventory, a true farmers data was realized
	County revenue forecast from fisheries subsector (Ksh)	1.734M	8.124M	We took stock all businesses involved in the fish value chain. Intensive operations of fish licensing.
	Annual turnover from fishing (Ksh)	341M	1.53B	Increased production because of exploration of new fishing areas

Programme	Key Outcome Indicators	End term target as at (2022)	Achievement	Remarks
	Fish market constructed along Nairobi-Nakuru highway.	1	1	Achieved. In process of completion
	Percentage change in incidences of illegal fishing	46	40	Due to intervention by other partners such as KCG, KEFS
	Number of fish landing sites, markets, processors and fish feed manufactures inspected	100	484	Achieved through partnership
	Value of fish products traded in Nakuru Market (Ksh)	330M	253.2M	Not all businesses involved in the fish value chain within the municipality were captured.
Crop Development	Cabbage yields (Tones/ha)	40	50	Achieved through Good agricultural practices
	Carrots yields (Tones/ha)	12	20	Achieved through Good agricultural practices
	Kales yields (Tones/ha)	24	38	Achieved through Good agricultural practices
	Garden peas yields	5	10	Achieved through Good agricultural practices

Programme	Key Outcome Indicators	End term target as at (2022)	Achievement	Remarks
	(Tones/ha)			
	Number of horticultural farmer groups adopting SHEPP approach	50	117	Achieved through collaboration with partners
	Number of farmers practicing climate smart agriculture	25000	7800	Records of trained farmers on climate smart agriculture
	Number of farmers attending exhibitions/field days	15000	20,000	Achieved through collaboration with partners
	Number of Agro processing technologies promoted	10	12	Achieved through collaboration with partners
	Number of Agro processing technologies developed	5	10	Achieved through collaboration with partners
	Rate of micro-projects implemented (%)	60	100	Overachieved

Programme	Key Outcome Indicators	End term target as at (2022)	Achievement	Remarks
	Number of County-level project investments made	1	4	Achieved
	Percentage of farmers practicing agro-forestry	70	60	In line with flagship projects. (Macadamia, avocado and coffee seedlings)
	Area under agro-forestry (%)	10	9	In line with flagship projects. (Macadamia, avocado and coffee seedlings)
	No. of on- farm trees planted and nurtured	20,000	60,000	Achieved
	Amount of revenue collected from AMS	750,000	1,076,000	Achieved
	Acreage under mechanization (ha)	250,000	250,000	Achieved
	Number of urban farmers adopting the technology	1000	2059	Achieved. Most farmers practice Kitchen gardening, Multistorey gardens and Bucket farming
	Number of water pans	55	184	Funds were used to construct water ponds

Programme	Key Outcome Indicators	End term target as at (2022)	Achievement	Remarks
	constructed			
	Number of farms laid	5200	5000	Inadequate funds
	Number of check dams constructed	250	231	Inadequate funds
	Amount of revenue collected from ATC (Ksh)	3,700,000	16,127,994	Achieved

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The long-term success and impact of the departmental projects is dependent on establishing a robust sustainability strategy that ensures overall effectiveness of initiatives, benefits and positive change continue beyond projects duration. For the County projects the under the financial year 2022/2023 the process began during the stakeholder consultation process, which enabled the project to set foundation of local and County ownership and buy-in. Beyond this, the sustainability strategy focused on four main aspects: Individual, community sustainability, financial sustainability, and institutional sustainability.

Individual: The County projects improve the agency and decision-making of women while increasing men's support for promoting Green Economy. This was achieved through strengthening women's knowledge and capability to make informed decisions related to economic empowerment, breaking down harmful gendered social norms that drive and perpetuate unequal power dynamics. This component of the sustainability strategy recognizes the importance of disrupting unequal relations between men and women, and the essential role of men in sustainable change. More so by empowering women as leaders opens a more balanced perspective in the identification of economic priorities, allocation of resources and resiliency. Training programs done built participants' knowledge, skills and confidence, facilitating lasting change through continued learning and reflection.

Community: communities play a vital role as a sustainability factor with agricultural projects. Communities are central to the project's approach, emphasizing the use of natural ecosystems and biodiversity to address climate change and promote environmental sustainability. By integrating communities into the project initiatives, such as sustainable avocadoes farming, pyrethrum farming, poultry, livestock rearing, fish farming and community-based forest conservation activities, agriculture projects aims to enhance the resilience of Nakuru County communities while preserving the aquatic and terrestrial ecosystems they depend on. In this way, the communities become a key sustainability factor, ensuring that the benefits and positive changes initiated by the departmental projects continue to endure in the long term, contributing to the resilience and well-being of Nakuru County communities and ecosystems.

Financial: the County projects focus on; supporting income generation and diversification for women and youth through sustainable farming and value addition. Also facilitates agricultural

market linkages for locally produced goods, to increase economic opportunities and enhance financial resilience within the communities. Enhancing the group's resource mobilization capacities and facilitation linkages with relevant funding opportunities in the National and County government through a strong participatory climate change preparedness among other measures will contribute to the financial sustainability

Institutional: The departments' projects involved the active participation of relevant grassroots institutions i.e. farmers cooperatives, producers organizations, self-help groups and common working groups with government ministries and departments at the local to national levels, and this ensures ownership and sustainability of the interventions within existing public policies and protocols. AS a standard practice, the departments have been signing MOUs, agreements with the grassroots organizations as beneficiaries so that the community beneficiaries allocate personnel and matching contributions to demonstrate commitment and local ownership.

b. Environmental performance.

Adoption of green economy options: To reduce the cost of project implementation and improve operational efficiency, the County government shall pursue adoption of green economy options in design and implementation of both programmes and projects by incorporating green building concepts, resource-use efficiency and resource recovery mechanisms. This has seen the communities becoming more resilient to impacts of climate change however with slow adaption of green technology innovations. Major efforts undertaken to manage biodiversity loss and reduce environmental impacts is the capacity empowerment to our farmers and conducts monitoring and surveillance.

2. Environmental performance

The County Government of Nakuru is committed to environmental sustainability and the mandate is expressed in various bylaws. The Specific environmental goals and objectives are defined to articulate what the County aims to achieve in terms of sustainability. These goals encompass areas such as air quality, water quality, waste reduction, energy efficiency, biodiversity conservation, and more.

Legal and Regulatory Compliance: The County has an obligation to adhere to all relevant environmental laws, regulations, and standards. This includes conducting environmental impact assessments before undertaking projects. It underscores the County's commitment to meeting or exceeding these requirements.

Responsibilities and Accountability: The County has an environmental department staffed with an environmental officer, a supervisor and support staff who engage in the maintenance of greenery and solid waste collection and disposal in addition to the regular maintenance of drains. In the financial year 2022/2023, the County through the Naivasha municipal board constructed park and drainage structures and intends to conduct a tree planting exercise in the year 2023/2024.

Stakeholder Engagement: Acknowledging the importance of community engagement and collaboration, the municipality involved residents, businesses, community organizations, and other stakeholders in environmental decision-making and initiatives.

Environmental Protection and Resource Conservation: The County made efforts to reduce energy consumption, conserve water, minimize waste generation, and promote sustainable land use and development practices.

Environmental Education and Awareness: Recognizing the importance of public education, the County emphasized efforts to raise environmental awareness, promote sustainability education, and engage residents in environmental initiatives.

Partnerships and Collaboration: In the financial year 2022/20233 the County partnered with the Lake Naivasha Growers' Association to do greening and botanical beautification within Naivasha town.

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.). How is the entity treating its staff to ensure that talent is retained to continue offering the services needed by the citizenry.

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 and services**

Outline efforts to safeguard the rights and interests of its citizens

5. **Community Engagements**

i. **Sensitization of the community on the latest technology in the production of cheap building materials.**

The County Government of Nakuru under the leadership of H.E Governor Susan Kihika has established eleven Alternative Building Materials Technology Demonstration Centres in Nakuru County. The 11 are located in each sub-County within selected Vocational Training Centres where housing stakeholders are trained and sensitized on affordable housing using various building technologies. The CECM in charge of Land, Physical Planning, Housing and Urban Development Hon. John Kihagi noted that members of the community organized in groups such as housing cooperatives will be able to gain skills that will enable them to build affordable decent houses. Additionally, they will use the same skills to earn an income by selling the products made including interlocking stabilized soil blocks among others.

Other centres where ABMT training has been done include Lare, Subukia, Mbegi, Molo, Kagoto, Vision 4 Youth Housing Cooperative Society Ltd in Kaptembwa Ward and Comboni Polytechnic demonstration centres.

ii. **Identifying and supporting teenage parents as they navigate through the challenges of parenting.**

Teenage pregnancy and motherhood remain a big sexual and reproductive health concern in Kenya. According to National Council for Population and Development, one in every five teenage girls between the ages of 15-19 years, have either had a live birth or are pregnant with their first child. To address this vice, students from Egerton University in Partnership with the American Corner have created a programme that is geared towards addressing cases of teenage pregnancies in Nakuru County.

The County through the Department of Gender, Sports, and Social Services, has joined the group to understand the scope of their work and areas of partnership with the County Government of Nakuru. Speaking during the event, the CECM lauded the group for assisting the teens in the journey of motherhood which she says can be challenging for them.

She further noted that Nakuru County through the able leadership of Governor Susan Kihika, is coming up with a Draft Youth Policy and an Ajiri Center which will assist youths to get jobs and draft convincing Curriculum Vitae.

The Ajiri centres will be equipped with computers where young people can access training, mentorship and online working opportunities.

iii. Promotion of environmental conservation through planting of trees and involving the youth in this exercise

Nakuru County's Department of Youth and Sports, and the Department of Environment in collaboration with Midrift, Cereal Growers Association (CGA), and NC-MAF members, held a clean-up and tree planting exercise in Rongai Sub-County to commemorate the International Youth Week celebrations 2023.

The focus of the initiative was to raise awareness and sensitize communities about environmental protection and combating the climate crisis. 1,000 tree seedlings were planted in various institutions, including Rongai Agritech Boys School, Gorgan Primary, and Kaaga Primary Schools.

The Chief Officer for Youth and Sports, Ms. Stellah Mwaura, during the event, encouraged young people to conserve the environment. This aligns with Governor Susan Kihika's agenda of establishing and implementing regular environmental clean-ups by residents in each Sub-County.

Environment Director Grace Karanja encouraged students and residents to care and conserve for the environment by Planting more trees.

iv. Improving livelihoods of farmers through the introduction of avocado farming

The County Government of Nakuru through the Department of Agriculture has issued over 6,600 avocado seedlings in Kuresoi North Sub-County.

While distributing the seedlings, CECM for Agriculture, Livestock and Fisheries Leonard Bor noted that the administration under the leadership of H.E Susan Kihika will provide more seedlings to farmers across the County. He noted that avocado seedlings will take about 18 months to produce which will increase the farmer's income to sustain their livelihoods.

Mr. Bor urged farmers to nurture the seedlings to maturity to enable fruit sustainability for both the local and international markets as well as enhanced nutrition for their families.

Over 800 farmers benefited in Kamara and Nyota wards. The exercise will continue in other wards where 13,700 seedlings will be distributed in Kuresoi North Sub-County.

The Chief Officer for Agriculture Kibet Kurgat who was also present encouraged farmers to form cooperatives that will increase their bargaining power when selling their produce. Noting that avocado is one of the farm produce that has a lot of income.

Kamara Ward MCA Hon John Maritim commended and requested for more seedlings to be distributed to farmers stating that if the County government will invest in agriculture, the livelihood of the residents will improve.

Hon. Maritim appealed to the unemployed youth across the County to practice agriculture since it serves as a sustainable source of employment.

Harrison Simotwo, one of the beneficiaries appreciated the initiative after receiving avocado seedlings adding that Avocado trees don't require daily maintenance compared to other seedlings.

A similar exercise took place where over 13,600 Avocado seedlings were distributed to farmers in Kuresoi South SubCounty benefiting over 800 farmers.

The program seeks to help increase forest cover as well as provide meaningful employment and increased income to communities across the County.

The administration aims to distribute over 62,800 seedlings throughout the County in the current financial year, benefiting more than 3,743 farmers across the sub-County.

The County has witnessed a significant increase in avocado farming acreage with an overall acreage of over 5,000 acres.

Prepare and respond to disasters

Random acts of kindness go a long way in reinventing humanity and restoring dignity to affected people.

The County Government of Nakuru has extended support to victims of the fire tragedy that ravaged homes at Hilton in London Ward e. During the fire incident, two lives were lost, and homes and property worth hundreds of thousands were destroyed.

Led by Chief Officer for Resource Mobilization Pastor Alex Maina and his Disaster management counterpart Madam Joyce Ncece the team presented the victims of the inferno with mattresses and blankets as well as assorted foodstuffs that were donated by Governor Susan Kihika.

Madam Ncece appealed to residents to ensure they put out fires that might result in a similar tragedy that was witnessed this week.

Pastor Alex promised the residents of the informal settlement that plans were at an advanced stage to see to it that a long-term solution for those residing in the area is found.

'We have constituted a committee that will come up with a permanent solution that will hopefully allow us to get better places to call home and we shall also request the national government to consider extending the affordable housing project to this area," said Pastor Alex.

The area MCA Bernard Maina Gatuso took time to express his gratitude to the governor for the help extended asking locals to be more vigilant and careful especially now that there is an increase in heat waves.

The victims of the fire thanked Her Excellency Governor Susan Kihika for her support during this difficult period.

Others present were representatives from the governor's political office, well-wishers and the clergy.

v. Promotion of sporting activities by equipping and engaging the youth to participate in sporting tournaments to cultivate virtues in them.

Community youth tournaments are significant in ensuring that youth are not involved in crime and drug and substance abuse in the County.

It will further help develop strong social bonds safer places and cohesion between people who live within the community.

This was highlighted during the launch of the Nakuru West football tournament in Kaptembwa Primary School, Nakuru Town West Sub-County, led by Sports CECM Josephine Achieng.

Ms. Achieng noted that the administration under the leadership of H.E Governor Susan Kihika has ensured partnerships with national teams during the tournament to provide a platform for grassroots players to be exposed for scouting.

"We will also work with the Department of Lands to identify public land in the sub-County which will be ideal for rehabilitation as stadia to reduce reliance on school facilities and stadia in other sub-counties," added the CECM.

She further urged the community members to encourage more ladies in the area to join sports and help them defy gender stereotypes and social norms and show men and women as equal.

The teams participating in the tournament include 32 men teams and 4 ladies teams and are drawn from the six wards within the sub-County. She also presented a trophy to FKF Nakuru West Sub County League 2022 champions, Everstar FC.

The tournament began with Nakuru Everstar FC winning 1-0 against Old Friends FC. She was flanked by Chief Officers in charge of Sports Stella Mwaura, CO Office of the Governor Newton

Mwaura, CO for Tourism & Culture Rosemary Kimani, CO for Lands and Physical Planning Catherine Changwony, Director Sports Alice Gekonde, Shabab Ward MCA David Wathiai and Nakuru West Sub-County Administrator, Pamela Tum.

7. Statement of Management Responsibilities

Section164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 20xx. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the County Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

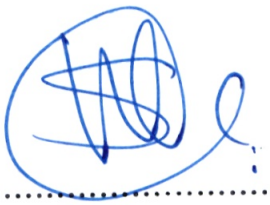
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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 08/12/2023



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Stephen Iribe Njogu

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, 2023

PREAMBLE

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

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

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nakuru set out on pages 1 to 51, which comprise the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts (recurrent and development combined) for the year then ended and a summary of significant accounting policies and

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

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion Section of my report, the financial statements do present fairly, in all material respects, the financial position of County Executive of Nakuru as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements prepared and presented for audit had the following inaccuracies;

1.1 Note 1 to the financial statements reflects transfer from Counter Revenue Fund (CRF) amount of Kshs.14,521,305,049 while computation revealed Kshs.12,838,424,165 resulting to unexplained variance of Kshs.1,682,880,884;

1.2 The statement of receipts and payments reflects other grants and transfers amount of Kshs.2,415,769,726 while Note 7 reflects Kshs.2,415,789,887 resulting to unexplained variance of Kshs.20,161;

1.3 The statement of assets and liabilities reflects bank balances of Kshs.4,649,646,300 while the statement of cash flow reflects Kshs.4,397,888,614 resulting to an unexplained and unreconciled variance of Kshs.251,757,686;

1.4 The statement of the cash flow reflects total payments from operating expenses amounting to Kshs.14,127,172,925 which differs with the recomputed amount of Kshs.14,127,152,763 resulting to unexplained variance of Kshs.20,162;

1.5 Other important disclosures to the financial statements reflects comparative pending staff payables-senior management amount of Kshs.6,139,469 while audited 2021/2022 financial statements reflects Kshs.6,097,469 resulting to unexplained variance of Kshs.42,000.

In the circumstances, the accuracy of the above amounts and balances included in the financial statements could not be confirmed.

2. Variance Between Financial Statements and IFMIS Balances

The statement of receipts and payments reflects payments totalling to Kshs.15,968,266,127 while the Integrated Financial Management Information System (IFMIS) records reflect an amount of Kshs.15,641,234,797 resulting to an unexplained variance of Kshs.327,031,330 as shown below:

Item	Financial Statements (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)
Compensation of Employees	6,901,543,527	7,250,026,666	(348,483,139)
Use of Goods and Services	3,039,770,319	5,289,736,548	(2,249,966,229)
Transfers to Other Government Entities	1,770,069,191	0	1,770,069,191
Other Grants and Transfers	2,415,769,726	1,149,916,090	1,265,853,636
Acquisition of Assets	1,841,113,364	1,951,555,493	(110,442,129)
Total	**15,968,266,127**	**15,641,234,797**	**327,031,330**

In the circumstances, the accuracy and completeness of the above amounts reflected in the financial statements presented for audit could not be confirmed.

3. Non-Adherence to Cut Off

The statement of receipts and payments reflects transfer from County Revenue Fund (CRF) amount of Kshs.14,521,305,049 which includes Kshs.1,767,106,640 received after the reporting period. In addition, the statement reflects use of goods and services amount of Kshs.3,039,770,319 out of which Kshs.497,503,385 was incurred after 30 June, 2023. Further, the statement reflects other grants and transfers amount of Kshs.2,415,769,726 which includes transfers amounting to Kshs.349,420,979 that were made after 30 June, 2023. This was contrary to Regulation 97(4) of the Public Finance Management (County Governments) Regulations, 2015 provides that actual cash transactions taking place after 30 June shall not be treated as pertaining to the previous financial year even though the accounts for that year may be open for end of year procedures and adjustments.

In the circumstances, the accuracy and completeness of the transfer from County Revenue Fund amount of Kshs.1,767,106,640, use of goods and services amount of Kshs.497,503,385 and other grants and transfers amount of Kshs.349,420,979 could not be confirmed.

4. Inaccuracies in Compensation of Employees

The statement of receipts and payments reflects compensation of employees amounting to Kshs.6,901,543,528 as disclosed in Note 3 to the financial statements. However, the amount differs with the payrolls amount of Kshs.5,752,880,855 resulting to unexplained variance of Kshs.1,148,662,673. Further, the amount includes compulsory National Industrial Training Authority levy amounting to Kshs.28,374,600 which was misclassified under pension and other social security contributions.

In the circumstances, the accuracy and completeness of compensation of employees amount of Kshs.6,901,543,528 could not be confirmed.

5. Inaccuracies in Use of Goods and Services

The statement of receipts and payments reflect use of goods and services amount of Kshs.3,039,770,319 as disclosed in Note 4 to the financial statements. The following unsatisfactory matters were however noted.

5.1. Irregular Domestic Travel and Subsistence Expenditure

The amount includes domestic travel and subsistence expenditure of Kshs.232,802,907 out of which Kshs.29,650,517 were transfers which have not been accounted for. Further, domestic travel and subsistence expenditure includes an amount of Kshs.15,603,700 incurred on Members of the County Assembly of Nakuru which was not explained and despite the Assembly having an independent vote.

In the circumstances, the accuracy and completeness of domestic travel and subsistence expenditure amounting to Kshs.45,254,217 could not be confirmed.

5.2. Unsupported Routine Maintenance - Vehicles and Other Transport Equipment

Use of goods and services amount of Kshs.3,039,770,319 includes routine maintenance of vehicles and other transport equipment amount of Kshs.36,977,382. Included in the amount is Kshs.28,947,689 which was not supported by way of motor vehicle maintenance logbooks showing repairs, driver defects report, pre and post repair inspection reports and receipt of tyres.

In the circumstances, the accuracy and completeness of routine maintenance of vehicles and other transport equipment expenditure of Kshs.28,947,689 could not be confirmed.

6. Misclassified Expenditure

Note 4 to the financial statements reflects routine maintenance - other assets amount of Kshs.102,063,119 which includes misclassified expenditure of Kshs.47,470,431 incurred on catering and conference facilities expenses. In addition, Note 7 to the financial statements reflects other grants and transfers amount of Kshs.2,415,769,726 which includes misclassified amount of Kshs.366,690,684 paid to suppliers. Further, Note 9 to the financial statements reflects rehabilitation and renovation of plant, machinery and equipment amount of Kshs.40,273,586 which includes misclassified expenditure of Kshs.35,449,015 incurred on refurbishment of buildings

In the circumstances, the accuracy and completeness of routine maintenance - other assets expenditure of Kshs.47,470,431, other grants and transfers amount of Kshs.366,690,684 and rehabilitation and renovation of plant, machinery and equipment amount of Kshs.35,449,015 could not be confirmed.

7. Unsupported Research Studies, Project Preparation, Design and Supervision

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,841,113,364 as disclosed in Note 9 to the financial statements. The amount includes research, studies, project preparation, design and supervision expenditure of Kshs.58,063,251 out of which Kshs.18,908,476 was incurred on the supply of office items, trainings and transfers which was not supported.

In the circumstances, accuracy and completeness of research, studies, project preparation, design and supervision expenditure amount of Kshs.18,908,476 could not be confirmed.

8. Inaccuracies in Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.4,649,646,300 as disclosed in Note 13A to the financial statements. However, bank reconciliation statement for one bank account revealed unpresented cheques amounting to Kshs.6,125,098 whose details of payees and dates of presentation for payment were not indicated. In addition, the staff car loan bank balance of Kshs.955,619 differs with the cashbook balance of Kshs.975,780 resulting to an unexplained variance of Kshs.20,161 while balances for seven (7) bank accounts were not supported with cash books, bank certificates, bank reconciliation statements and board of survey certificates. Further, one bank account with a balance of Kshs.378,359,330 was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of bank balances of Kshs.4,649,646,300 could not be confirmed.

9. Failure to Maintain a Fixed Assets Register

The summary of fixed assets register at Annex 6 to the financial statements reflects accumulated assets balance of Kshs.18,924,188,381 as at 30 June, 2023. However, the balance is not supported by way of detailed asset register indicating the asset description, location, asset numbers and respective values.

In the circumstances, the accuracy and fair statement of assets balance of Kshs.18,924,188,381 as at 30 June, 2023 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.21,209,698,916 and Kshs.16,252,255,225 respectively resulting to an under-funding of Kshs.4,957,443,691 or 23% of the approved budget. Similarly, the County Executive spent Kshs.15,968,266,127 against an approved budget of Kshs.21,209,698,916 resulting to an under-expenditure of Kshs.5,241,432,789 or 25% of the budget.

The underfunding and underperformance may have affected the planned activities and impacted negatively on service delivery to the residents of Nakuru.

2. Pending Bills

Other important disclosures, 1, 2 and 3 reflects pending accounts payable, pending staff payables and other pending payables of Kshs.1,495,409,006, Kshs.32,377,096 and Kshs.1,415,450 respectively all totaling to Kshs.1,529,201,552 as at 30 June, 2023. However, some of the pending bills have been long outstanding with some dating back to the year 2013.

Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year budgeted programs as the pending bills form the first charge to the subsequent year budget. The County Executive is also at risk of incurring penalties and interest with the continued delays in settlement of the bills.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

1. Unresolved Prior Year Matters

In the audit of the previous years, several issues were raised under the report of the financial statements, report on lawfulness and effectiveness in use of resources and the report on the effectiveness of internal controls, risk management and governance. However, the management has not resolved the issues or given explanation for failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board template.

2. Inaccuracies in County Revenue Fund

Review of the County Revenue Fund financial statements for the period under review revealed the following unsatisfactory matters:-

i. The statement of receipts and disbursements in the County Revenue Fund reflects un receipted payments amount of Kshs.14,547,463 which was not supported by documentary evidence.

ii. The statement of receipts and disbursements reflects total county own source revenue amounting to Kshs.3,290,572,261 while computation revealed Kshs.3,144,971,182 resulting to unexplained variance of Kshs.145,601,079.

iii. The statement of receipts and disbursement reflects disbursements to County Revenue Fund (CRF) amount of Kshs.1,618,072,215 while own source revenue in the statement of receipts and payments for the County Revenue Fund was Kshs.1,618,950,540 resulting to unreconciled variance of Kshs.878,325.

iv. The statement of receipts and disbursement reflects balance due for disbursement amount of Kshs.184,319,532 while computation revealed Kshs.1,729,543,283 resulting to unexplained variance of Kshs.1,545,223,751.

v. The County Revenue Fund statement of comparison of budget and actual amounts reflects county own source revenue total final revenue budget and actual amounts on comparable basis of Kshs.3,580,000,000 and Kshs.3,290,572,261 respectively resulting to under collection of Kshs.289,427,739 or 10% of the targeted receipts. This was contrary to Section (157) (2) of the Public Finance Management Act, 2012 which requires the receiver of County Government revenue to ensure that the revenue for which the receiver is responsible is collected or recovered.

In the circumstances, the accuracy and completeness County Revenue Fund financial statements could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Transfer Own Revenue to County Revenue Fund

The county revenue fund statement of receipts and disbursements reflects total county own source revenue amounting to Kshs.3,290,572,261. However, only Kshs.1,618,072,215 was disbursed to the County Revenue Fund (CRF) bank account, resulting to undisbursed amount of Kshs.1,672,500,046. In addition, review of records revealed that sixteen (16) health facilities generated revenue amounting to Kshs.1,519,361,041 which was not paid into the County Revenue Fund but was directly spent by the hospital facilities and some transferred to other departments. Further, Note 2 to the financial statements reflects interest income on deposits of Kshs.27,550,025 which was not transferred into the County Revenue Fund. This was contrary to Section 109 (2) of the Public Finance Management Act, 2012 which requires the County Treasury to ensure that all money raised or received by or on behalf of the county government is paid into the County Revenue Fund.

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

2. Failure to Prepare Bank Reconciliations

During the year under review, bank reconciliations were prepared only for the month of June, 2023. This was contrary to Regulation 90(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires an accounting officer to ensure that bank account reconciliations are completed for each bank account every month and

submit a bank reconciliation statement not later than the 10th of the subsequent month to the County Treasury with a copy to the Auditor-General.

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

3. Failure to Purchase Medical Equipment

The County Executive did not implement projects with budgetary allocation of Kshs.60,000,000, under the department of health for purchase of medical and dental equipment.

In the circumstances, the delivery of services to the residents of Nakuru County may have been negatively affected.

4. Non-Collection of Liquor Licenses Revenue

Review of liquor licenses statistical information revealed two thousand six hundred and nine (2609) approved liquor outlets but only one thousand five hundred and twenty two (1,522) liquor outlets paid for their licenses in the year under review, resulting to one thousand and eighty-seven (1,087) or 41.6% of liquor outlets operating without licenses. This was contrary to Regulation 63 of Public Finance Management (County Governments) Regulations, 2015 which requires application of adequate safeguards for prompt collection and proper accounting for all county government revenue and other public moneys relating to their County Department or agencies. Where there are difficulties in revenue collection an accounting officer or receiver of revenue shall report the circumstances to the CEC finance.

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

5. Irregular Legal Expenses

During the year under review, legal expenses amounting to Kshs.116,085,352 was paid to various external law firms. A review of legal documents revealed the following:

i. The law firms were directly procured despite the services not being urgent and the reasons for using of direct procurement were not provided for audit. Further, no documentary evidence to show prior approval to use the direct procurement, appointment of evaluation committee, negotiation by evaluation committee, market survey, signed contract and evidence of reports sent to the procurement to the Public Procurement Regulatory Authority were provided for audit.

ii. The legal fees charged by the external law firms did not have itemized fee notes or justifications for the amounts charged and therefore may not have been competitive because of using direct method of procurement;

iii. The county lost civil case number 6 of 2016 where a decree was issued dated 20 May, 2019 which instructed the County to pay Kshs.98,139,109 failure to which it would incur interest. However, the decree was not effected and attracted interest amounting to Kshs.38,011,890 which is a nugatory expenditure.

In the circumstances, value for money on legal expenditure of Kshs.116,085,352 could not be confirmed.

6. Irregular Procurement of Drugs and Non-Pharmaceutical Items

During the year under review, Kshs.592,948,083 was incurred on procurement of drugs and non-pharmaceutical medical items out of which Kshs.525,102,285 or 89% was procured from private suppliers. This was contrary to Section 4 of the Kenya Medical Supplies Authority (KEMSA) Act, 2013 that requires counties to procure both drugs and medical supplies from KEMSA. Further, the expenditure was not supported with user requisition, local purchase orders, delivery notes, inspection and acceptance committee reports, counter receipt vouchers and store ledgers.

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

7. Irregular Supply and Delivery of Seedlings

The County incurred an expenditure of Kshs.37,999,457 through framework agreement for supply, delivery and distribution of seedlings to farmers. However, the supplies were not supported by valid nursery phytosanitary inspection certificate. This was contrary to Section 5 (m) of the Kenya Plant Health Inspectorate Services Act, 2011 which states that the functions of the Service shall be to register and license seed merchants, seed growers, agents and any other person who may be required to be registered under the provisions of this Act or any of the laws specified in the First Schedule. In addition, the expenditure of Kshs.37,999,457 exceeded the approved budget of Kshs.27,500,000 resulting to an unauthorized expenditure of Kshs.10,499,457. Further, the user requisition, inspection and acceptance report and the criteria for the identifying the beneficiaries were not provided for audit verification.

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

8. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amounting to Kshs.3,039,770,319 as disclosed under Note 4 to the financial statements. However, the following unsatisfactory matters were noted.

8.1. Unauthorized Reallocation of Funds

The amount includes printing, advertising and information supplies and services expenditure of Kshs.102,028,758 which includes transfers amounting to Kshs.17,563,273 which was not accounted or budgeted for, implying unapproved reallocation. This was contrary to Section 154 (1) of the Public Finance Management Act, 2012 which states that an accounting officer shall not authorize the transfer of any amount that is appropriated to another county government entity or person.

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

8.2. Irregular Payment to the County Assembly

Included in the hospitality, supplies and services amount of Kshs.202,425,083 is Kshs.40,000,000 which was paid to the Nakuru County Assembly to facilitate consultative meetings between the County Assembly and the County Treasury. This was contrary to Regulation 42(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officers of County Government entities to ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the County Assembly.

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

8.3. Irregular Transfers to School Feeding Fund

The amount includes purchase of specialized materials and services amount of Kshs.960,861,371 which includes a transfer of Kshs.50,000,000 to Nakuru County School feeding Programmed Fund. However, the Fund has no enabling legislation and the money transferred has not been utilized. Further, the Fund bank account balance has not been disclosed in the financial statements.

In the circumstances, value for money on transfer of Kshs.50,000,000 to Nakuru County School feeding Programmed Fund could not be confirmed.

8.4. Unsupported Donation of Dry Food Stuffs

The amount includes expenditure on purchase of specialized materials and services amounting to Kshs.960,861,371 out of which Kshs.274,388,553 was for supply of dry food stuff and households' items donated to members of the public. However, requisitions, tender advertisement and evaluation, criteria of identifying the beneficiaries and evidence of acknowledgement from beneficiaries were not provided for audit verification.

In the circumstances, value for money on Kshs.274,388,553 for supply of dry food stuff and households' items donations could not be confirmed.

8.5. Unsupported Office General Supplies and Services

Note 4 to the financial statements reflects office and general supplies and services amount of Kshs.107,327,876 which includes transfers amounting to Kshs.19,239,559 which have not been accounted for. The amount also includes Kshs.10,016,409 incurred on general office supplies (papers, pencils, forms, small office equipment Toner) purchased through low value procurement method. However, this amount was disbursed as office standing imprests to various officers' bank accounts but the respective petty cash registers or a memorandum cashbook were not provided for audit review and the amount was not supported by electronic tax register receipts (ETRs).

In the circumstances, it was not confirmed whether the funds were applied for the intended purpose and value for money achieved.

8.6. Irregularity of Imprest Management

Review of imprest records revealed the following anomalies:

i. A number of staffs were issued with multiple imprests which were not surrendered at the end of the financial year. This was contrary to Regulation 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that before issuing temporary imprests the Accounting Officer shall ensure that the applicant has no outstanding imprests.

ii. Imprest amounting to Kshs.4,420,266 had not been surrendered long after the due dates and there was no evidence of recovery from the salaries of the defaulting officers. This was contrary to Regulation 93(6) and (7) of the Public Finance Management (County Governments) Regulations, 2015 which requires an accounting officer to recover the full amount of outstanding imprest from salaries of the defaulting officers at the prevailing CBK rates.

iii. Imprest amounting to Kshs.12,536,380 was not supported with imprest warrants, list of beneficiaries, amount of imprest issued per officer and the beneficiaries' bank accounts. This was Contrary to Regulation 91(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires formal application of imprest through an imprest warrant. Further, imprest surrenders were not provided for audit review and the imprest was not recorded in the imprest register nor in the imprest warrants. This was contrary to section 93(4)(c) which requires the accounting officer to ensure that imprest has been recorded in the imprest register including the amount applied for.

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

8.7. Failure to Use E-Procurement

Review of records revealed procurement of goods, works and services amounting Kshs.868,592,308 which was not undertaken through e-Procurement. This was contrary to Executive Order No.2 of 2018 on procurement of public goods, works and services by public entities that requires all procurements to be undertaken through e-procurement.

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

9. Pending Projects

9.1. Delayed Construction of Office Block in Milimani

The contract for the construction of office block in Milimani was awarded at a sum of Kshs.288,577,450 for a duration of ninety-six (96) weeks from 18 November, 2020 to 18 November, 2022.

As at the time of this audit in August, 2023, the contractor had been paid Kshs.282,775,920 or 98% of the contract sum which includes Kshs.195,596,424 paid in the year under review but the certified works were approximately 80%. In addition, the payments were not supported with joint measurements or measured works as stipulated

in Clause 6 of the contract agreement and the project had not been completed long after the contractual completion date of 18 November, 2022.

No liquidated damages for delayed performance have been levied but instead, the contractor claimed Kshs.3,060,716 being financing charge due to delay in payments.

Further, the project consultant submitted financial appraisal number 1 on 8 November, 2022 indicating that the construction was at Kshs.360,457,058 resulting to an increment of Kshs.71,899,608 or 25% from the original contract price of Kshs.288,557,450, a variation which was not approved.

In the circumstances, value for money on the payments of Kshs.282,775,920 or 98% of the contract sum could not be confirmed.

9.2. Delayed Construction of Treasury Headquarters

The contract for construction of Treasury Headquarters was awarded at a cost of Kshs.886,630,388 for a period of ninety-six (96) weeks effective 02 December, 2020 to 01 December, 2022.

It was noted that cumulative payments were Kshs.415,186,378 or 47% including Kshs.126,089,428 paid during the year under review. However, these payments were not supported with approved bill of quantity, structural and architectural plan (designs). In addition, there was no evidence that the works had been registered with National Construction Authority (NCA). This was contrary to Section 17(1) of the National Construction Authority Regulations, 2014 which requires that all construction works, contracts or projects either in the public or private sector to be registered with the Authority.

Further, physical verification revealed that the project was still on going after scheduled completion date of 1 December, 2022 without evidence of renewal.

Also, the architect was paid Kshs.54,189,963 for structural and architectural plan (designs) consultancy services but there was no evidence that they were approved by National Construction Authority and Physical Planning Department.

In the circumstances, value for money on cumulative payments of Kshs.415,186,378 for the construction of Treasury Headquarters could not be confirmed.

9.3. Irregularities in Construction of Outpatient Block at Njoro Level 4 Hospital

The contract for the construction of an outpatient block at Njoro Level 4 Hospital was awarded at a cost of Kshs.147,538,940 and signed on 28 December, 2020 but the contract period was not specified.

Review of records revealed cumulative payments amounting to Kshs.109,560,352 or 77% of contract sum including Kshs.10,384,496 paid during the year under review for certificate number 5. However, the certificate was not supported with joint measurement, approved bill of quantity, structural and architectural plan (designs) and there was no evidence that the works were registered with National Construction Authority (NCA). This was contrary to Section 17 of the National Construction Authority Regulations, 2014 which

requires that all construction works, contracts or projects either in the public or private sector to be registered with the Authority.

Further, review of site meeting minutes revealed that the project period was forty (40) weeks but the project was still ongoing seventy-nine (79) weeks after signing of the contract which is thirty-nine (39) weeks behind schedule.

In addition, there was no evidence of contractor undertaking insurance loss of or damage to the works, plant, and materials; loss of or damage to equipment; loss of or damage to property in connection with the contract; and personal injury or death as required by Section 30.3 of the Tender Security. The performance bond for the project expired on 15 February, 2021.

In the circumstances, value for money on cumulative payments amounting to Kshs.109,560,352 or 77% of contract sum could not be confirmed.

9.4. Delayed Construction of Outpatient Block at Molo Level 4 Hospital in Molo

The contract for the construction of outpatient block at Molo Level 4 Hospital in Molo was awarded at Kshs.150,009,577 and signed on 26 April, 2021 but the contract period was not specified in the agreement.

Review of records revealed cumulative payments amounting to Kshs.113,879,868 or 76% of contract sum including Kshs.19,772,773 paid during the year under review for certificate number 6. However, the certificate was not supported with joint measurement, approved bill of quantity, structural and architectural plan (designs) and there was no evidence that the works were registered with National Construction Authority (NCA). This was contrary to Section 17 of the National Construction Authority Regulations, 2014 which requires that all construction works, contracts or projects either in the public or private sector to be registered with the Authority.

Further, review of site meeting minutes revealed that the project period was forty (40) weeks from contract date. However, the project is still ongoing one hundred and twelve (112) weeks after signing of the contract resulting to seventy-two (72) weeks behind schedule.

In addition, there was no evidence of contractor undertaking insurance loss of or damage to the works, plant, and materials; loss of or damage to equipment; loss of or damage to property in connection with the contract; and personal injury or death as required by Section 30.3 of the Tender Security. The performance bond for the project expired on 29 April, 2022.

In the circumstances, value for money on cumulative payments amounting to Kshs.113,879,868 or 76% of contract sum could not be confirmed.

9.5. Irregular Drilling of Boreholes

Note 9 to the financial statements reflects construction and civil works amount of Kshs.625,871,096 out of which Kshs.88,790,163 was expenditure on drilling and equipping twenty-seven (27) boreholes in the county. However, the expenditure was not

supported with hydrological survey report, Environmental Impact Assessment report approved by National Environment Management Authority (NEMA), the Water Resources Management Authority (WARMA) permit, test pumping reports, borehole completion certificates and borehole sites ownership documents.

In the circumstances, value for money on expenditure of Kshs.88,790,163 for drilling and equipping of boreholes could not be confirmed.

9.6. Ineffective Revenue Management System

The contract for the supply, installation, configuration and commissioning of the Integrated Revenue Collection Management System at a contract sum of Kshs.34,510,000 was entered into on 1 December, 2020. During the year under review, the vendor was paid a total of Kshs.66,748,347 being 4.3% of the total revenue collected during the period. However, there was no evidence of maximizing the revenue as envisioned since installation of the system.

In the circumstances, value for money on payments to the vendor of Kshs.66,748,347 at 4.3% of revenue collected could not be confirmed.

10. Human Resource Management

10.1. Failure to Remit Pension Deductions

Review of the IPPD payroll revealed LAPTRUST and LAPFUND deductions amounting to Kshs.475,664,839 but only Kshs.386,764,438 was remitted to the Funds resulting to unremitted pension deduction of Kshs.88,900,400 which may attract a 3 % monthly compounded interest.

Further, review of IFMIS payment details revealed a payment of Kshs.215,000,000 paid to LAPFUND being amount owed in relation to a court case. The amount included an outstanding principal amount of Kshs.35,389,069 owed to LAPFUND and accrued interest amounting to Kshs.461,334,395 which was successfully re-negotiated to Kshs.215,000,000. The difference between the outstanding principal of Kshs.35,389,069 and the amount paid of Kshs.215,000,000 signifies nugatory costs of Kshs.179,610,931 that would have otherwise been avoided had the county remitted the payments when due.

In the circumstances, the interest paid on unremitted pension deductions are nugatory are avoidable costs and the employees may not enjoy fully their pension upon retirement.

10.2. Irregular Expenditure on Employee Cost

The statement of receipts and payments reflects compensation of employees' amounting to Kshs.6,901,543,527 which is forty-two (42) percent of the county's total revenue of Kshs.16,252,255,225. This was contrary to Regulation 25 (1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the county government's expenditure on wages and benefits for its public officers shall not exceed the thirty-five (35%) percent of the county government's total revenue.

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

10.3. Salaries Paid Outside the Integrated Personnel Payroll Data (IPPD) System

The statement of receipts and payments reflects compensation of employees amounting to Kshs.6,901,543,526 as disclosed under Note 3 to the financial statements. The amount includes gross salary amounting to Kshs.75,570,008 which was paid outside the Integrated Personnel Payroll Data (IPPD). This was contrary to Treasury Circular No. 13/2012, dated 28 August 2019 which requires all allocations on personnel emoluments to be supported by IPPD.

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

10.4. Irregular Salary Deductions

Review of monthly payrolls revealed seventy-nine (79) officers who were drawing net salary less than a third of their monthly basic pay. This was contrary to Section 19 (3) of the Employment Act, 2007 which requires the total amount of all deductions which may be made by an employer from the wages of his employee at any one time not to exceed two-thirds of the basic pay.

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

10.5. Irregular Retention of Staff Beyond Mandatory Retirement Age

Review of the payrolls revealed that twenty-eight (28) county officers were retained beyond the mandatory retirement age of sixty (60) years and Management did not explain what special skills the officers possessed to warrant their retention in service. This was contrary to paragraph L.5 of the PSC County Public Service Human Resource Manual, 2013 which states that all officers will be required to retire from the service on attaining the mandatory retirement age of sixty (60) years. In addition, two (2) officers were sharing bank account without explanations.

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

10.6. Lack of Ethnicity and Regional Mainstreaming

Review of the County staff establishment revealed that out the five thousand five hundred and fifty-six (5556) employees, two thousand six hundred and fifty (2650) or 47.7% belong to the dominant ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community. Further, the County recruited four hundred and seventy-six (476) new employees out of which two hundred and fifty-seven (257) or 57% belonged to the dominant ethnic community. This was contrary to Section 65 (1) (e) of the County Government Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

10.7. Lack Compliance with Probationary Appointment

A review of personnel records revealed that four hundred and eighty-seven (487) employees have served the County for over six (6) months. However, these employees have not been confirmed into the permanent and pensionable establishment on completion of probationary period. This was contrary to Policy B.18 (1) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016.

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

10.8. Irregular Maintenance of Human Resource Information System

A review of personnel records revealed that the County payroll for one hundred and ninety-nine (199) employees is processed through an off- shelf payroll system. This was contrary to Treasury Circular No.13/2019 of 28 August, 2019 which requires that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Data (IPPD) and each Ministry, Department and Agency (MDA) will be required to provide this information to support personnel requirements. Further, the off- shelf payroll system does not capture essential employee information details such as Kenya Revenue Authority personal identification number, date of birth, date of employment, gender, ethnic code, job group and job scale. In addition, no monthly payroll reconciliations were carried out against payroll byproducts to validate amounts paid and number of staffs.

In the circumstances, Management is in breach of the law while the reliability of the Human Resource Information system on payroll could not be confirmed.

10.9. Lack of a Recruitment Plan

The County employed four hundred and seventy-eight (478) permanent staff and three thousand nine hundred and two (3,902) temporary staff in the year under review without recruitment plans. It was therefore not clear the criteria used to identify the gaps and filling of vacancies. This was contrary to paragraph B.2 of the Human Resource Policies and Procedures Manual for the Public Service which requires every Ministry/State Department to prepare Human Resource Plans to support achievement of goals and objectives in their strategic plans.

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

10.10. Lack of County Performance Management Plan and Staff Appraisal System

It was noted that Management has not designed a performance management plan to evaluate performance of the county public service. This was contrary to Section 47(1) of the County Governments Act, 2012 which requires each County Executive Committee to design a performance management plan to evaluate performance of the county public service and the implementation of County Policies. Further, there is no developed performance appraisal instruments applicable to all categories of staff in the county public service.

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

11. Failure to Submit Report on Implementation of Oversight Committees Recommendations and Findings

The County has not submitted a report on how it has addressed the Senate and County Assembly recommendations and findings of audit reports for the years 2013/2014 to 2020/2021.This was contrary to Section 31(1)(a) of the Public Audit Act, 2015 which states that within three months after Parliament has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

12. Stalled Projects

Audit review of the Project Implementation Status report and the project verification reveal that five (5) projects worth Kshs.315,579,556 under the department of Health had stalled and the contractors are not on site as shown in **Appendix I.**

In the circumstances, value for money on five (5) projects worthy Kshs.315,579,556 could not be confirmed.

13. Unsupported Insurance Costs

Included in the use of goods and services amount is insurance costs of Kshs.177,452,850. Review of records revealed the following unsatisfactory matters.

13.1. Motor Vehicle Insurance

The contract for provision of motor vehicle, plant and equipment insurance services was signed on 1 February, 2023 at a premium of Kshs.41,579,070 for the period commencing 1 February, 2023 to 31 January, 2025. However, one hundred and eighty seven (187) vehicles were arbitrary insured without valuation while sixty-five (65) vehicles/cycles had not been insured.

13.2. Comprehensive Medical Insurance Cover

Management signed an undated contract with National Health Insurance Fund (NHIF) for provision of comprehensive medical insurance cover to county staff at a premium of Kshs.102,182,159 for 2022-2023 financial year. The contract was to begin from the date the county government furnished NHIF with the confirmation of payment of the premiums. It was noted that NHIF was requested in a letter dated 3 July 2023 to extend the contract for 90 days from the expiry date of 15 July to 15 October 2023 at terms and conditions in the expired contract. However, there was no documentary evidence provided to confirm that the request was acted upon.

In the circumstances, the value for money on insurance expenditure of Kshs.177,452,850 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical

requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

1. Un-Surrendered Receipt Books

Examination of the Counterfoil Receipts Book Register (CRBR) indicates that several receipt books were issued to Nakuru County Revenue officers for collection of revenue from Health fees had not been surrendered. Some of the receipt books were issued as far back as 2015 and had not been surrendered as at the time of audit in August 2023. Further, the revenue collected from the long outstanding receipt books remained un-accounted for as the time of the audit exercise. The receipt books which are 1,190 in number, have a total value of Kshs.17,850,000. Further, officers who had not surrendered receipt books were still being issued with additional receipt books. In addition, 47 single business permits were not provided for audit.

In the circumstances, the internal controls in issuance of receipt books are not effective.

2. Unsupported Cess Revenue

Audit review of cess revenue documents revealed that they were not supported with the following:

i. Inventory and serial numbers of revenue collection machines and the approved designated collection points.

ii. Daily, quarterly and monthly schedules generated by revenue collection machines.

iii. Reconciliation of each machine collections and banking.

iv. Serial numbers of all machines issued out during the year under review.

v. Revenue account bank statements.

In the circumstances, the effectiveness of internal controls on cess revenue collection could not be confirmed.

3. Unsupported Training Needs

The statement of receipts and payments indicates payments of Kshs.3,039,770,319 for use of goods and services. This amount includes training expense figure of Kshs.67,767,772 as disclosed in Note 4 to the financial statements. However, training expenses totaling Kshs.11,574,790 were not supported with training needs assessments to identify skills gap, identification, selection and annual training plans to inform budget allocation and skills gap to be filled.

In the circumstances, it was not clear how training needs and persons to trained were identified.

4. Unauthorized Voided Payments

A review of IFMIS records revealed that one hundred and seventy-seven (177) payments amounting toKshs.360,326,515 were processed and voided or cancelled during the year under review. However, there was no evidence to show that the voided payments were authorized and were not supported with payment vouchers, journal vouchers reversing the payments and evidence of subsequent payments.

In the circumstances, funds for the voided payments may have been utilized in making payments not authorized by the Controller of Budget.

5. Non-Establishment of an Audit Committee

The term of the Audit Committee Members expired on 7 August, 2022 after serving for three years. However, their term in office has not been renewed or a new committee appointed and there is no Audit Committee in place. This was contrary to Regulation 167 (1) of the Public Finance Management (County Governments) Regulations, 2015 which requires each County Government entity to establish an audit committee.

In addition, the Head of Internal Audit reports directly to the Accounting Officer. This has compromised the operational independence of the Internal Audit Unit and there is no follow up on the implementation of the recommendations by the internal and external auditors.

In the circumstances, Management was in breach of the Public Finance Management Act, 2012.

6. Lack of a Risk Management Policy

The County Executive Management had not put in place a risk management policy, strategies and a risk register to mitigate against risk. This was contrary to Regulation 158 (1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the accounting officer to ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations.

In the circumstances, the County Executive is exposed to possible loss of funds and interruption of business operations.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited May occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 control that are identified during the audit.

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 February, 2024

Appendix I-Stalled Projects

Project Code	Project Description	Contract Value (Kshs.)	Amount Paid (Kshs.)	Start Date	Expected Completion Date	Contractor/ Supplier	Project Status
3110202	Construction of Level 4 Hospital In Mai Mahiu	154,528,397	154,528,397	2019/20	2019/20	Metromec construction Co.	Stalled
3110202	Construction of Maternity at Gilgil subcounty Hospital	36,737,200	36,121,184	2018/19	2018/19	Inforparts Technologies	Stalled
3110504	Longonot dispensary replacing asbestos with iron sheet gutters, and others	1,500,000	762,000	2019/20	2019/20	Lenich Global	Stalled contractor vacated site
3110202	Design and construction of Chebotoi dispensary	4,000,0000	2,183,050	2017/18	2017/18	Alron construction Company	Stalled Dec. 2022 Contractor vacate site.
10028059	Construct supply, install, commissioning and user training of 2x100 LPG Oxygen generating plant PGH	118,813,959	118,813,959	30/07/21	31/12/21	M/s Debra Ltd	Project remained stalled as landscaping, provision of clear entrance to the plant (gate), fencing, signage(branding), fire extinguisher, electricity connection and hand over are yet to be done.
Total		**315,579,566**	**312,408,590**				

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

	Notes	FY 2022/23 Kshs	FY 2021/22 Kshs
Receipts			
Transfers from the CRF	1	14,521,305,049	13,026,116,323
Miscellaneous receipts	2	1,730,950,176	3,628,840,753
Total receipts		**16,252,255,225**	**16,654,957,076**
Payments			
Compensation of employees	3	6,901,543,527	6,188,514,501
Use of goods and services	4	3,039,770,319	3,845,940,577
Subsidies	5		
Transfers to other government entities	6	1,770,069,191	1,530,183,125
Other grants and transfers	7	2,415,769,726	3,157,011,991
Social security benefits	8	-	-
Acquisition of assets	9	1,841,113,364	3,721,716,188
Finance costs, including loan interest	10		
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12		
Total payments		**15,968,266,127**	**18,444,366,382**
		-	-
Surplus/deficit*		**283,989,098**	**(1,788,409,306)**

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 05/12/ 2023 and signed by:

.....

Name: Joseph M. Malinda
Chief Officer -Finance
LSK NO. P.105/3018/96
CPS(K) MNO. 2412

.....

Name: Wilson Mungai
Director Finance
ICPAK M/No. 7241

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

	Notes	FY 2022/23 Kshs	FY 2021/22 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	4,649,646,300	4,431,637,923
Cash balances	13B	-	-
Total cash and cash equivalents		**4,649,646,300**	**4,431,637,923**
Outstanding imprests and advances	14	-	-
Total financial assets		**4,649,646,300**	**4,431,637,923**
Financial liabilities			
Deposits and retentions	15	**251,757,686**	**317,738,407**
Net financial assets		**4,397,888,614**	**4,113,899,516**
Represented by			
Fund balance b/fwd.	16	4,113,899,516	4,700,762,230
Prior year adjustments	17		1,201,546,592
Surplus/deficit for the year		283,989,098	(1,788,409,306)
Net financial position		**4,397,888,614**	**4,113,899,516**

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 08/12/ 2023 and signed by:

.....

Name: Joseph M. Malinda
Chief Officer –Finance
LSK NO. P.105/3018/96
CPS(K) MNO. 2412

.....

Name: Wilson Mungai
Director Finance
ICPAK M/No. 7241

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

	Notes	FY 2022/23 Kshs	FY 2021/22 Kshs
Receipts from operating income			
Transfers from the CRF	1	14,521,305,049	13,026,116,323
Miscellaneous receipts	2	1,730,950,176	3,628,840,753
Total receipts from operating income		**16,252,255,225**	**16,654,957,076**
Payments for operating expenses			
Compensation of employees	3	6,901,543,527	6,188,514,501
Use of goods and services	4	3,039,770,319	3,845,940,577
Subsidies	5	-	-
Transfers to other government entities	6	1,770,069,191	1,530,183,125
Other grants and transfers	7	2,415,769,726	3,157,011,991
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		**14,127,172,925**	**14,721,650,194**
Net receipts/ (payments) from operations		**2,125,102,462**	**1,933,306,882**
Adjusted for:			
Prior year adjustments	17	-	1,201,546,593
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19		
Net cash flow from operating activities		**2,125,102,462**	**3,134,853,475**
Cash flow from investing activities			
Acquisition of assets	9	1,841,113,364	3,721,716,188
Net cash flows from investing activities		**1,841,113,364**	**3,721,716,188**
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	0	0
Net cash flow from financing activities		**0**	**0**
Net increase in cash and cash equivalents		**283,968,937**	**586,862,713**
Cash and cash equivalents at beginning of the year		**4,113,899,517**	**4,700,762,230**
Cash and cash equivalents at end of the year		**4,397,888,614**	**4,113,899,516**

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 08/12/ 2023 and signed by:

.....

Name: Joseph M. Malinda

Chief Officer -Finance

LSK NO. P.105/3018/96

CPS(K) MNO. 2412

.....

Name: Wilson Mungai

Director Finance

ICPAK M/No. 7241

12. **Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b		e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	16,306,116,323	300,000,000.00	16,606,116,323	14,521,305,049	2,084,811,274	87%
Other receipts	-	3,915,012,915	3,915,012,915	1,730,950,176	2,184,062,739	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	836,798,167	(148,228,489)	688,569,678		688,569,678	0%
Total	**17,142,914,490**	**4,066,784,426**	**21,209,698,916**	**16,252,255,225**	**4,957,443,691**	77%
Payments					-	0%
Compensation of employees	7,029,010,228	29,475,449	7,058,485,677	6,901,543,527	156,942,150	98%
Use of goods and services	3,566,405,253	610,503,316	3,821,854,887	3,039,770,319	782,084,568	80%
Subsidies			-		-	
Transfers to other government units	1,560,212,204	283,150,825	1,843,363,029	1,770,069,191	73,293,838	96%
Other grants and transfers	836,798,167	(148,228,490)	1,198,991,040	2,415,769,726	302,582,356	98%

Social security benefits			-		-	
Acquisition of assets	4,150,488,638	3,291,883,325	7,287,004,283	1,841,113,364	5,445,890,919	25%
Finance costs, including loan interest			-		-	
Repayment of principal on borrowings			-		-	
Other payments			-		-	
Total	**17,142,914,490**	**4,066,784,425**	**21,209,698,916**	**15,968,266,127**	**5,241,432,789**	**75%**
Surplus/(Deficit)	-	-	-	**283,989,098**		

(a) Under acquisition of assets the funds for exchequer issues were received towards the end of the financial year.

(b) Transfer from the CRF was Kshs. 11, 879,210,307 while receipts to the CRF was Kshs 13,521,954,298 thus the difference in utilisation.

The County Executive's financial statements were approved on 08/12/ 2023 and signed by:

.....

Name: Joseph M. Malinda
Chief Officer –Finance
LSK NO. P.105/3018/96
CPS(K) MNO. 2412

.....

Name: Wilson Mungai
Director Finance
ICPAK M/No. 7241

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	11,414,281,426.10	210,000,000.00	11,624,281,426.10	10,164,913,534.37	1,459,367,891.73	87%
Other receipts	-	2,740,509,040.83	2,740,509,040.83	1,211,665,123.39	1,528,843,917.44	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	585,758,716.55	(103,759,942.30)	481,998,774.25		481,998,774.25	0%
Total	**12,000,040,142.65**	**2,846,749,098.53**	**14,846,789,241.18**	**11,376,578,657.76**	**3,470,210,583.42**	77%
Payments					-	0%
Compensation of employees	4,920,307,159.73	20,632,814.30	4,940,939,974.03	4,831,080,469.22	109,859,504.82	98%
Use of goods and services	2,496,483,676.86	427,352,321.44	2,675,298,420.66	2,127,839,223.37	547,459,197.28	80%
Subsidies			-		-	0%
Transfers to other government units	1,092,148,542.80	198,205,577.50	1,290,354,120.30	1,239,048,433.70	51,305,686.60	96%
Other grants and transfers	585,758,716.90	- 103,759,943.00	839,293,728.25	1,691,038,808.00	211,807,648.94	201%

Social security benefits	-		-		-	0%
Acquisition of assets	2,905,342,046.71	2,304,318,327.50	5,100,902,998.21	1,288,779,354.65	3,812,123,643.56	0%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	0
Other payments	-				-	
Total	**12,000,040,143.00**	**2,846,749,097.74**	**14,846,789,241.44**	**11,177,786,288.94**	**4,732,555,681.20**	**75%**
Surplus/(deficit)				**198,792,368.82**		

(a) Under acquisition of assets the funds for exchequer issues were received towards the end of the financial year.

(b) Transfer from the CRF was Kshs. 11, 879,210,307 while receipts to the CRF was Kshs 13,521,954,298 thus the difference in utilisation.

The County Executive's financial statements were approved on 08/12/ 2023 and signed by

.....

Name: Joseph M. Malinda
Chief Officer -Finance
LSK NO. P.105/3018/96
CPS(K) MNO. 2412

.....

Name: Wilson Mungai
Director Finance
ICPAK M/No. 7241

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,891,834,896.90	90,000,000.00	4,981,834,896.90	4,356,391,514.73	625,443,382.17	87%
Other receipts	-	1,174,503,874.64	1,174,503,874.64	519,285,052.88	655,218,821.76	44%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	251,039,449.95	(44,468,546.70)	206,570,903.25	-	206,570,903.25	0%
Total	**5,142,874,346.85**	**1,220,035,327.94**	**6,362,909,674.79**	**4,875,676,567.61**	**1,487,233,107.18**	77%
Payments						
Compensation of employees	2,108,703,068.46	8,842,634.70	2,117,545,703.16	2,070,463,058.24	47,082,644.92	98%
Use of goods and services	1,069,921,575.80	183,150,994.90	1,146,556,466.00	911,931,095.73	234,625,370.26	80%
Subsidies	-	-	-	-	-	
Transfers to other government units	468,063,661.20	84,945,247.50	553,008,908.70	531,020,757.30	21,988,151.40	96%

Other grants and transfers	251,039,450.10	(44,468,547.00)	359,697,312.11	724,730,917.71	90,774,706.69	
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,245,146,591.45	987,564,997.50	2,186,101,284.95	552,334,009.13	1,633,767,275.81	25%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Totals	**5,142,874,347.00**	**1,220,035,327.60**	**6,362,909,674.90**	**4,790,479,838.12**	**2,028,238,149.09**	
Surplus/(deficit)				**85,196,729.50**		

(a) Under acquisition of assets the funds for exchequer issues were received towards the end of the financial year.

(b) Transfer from the CRF was Kshs. 11, 879,210,307 while receipts to the CRF was Kshs 13,521,954,298 thus the difference in utilisation.

The County Executive's financial statements were approved on 08/12/ 2023 and signed by:

.....

Name: Joseph M. Malinda

Chief Officer -Finance

LSK NO. P.105/3018/96

CPS(K) MNO. 2412

.....

Name: Wilson Mungai

Director Finance

ICPAK M/No. 7241

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

DEPARTMENT	Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	Budget Execution Rate
		2022/2023	2022/2023	2022/2023	2022/2023		
		Kshs	Kshs	Kshs	Kshs	Kshs	%
4561: OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR	Programme 1: Administration, Planning and Support Services						
	SP 1: Administration and Coordination of County Affairs	238,073,304	219,608,598	457,681,902	436,178,667	21,503,235	95%
	Total Expenditure of Programme 1	**238,073,304**	**219,608,598**	**457,681,902**	**436,178,667**	**21,503,235**	**95%**
	Programme 2: Management of County Affairs						
	SP 2.1: County Executive Services	125,998,190	(1,900,000)	124,098,190	120,795,227	3,302,963	97%
	Total Expenditure of Programme 2	**125,998,190**	**(1,900,000)**	**124,098,190**	**120,795,227**	**3,302,963**	**97%**
	Programme 3: Coordination and Supervisory Service						
	SP 3.1: Organisation of County Business	29,450,000	(3,900,000)	25,550,000	22,742,887	2,807,113	89%
	Total Expenditure of Programme 3	**29,450,000**	**(3,900,000)**	**25,550,000**	**22,742,887**	2,807,113	**89%**
	TOTAL EXPENDITURE OF VOTE	**393,521,494**	**213,808,598**	**607,330,092**	**579,716,781**	**27,613,311**	**95%**
4562: FINANCE & ECONOMIC PLANNING	**Programme 1: Administraton, Planning and support services**						
	SP 1: Administration Services	981,358,194	63,586,345	1,044,944,539	902,080,178	142,864,361	86%
	Total Expenditure of Programme 1	**981,358,194**	**63,586,345**	**1,044,944,539**	**902,080,178**	**142,864,361**	**86%**
	Programme 2: Public Management						
	SP 2.1: Budget Formulation Coordination And Management	56,543,946	86,592,381	143,136,327	137,159,611	5,976,717	96%
	SP 2.2: Resource Mobilization				58,355,280		79%

		80,425,320	(6,289,705)	74,135,615		15,780,336	
	SP 2.3: Internal Audit	43,104,007	(1,562,721)	41,541,286	30,798,787	10,742,499	74%
	SP 2.4: Procurement	18,817,383	(2,320,915)	16,496,468	11,369,513	5,126,955	69%
	SP 2.5: Public Finance And Accounting	30,324,827	(4,333,620)	25,991,207	19,377,288	6,613,920	75%
	SP 2.6: Debt Management	82,952,108	353,982,460	436,934,568	377,894,811	59,039,757	86%
	SP 2.7: External Resource Mobilization	12,023,988	(797,500)	11,226,488	8,768,453	2,458,035	78%
	Total Expenditure of Programme 2	**324,191,579**	**425,270,381**	**749,461,960**	**643,723,742**	**105,738,218**	86%
	Programme 3: Economic and Financial Policy Formulation and Management						
	SP 1: Fiscal Planning	39,215,712	146,546,876	185,762,588	40,203,286	145,559,302	22%
	SP 2: Monitoring & Evaluation / Statistical Data Management	9,876,747	(164,129)	9,712,618	6,386,569	3,326,050	66%
	Total Expenditure of Programme 3	**49,092,459**	**146,382,747**	**195,475,206**	**46,589,855**	**148,885,352**	24%
	TOTAL EXPENDITURE OF VOTE	**1,354,642,233**	**635,239,472**	**1,989,881,705**	**1,592,393,775**	**397,487,932**	**80%**
4563: COUNTY PUBLIC SERVICE BOARD	**Programme 1: Administration and Human Resource Planning**						
	SP 1.1: Administration Services	79,349,524	(5,579,523)	73,770,001	69,118,144	4,651,857	94%
	TOTAL EXPENDITURE OF VOTE	**79,349,524**	**(5,579,523)**	**73,770,001**	**69,118,144**	**4,651,857**	**94%**
4565: HEALTH SERVICES	**Programme 1: Administration and Planning**						
	SP 1:1 Governance and Leadership	680,006,819	3,772,228,238	4,452,235,057	4,385,210,218	67,024,839	98%
	Total Expenditure of Programme 1	**680,006,819**	**3,772,228,238**	**4,452,235,057**	**4,385,210,218**	**67,024,839**	98%
	Programme 2: Health Preventive and Promotive Services						

	SP 2. 1: Primary Health Care	2,146,488,509	(1,465,757,941)	680,730,568	384,663,581	296,066,988	57%
	Total Expenditure of Programme 2	**2,146,488,509**	**(1,465,757,941)**	**680,730,568**	**384,663,581**	**296,066,988**	57%
	Programme 3: Health Curative and Rehabilitative Services						
	SP 3.1: Provision of Essential Health Services in all levels	4,006,230,996	(1,814,796,363)	2,191,434,633	1,937,662,054	253,772,579	88%
	Total Expenditure of Programme 3	**4,006,230,996**	**(1,814,796,363)**	**2,191,434,633**	**1,937,662,054**	**253,772,579**	88%
	TOTAL EXPENDITURE OF VOTE	**6,832,726,324**	**491,673,935**	**7,324,400,259**	**6707,535,853**	**616,864,406**	92%
4566: TRADE, INDUSTRY, MARKETING AND TOURISM	**Programme 1: Administraton, Planning and support services**						
	SP 1.1: Administration, Planning and Support Services	98,651,890	(8,767,573)	89,884,317	85,449,862	4,434,455	95%
	Total Expenditure of Programme 1	**98,651,890**	**(8,767,573)**	**89,884,317**	**85,449,862**	**4,434,455**	95%
	Programme 2: Cooperative Develoment and Management						
	SP 1: Enhance Marketing Cooperatives	28,310,000	(15,962,500)	12,347,500	6,450,855	5,896,645	52%
	Total Expenditure of Programme 2	**28,310,000**	**(15,962,500)**	**12,347,500**	**6,450,855**	**5,896,645**	52%
	Programme 3: Commerce and Enterprise						
	SP 3.1: Business Development Services for SME's	31,340,000	(25,008,125)	6,331,875	4,254,300	2,077,575	67%
	SP 3.2: Establishment of Business Incubation/Enterprise Centers	17,000,000	83,000,000	100,000,000		100,000,000	0%
	SP 3.3 : Consumer Protection	8,450,000	(1,535,624)	6,914,376	4,231,930	2,682,446	61%
	Total Expenditure of Programme 3	**56,790,000**	**56,456,251**	**113,246,251**	**8,486,230**	**104,760,021**	7%
	Programme 4: Market Rehabilitation and Development						
	SP 4.1: Rehabilitation and Renovation of Existing Markets	51,788,924	83,593,580	135,382,504	31,102,928	104,279,576	23%

	SP 4.2: Development of New Markets	55,000,000	(38,000,000)	17,000,000	2,937,600	14,062,400	17%
	Total Expenditure of Programme 4	**106,788,924**	**45,593,580**	**152,382,504**	**34,040,528**	**118,341,976**	22%
	Programme 5: Promotion of Tourism and Markets						
	SP 5.1: Promotion of Local Tourism	10,850,000	(5,115,357)	5,734,643	2,359,602	3,375,041	41%
	Total Expenditure of Programme 5	**10,850,000**	**(5,115,357)**	**5,734,643**	**2,359,602**	**3,375,041**	41%
	Programme 6: Alcoholic Drinks Control						
	SP 6.1:Alchoholic Drinks Control	7,950,000	(441,251)	7,508,749	**6,246,520**	1,262,229	83%
	SP 6.2: Treatment and Rehabilitation of Persons Dependent on Alcoholic Drink	4,000,000	(4,000,000)	-		-	#DIV/0!
	Total Expenditure of Programme 6	**11,950,000**	**(4,441,251)**	**7,508,749**	**6,246,520**	**1,262,229**	**83%**
	TOTAL EXPENDITURE OF VOTE	**313,340,814**	**67,763,150**	**381,103,964**	**143,033,597**	**238,070,367**	**38%**
4567: INFRASTRUCTURE (ROADS, PUBLIC WORKS & TRANSPORT)	**PROGRAM 1. Administration, Planning and Support Services.**						
	SP 1.1: Administrative services	178,216,442	5,893,387	184,109,829	181,026,575	3,083,254	98%
	Total Expenditure of Programme 1	**178,216,442**	**5,893,387**	**184,109,829**	**181,026,575**	**3,083,254**	98%
	Programme 2. Infrastructure, Development & Maintenance.						
	SP 2.1: Construction, Rehabilitation & Maintenance of Roads, Drainage & Bridges	764,788,293	513,788,722	1,278,577,015	578,712,619	699,864,396	45%
	SP 2.2: Rehabilitation & Maintenance of Transport Terminus	4,850,000	(312,500)	4,537,500	3,871,417	666,083	85%
	SP 2.3: Maintenance & Rehabilitation of County Buildings	34,650,000	(20,866,250)	13,783,750	8,304,686	5,479,064	60%
	SP 2.4: Street Lighting	114,250,000	35,172,000	149,422,000	141,004,900	8,417,100	94%
	Total Expenditure of Programme 2	**918,538,293**	**527,781,972**	**1,446,320,265**	**731,893,622**	**714,426,643**	**51%**
	PROGRAM 3. Firefighting & Disaster Management.						

	SP 3.1: Firefighting and Emergency Services	8,700,000	(294,134)	8,405,866	5,480,141	2,925,725	65%
	Total Expenditure of Programme 3	**8,700,000**	**(294,134)**	**8,405,866**	**5,480,141**	**2,925,725**	**65%**
	TOTAL EXPENDITURE OF VOTE	**1,105,454,735**	**533,381,225**	**1,638,835,960**	**918,400,338**	**720,435,622**	**56%**
4569: AGRICULTURE, LIVESTOCK AND FISHERIES	**Programme 1: Administration, Planning and Support Services**						
	SP 1.1: Administration, Planning and Support Services	542,120,734	69,411,612	611,532,346	489,394,562	122,137,784	80%
	Total Expenditure of Programme 1	**542,120,734**	**69,411,612**	**611,532,346**	**489,394,562**	**122,137,784**	80%
	Programme 2: Livestock Resource Management and Development						
	SP 2.1: Livestock Production and Management	76,376,079	(38,660,011)	37,716,068	30,198,369	7,517,699	80%
	SP 2.2: Livestock Disease Management and Control	119,000,000	(110,000,000)	9,000,000	3,443,330	5,556,670	38%
	Total Expenditure of Programme 2	**195,376,079**	**(148,660,011)**	**46,716,068**	**33,641,699**	**13,074,369**	**72%**
	Programme 3: Fisheries Development						
	SP 3.1: Aquaculture development	15,931,342	(5,453,920)	10,477,423	3,349,720	7,127,703	32%
	SP 3.2: Development of Capture Fisheries Resources	7,000,000	(6,000,000)	1,000,000	369,672	630,328	37%
	Total Expenditure of Programme 3	**22,931,342**	**(11,453,920)**	**11,477,423**	**3,719,392**	**7,758,031**	**32%**
	Programme 4: Crop Development and Management						
	SP 4.1: Crop Production and Food Security	377,129,967	37,132,126	414,262,092	322,868,420	91,393,672	78%
	Total Expenditure of Programme 4	**377,129,967**	**37,132,126**	**414,262,092**	**322,868,420**	**91,393,672**	**78%**
	TOTAL EXPENDITURE OF VOTE	**1,137,558,122**	**(53,570,193)**	**1,083,987,929**	**849,624,073**	**234,363,856**	**78%**
4570: LAND, PHYSICAL	**Programme 1: Administration, Planning, Management and Support Services**						

PLANNING AND HOUSING	SP 1.1: Administration and financial service	108,117,870	14,687,745	122,805,615	119,771,522	3,034,093	98%
	Total Expenditure of Programme 1	**108,117,870**	**14,687,745**	**122,805,615**	**119,771,522**	**3,034,093**	**98%**
	Programme 2: Land Use Planning and Survey						
	SP 2.1: Nakuru County Land use plan	350,978,626	264,108,781	615,087,407	240,260,833	374,826,574	39%
	SP 2.2: Surveying and Mapping of county	56,826,204	(51,610,659)	5,215,545		5,215,545	0%
	Develop County Spatial Plan	11,645,000	(324,375)	11,320,625	4,800,000	6,520,625	42%
	Total Expenditure of Programme 2	**419,449,830**	**212,173,747**	**631,623,577**	**245,060,833**	**386,562,744**	**39%**
	Programme 3 Housing Development and Management						
	SP 3.1: Maintenance of County Houses	14,836,070	(3,188,375)	11,647,695	5,642,072	6,005,623	48%
	SP 3.2: Housing Technology Establishment of five Constituency Building Technology Centres	15,000,000	(11,500,000)	3,500,000	3,431,107	68,893	98%
	Total Expenditure of Programme 3	**29,836,070**	**(14,688,375)**	**15,147,695**	**9,073,179**	**6,074,516**	**60%**
	TOTAL EXPENDITURE OF VOTE	**557,403,770**	**212,173,117**	**769,576,887**	**373,905,534**	**395,671,353**	**49%**
4572: WATER, ENVIRONMENT, ENERGY AND NATURAL RESOURCES	**Programme 1: Administration, Planning and Support Services**						
	SP 1.1: Administration Services	249,124,798	31,280,013	280,404,811	275,929,114	4,475,697	98%
	Total Expenditure of Programme 1	**249,124,798**	**31,280,013**	**280,404,811**	**275,929,114**	**4,475,697**	**98%**
	Programme 2: Provision of Water and Sewerage Services						
	SP 2.1: Provision of Water	577,182,134	382,153,218	959,335,352	315,940,477	643,394,875	33%
	SP 2.2: Sewerage Services Provision	4,000,000	(4,000,000)	-		-	#DIV/0!
	Total Expenditure of Programme 2	**581,182,134**	**378,153,218**	**959,335,352**	**315,940,477**	**643,394,875**	**33%**

	Programme 3: Environmental Management						
	SP 3.1: Pollution Control	173,192,528	(126,824,675)	46,367,853	44,312,923	2,054,930	96%
	SP 3.2: Greening and Beautification	74,742,923	(35,903,750)	38,839,173	4,766,634	34,072,539	12%
	Total Expenditure of Programme 3	**247,935,451**	**(162,728,425)**	**85,207,026**	**49,079,557**	**36,127,469**	**58%**
	Programme 4: County energy Planning, Regulation, Operation and Development						
	SP 4.1 Physical planning relating to energy	2,000,000	(2,000,000)	-		-	#DIV/0!
	Total Expenditure of Programme 4	**2,000,000**	**(2,000,000)**	-		-	#DIV/0!
	TOTAL EXPENDITURE OF VOTE	**1,080,242,383**	**244,704,806**	**1,324,947,189**	**640,949,149**	**683,998,040**	**48%**
4574: PUBLIC SERVICE, TRAINING AND DEVOLUTION	**Programme 1: Administration, Planning and Support Services**						
	SP 1.1: Administration Services	890,941,077	(34,425,936)	856,515,141	816,684,584	39,830,557	95%
	Total Expenditure of Programme 1	**890,941,077**	**(34,425,936)**	**856,515,141**	**816,684,584**	**39,830,557**	**95%**
	Programme 2: Legal Services						
	SP 2.1: Legal Services And Policies Formulation	-	-	-		-	#DIV/0!
	Total Expenditure of Programme 2	-	-	-		-	**#DIV/0!**
	Programme 3: Human Resource Management And Development						
	SP 3.1: Staff Development Through Capacity Building & Training	8,350,000	10,325,000	18,675,000	15,515,912	3,159,088	89%
	Total Expenditure of Programme 3	**8,350,000**	**10,325,000**	**18,675,000**	**15,515,912**	**3,159,088**	**89%**
	Programme 4: Disaster Management And Humanitarian Assistance						
	SP 4.1: Disaster Management and Humanitarian Assistance	5,000,000	(510,000)	4,490,000	2,908,740	1,581,260	65%
	Total Expenditure of Programme 4	**5,000,000**	**(510,000)**	**4,490,000**	**2,908,740**	**1,581,260**	**65%**

	TOTAL EXPENDITURE OF VOTE	**904,291,077**	**(24,610,936)**	**879,680,141**	**835,109,236**	**44,570,905**	**95%**
4575: EDUCATION, VOCATIONAL TRAINING, ICT AND E-GOVERNMENT	**Programme 1: Administration and Planning Services**						
	SP 1.1: Administration & Support Services	726,651,947	213,605,003	940,256,950	568,418,020	371,838,930	60%
	Total Expenditure of Programme 1	**726,651,947**	**213,605,003**	**940,256,950**	**568,418,020**	**371,838,930**	**60%**
	Programme 2: Promotion of Early Childhood Education and Development						
	SP 2.1: Promotion of Early Childhood Education	231,176,132	90,178,324	321,354,456	250,212,842	71,141,614	78%
	SP 2.2: Education development	31,457,589	-	31,457,589		31,457,589	0%
	Total Expenditure of Programme 2	**262,633,721**	**90,178,324**	**352,812,045**	**250,212,842**	**102,599,203**	**71%**
	Programme 3. Vocational Training and skills Upgrading						
	SP 3.1: Vocational training	179,966,337	(19,850,184)	160,116,153	138,277,345	21,838,808	86%
	Total Expenditure of Programme 3	**179,966,337**	**(19,850,184)**	**160,116,153**	**138,277,345**	**21,838,808**	**86%**
	Programme 4: Information and Communication Services						
	SP 4.1: Public Communication & Media Services	23,131,781	(7,899,519)	15,232,262	11,910,833	3,321,429	78%
	Total Expenditure of Programme 4	**23,131,781**	**(7,899,519)**	**15,232,262**	**11,910,833**	**3,321,429**	**78%**
	Programme 5: ICT Infrastructure Development						
	SP 5.1: Network Infrastructure	11,675,137	(4,729,400)	6,945,739		6,945,738	0%
	SP 5.2 Hardware & Software Platforms	5,000,000	(5,000,000)	-		-	#DIV/0!
	Total Expenditure of Programme 5	**16,675,137**	**(9,729,400)**	**6,945,739**		**6,945,738**	**0%**
	TOTAL EXPENDITURE OF VOTE	**1,209,058,923**	**266,304,224**	**1,475,363,149**	**968,819,039**	**506,544,109**	**66%**

4576: YOUTH, CULTURE, GENDER, SPORTS AND SOCIAL SERVICES.	**Programme 1: Administration, Planning and Support Services**						
	SP 1.1: Administration	188,267,708	63,343,251	251,610,959	137,931,048	113,679,911	55%
	Total Expenditure of Programme 1	**188,267,708**	**63,343,251**	**251,610,959**	**137,931,048**	**113,679,911**	**55%**
	Programme 2: Development Social-Cultural Diversity, Economic Empoerment and Responsible Gaming						
	SP 2.1: Cultural development activities	67,250,000	(16,289,531)	50,960,469	37,857,773	13,102,696	74%
	Total Expenditure of Programme 2	**67,250,000**	**(16,289,531)**	**50,960,469**	**37,857,773**	**13,102,696**	**74%**
	Programme 3: Management and Development of Sports, Recreation and Sports Facilities						
	SP 3.1: Development of Sports Infrastructure	105,323,107	(20,902,500)	84,420,607	74,806,017	9,614,590	89%
	Total Expenditure of Programme 3	**105,323,107**	**(20,902,500)**	**84,420,607**	**74,806,017**	**9,614,590**	**89%**
	Programme 4: Youth Empowerment and Participation						
	SP 4.1: Youth empowerment and participation	16,250,000	9,063,531	25,313,531	18,754,197	6,559,334	74%
	SP 4.2: Youth Development	14,500,000	(9,500,000)	5,000,000		5,000,000	0%
	Total Expenditure of Programme 4	**30,750,000**	**(436,469)**	**30,313,531**	**18,754,197**	**11,559,334**	**62%**
	TOTAL EXPENDITURE OF VOTE	**391,590,815**	**25,714,751**	**417,305,566**	**269,349,036**	**147,956,530**	**65%**
4577: NAKURU MUNICIPALITY	**Programme 1: Administration, Planning and Support Services**						
	SP 1.1 Administration and Planning	46,017,516	(11,010,285)	35,007,231	30,143,270	4,863,961	86%
	Total Expenditure of Programme 1	**46,017,516**	**(11,010,285)**	**35,007,231**	**30,143,270**	**4,863,961**	**86%**
	Programme 2: Nakuru Municipality Urban Planning and Development						
	SP 2.1 Infrastructure Development and Urban Planning	63,812,400	751,909,575	815,721,975	29,276,611	786,445,364	4%

	Total Expenditure of Programme 2	63,812,400	751,909,575	815,721,975	29,276,611	786,445,364	4%
	TOTAL EXPENDITURE OF VOTE	109,829,916	740,899,290	850,729,206	59,419,882	791,309,324	7%
4578: NAIVASHA MUNICIPALITY	Programme 1: Administration, Planning and Support Services						
	SP 1.1: Administrative Services	31,336,918	(2,998,851)	28,338,067	24,091,350	4,246,717	85%
	Total Expenditure of Programme 1	31,336,918	(2,998,851)	28,338,067	24,091,350	4,246,717	85%
	Programme 2: Naivasha Municipal Services						
	S.P 2.1: Planning and Infrastructure	57,455,238	255,730,534	313,185,772	1,300,000	311,885,772	0%
	Total Expenditure of Programme 2	57,455,238	255,730,534	313,185,772	1,300,000	311,885,772	0%
	TOTAL EXPENDITURE OF VOTE	88,792,156	252,731,683	341,523,839	25,391,350	316,132,489	7%
4579: OFFICE OF THE COUNTY ATTORNEY	Programme 1: Administration, Planning and Support Services						
	SP 1.1: Administration Services	9,900,000	(3,042,500)	6,857,500	5,475,619	1,381,881	80%
	Total Expenditure of Programme 1	9,900,000	(3,042,500)	6,857,500	5,475,619	1,381,881	80%
	Programme 2: Provision of Advisory Services						
	SP 2.1: Advising on Legal Matters	5,000,000	1,445,000	6,445,000	4,926,780	1,518,220	76%
	Total Expenditure of Programme 2	5,000,000	1,445,000	6,445,000	4,926,780	1,518,220	76%
	Programme 3: Provision of Legal Service						
	SP 3.1: Litigation	10,000,000	184,597,500	194,597,500	155,028,752	39,568,748	80%
	Total Expenditure of Programme 3	10,000,000	184,597,500	194,597,500	155,028,752	39,568,748	80%
	TOTAL EXPENDITURE OF VOTE	24,900,000	183,000,000	207,900,000	165,431,151	42,468,849	80%

4573: COUNTY ASSEMBLY	Programme 1: General Administration and Planning						
	SP 1.1: Administrative Services	512,429,857	233,714,502	746,144,359	708,323,749	37,820,610	95%
	Total Expenditure Programme 1	**512,429,857**	**233,714,502**	**746,144,359**	**708,323,749**	**37,820,610**	**95%**
	Programme 2: County Legislation and Oversight						
	SP 2.1: Procedures and Committee Services	1,047,782,347	49,436,323	1,097,218,670	1,061,745,442	35,473,228	97%
	Total Expenditure Programme 2	**1,047,782,347**	**49,436,323**	**1,097,218,670**	**1,061,745,442**	**35,473,228**	**97%**
	TOTAL EXPENDITURE OF VOTE	**1,560,212,204**	**283,150,825**	**1,843,363,029**	**1,770,069,191**	**73,293,838**	**96%**
	TOTAL EXPENDITURE BY PROG/SUB PROGRAMME	**17,142,914,490**	**4,066,784,425**	**21,209,698,916**	**15,968,266,127**	**5,241,432,789**	**75%**

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for;

i) receivables that include imprests and salary advances and

ii) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. This does not apply.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the County Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the County Executive is detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 251,757,686 compared to KShs 317,738,407 in prior period as indicated on note 15. / *(There were no other restrictions on cash during the year)*

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note nil and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 8th June, 2022 for the period 1st July 2023 to 30 June 2023 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

a) Control the other party or

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

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

15. Notes to the Financial Statements

1. Transfer from the CRF

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Total exchequer releases for quarter 1	1,244,537,961	2,149,309,193
Total exchequer releases for quarter 2	3,078,437,074	2,149,309,193
Total exchequer releases for quarter 3	2,803,781,737	2,149,309,193
Total exchequer releases for quarter 4	5,711,667,393	5,536,099,437
Total	-	1,042,089,307
	14,521,305,049	**13,026,116,323**

2. Miscellaneous Receipts

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Tender Fees received	-	-
Own Source Revenue/ AIA	1,703,400,150.87	3,259,072,974
Proceeds from Domestic and Foreign Grants		305,228,810
Interest on deposits-Nakuru City UDG Account	27,550,025.38	21,554,658
Donor Fund Account		42,984,310
Total	1,730,950,176	3,628,840,753

3. Compensation of Employees

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Basic salaries of permanent employees	3,654,352,789.2	3,022,140,746.0
Basic wages of temporary employees	439,652,651.4	300,297,132.0
Personal allowances paid as part of salary	2,472,714,327.1	2,405,767,154.5
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes		4,861,000.0
Employer contribution to compulsory national health insurance schemes		
Pension and other social security contributions	334,823,759.8	367,375,090.8
Compulsory national industrial training authority		43,112,571.0
Social benefit schemes outside government	-	-

Other personnel payments	-	44,960,807.0
Total	**6,901,543,527.5**	**6,188,514,501.2**

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Utilities, supplies and services	205,538,856	188,861,024
Communication, supplies and services	28,857,936	34,713,594
Domestic travel and subsistence	232,802,907	179,368,329
Foreign travel and subsistence	43,112,276	44,833,314
Printing, advertising and information supplies & services	102,028,758	163,866,381
Rent and Rates	3,611,113	20,492,849
Training expenses	67,767,772	76,646,455
Hospitality supplies and services	202,425,083	343,066,125
Insurance costs	177,452,850	140,633,620
Specialized materials and services	960,861,371	1,419,256,054
Office and general supplies and services	107,327,876	142,185,121
Fuel, oil and lubricants	105,741,784	63,294,367
Other operating expenses (including bank charges)	663,201,235	139,343,387
Routine maintenance – vehicles and other transport equipment	36,977,382	727,787,363
Routine maintenance – other assets	102,063,119	161,592,593
Total	**3,039,770,319**	**3,845,940,577**

5. Subsidies

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

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Transfers to County government entities		
	-	-
Transfers to other counties		
County Assembly of Nakuru	1,770,069,191	1,530,183,125
	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
	-	-
Total	**1,770,069,191**	**1,530,183,125**

These are transfers to County Assembly for operations and developments. These transfers are not recovered. The difference from the prior year period to the year under review is Kshs. 239,886,066.

7. Other Grants and Transfers

Description	2022/2023 Kshs	2021-2022 Kshs
Scholarships and other educational benefits	177,250,852.00	255,757,609
Emergency relief and refugee assistance(Emergency Fund)	70,000,000.00	70,000,000
Conditional grants transfer to PGH Level 5		
Conditional grants transfer to Health facilities Primary Health care	39,387,085.00	29,970,393
Facility Improvement Fund utilized as AIA by Health facilities	1,271,362,065	1,499,756,915
Conditional grants transfer to Kenya Roads Board Fund Account	69,956,342.00	328,209,621
Conditional grants transfer to DANIDA Fund	79,496,989.00	
Conditional grants transfer to Village Polytechnic Fund Account	67,037,100.00	61,035,855
Conditional grants transfer to Agricultural Sector D. Fund Account	10,752,658.00	22,683,615
Conditional grants transfer to NARIG - Agriculture Fund Account	180,797,165.00	54,806,951

Conditional grants transfer to KDSP Fund Account	0	
National Agriculture, Value,Development Project (NAVCDP)	67,192,729.00	
Nutrition International	26,906,673.00	
Climate Change Funds	44,312,923.00	
Conditional grants transfer to Urban Institute Fund Account		11,557,617
Conditional grants transfer to Kenya Urban Development Programme	3,534,474.00	
Other Current Transfers and grants		23,147,814
Kenya Devolution Support Programme		111,558,895
Kenya Informal Settlement P	200,000,000.00	
Donor Fund Account Expenditure		44,213,909
Other Capital Grant	107,802,831.35	87,151,641
Car and Mortgage loan fund	-	40,000,000
Naivasha Municipality Urban Development grant		185,026,560
Nakuru City Urban Development Grant		332,134,597
TOTAL	**2,415,789,887**	**3,157,011,991**

8. Social Security Benefits

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of buildings	-	3,095,130
Construction of buildings	528,170,799.00	640,817,888
Refurbishment of buildings	13,112,758.10	17,879,523
Construction of roads	311,684,415.15	788,977,718
Construction and civil works	625,871,095.93	1,114,687,232
Overhaul and refurbishment of construction & civil works	-	
Purchase of vehicles and other transport equipment	40,289,282.75	87,895,934
Overhaul of vehicles and other transport equipment	-	
Purchase of household furniture and institutional equipment	-	8,418,670
Purchase of office furniture and general equipment	16,313,871.95	37,759,308
Purchase of specialized plant, equipment and machinery	139,024,496.90	325,890,158.20
Rehabilitation and renovation of plant, machinery and equip.	40,273,586.15	18,456,446
Purchase of certified seeds, breeding stock and live animals	59,535,891.50	181,549,560
Research, studies, project preparation, design & supervision	58,063,250.85	94,476,199
Rehabilitation of civil works	-	8,456,750
Acquisition of strategic stocks and commodities	0	0
Acquisition of ICT Equipment's	0	0
Acquisition of land	4,800,000.00	130,346,285
Acquisition of intangible assets	0	0
Total acquisition of non- financial assets	**1,837,139,448.28**	**3,458,706,800.50**
Financial assets		
Domestic public non-financial enterprises (Payables)	3,973,915.50	263,009,388
Domestic public financial institutions	0	0
Total acquisition of financial assets	**3,973,915.50**	**263,009,387.75**
Total acquisition of assets	**1,841,113,363.78**	**3,721,716,188.25**

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

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

	FY 2022-2023	FY 2021-2022
Description	**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	-	-

12. Other Payments

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments *(specify/breakdown)*	-	-
Total	-	-

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2022/2023	2021-2022
Name of Bank, Account No. & Currency			**Kshs**	**Kshs**	**Kshs**
Central Bank Of Kenya A/C No 1000171178	Kshs	Recurrent A/C		136,978	51
Central Bank Of Kenya A/C No.1000171103	Kshs	Development A/C		1,865,226	119,411
Central Bank Of Kenya A/C No.1000238356	Kshs	Deposit A/C		251,757,686	317,738,407
Central Bank Of Kenya A/C No.1000277537	Kshs	Roads Maintenance Levy Fund A/C		101,974,059	171,930,401
Central Bank Of Kenya A/C No.1000171607	Kshs	Revenue Fund A/C		2,566,480,916	1,902,700,369
Central Bank Of Kenya A/C No.1000344188	Kshs	Danida Grants Fund A/C		62,835	79,559,824
Central Bank Of Kenya A/C No.1000368454	Kshs	Village Polytechnic Projects Fund A/C		3,026	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		3,534,475	22,033,985
Central Bank Of Kenya A/C No.1000382376	Kshs	Urban Institution Grant A/C		-	-
Central Bank Of Kenya A/C No.1000451734	Kshs	Kenya Devolution Support Prog		-	120,374,189
Central Bank Of Kenya A/C No.1000552395	Kshs	Nakuru County Climate Change Fund		39,035,006	-
Central Bank Of Kenya A/C No.1000534044	Kshs	Nakuru County Nutrition Inter		1,781,759	4,812,932

		Grant			
Central Bank Of Kenya A/C No.1000564277	Kshs	Nakuru County Primary Health Care		288,444	11,533,279
Central Bank Of Kenya A/C No.1000726806	Kshs	Aggregation And Industrial Parks		-	-
Central Bank Of Kenya A/C No.1000726849	Kshs	National Agricultural Value Chain Development Project (Navcdp)			-
KCB Bank A/C No.1140746057	Kshs	Local Banks Revenue A/C		13,215,498	6,581,457
Family Bank A/C No.018000053211	Kshs	Local Banks Revenue A/C		38,302,375	28,089,897
Equity Bank A/C No.0130261954816	Kshs	Local Banks Revenue A/C		792	7,654,279
Co-Operative Bank A/C No.01141521630800	Kshs	Local Banks Revenue A/C		117,089,150	159,745,491
National Bank A/C No.01001065283400	Kshs	Local Banks Revenue A/C		13,085,003	20,204
Access Bank A/C No. 008010000007	Kshs	Local Banks Revenue A/C		2,346,291	509,563
Safaricom Ltd Paybill No.3232323	Kshs	Paybill Number		-	107,233
National Bank(Pgh Annex)A/C No.01001089796900	Kshs	Pgh Annex A/C		26,670,161	20,264,835
KCB Bank Naivasha A/C No.1156232961	Kshs	Naivasha Hospital		59,019,154	46,907,633
KCB Bank Nakuru A/C No.1156245524	Kshs	Bahati Sub-County Hospital		9,057,068	10,947,556
KCB Bank Gilgil A/C No.1156024587	Kshs	Gilgil Sub-County Hospital		18,675,784	15,006,256
National Bank Molo A/C No.01001019332500	Kshs	Elbugon Sub-County Hospital		4,005,260	995,935
National Bank Molo A/C No.01001019327000	Kshs	Olenguruone		4,119,663	1,928,204
National Bank Molo A/C No.010019332000	Kshs	Molo Sub-County Hospital		7,086,719	11,317,723
National Bank A/C No.01001089797100	Kshs	Pgh Main Account		279,014,361.95	32,068,675
Co-Operative Bank A/C #.01141506787900	Khs	Pgh Nakuru			

Co-Operative Bank A/C No.01141026760800	Kshs	Subukia Health Centre		2,937,558.24	4,795,366
KCB Bank Njoro A/C No.1101880465	Kshs	Njoro Health Development Committee		5,513,448.00	4,620,180
Co-Operative Bank A/C No.01141506757000	Kshs	Langa Langa Health Centre		1,374,366.10	2,116,407
KCB Bank A/C No.1156856272	Kshs	Kabazi Health Centre		729,893.00	842,997
Co-Operative Bank Molo A/C No.01141026174000	Kshs	Keringet Sub-County Hospital		422.00	422
Co-Operative Bank Molo A/C No.01141026174002	Kshs	Keringet Sub-County Hospital		533,328.75	1,584,577
Co-Operative Bank A/C No.01141026745200	Kshs	Mirugi Kariuki Dispensary		1,235,030.15	1,172,911
Co-Operative Bank A/C No.01141353114900	Kshs	Bondeni Maternity		1,733,249.50	3,804,105
KCB Bank Flamingo A/C No.1123236488	Kshs	Soin Sub-County Hospital		720,109.00	1,055,025
Family Bank A/C No.19000048965	Kshs	Car Loan	-	975,780.00	
Family Bank A/C No.19000048967	Kshs	Mortgage Fund		37,171,762	
National Bank A/C No.01001124684400	Kshs	Emergency Fund		60,086,330	
Family Bank A/C No. 018000065488	Kshs	Trade & Tourism			-
Family Bank Limited Ac/No 019000036428	Kshs	Bursary Fund		10,760,146	
Family Bank A/C No.018000073979	Kshs	Disability Fund		23,587	
KCB A/C No. A/C No.1271475472	Kshs	Atc Agr. Tra. C		1,074,975	
Family Bank A/C No.019000039781	Kshs	Public Service Mngt Imprest A/C			
Family Bank A/C No.019000039790	Kshs	Lands,Housing & Physical Planning Imprest A/C			
KCB A/C No.1146814232	Kshs				-
Co-Operative Bank A/C No.01141506067600	Kshs	Nakuru County Gvt Imprest A/C		1,621,376	1,155,904

National Bank A/C No. 01001082272000	Kshs	Molo Sub County Imprest A/C			10,876,780
Ncba A/C No.8647430012	Kshs	Nakuru County Devolution (Kdsp)		104,600,360	18,301,268
KCB Bank Ac/No. 1261585429	Kshs	Naivasha Municipality Urban Dev Grant		98,838,373	293,954,876
I&M Bank A/C No. 0180228664125	Kshs	Nakuru City Urban Dev. Grant		410,816,577	913,626,230
KCB Bank Ac/No. 1236197070	Kshs	Nakuru County-Asdsp Operations		12,539,666	24,768,523
KCB Bank Ac/No. 1235337995	Kshs	National Agri &Rural Inclusive		19,752,143	175,259,437
National Bank A/C No. 01022260031900	Kshs	Nakuru County Revenue Mobilization Account		806,850	
KCB Bank Ac/No. 1316155528	Kshs	Nat.Agri. Value Chain Dev. Project (Navcdp)		67,194,729	
Family Bank Limited Ac/No018000097126	Kshs	Kenya Informal Settlement Improvement Project Kisip Ii		200,000,000	
National Bank A/C No.01071260371300	Kshs.	School Feeding Programme		49,998,550	
Sub - Total				**4,649,646,300**	**4,431,637,923**

13 B Cash in Hand

	FY 2022-2023	FY 2021-2022
	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:

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

14. Outstanding imprests and advances

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

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

Notes to the Financial Statements (Continued)

15. Deposits and Retentions

	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	251,757,686		317,738,407	
Total	**251,757,686**		**317,738,407**	
Ageing analysis for	-		-	
Ageing analysis: (deposits and retentions)	**2022-23**	**% of the Total**	**2021-22**	**% of the Total**
Under one year	251,757,686	100%	317,738,407	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	**251,757,686**	**100%**	**-**	**100%**

16. Fund Balance Brought Forward

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts	3,676,860,946	4,431,637,923
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	(251,757,686)	(317,738,407)
Total	**3,425,103,260**	**4,113,899,516**

Notes to the Financial Statements (Continued)

17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	**Kshs**	**Kshs**	**Kshs**
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (*Specify*)	-	-	-
Total	-	-	-

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

	FY 2022-2023	FY 2021-2022
Description	**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))	-	-

19. Increase/ (Decrease) in Deposits and Retention

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Deposits and Retention s as at 1st July (A)	317,738,407	180,117,147
Deposits and Retention as at 30th June (B)	251,757,686	317,738,407
Increase/ (Decrease) in Deposits and Retentions C= B-A	**65,980,721**	**137,621,260**

20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY(2021/2022) Kshs	Additions for the year (2022/2023) Kshs	Paid during the year(2022/2023) Kshs	Balance c/f (2022/2023) Kshs
Construction of Buildings	179,558,781.36	292,602,899.92	351,241,016.15	120,920,665.13
Construction of Civil Works	132,847,515.88	166,600,309.89	174,506,733.83	124,941,091.94
Purchase of land	1,582,560.00	1,000,000.00	-	2,582,560.00
Supply of Goods	284,903,690.95	377,670,861.03	129,435,927.41	533,138,624.57
Supply of Services	163,501,830.50	799,618,583.00	249,294,349.25	713,826,064.25
Total	**762,394,378.69**	**1,637,492,653.84**	**904,478,026.64**	**1,495,409,005.89**

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2021/2022 Kshs	Additions for the year Kshs	Paid during the year Kshs	Balance c/f FY 2022/2023 Kshs
Senior management	6,139,469.10	16,913,184.55	487,699.10	22,564,954.55
Middle management	3,000.00	6,662,772.00	33,350.00	6,657,372.00
Unionisable employees	2,640,214.40	284,760.00	2,640,214.40	284,760.00
Others	138,578.10	2,894,959.77	138,578.10	2,894,959.77
Total	**8,921,261.60**	**26,755,676.32**	**3,299,841.60**	**32,402,046.32**

3. Other Pending Payables (See Annex 4)

Description	Balance b/f 2021/2022 Kshs	Additions for the year 2022/2023 Kshs	Paid during the year FY 2022/2023 Kshs	Balance c/f (2022/2023) Kshs
Amounts due to National Government Entities	398,500.00	-	192,400.00	206,100.00
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	**1,607,850.00**	**-**	**192,400.00**	**1,415,450.00**

Other Important Disclosures

4. External Assistance

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	1,000,000.00	-
Total	**1,000,000.00**	-

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

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

b) **Undrawn external assistance**

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

c) Classes of providers of external assistance

Description	FY 2022-2023 Kshs	FY 2021-2022 Kshs
Multilateral Donors	1,000,000	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures

d) Non-monetary external assistance

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Goods	1,168,800.00	-
Services	-	-
Total	**1,168,800.00**	-

e) Purpose and use of external assistance.

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**Kshs**
Compensation of Employees	-	-
Use of Goods and Services - Digital hub, music & podcast recording equipment	1,168,800.00	-
Use of Goods and Services-Cost of external assistance received during youth policy validation workshop	1,000,000.00	
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	**2,168,800.00**	-

NOTES
1. Cost of goods based on Market value of the goods
2.Cost of training is based on market rate for full board facility during conference

Other Important Disclosures

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

	FY 2022-2023	FY 2021-2022
Description	**Kshs**	**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 made directly to supplier on behalf of the County Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

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

Other Important Disclosures
5.2 Classification of payments made by Third Parties by Nature of expenses.

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

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

Related party transactions

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	62,445,697	67,081,447
Transfers To Related Parties		
Transfers to Other County Government Entities	1,770,069,191	1,530,183,125
Transfers to Development Projects	1,841,113,364	3,155,641,991
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	**3,611,182,555**	**4,685,825,116**
Transfers From Related Parties		
Transfers From the CRF	11,808,106,661	13,026,116,323
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	349,583,120
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	**15,419,289,216**	**17,711,941,439**

7. **Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
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
CAR & MORTGAGE	June 2017	Nakuru	CPA Wilson Mungai
EMERGENCY FUND	November 2017	Nakuru	CPA Wilson Mungai
DISABILITY FUND	May 2015	Nakuru	Philip Odeyo

BURSARY	9th September 2015	Nakuru	Oscar Muraguri

Other Important Disclosures

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 110,638,298 and Kshs 153,297,872 for the previous Financial year.

9. Contingent Liabilities

Contingent Liabilities	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Court Case Xxx Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.	Presentation of financial statements	The management acknowledge the findings	unresolved	progressive
2.1	Inaccuracies in acquisition of land	This was occasioned due to payment of land purchase under payables vote and needed to be reconciled	unresolved	It is a budgetary laps that needs to be addressed
2.2	Variance between financial statements and IFMIS balances	It is being handled at the national treasury	Unresolved	Progressive
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 County Assembly awaiting implementation	Unresolved	Progressive
5.0	Irregularities in compensation of employees	The management has noted the findings for action. This is due to payment done through departments	Resolved	
6.2	Unsupported legal fees	The management takes cognizance of the findings	Unresolved	Progressive
7.2	Delayed disbursement to vocational trainings centres support grant	The management has noted the findings for action	Resolved	
7.4	Unsupported expenditure – PGH	The management has noted the findings for action	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)*
	Nakuru Account			
7.5	Unreconciled Donor Fund account expenditure	This was occasioned by transfers done to the account for transforming health sector amounting to Kshs. 10,221,839.0 which was spent together with donor funds received directly to the account	Resolved	
8.0	Lack of ownership of motor vehicles and other transport	The management wishes to take note of the findings	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	
13.	Purchase of specialized plant and equipment – medical equipment	The management wishes to take note of the findings	Resolved	

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Name: Stephen Iribe Njogu

County Executive Committee Member – Finance and Economic Planning

Date 28/12/2023

Annex 1 – Analysis of Transfers From the CRF

Period 2023	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,157,349,654	2,996,340,676	2,362,930,703	5,362,589,274	11,879,210,307
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	14,985,000		13,157,250	28,142,250
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	22,710,198	95,266,938	130,012,758	247,989,894
Kenya Devolution Support Programme					-
Village Politechnic Project Fund	-	33,142,500	33,142,500	-	66,285,000
Nutritional International	-	11,258,700	7,499,400	4,999,400	23,757,500
Abolishment of user fees in health centres and dispensaries					-
Climate Change Fund	-	-	33,312,923	11,000,000	44,312,923
Kenya Urban Support Programme					-
Agriculture Sector Development Support Project (ASDSP)	-	-	10,752,658	-	10,752,658
Scholarship	-	-	177,250,852	-	177,250,852
Kenya Urban Development Grant	-	-	-	3,534,474	3,534,474
Emergency Fund	-	-	-	70,000,000	70,000,000
Kenya Informal Settlement Project (KISIP II)	-	-	-	200,000,000	200,000,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Total	**1,157,349,654**	**3,078,437,074**	**2,720,155,974**	**5,795,293,156**	**12,751,235,858**

Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date Invoiced/ Contracted	Particulars	Original Amount	Balance At The Beginning Of The Year	Addition During The Year	Amount Paid During The Year	Outstanding Balance	Comments
				A	B	C	D=A+B-C	
Construction Of Buildings								
Casca Traders	2019/2020	Being Ongoing Construction At Milimani-Governors Annex	52,911,404.15		155,323,381.39	208,234,785.54		Project Ongoing With No Outstanding Bills
Alphamy Construction Limited	1/16/2013	Payment Of Construction Of One Block Of Pit Toilet At Chandela Primary School	50,895	50,895.00		-	50,895.00	Defunct Local Authority
Alphamy Construction Ltd	1/16/2013	Construction Of One Classroom At Chandera Sec School	747,218	747,218.00		747,218	-	Paid
Danmark Enterprises	12/19/2013	Construction Of One Classroom At Mona Sec School	129,644	129,643.90		-	129,643.90	Defunct Local Authority
Jomikoka Construction Ltd	3/8/2013		4,122,022	-		-	-	
Josmak General Supplies	10/12/2012		801,764	-		-	-	
Remta Company Limited	1/15/2013	Construction Of One Classroom At Tayari Primary School(Phase I)	198,647	198,647.00		-	198,647.00	Defunct Local Authority
Remta Company	4/4/2013	Construction Of Classroom At Tayari	787,400	787,400.00		-		Defunct Local

Limited		Primary School(Phase Ii)					787,400.00	Authority
Remta Company Ltd	Jun-12	Construction Of Modern Toilets At Molo Market	394,000	394,000.00		-	394,000.00	Defunct Local Authority
Royal Wakulima Limited	4/2/2013	Rehabilitation Of Slaughter House	691,142	691,141.92		-	691,141.92	Defunct Local Authority
Royal Wakulima Ltd	1/16/2013	Construction Of One Classroom At St.Brendan Sec School	91,395	91,394.60		-	91,394.60	Defunct Local Authority
Royal Wakulima Ltd	1/16/2013	Complition Of Chiefs Office At Sirikwa Farm	183,300	183,300.00		-	183,300.00	Defunct Local Authority
Royal Wakulima Ltd	2013	Construction Of One Classroom At Sachagwan Sec School	761,133	761,132.64		-	761,132.64	Defunct Local Authority
Royal Wakulima Ltd	1/23/2013	Construction Of One Classroom At Sulgwita Sec School	793,295	793,295.07		-	793,295.07	Defunct Local Authority
Stasha Construction Co.Ltd	2/14/2013	Repairing And Concreting Floors At Lakeview Primary School	488,880	488,880.00		-	488,880.00	Defunct Local Authority
Trivet Construction And General Supplies Limited	6/26/2012	Construction Of Classrooms At Tarakwet Primary School	649,960	649,960.00		-	649,960.00	Defunct Local Authority
Trivet Construction And General Supplies Limited	10/2/2012	Construction Of Classrooms At Elburgon P.C.E.A Secondary School Elburgon Ward Molo Sub-County	1,116,486	1,116,486.27		-	1,116,486.27	Defunct Local Authority
Wilma Duet Limited	1/15/2013	Construction Of One Classroom At Sulgwita Sec School	85,250	85,250.00		-	85,250.00	Defunct Local Authority
Muemma General Supplies	5/5/2021		120,000	-		-	-	
Korimam Enterprises	8/12/2019	Being Payment For Proposed Refurbishment Of Directorate Of Scm Offices	1,698,878	551,919.60		525,846	26,073.00	System Closure

Limited		At Public Works.						
Etham Consolidated Limited	8/19/2021	Renovation Of Old Town Hall Offices Revenue Section	2,999,976.00	2,999,976.00		2,909,977	89,999.30	System Closure
Commissioner Of Income Tax	4/21/2021	3% Withholding Tax - Dame Group Africa Limited - Findev27062302 /	65,176.50		65,176.50		65,176.50	System Closure
Commissioner Of Income Tax		3% Withholding Tax - Solferino Investments Limited - Findev236229 /	35,986.20		35,986.20		35,986.20	System Closure
Commissioner Of Income Tax		3% Withholding Tax - Dakuki Construction Company Ltd - Findev236228 /	63,004.00		63,004.00		63,004.00	System Closure
Commissioner Of Vat	4/21/2021	2% Withholding Tax - Dame Group Africa Limited - Findev27062302	37,457.75		37,457.75		37,457.75	System Closure
Commissioner Of Vat	7/8/2020	2% Withholding Tax - Solferino Investments Limited - Findev236229 /	20,681.70		20,681.70		20,681.70	System Closure
Commissioner Of Vat		2% Withholding Tax - Dakuki Construction Company Ltd - Findev236228 /	36,209.20		36,209.20		36,209.20	System Closure
Mous Renovation And Contractors	Fy2019/2020	Being Payment For Construction Of Buildings	721,519.80	721,519.80			721,519.80	Insufficient Documentation
Sabek Enterprises Ltd	Fy2019/2020	Being Payment For Construction Of Buildings	733,477.28	733,477.28			733,477.28	Insufficient Documentation
Dakam Construction Co Ltd	Fy2019/2020	Being Payment For Construction Of Buildings	628,076.00	628,076.00			628,076.00	Insufficient Documentation
Bewaku Enterprises	Fy2019/2020	Being Payment For Construction Of Buildings	1,999,973.40	1,999,973.40			1,999,973.40	Insufficient Documentation
Ascom Ventures	Fy2019/2020	Being Payment For Construction Of Buildings		985,990.00			985,990.00	Insufficient Documentation

			985,990.00					
Pypro Company Limited	Fy2018/2019	Being Payment For Construction Of Buildings	3,438,588.00	3,438,588.00			3,438,588.00	Insufficient Documentation
Benzek General Suppliers And Contyractors	Fy2018/2019	Being Payment For Construction Of Buildings	2,498,060.00	2,498,060.00			2,498,060.00	Insufficient Documentation
Jojewa Enterprises	Fy2019/2020	Being Payment For Construction Of Buildings	2,799,945.00	2,799,945.00			2,799,945.00	Insufficient Documentation
Palace Class Logistics	Fy2019/2020	Being Payment For Construction Of Buildings	3,484,320.00	3,484,320.00			3,484,320.00	Insufficient Documentation
Hellens Trading P.O Box 13918 Nbi	Fy2020/2021	Being Payment For Construction Of Buildings	2,200,000.00	2,200,000.00			2,200,000.00	Insufficient Documentation
Terga Construction And Supplies Limited	Fy2020/2021	Being Payment For Construction Of Buildings	637,087.00	637,087.00			637,087.00	Insufficient Documentation
Gracier (Qc49) Construction	Fy2020/2021	Being Payment For Construction Of Buildings	1,991,917.00	1,991,917.00			1,991,917.00	Insufficient Documentation
Prime Rift Traders	Fy2020/2021	Being Payment For Construction Of Buildings	1,499,590.00	1,499,590.00			1,499,590.00	Insufficient Documentation
Telescope Medical Technologies	Fy2020/2021	Being Payment For Construction Of Buildings	720,000.00	720,000.00			720,000.00	Insufficient Documentation
Zibo Company Ltd	Fy2020/2021	Being Payment For Construction Of Buildings	2,199,128.00	2,199,128.00			2,199,128.00	Insufficient Documentation
Pezina Enterprises	Fy2020/2021	Being Payment For Construction Of Buildings	1,499,780.00	1,499,780.00			1,499,780.00	Insufficient Documentation
Pezina Enterprises	Fy2020/2021	Being Payment For Construction Of Buildings	299,665.00	299,665.00			299,665.00	Insufficient Documentation
Valcare Investments P.O Box 03391 Nakuru	Fy2020/2021	Being Payment For Construction Of Buildings	120,000.00	120,000.00			120,000.00	Insufficient Documentation
Eruc Afric Limited	Fy2020/2021	Being Payment For Construction Of Buildings	1,999,365.00	1,999,365.00			1,999,365.00	Insufficient Documentation

Lifeline Laboratories	Fy2020/2021	Being Payment For Construction Of Buildings	1,485,000.00	1,485,000.00			1,485,000.00	Insufficient Documentation
Medray Healthcare Limited	Fy2020/2021	Being Payment For Construction Of Buildings	1,900,000.00	1,900,000.00			1,900,000.00	Insufficient Documentation
Megigate Sytems Enterprises	Fy2020/2021	Being Payment For Construction Of Buildings	250,000.00	250,000.00			250,000.00	Insufficient Documentation
Falley Medical Laboratory Services	Fy2020/2021	Being Payment For Construction Of Buildings	75,000.00	75,000.00			75,000.00	Insufficient Documentation
Valcare Investments P.O Box 03391 Nakuru	Fy2020/2021	Being Payment For Construction Of Buildings	250,000.00	250,000.00			250,000.00	Insufficient Documentation
Gracier (Qc49) Construction Company Ltd	2021-2022	Being Payment For The Supply Of Proposed Completion Of Eco Toilet In Bahati Sub-County Hosp In Bahati Ward Bahati Sub-County	382,800.00		382,800.00	382,800.00	-	Paid
Sanka Builders & Decorator	2021-2022	Being Payment For The Supply Of Proposed Completion Of Githioro Health Centre In Dundori Ward	961,910.00		961,910.00	961,910.00	-	Paid
Axpay Enterprises	2021-2022	Being Payment For The Supply Of Proposed 5 Bed Maternity Wing At Seguton Dispensary In Nyota Ward	977,937.60		977,937.60	977,937.60	-	Paid
Sanka Builders & Decorators	2021-2022	Being Payment For The Supply Of Proposed Construction Of Laboratory ,Women Ward,Ramp And Stair Well At Githioro Health Centre	1,258,232.00		1,258,232.00	1,258,232.00	-	Paid
Sanka Builders And Decorators	2021-2022	Being Payment For The Supply Of Proposed Construction Of Laboratory ,Women Ward,Ramp And Stair Well At Githioro			1,269,592.00	1,269,592.00	-	Paid

		Health Centre	1,269,592.00					
Johnny Domestic Goods Enterprises	2021-2022	Being Payment For The Supply Of Proposed Rehabilitation Of Sossion Dispensary And Construction Of Laboratory Block At Munyu Dispensary	1,491,490.00		1,491,490.00	1,491,490.00	-	Paid
Josliz Ltd	2021-2022	Being Payment For The Supply Of Proposed Construction Of Githima Dispensary,Nurse Residential House In Kiptoror Ward	1,494,150.00		1,494,150.00	1,494,150.00	-	Paid
Chibon Supplies Ltd	2021-2022	Being Payment For The Supply Of Proposed Construction Of Narasha 3 No Consultation Rooms In Olkaria Ward Naivasha Sub County	1,990,170.00		1,990,170.00	1,990,170.00	-	Paid
Denken Building And Construction	2021-2022	Being Payment For The Supply Of Proposed Construction Of 5 Sanitary Blocks In Kivumbini 1 And 2 In Nakuru East Sub County	9,889,232.00		9,889,232.00	9,889,232.00	-	Paid
Sanka Builders & Decorators	2021-2022	Being Payment For The Supply Of Proposed Construction Of Opd Block At Molo Level 4 Hosp - Molo Sub-County	19,772,773.80		19,772,773.80	19,772,773.80	-	Paid
Bnc Design & Build Concepts Ltd	Fy2020/2021	Being Payment For The Supply Of Proposed Constrution Of Mwega Disp And Toilet In Naivasha East Ward Naivasha Sub-County	1,359,190.00			1,359,190.00	1,359,190.00	Processed Upto Ib (Returned To Accounts)

Chewala Construction Ltd	Fy 2022/2023	Being Payment For The Proposed Construction Of Pit Latrine At Kianjoya And Likia Dispensary	1,197,370.00			1,197,370.00	1,197,370.00	Lpo Pending Invoicing
Top Dallas	Fy 2022/2023	Being Payment For The Proposed Renovation Of Miti Mingi Dispensary In Elementaita Ward Gilgil Sub County	780,085.00			780,085.00	780,085.00	Insufficeint Documentation
Beajos Contactors Lmited	Fy 2022/2023	Proposed Construction Of Bondeni Maternity Walkway To Ward	3,642,590.00			3,642,590.00	3,642,590.00	Lpo Pending Invoicing
Kotiro Construction Ltd	Fy 2022/2023	Being Payment For Proposed Guard House , Chainlink Fence And Erection Precast Concrete Poles At Ocology At Rvpgh	990,200.00			990,200.00	990,200.00	Processed Upto Ib (Returned To Accounts)
Duplex General Contractors	Fy 2022/2023	Being Payment Of Retention Monies For The Proposed Construction Of 3no Consultation Rooms And 4door Pit Latrine At Mugaa Dispensary	249,335.68			249,335.68	249,335.68	Processed Upto Ib (Returned To Accounts)
Truck Com Construction And Supplies	Fy 2013/2014		1,101,211.20	1,101,211.20	-	-	1,101,211.20	Not Paid
Mark & Mar Ltd.,	Fy 2013/2014	Proposed Completion Of Wakulima Market	3,953,280.00	3,567,556.80	-	-	3,953,280.00	Not Paid
Josewa Enterprises		Construction Of Market Shades ,Pit Latrine And Fencing And Gate House Olenguruone Market	5,743,798.00		348,000.00	-	348,000.00	Not Paid
Headsup System Limited	28/12/2021	Construction Of 7 No Door Pit Latrine Kamwaura Market	1,099,800.00	1,099,800.00	-	1,099,800.00	-	

Lekiji Limited	7/6/2022	Construction Of Market Shades At Viwandani	2,995,000.00	2,995,000.00	-	-	2,995,000.00	Not Paid
Mous Renovetion And Contractors	4/6/2022	Being Payment For Proposed Partial Construction Of Kapket Tea Buying Centre In Tinet Ward.	646,615.00	646,615.00		646,615.00	-	
Sabitet Limited	4/28/2021	Construction Of Githima,Kipkewa And Mwaragania Tea Buying Centres	2,513,600.00	2,513,600.00		2,513,600.00	-	
Expert General Merchant Limited	6/8/2022	Being Payment For Construction Of Water Tank At Sawaiti	268,000.00	268,000.00		268,000.00	-	
Trizzling General Supplies Limited	3/13/2022	Being Payment For Completion Of Mlango, Kiborowo,And Konoin Tea Buying Centres In Kiptagich Ward	2,630,923.00	2,630,923.00		-	-	
Ryynix Investment Limited	4/28/2021	Completion Of Kaplamboi Tea Buying Centre .	480,030.00	480,030.00		480,030.00	-	
Nuru Women Holdings Co. Limited	4/21/2021	Being Payment For Completion Of Kiptagigich Tea Buying Centre In Kuresoi South.	2,904,040.00	2,904,040.00		2,904,040.00	-	
Glazers General Supplies And Construction	2/2/2022	Proposed Roofing Of Livestock Regional Office In Nakuru Headquarters.	1,999,930.00	1,999,930.00		1,900,000.00	-	
Bfc Enterrprises Limited	30.05.2023	Proposed Completion Of Security Wall And Machinery Shed At Ams	585,940.80		585,940.80		585,940.80	
Bfc Enterrprises Limited	30.05.2023	Proposed Completion Of Atc Kitchen And Dinning In Atc At Soilo	1,416,026.40		1,416,026.40		1,416,026.40	
Musacade Enterprises	02.03.2020	Being Payment For The Proposed Construction Of Septet Kapkwentea Buying Centre In Amolo Ward	1,299,170.00		1,299,170.00		1,299,170.00	

Surban Engineering Works	30.05.2023	Being Payment For Proposed Completion Of Tebeswet,Saptet,Kapkwen, Taachasis,Nukiat And Baragewet Tea Buying Centres In Amalo Ward Kuresoi South	4,170,500.00		4,170,500.00		4,170,500.00	
Cubango E.A Ltd		Being Payment Of 10% Retention Monies For Construction Of Abmt Centre At Kamara Polytechnic In Rongai Sub-County	202,355.45		202,355.45		202,355.45	
Triyan General Supply Ltd		Being Payment For Construction Of Abmt Centre At Begi Polytechnic Morindat Ward In Gilgil Sub-County	3,122,430.00		3,122,430.00		3,122,430.00	
K Macharia Contractors Limited	Fy 2018/2019		1,198,002	1,198,002	-	-	1,198,002	To Be Paid
Kamwikamu Digitec Suppliers Limited	Fy 2018/2019	Njokerio Ecd - Construction Of Toilet And Equipping	1,910,566	(0)	-	-	(0)	Paid
Pekasna Limited	Fy 2018/2019		2,399,937	-	110,566	110,566	(0)	Paid
Naxxy Limited	Fy 2018/2019	Construction Of Ecds(1 Classroom Each) At Orthodox, Mwangi Michuki, Ndimu, St James, Nyakiambi, Elburgon,New Creation	999,531	-	-	-	-	To Bepaid
Ngely Construction	Fy 2018/2019		5,733,474	4,108,013.00	-	-	4,108,013	Insufficient Documentation
Tier Data Limited	Fy 2019/2020	Establishment Of Data Centre At The County Hq	17,490,457	8,754,857	-	-	8,754,857	To Be Paid
M/S Magma Kenya Limited	20/5/2021	Construction Of 1. No Ecd Classrooms, Teachers Toilet, Pupils Toilet And Watering Point At Kaprengero Ecd At Tinet	1,186,981.60	-	1,186,982	-	1,186,982	Lack Of Budget

		Ward,Kuresoi South Sub County						
M/S Wakasi Enterprises	10/6/2021	Design And Construction Of Limuko Ecde & Design And Construction Ecd Classroom And Equipping At Umoja Primary School Lanet/Umoja & Kabatini Wards Bahati Sub County	3,645,473.00	-	1,999,930	1,999,930	-	Paid
M/S Jemach Limited	17/6/2021	Mworoto Youth Polytechnic Nyota Ward Kuresoi South Sub County	689,140	-	689,140	-	689,140	Insufficient Documentation
M/S Benzek General Suppliers & Contractors	10/5/2021	Tinet Ward Ecds - Construction Of 1 Ecd Classroom At Buchechet, Cheram, Kipsirat, Rwaget, Maluo, Kapnanda, Kamwaura And Kapnandi Tinet Ward Kuresoi South Sub County	519,504	-	1,199,980	1,199,980	-	Paid
M/S Ekay Contractors & General Supplies	24/6/2021	Construction Of 1 No. Ecd Classroom, Teachers Toilet, Pupils Toilet And Watering Point At Chemichemi Primary School Ecd Murindat Ward,Gilgil Sub County	1,199,779	199,779	-	-	199,779	Yet To Be Paid
M/S Cardioid Engeneering Limited	24/6/2021	Completion Of A Polytechnic At Kipkonyo Maiella Ward,Naivasha Sub County	3,532,301.40	-	1,199,779	1,199,779	-	Paid
M/S Naxxy Limited	3/12/2020	Construction Of Mahinga Ecde Toilet Kabazi Ward Subukia Sub County	699,162	-	699,162	699,162	(0)	Paid
M/S Foresight Commercial Services	4/5/2021	Being Payment For The Supply And Delivery Of Laptops And Smartphones For The Department Of Education.	676,000.00	-	676,000	676,000	-	Paid
M/S Ridgerock Enterprises	21/4/2021		1,798,168	-	676,000	676,000	-	Paid

M/S Awaden Ventures	15/06/2021		763,000	-	763,000	763,000	-	Paid
M/S Twuai Limited	10/5/2021	Majani Mingi 2 Ecd Classes Construction Soin Ward Rongai Sub County	1,572,880.00	-	-	-	-	Paid
M/S Cardioid Engeneering Limited	20/11/2020		471,163	-	471,163	471,163	-	Paid
M/S Pride Africa Contractors Limited	16/3/2021	Construction Of 1 No Ecd & Pit Latrine At Munanda Tuyoitich Ecd	1,199,895	-	1,171,977	1,171,977	-	Paid
M/S Mugima Enterprises	24/5/2021	Construction Of 1 No Ecd At Ikinu Primary	2,295,320	-	1,996,557	1,996,557	-	Paid
M/S Castan Enterprise Limited	3/5/2021	Revitalization Of Youth Polytechnics Hq	1,914,568.00	-	-	-	-	Paid
M/S Solferino Investments Limited	30/6/2021		1,199,540	1,199,540	-	-	1,199,540	Closure Of System
M/S Crosslead Holdings Limited	20/1/2022		1,797,480	-	1,797,480	1,797,480	-	Paid
M/S Merlinz Enterprises Limited	18/6/2020	1st And 2nd Payment For Proposed Construction Of 1 No Ecd Classroom In Seguton Primary Kiptororo Ward Kuresoi North Sub County	1,199,830	1,963,990	-	1,963,990	-	Paid
M/S Hills And Woodcrest Limited	18/6/2020	Proposed Construction Of Rehabilitation Centre At Ymca In Hells Gate Ward Naivasha Sub County	2,998,000.00	1,797,480	-	1,797,480	-	Paid
M/S Fabrica Building Construction	20/1/2022	Longonot Deb Pri School Ecde - Construction Of Two Classrooms And Equiping Hells Gate Ward,Naivasha Sub County	2,600,000.00	497,700	-	497,700	-	Paid
M/S Rynnix Investment	20/1/2022	2nd Payment For Construction Of 1 No Classroom And Pitlatrine At Ikinu Ecd Mau Narok	1,799,800.00	1,199,830	-	1,199,830	-	Paid

		Ward Njoro Sub County						
M/S Suegi Limited	20/1/2022	1st Payment For Proposed Construction Of 2 No Classroom At Kabati Ecde, Viwandani Ward Naivasha Sub County	2,948,620.00	2,998,000	-	2,998,000	-	Paid
M/S Samues Merchants	22/5/2020	1st Payment For Proposed Constuction Of 1 Ecde Classroom At Taragonik, Kipkewa And Seguton Ecdes In Kiptororo Ward Kuresoi North Sub County	3,455,250.00	2,600,000.00	-	2,600,000	-	Paid
M/S Laron Investment Ltd	3/6/2019		1,199,997.00	1,799,800.00	-	1,799,800	-	Paid
M/S Mugima Enterprises	20/1/2022	1st And 2nd Payment For Proposed Construction Of Classroom At View Point Ecde Gilgil Ward And Proposed Construction Of Ecde Classroom At Murindat Primary Murindat Ward Gilgil Sub County	2,372,840.00	2,948,620.00	-	2,948,620	-	Paid
M/S Great Rift General Merchant	20/1/2022		4,672,484.00	2,399,880.00	-	2,399,880	-	Paid
M/S Suegi Limited	28/12/2021		2,398,480.00	3,455,250.00	-	3,455,250	-	Paid
M/S Sylent Enterprises	20/1/2022		1,182,680.00	1,199,997.00	-	-	1,199,997	Insufficient Documentation
M/S Grand Serian Limited	10/5/2022		2,390,952.00	2,372,840.00	-	2,372,840	-	Paid
M/S Crosslead Holdings Limited	2/8/2021	Proposed Construction Of 1 No Ecde Classroom At Block Ten Ecde And In Kalyet In Marioshoni Ward Molo Sub County	2,354,400.00	4,672,484.00	-	4,672,484	-	Paid
Mokmat Enterprises	20/1/2021	1st Payment Forproposed Contruction Of A Classroom At Nyakinyua Ecd Mai Mahiu Ward	1,182,680.00	2,398,480.00		2,398,480	-	Paid

		Naivasha Sub County						
Mokmat Enterprises	10/7/2020	Being Payment For The Supply And Delivery Of Lenovo I Pads	99,500.00	1,182,680.00		1,182,680	-	Paid
M/S Naxxy Limited	20/6/2022	1st Payment For Construction Of Perimeter Wall And 2 No. Door Pit Latrine At Lion Hill Polytechnic In Eburu Mbaruk Ward Gilgil Sub County	1,490,080.00	2,390,952.00	-	2,390,952	-	Paid
M/S Efficient Stores And General Supplies	20/1/2022	Proposed Completion And Renovation To Ol-Rongai Vocational Training	2,995,421.60	2,354,400.00	-	2,354,400	-	Paid
M/S Mokmat Enterprises	20/1/2022	Proposed Construction Of 1 No Ecde Classroom And 4 No. Door Toilet With Urinal At Gitundaga B Primary Wiyumirrie Primary And Kavililia Primary In Wesesges Ward	5,761,409.00	1,182,680.00	-	1,182,680	-	Paid
M/S Edrose Ventures Ltd	19/04/2022	Being Payment For The Supply And Delivery Of Tools And Equipment In Chemare And Subukia Vocational Training Centre	10,193,360.00	999,500.00	-	999,500	-	Paid
M/S Merlinz Enterprises Limited	24/03/2022	Construction Of 5no Ecd Classrooms At Lionhill, Madaraka, Nairobi Road, Rhino And Mburu Gichua Primary Schools	2,389,990.00	1,490,080.00	-	1,490,080	-	Paid
M/S Dakuki Construction Company Limited	20/1/2022	Payment For Supply And Delivery Of Ecd Furniture For Various Sub Counties Within The County Government Of Nakuru	16,296,000.00	2,995,421.60	-	2,995,422	-	Paid
M/S Mikabbies Ltd	18/5/2022	Proposed Supply And Delivery Of Ecde Furniture In Naivasha Sub County	1,381,802.00	5,761,409.00	-	5,761,409	-	Paid
M/S Global Magnate Trading	18/5/2022	Proposed Supply And Delivery Of Ecde Furniture	798,502.00	10,193,360.00	-	10,193,360	-	Paid

Company Limited		In Molo Sub County						
M/S Durhas Construction And Supplies Ltd	30/5/2022	Proposed Supply And Delivery Of Tools And Equipment At Kinamba Vocational Training Centre	2,474,525	2,389,990	-	2,389,990	-	Paid
M/S Raindrops Contractors		Being 1st Oayment For The Construction Of 1no Ecd Classroom At Kamburi Ecde Dundori Ward Bahati	1,199,701	729,740	-	729,740	-	Paid
M/S Sit And Dance Naturals	2/08/2017		1,082,935	16,296,000	-	6,343,400	9,952,600	Partly Paid
M/S Taskevico Limited	25/02/2016		287,750	1,381,802	-	1,381,802	-	Paid
M/S Taskevico Limited	24/06/2015	Being Payment For Construction Of 1 Classroom At Sigaon Primary School Nessuit Ward	1,385,887	798,502	-	798,502	-	Paid
M/S Victor Highway Suppliers Ltd	2/2/2021	Construction Of 1 No. Ecd Classroom At Kondomet Ecd And Umoja Ecd In Nyota Ward Kuresoi North Sub County	598,560.00	2,474,525.00	-	2,474,525.00	-	Paid
M/S Vesta Enterprises Ltd	23/7/2013	1st Payment For Proposed Construction And Completion Of 1no. Classroom At Ingobor Primary School (Phase Ii)-Kapkures Ward Nakuru West Sub County	2,321,392.00	1,199,701.00	2,321,392	-	3,521,093	Lack Of Budget
M/S Link Net Kenya Limited	10/7/2020	Proposed Construction Of 1no. Ecd Classroom At Kapkwen In Keringet Ward Kuresoi South Sub County	1,199,540.00	1,082,935.16	1,199,540	-	2,282,475	Insufficient Documentation
M/S Sololo Chetuen Limited	10/2/2021	Proposed Refurbishment Works To Menengai Social Hall	975,000.00	287,749.60	-	-	287,750	Lack Of Budget
M/S Trivet Construction And	24/7/2020	2nd Payment For Proposed Construction Of 2 No.Ecde Classrooms Teachers Toilet	2,399,880.00	1,385,886.80	-	-	1,385,887	Lack Of Budget

General Supplies		Pupils Toilet And Watering Point At Kiamungei Ecd Menengai West Ward Rongai Sub County						
M/S Mugima Enterprises	29/10/2021	Proposed Construction Of 6 Door Pit Latrine At Mugaa Ecde Toilets At Sachangwan In Molo Central Ward Molo Sub County	729,740.00	598,560.00	-	598,560.00	-	Paid
M/S Trivet Construction And General Supplies	20/1/2022	1st Payment For Construction Of Perimeter Wall And 2 No. Door Pit Latrine At Lion Hill Polytechnic In Eburu Mbaruk Ward Gilgil Sub County	1,963,990	2,321,393	-	-	2,321,393	Lack Of Budget
M/S Edrose Ventures Ltd	20/1/2022	1st Payment For Construction Of Toilets At Kipkonyo Polytechnic Maiella Ward Naivasha Sub County	497,700	975,000	-	975,000	-	Paid
M/S Globallink International Limited	16/02/2021	Setup Of Digital Centres At Kagoto Polytechnic In Kiamaina Ward Bahati Sub County	217,497	1,199,540	-	217,497	982,043	Lack Of Budget
M/S Mkm & Sons Limited	22/2/2022	1st Payment For The Construction Of A Classroom At Rombei Ecde, Oinoptich Ecde, Ndoswa Ecde And Timoo Ecde In Marioshoni Ward Molo Sub County	-	-	712,540	-	712,540	System Closure
Vertex General Supplies	2021/22	Proposed Construction Of Solai Social Hall At Kabazi Ward Subukia Sub-County	4,778,705.00	4,778,705.00			4,778,705.00	Processed To Ib But Not Paid
Mokmat	2021/22	Proposed Construction Of Masonary Perimeter Fencing And Four Door Toilet At Maai Mahiu Social Hall	1,660,750.00		1,660,750.00		1,660,750.00	Processed To Ib But Not Paid

Nomic	2022/23	Proposed Construction Of High Attitude Training Facility At Keringet	-		8,247,112.10		8,247,112.10	Processed To Ib But Not Paid
Sub -total Constuction of Buildings				**179,558,781.36**	**292,602,899.92**	**351,241,016.15**	**120,920,665.13**	
Construction Of Civil Works								
Mak Performance System	12/21/2012	Payment Of Drain And Culvert Cleaning Along Nakuru Teachers Primary And Wamagata Roads	486,000	486,000			486,000.00	Defunct Local Authority
Danmark Enterprises	5/11/2012	Grading And Gravel Patching Of Access Roads(Ndimu Estate)		496,480			496,480.00	Defunct Local Authority
S.K Nakuru Electrical Sales And Supplies	2/28/2013	Completion Of Equipping Borehole(Solai Ward)	986,390	986,390			986,390.00	Defunct Local Authority
Remta Company Limited	4/3/2013	Payment For Renovation Of Social Hall	1,584,927	1,584,927			1,584,926.50	Defunct Local Authority
Great Rift General Merchant	2021-2022	Being Payment For The Supply Of Maintenance Of Building	37,160.00		37,160.00	37,160.00	0	
Great Rift General Merchant	2021-2022	Being Payment For The Supply Of Maintenance Of Building	83,660.00		83,660.00	83,660.00	0	Paid
Crater Enterprises And Supplies Ltd	2021-2022	Being Payment For The Supply Of Maintenance Of Building	93,240.00		93,240.00	93,240.00	0	Paid
Leadman Solution Ltd	2021-2022	Being Payment For The Supply Of Maintenace Of Plant & Machinery	100,000.00		100,000.00	100,000.00	0	Paid
Celitech Suppliers Ltd	2021-2022	Being Payment For The Supply Of Maintenace Of Plant & Machinery	120,000.00		120,000.00	120,000.00	0	Paid
Great Rift General	2021-2022	Being Payment For The Supply Of Maintenance Of	181,950.00		181,950.00	181,950.00	0	Paid

Merchant		Building						
Great Rift General Merchant	2021-2022	Being Payment For The Supply Of Maintenance Of Building	191,000.00		191,000.00	191,000.00	0	Paid
Great Rift General Merchant	2021-2022	Being Payment For The Supply Of Maintenance Of Building	194,000.00		194,000.00	194,000.00	0	Paid
Great Rift General Merchant	2021-2022	Being Payment For The Supply Of Maintenance Of Building	196,090.00		196,090.00	196,090.00	0	Paid
Nakuru Rift Press	2021-2022	Being Payment For The Supply Of Renovation Works At Ogilgei Dispensary In Mosop Ward	218,525.00		218,525.00	218,525.00	0	Paid
Ascom	2021-2022	Being Payment For The Supply Of Proposed Extension To Perimeter Fence At Menenngai Dispensary	498,000.00		498,000.00	498,000.00	0	Paid
Denken Building And Construction	2021-2022	Being Payment For The Supply Of Proposed Renovation Works At Langalanga Health Centre In Flamingo Ward	10,024,496.00		10,024,496.00	10,024,496.00	0	Paid
Great Rift General Merchant	Fy2020/2021	Being Payment For The Supply Of Maintenance Of Building	133,050.00			133,050.00	133,050.00	Paid
Great Rift General Merchant	Fy2020/2021	Being Payment For The Supply Of Maintenance Of Building	330,324.00			330,324.00	330,324.00	Processed Upto Ib (Returned To Accounts)
Great Rift General Merchant	Fy2020/2021	Being Payment For The Supply Of Maintenance Of Building	111,892.00			111,892.00	111,892.00	Processed Upto Ib (Returned To Accounts)
Pezina Enterprises	2022-2023	Being Payment Of Retention Monies For The Proposed Partial Completion Of Sossion Maternity	149,988.50	0		149,988.50	149,988.50	Processed Upto Ib (Returned To Accounts)
Jogra Hardware	2022-2023	Being Payment Of Retention Monies For The		0		85,500.00		Processed Upto Ib (Returned To

And Construction		Proposed Perimeter Stone Fencing For Kabatini Health Centre	85,500.00				85,500.00	Accounts)
Gactor Enterprises	2022-2023	Being Payment Of Retention Monies For Theb Proposed Fencing,Toilet Block At Kiwamu Dispensary	492,910.50	0		492,910.50	492,910.50	Processed Upto Ib (Returned To Accounts)
Emerland Contractors	2022-2023	Being Payment Of Of Retention Monies For The Proposed Refurbishment Of Laboratory At Menengai Dispensary	35,176.00	0		35,176.00	35,176.00	Processed Upto Ib (Returned To Accounts)
Lemyna Works Co Ltd	2022-2023	Being Payment For Proposed Renovation Works And Extention To Existing Block And Waiting Bay At Nessuit Disp	1,448,928.00	0		1,448,928.00	1,448,928.00	Processed Upto Ib (Returned To Accounts)
M/S Josma Contractors	Fy 2016/2017		1,063,992.00	503,633.00	-	-	503,633.00	Budget
Northern City Investment Ltd	25/6/2020	Proposed 4 No Fish Band At Kamere Beach	612,400.00	-	612,400.00	-	612,400.00	Insufficeint Documentation
Dakes Construction Ltd	7/5/2021	Proposed Kinamba Market Modern Toilet In Biashara Ward	1,982,535.00	-	1,982,535.00		1,982,535.00	Insufficeint Documentation
Ridgerock Enterprises	22/3/2022	Proposed Boreholes In Karai Market In Nakuru County	7,464,536.00	-	7,464,536.00		7,464,536.00	Insufficeint Documentation
M/S Rivtok Enterprises	8/4/2022	Proposed Rehabilitation Of Mutungati Coffee Factory In Bahati Sub County	2,889,550.00	-	2,889,550.00	-	2,889,550.00	Insufficeint Documentation
M/S Majestic E.A Co. Ltd	Fy 2015/2016	Grading And Murraming Of Thugunui Road-Eburu/Mbaruk Ward In Gilgil Sub County	932,500	932,500.00			932,500.00	Budget Constraints
M/S. Chemsa Bongo Supplies	Fy 2015/2016	Rehabilitation Of Road And Culverts Installation	682,277	-		-		Fully Paid

& Investment		At Olemayani - Ngambani Road In Olkaria Ward-Naivasha Sub County					-	
M/S Myles & Billy Invest. Ltd	Fy 2015/2016	Proposed Routine Maintenance, Grading And Murraming Of Hellsgate Access Road In Hells Gate Ward-Naivasha Sub County	1,470,133	1,470,133.00		1,470,133.00	-	Fully Paid
M/S Primat Construction & General Supplies	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Roads In 4 Centres - Sitoito-Seguton-Murinduko - Mugetho (Labour Based) In Nyota Ward Kuresoi North Sub County (Balance)	1,335,275	1,335,275.00		1,335,275.00	-	Fully Paid
M/S. Ventage Group Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Kariara Road Turi Ward Molo Sub County(Balance)	420,048	420,047.60		420,047.60	-	Fully Paid
M/S Denak Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Turi Centre Road Turi Ward Molo Sub County(Balance)	303,673	303,673.00		303,673.00	-	Fully Paid
M/S Wanya Construction Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Maryland Central Road 2.5km In Naivasha East Ward Naivasha Sub County	1,974,088	1,974,088.00		1,974,088.00	-	Fully Paid
M/S Two Sisters Co., Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Maai Mahiu Town Roads In Mai Mahiu Ward Naivasha Sub County	3,000,000	3,000,000.00		3,000,000.00	-	Fully Paid
M/S.Color Construction Co. Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Ndabibi Primary - Ndabibi Centre-Chief's Road In Maiella Ward Naivasha Sub County	3,050,800	3,050,800.00		3,050,800.00	-	Fully Paid

Ms. Esterson Contractors Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Ngunyumu Ngondi-Lager Road In Maiella Ward Naivasha Sub County	1,730,720	1,730,720.00		1,730,720.00	-	Fully Paid
M/S Kalalu Contractors Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Munanda - Kariaini Road In Kihingo Ward Njoro Sub County	2,115,840	2,115,840.00		2,115,840.00	-	Fully Paid
M/S Kalalu Contractors Ltd	Fy 2016/2017	Routine Maintenance And Spot Improvement Of Sugutiek -Kamungei Road In Mau Narok Ward Njoro Sub County	2,968,440	2,968,440.00		2,968,440.00	-	Fully Paid
M/S Ensal Ltd	Fy 2016/2017	Culvert Installation Across The Ward In Malewa West Ward Gilgil Sub County	600,000	600,000.00		600,000.00	-	Contractor Did Not Complete Works
M/S Ensal Ltd	Fy 2016/2017	Installation Of Culverts Across Baraka River Twin Bridge In Kamara Ward Kuresoi North Sub County	1,000,000	1,000,000.00		1,000,000.00	-	Contractor Did Not Complete Works
M/S Jojewa Enterprises Ltd	Fy 2016/2017	Drainage Works And Installation Of Culverts At Site And Service Viwandani Ward Naivasha Sub County	2,000,000	2,000,000.00		2,000,000.00	-	Budget Constraints
Ms Ensal Ltd	Fy 2016/2017	Proposed Construction And Installation Of Steel Pipes Culverts (Amco) In Different Areas In Nakuru County:-	750,000	750,000.00		750,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Baraka Twin Bridge In Kamara Ward Kuresoi South Sub County : 1200mm - 1line	1,000,000	1,000,000.00		1,000,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Mzalendo - Kiptenden-Molit-Kiptenden-Kiptaragon Foot Bridges In Amalo Ward Kuresoi South Sub County :	2,500,000	2,500,000.00		2,500,000.00	-	Contractor Did Not Complete Works

		1200mm Id -2 Lines & 1800mm - 8m 1 Line						
Ms Ensal Ltd	Fy 2016/2017	Saoset Footbridge In Kiptagich Ward Kuresoi South Sub County:1200mm Id - 7m - 1line	1,000,000	1,000,000.00		1,000,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Molo Central Bridge In Molo Cental Ward Molo Sub County: 1200mm Id - 2lines	4,000,000	4,000,000.00		4,000,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Kihingo Footbridge In Kihingo Ward Njoro Sub County: 1200mm Id -7m - 1line	1,600,000	1,600,000.00		1,600,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Karogoe Bridge In Lare Ward Njoro Sub County: 1800mm Id- 7m-1line	3,000,000	3,000,000.00		3,000,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Soimet Footbridge In Barut Ward Nakuru West Sub County: 1200mm Id - 1line	2,000,000	2,000,000.00		2,000,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Repair Of Nyondia Bridge In Malewa West Ward Gilgil Sub County	250,000	250,000.00		250,000.00	-	Contractor Did Not Complete Works
Ms Ensal Ltd	Fy 2016/2017	Repair Of Foot Bridge And Installation Of Culverts In Kiambogo (Munju) - Miti Mirefu - Green Garden Areas In Molo Central Ward - Molo Sub County	4,000,000	643,645.00		643,645.00	-	Contractor Did Not Complete Works
M/S Copy Cate Enterprises	Fy 2016/2017	Proposed Installation And Commissioning Of 28no. 13m Highmast Floodlights In Difference Centres In Nakuru County	8,199,000	3,399,000.00		3,399,000.00	-	Budget Constraints
M/S Muscal Co. Ltd	Fy 2017/2018	Tarmacking Of Subukia Township Access Roads (0.9km) In Subukia Ward - Subukia Sub County	18,837,500	18,837,500.00		18,837,500.00	-	Contractor Fully Paid By30th June 2021

M/S Ripasol Enterprises	2020/2021		3,989,080.00	-		-		
M/S Brijomark Enterprises	2021/2022	Routine Maintenance And Spot Improvement Of Kasa Roho - Mathias - Kamara Road In Nessuit Ward Njoro Sub County	975,148.65	975,148.65		975,148.65		Payment Failed In Ib
M/S Hantus Enterprises Limited	2021/2022	Installation Of Solar Streetlights At Mirera Railways, Mirera Airstrip, Nyamathi And Mwiciringiri	1,997,750.00	1,997,750.00		1,997,750.00		Payment Certificate Received On 30th June 2022
M/S Gatemax Enterprises Limited	2021/2022	Grading And Gravelling Of Dundori Access Roads Dundori Ward Bahati Sub County	1,785,904.70	1,785,904.70		1,785,904.70		Payment Certificate Received On 30th June 2022
M/S Cubango E.A Limited	2018/19	Grading And Gravelling Woodard Cemetery Road And Drainage Works At Ngumo Road	2,442,335.75	2,442,335.75		2,442,335.75		Payment Certificate Received On 30th June 2022
M/S Anox Enterprises	2016/17	Routine Maintenance And Spot Improvement Of Mathare Access Roads In Dundori Ward Bahati Sub County	1,382,986.15	1,382,986.15		1,382,986.15		Payment Certificate Received On 30th June 2022
M/S Dansuz Investments Ltd	Fy 2016/2017	Drain, Culver Cleaning And Drain Repair In Rhoda Ward Nakuru West Sub County	1,435,500.00		1,435,500.00		1,435,500.00	Kra Issues
M/S Gold Mascot Enterprises	Fy 2017/2018	Supply Of Materials For Maintenance Of Street Light	3,892,824.90		3,892,824.90		3,892,824.90	Budget Constraints
M/S African Sawyer Limited	2019/20	Proposed Routine Maintenance And Spot Improvement Of Access Roads In Viwandani Ward-Naivasha Sub County	1,561,259.38			1,561,259.38	-	
M/S Kirgot Enterprises	2021/22	Proposed Grading And Murraming Of Mzee Wanya Access Roads In Nakuru East Ward Nakuru	1,394,998.50		1,394,998.50	-	1,394,998.50	Payment Failed In Ib

		East Sub County.						
M/S Kirgot Enterprises	2021/22	Proposed Grading And Murraming Of Mzee Wanya Access Roads In Nakuru East Ward Nakuru East Sub County.	382,827.65		382,827.65		382,827.65	Payment Failed In Ib
M/S Aimers Construction Limited	2019/20	Proposed Construction Of Drainage System In Top Ten Ponda Mali In Rhoda Ward Nakuru West Sub County.	2,200,258.27		2,200,258.27	2,200,258.27	-	Paid
Infinate Logic Business Solution Ltd	2021/22	Supply Of Spares For Vehicles And Plant Machines	524,400.00		524,400.00	524,400.00	-	Paid
M/S Emerlands Contractor Suppliers Limited	2018/19	Proposed Supply , Installation And Commissioning Of 8no. 13 Led High Nmast Floodlights In Kasarani, Shemoi And Mayflower In Olkaria Ward Naivasha Sub County	2,990,600.00		2,990,600.00	2,990,600.00	-	Paid
M/S Alsacham Developer Limited	2021/22	Proposed Supply , Installation And Commissioning Of 2no. 13 Led Highmast Floodlights In Kabatini Watrd Bahati Sub County	742,900.00		742,900.00	742,900.00	-	Paid
M/S Hantus Enterprises Limited	2021/22	Proposed Supply , Installation And Commissioning, Testing Of 5no. 13 Led Highmast Floodlights In Mirera Air Strip , Nyamathi And Mwiciringirui Hells Gate Naivasha Sub County	1,997,750.00		1,997,750.00	1,997,750.00	-	Paid
M/S Gatemax Enterprises Limited	2017/18	Proposed Gradimng And Gravelling Of Dundori Access Roads In Dundori Ward Bahati Sub County	1,785,904.00		1,785,904.00	1,785,904.00	-	Paid
M/S El Gibor	2020/21	Proposed Grading And Gravelling Of Lakeview	1,605,550.00		1,605,550.00			Payment Failed

Investment Ltd		Estate Road In Lakeview Ward					1,605,550.00	In Ib
M/S Cubango E.A Limited	2018/19	Proposed Grading And Gravelling Of Woodard Cemetry Roa At Murindat Ward Gilgil Sub County	2,444,335.77		2,444,335.77	-	2,444,335.77	Payment Failed In Ib
M/S Cubango E.A Limited	2019/20	Proposed Routine Maintenance And Spot Improvement Of Teachers B Flower Farm Road In Gilgil Ward Gilgil Sub County.	1,931,872.04		1,931,872.04	1,931,872.04	-	Paid
M/S Merich International Limited	2020/21	Proposed Eretion Of Gabions And Murraming Of Ereri Road,Karatu Road In Mai Mahiu Ward Naivasha Sub County.	857,033.60		857,033.60	857,033.60	-	Paid
M/S Aimers Construction Limited	2019/20	Proposed Construction Of Drainage System Matuguru In Mwariki Rhoda Ward Nakuru West Sub County.	1,930,720.46		1,930,720.46	1,930,720.46	-	Paid
M/S Merich International Limited	2020/21	Hire Of Earth Moving Equipment For Proposed Works In Mai Mahiu Ward Naivasha Sub County.	3,000,000.00		3,000,000.00	3,000,000.00	-	Paid
M/S Mokmat Enterprises Limited	2019/20	Proposed Construction Of Donkey Factory Bridge In Naivasha East Ward Naivasha Sub County	1,395,660.00		1,395,660.00	1,395,660.00	-	Paid
M/S Grebe Enterprises	2020/21	Hire Of Equipments As Per Cmt Fees	2,300,000.00		2,300,000.00		2,300,000.00	Budget Constraints
M/S Naxxy Limited	2020/21	Proposed Hire Of Earth Moving Equipment At Wet Rates Fot The Proposed Works At Lanet Umoja Ward Bahati Sub County.	1,999,555.00		1,999,555.00	1,999,555.00	-	Paid
Siha Services Limited	2020/21	Proposed Routine Maintenance And Spot Improvement Of Mwibiri Kamande Road In Subukia Ward Subukia Ward	1,482,400.00		1,482,400.00	1,482,400.00	-	Paid

M/S Rohchess Ventures Limited	2021/22	Proposed Hiring Of Equipments/Machines For The Road Works Land Scaping At Kamara Ward Ward In Kuresoi North Sub County.	3,940,772.00		3,940,772.00	3,940,772.00	-	Paid
M/S Mammeny Solutions	2021/22	Proposed Supply, Installation, Testing And Commissioning Of 7no, 13m Highmast Floodlights In Njoro Ward Njoro Sub County.	2,137,100.00		2,137,100.00	2,137,100.00	-	Paid
M/S Topal Enterprises	2018/19	Proposed Installation Of Culverts And Gabions At Barut Ward Nakuru West Sub County .	1,870,183.35		1,870,183.35	1,870,183.35	-	Paid
M/S Cherurets Enterprises Ltd	2019/2020	Proposed Construction Of Soliat Masaita Bridge In Nyota Ward	1,793,631.15		1,793,631.15		1,793,631.15	Payment Failed In Ib
M/S Blestar Construction Company	2020/21	Proposed Grading And Murraming Of Kibe Hyrax Magomano Secondary Raod At Gatongu In Subukia Ward	422,716.00		422,716.00		422,716.00	Payment Failed In Ib
M/S Blestar Construction Company	2020/21	Proposed Grading And Murraming Of Arash Mande Road In Subukia	117,207.76		117,207.76		117,207.76	Budget Constraints
M/S Dakes Construction Co. Ltd	2016/2017	Proposed Routine Maintenance And Spot Improvement Of Elementaita Access Roads In Miti Mingi-Kilo Bridge Road 1.5 Km	1,301,000.00		1,301,000.00		1,301,000.00	Budget Constraints
M/S Strafield Contractors Ltd	2020/21	Hire Of Equipments For Low Loader (Kcw 081 W) For Emergency Programme And Boresha Barabara	1,000,000.00		1,000,000.00		1,000,000.00	Payment Failed In Ib
M/S Cider Collection	2022/2023	Supply Of Murram	1,700,000.00		1,700,000.00		1,700,000.00	
Utanature Park Limited	2022/2023	Supply Of Murram To Eburu Mbaruk Ward	100,000.00		100,000.00		100,000.00	Budget Constraints

Utanature Park Limited	2022/2023	Supply Of Murram To Eburu Mbaruk Ward	500,000.00		500,000.00		500,000.00	Budget Constraints
M/S Elite Great Ventures	2020/21	Being Payment Certificate No.2 For Proposed Tarmacking Of Elburgon Hospital Road In Elburgon Ward Molo County.	1,108,314.25		1,108,314.25		1,108,314.25	Payment Failed In Ib
M/S Amm Contractors Limited	2018/2019	Being Final Certificate Payment For Proposed Reinstatement & Spot Improvement Of Gioto-Mololine Estate Road,London Ward Nakuru West Sub County.	473,914.60		473,914.60		473,914.60	Payment Failed In Ib
M/S Forjos Enterprises Limited.	2019/2022	Being Payment Certificate No.2 For Proposed Routine Maintenance And Spot Improvement Of Murunyus Jemus Kwa Ngethe St. Monicah Road In Dundori Ward Bahati Sub County.	3,533.50		3,533.50		3,533.50	Payment Failed In Ib
M/S Ruthwang Limited	2020/2021	Being Payment Certificate No.2 For Proposed Major Drainage/Culverts With Grading And Murraming Of Muchorwe Roads Turi Ward Molo Sub County	551,278.35		551,278.35		551,278.35	Payment Failed In Ib
M/S Pekien Contractors Limited	2020/2021	Being Payment Certificate No.2 For Proposed Part Improvement Of Banita Center-Gichagi Market Road Soin Ward Rongai Sub County	114,086.15		114,086.15		114,086.15	Payment Failed In Ib
M/S Respor	2021/22	Proposed Supply Installation Testing And Comissioning Of 2no ,13m Highmast Floodlights At Kanga Tinga And Salgaa Centre In Visoi Ward Rongai Sub County	599,000.00		599,000.00		599,000.00	Budget Constraints
M/S Dansuz Investments Ltd	2016/2017	Drain, Culver Cleaning And Drain Repair In Rhoda Ward Nakuru West Sub	250,000.00		250,000.00		250,000.00	Budget Constraints

		County						
M/S Majestic E.A Co. Ltd	2016/2017	Grading And Murraming Of Thugunui Road-Eburru Mbaruk Ward In Gilgil Sub County	205,780.00		205,780.00		205,780.00	Budget Constraints
M/S Myles & Billy Invest. Ltd	2021/22	Proposed Routine Maintenance, Grading And Murraming Of Hells Gate Access Road In Hells Gate Ward In Naivasha Sub County	1,345,274.00		1,345,274.00		1,345,274.00	Budget Constraints
M/S. Majestic E.A. Limited	2016/2017	Proposed Spot Improvement – Grading And Murraming Of Thugunui Road-Eburu/Mbaruk Ward In Gilgil Sub County	932,500.00		932,500.00		932,500.00	Budget Constraints
M/S Kalalu Building Contractors Limited	Fy 2016/2017	Proposed Routine Maintenance And Spot Improvement Of Munanda Kariaini Road In Kihingo Ward Njoro Sub County	2,968,440.00		2,968,440.00		2,968,440.00	Budget Constraints
M/S Copy Cate Enterprises	2019/20	Proposed Supply And Delivery Of Electrical Materials For Maintenance Of Street Lights In Nakuru County.	3,257,000.00		3,257,000.00		3,257,000.00	Budget Constraints
M/S Copy Cate Enterprises	2019/20	Proposed Supply And Delivery Of Electrical Materials For Maintenance Of Street Lights In Nakuru County.	2,200,000.00		2,200,000.00		2,200,000.00	Budget Constraints
M/S Weirod Ltd	2021/22	Proposed Supply, Installation, Testing And Commissioning Of 10no 13m Highmast Floodlights Across Gilgil Ward Gilgil Sub County.	3,857,000.00		3,857,000.00		3,857,000.00	Budget Constraints
M/S Niknash Investment Ltd	2020/21	Proposed Hire Of Equipment In Kabazi Ward Subukia Sub County	2,410,440.00		2,410,440.00		2,410,440.00	Budget Constraints

M/S Chekibor Investment Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Grading And Murraming Of Mulango Kipsogon Cheptagum Sda Kibirech, Kapwilly-Saoset Primary Chungrudi Road	3,556,400.00		3,556,400.00		3,556,400.00	Payment Failed In Ib
M/S Chekibor Investment Ltd	2021/22	Proposed Grading And Murraming Of Teta Center Juu Shamba Ndovu Road In Keringet Ward	2,222,025.00		2,222,025.00		2,222,025.00	Payment Failed In Ib
M/S Siha Enterprises Ltd	2021/22	Being Payment Certificate No.1 For Proposed Roads Rehabilitation In Kiamaina In Bahati Ward Kiamaina Sub County	893,200.00		893,200.00		893,200.00	Payment Failed In Ib
M/S Vesta Enterprises Ltd	2022/23	Being Payment Certificate No.1 For Proposed Construction Of Drainage At Mimwaita Road And Proposed Miantenance Of Salgaa Drainage In Mosop Ward Rongai Sub County	1,819,607.75		1,819,607.75		1,819,607.75	Payment Failed In Ib
M/S Strafield Contractors Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Construction Of Storm Water Drainage Along Bulldog Kk Kwa Munene Area Takataka To Area Near Mwariki Secondary School Kipanga Way Top 10 Road Nakuru West Rhonda Ward Nakuru West Sub County	4,626,344.90		4,626,344.90		4,626,344.90	Payment Failed In Ib
M/S Strafield Contractors Ltd	2022/23	Being Payment Certificate No.1 For Proposed Installation Of Streetlights At Lukamba, Kwa Chief, Pistis, Kwa Semweno, Pondamali, Bangi Road, Kipanga, Senere, Blescourse, Checkpoint, Plot 10- Betheli, Kishimi, Uthabete, Church Of God, Osieko Kaptembwo Nakuru	4,850,395.00		4,850,395.00		4,850,395.00	Payment Failed In Ib

		West Sub County						
M/S Gee El Construction Works Ltd	2020/21	Being Payment For Final Certificate For Proposed Drainage And Bush Clearing Menengai Ward Nakuru East Sub County	874,000.00		874,000.00		874,000.00	Payment Failed In Ib
M/S Wellbucks Construction & General Supplies Ltd	2022/23	Being Payment Certificate No.1 For Proposed Supply, Installation, Testing And Commissioning Of 6no. 13m Highmast Floodlights At Upper Dundori And Githioro Sub Location Dundori Ward Bahati Sub County	2,103,400.00		2,103,400.00		2,103,400.00	Payment Failed In Ib
M/S Nawaki Construction Company Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Hire Equipments For Road Maintenance Menengai West Ward Rongai Sub County	2,598,495.00		2,598,495.00		2,598,495.00	Payment Failed In Ib
M/S Wilagx Construction Ltd	2022/23	Construction Of Araret-Kiptororo Bridge Kiptororo Ward Kuresoi North Sub County	1,272,997.90		1,272,997.90		1,272,997.90	Payment Failed In Ib
M/S Suegi Ltd	2019/20	Being Payment Certificate No.1 For Proposed Construction Of Drainage At Menengai Crater Dispensary Kiamaina Ward Bahati Sub County	1,553,889.35		1,553,889.35		1,553,889.35	Payment Failed In Ib
Silverscope Limited	2021/2022	Proposed Tarmacking Of Salgaa Shopping Centre Access Roads Mosop Ward Rongai Sub County	2,168,790.00		2,168,790.00		2,168,790.00	Payment Failed In Ib
M/S Merameres Ltd	2022/23	Proposed Grading And Gravelling Of Feeder Roas At Slaughter House Kapkures Ward Nakuru West Sub County	1,463,700.10		1,463,700.10		1,463,700.10	Payment Failed In Ib
M/S Kilewah Electrohard And	2022/23	Proposed Supply Installation Testing And	4,199,950.00		4,199,950.00			Payment Failed

Electronics		Comissioning Of 11no ,13m Highmast Floodlights At Ngei Estate Kenyatta Spot Light ,Watende Road Pyrethrerum ,Gilani,Githima,Solai,Maria kani And Cocacola Depot Upto Kwa Chief Junction Shabaab Ward Nakuru West Sub County					4,199,950.00	In Ib
M/S Gakas Development Solution	2022/23	Being Payment For Certificate No.1 For Proposed Construction Of Motorbikes Sheds At Mt. Kenya University, Christ The King, Nyamira Flats And Nakuru Day Secondary School In Biashara Ward Nakuru East County	1,052,600.00		1,052,600.00		1,052,600.00	Payment Failed In Ib
M/S Olenguruone Bidii Traders Ltd	2022/23	Being Payment Certificate No.1 For Proposed Grading And Murraming Of Boarding Kapmatayo Ndabibit Catholic To Primary School Road Keringet Ward Kuresoi South Sub County	2,932,060.00		2,932,060.00		2,932,060.00	Payment Failed In Ib
M/S Sinyei Auto Enterprises Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Grading And Murraming Of Stimaline Road Soin Ward Rongai Sub County	1,140,347.30		1,140,347.30		1,140,347.30	Payment Failed In Ib
M/S Githioro Highland Contractors Ltd	2020/2021	Being Payment Certificate No.1 For Proposed Improvement/Culverting Of Tee Trading Center To Gashuma Trading Center And Munanda-Kiambogo Muthaite Road Elememntaita Ward Gilgilg Sub County	1,456,887.55		1,456,887.55		1,456,887.55	Payment Failed In Ib
Silverscope	2021/2022	Proposed Tarmacking Of Salgaa Shopping Centre	801,077.95		801,077.95			Payment Failed

Limited		Access Roads Mosop Ward Rongai Sub County					801,077.95	In Ib
M/S Olenguruone Bidii Traders Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Grading And Murraming Of Cheptuech-Kabungunot Cheptebes Road Kiptagitch Ward Kuresoi South Sub County	2,674,430.00		2,674,430.00		2,674,430.00	Payment Failed In Ib
M/S Petro Oil Kenya Ltd	2021/2022	Being Payment For Supply Of Fuel For Vehicles And Plant Machines To The Department Of Roads.Lpo No.58272 Nakuru County	2,000,000.00		2,000,000.00		2,000,000.00	Payment Failed In Ib
M/S Waki Driveway Contractors Ltd	2020/21	Being Payment For Certificate No.1 For Proposed Completion Of Jikaze Muniu Bridge And Road Works Maai Mahiu Ward Naivasha Sub County	649,439.45		649,439.45		649,439.45	Payment Failed In Ib
M/S Olenguruone Bidii Traders Ltd	2020/21	Being Payment Certificate No.1 For Proposed Improvement (Part) To Bitumen Standard Of The Existing Heshima Road Kiamaina Ward Bahati Sub County	2,500,000.00		2,500,000.00		2,500,000.00	Payment Failed In Ib
M/S Holy And Sons Ltd	2021/2022	Being Payment Certificate No.1 For Proposed Murraming And Culverting Of Bygum-Ngenia-Nyaruai Road Sirikwa Ward Kuresoi North Sub County	231,301.05		231,301.05		231,301.05	Payment Failed In Ib
M/S Marimaya Investment Ltd	2022/2023	Being Payment Certificate No.1 For Proposed Grading And Murraming Of Kapsinendet Kitango Road, Elburgon Mawe Mbili Road, And Opening Of Ndoswa Bosnia Road Mariashoni Ward Molo Sub County	17,118.95		17,118.95		17,118.95	Payment Failed In Ib

M/S Naxxy Ltd	2020/21	Being Payment Certificate No.1 For Proposed Hiring Of Earth Moving Equipment At Wet Rate For The Proposed Works Lanet Umoja Ward Bahati Sub County	59,986.95		59,986.95		59,986.95	Payment Failed In Ib
M/S Kolanet (K) Limited	2021/22	Being Payment For Certificate No.1 For Proposed Construction Of Drainages Across Wanyororo Center Road And Grading, Murraming Of Jokim Usembe Primary School Road Bahati Ward Bahati Sub County	85,467.75		85,467.75		85,467.75	Payment Failed In Ib
M/S Petpery General Supplies Company Ltd	2020/21	Being Payment For Certificate No.1 For Proposed Construction Of 2no. Motorcycle Sheds Kivumbini Ward Nakuru East Sub County	47,200.30		47,200.30		47,200.30	Payment Failed In Ib
M/S Stephkar Ltd	2020/21	Being Payment For Certificate No.1 For Proposed Rehabilitation Of Stage 1, Rhohens High School And Ack Maili Kumi Roads Bahati Ward Bahati Sub County	110,510.10		110,510.10		110,510.10	Payment Failed In Ib
M/S Heyinz Company Ltd	2022/23	Being Payment For Certificate No. 1 For Proposed Grading And Murraming Of Kaliet Mauche Ndogo Road Mariashoni Ward Molo Sub County	234,871.95		234,871.95		234,871.95	Payment Failed In Ib
M/S Siha Enterprises Ltd	2020/21	Being Payment Certificate No.1 For Proposed Roads Rehabilitation Kiamaina Ward Bahati Sub County	893,200.00		893,200.00		893,200.00	Payment Failed In Ib
M/S Octavin Enterprises Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Construction Of Hotel Eel Kahuruko Road	100,143.55		100,143.55		100,143.55	Payment Failed In Ib

		B Bridge (Box Culverts) Menengai Ward Rongai Sub County						
M/S Claysands Contractors	2022/23	Being Payment For Certificate No.1 For Proposed Opening Of Roads In Maciaro Area And Road Maintenance In Ol-Rongai, Rigogo Cuba And Kangari Baraka Road Menengai Ward Rongai Sub County	181,215.45		181,215.45		181,215.45	Payment Failed In Ib
M/S Taigon Enterprises Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Construction Of Bodaboda Sheds At Keringet, Sachangwan, Seplet, Lendwet And Soitaran Keringet Ward Kuresoi South Sub County	49,809.40		49,809.40		49,809.40	Payment Failed In Ib
M/S Jozkim Enterprises Ltd	2021/22	Being Payment Certificate No.1 For Proposed Grading And Murraming Of Kiptenden-Daraja Mbili Roads Amalo Ward Kuresoi South Sub County	131,191.65		131,191.65		131,191.65	Payment Failed In Ib
M/S Edrose Ventures Ltd	2021/22	Being Payment Certificate No.1 For Proposed Grading And Gravelling Of Kamara Sarambei And Mau Roads	115,799.65		115,799.65		115,799.65	Payment Failed In Ib
M/S Emerlands Contractors & Supplies Ltd	2021/22	Being Payment Certificate No.1 For Proposed Supply, Installation, Testing And Commissioning Of 2no 13m Streetlights	152,858.95		152,858.95		152,858.95	Payment Failed In Ib
M/S Kememo Works & Supplies Ltd	2022/23	Being Payment Certificate No.1 For Proposed Rehabilitation Of Roads In Langalanga Murindat Ward Gilgil Sub County	217,858.10		217,858.10		217,858.10	Payment Failed In Ib
M/S Njomwali Enterprises Ltd	2020/21	Being Payment Certificate No.1 For Proposed Highmast Maintenance Of	3,094.85		3,094.85		3,094.85	Payment Failed In Ib

		Streetlights Kabazi Ward Subukia Sub County						
M/S Amm Contractors Ltd	2020/21	Being Payment For Certificate No.1 For Proposed Murraming And Installation Of Culverts At Dundori, Githioro And Mugwathi Access Roads Dundori Ward Bahati Sub County	136,844.55		136,844.55		136,844.55	Payment Failed In Ib
M/S Tims Company Limited	2019/20	Being Payment For Certificate No.1 For Proposed Construction Of Kapsawe Bridge Mauche Ward Njoro Sub County	14,348.85		14,348.85		14,348.85	Payment Failed In Ib
M/S Tranix Holdings Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Grading And Murraming Of Roads Eburu Mbaruk Ward Gilgil Sub County	163,135.65		163,135.65		163,135.65	Payment Failed In Ib
M/S Pure Plus Solutions Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Supply, Installation, Testing And Commissioning Of 10no 13m Highmast Floodlights Hells Gate Ward Naivasha Sub County	160,755.10		160,755.10		160,755.10	Payment Failed In Ib
M/S Stephkar Ltd	2022/23	Being Payment Certificate No.1 For Proposed Routine Mainenance Of Halian-Marari Road Naivasha East Ward Naivasha Sub County	64,692.35		64,692.35		64,692.35	Payment Failed In Ib
M/S Zuri World Investment Ltd	2022/23	Being Payment Certificate No.1 For Proposed Hiring Of Maintenance Equipments For Roads Rehabilitation Hells Gate Ward Naivasha Sub County	249,274.40		249,274.40		249,274.40	Payment Failed In Ib
M/S Heyinz Company Ltd	2022/23	Being Payment Certificate No.1 For Proposed Grading And Murraming Of	91,242.00		91,242.00		91,242.00	Payment Failed In Ib

		Frankway Taragonik Githima Road Kiptororo Ward Kuresoi North Sub County						
M/S Zuri World Investment Ltd	2021/22	Being Payment Certificate No.1 For Proposed Installation Of Culverts Maai Mahiu Ward Naivasha Sub County	46,337.90		46,337.90		46,337.90	Payment Failed In Ib
M/S Nyamugi Construction Ltd	2021/22	Being Payment Certificate No.1 For Proposed Hire Of Roadwork Equipment At Wet Rate For Road Rehabilitation Keringet Ward Kuresoi South Sub County	207,862.05		207,862.05		207,862.05	Payment Failed In Ib
M/S Jozkim Enterprises Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Construction Of Bodaboda Sheds At Keringet, Sachangwan, Seplet, Lendwet And Soitaran Keringet Ward Kuresio South Sub County	140,525.60		140,525.60		140,525.60	Payment Failed In Ib
M/S Wesstan Enterprises Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Culverts, Construction Of Kapkwen Mombasa Foot Bridge	68,139.55		68,139.55		68,139.55	Payment Failed In Ib
M/S Universal Trends Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Rehabilitation Across Waseges Ward Subukia Sub County	222,295.65		222,295.65		222,295.65	Payment Failed In Ib
M/S Njasing Enterprises Ltd	2019/20	Being Payment For Final Certificate For Proposed Spot Improvement Of Kihoto Kabazi Secondary-Maombi Roads Kabazi Ward Subukia Sub County.	43,856.90		43,856.90		43,856.90	Payment Failed In Ib
M/S Pure Plus Solutions Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Supply,	56,628.40		56,628.40		56,628.40	Payment Failed In Ib

		Installation, Testing And Commissioning Of 4no 13m Highmast Floodlights At Muhumoini Center And Lusiru Center Kihingo Ward Njoro Sub County						
M/S Stephkar Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Hiring Of Machinery And Equipment And Supply Of Murram For Naivasha Roads Rehabilitation In Hells Gate, Olkaria And Maiella Ward Naivasha Sub County.	188,965.50		188,965.50		188,965.50	Payment Failed In Ib
M/S Stephkar Ltd	2022/23	Being Payment For Certificate No.1 For Proposed Construction Of 10no Motorcycle Sheds At Ndabibi Maiella Ward Naivasha Sub County	119,682.95		119,682.95		119,682.95	Payment Failed In Ib
Kilewah Electrohard And Electronics	2022/23	Being Payment For Certificate No.1 For Proposed Supply, Installation, Testing And Commissioning Of 14no 13m Highmast Floodlights Rhonda Ward Nakuru West Sub County	237,080.76		237,080.76		237,080.76	Payment Failed In Ib
M/S Lumiseal Enterprises Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Grading And Murraming Of Roads And Installation Of Culverts In Gitare Loaction Langalanga Location And Karunga Location Murindat Ward Gilgil Sub County	304,149.70		304,149.70		304,149.70	Payment Failed In Ib
M/S Everest Industries & General Supplies Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Installation Of Culverts And Drainage System On Roads Maai Mahiu Ward Nivasha Sub	105,758.95		105,758.95		105,758.95	Payment Failed In Ib

		County						
M/S Kagua Prime Ltd	2021/22	Being Payment Certificate No.1 For Proposed Roadworks (Hiring Of Machineries) Soin Ward Rongai Sub County	190,969.95		190,969.95		190,969.95	Payment Failed In Ib
M/S Universal Trends Ltd	2022/23	Proposed Roads Rehabilitation Kabazi Ward Subukia Sub County	213,203.40		213,203.40		213,203.40	Payment Failed In Ib
Ms Taras Merchants Limited	2022/23	Proposed Roads Rehabilitation Elementita Ward Gilgil Sub County	204,160.25		204,160.25		204,160.25	Payment Failed In Ib
M/S Starnet General Merchants	2022/23	Being Payment For Certificate No.1 For Proposed Installation Of Streetlights And Maintenance Menengai Ward Nakuru East Sub County	81,328.00		81,328.00		81,328.00	Payment Failed In Ib
M/S Simlion Ventures Ltd	2020/21	Being Payment For Certificate No.1 For Proposed Supply Of Culverts Kiamaina Ward Bahati Sub County	35,431.05		35,431.05		35,431.05	Payment Failed In Ib
M/S Strafield Contractors Ltd	2021/22	Being Payment Certificate No.1 For Proposed Drainage Works Of 300m At Nyamira Drive In Racecourse Estate Flamingo Ward Nakuru East Sub County	116,487.25		116,487.25		116,487.25	Payment Failed In Ib
M/S Mammeny Solutions	2021/22	Being Payment Certificate No.1 For Proposed Supply, Installation, Testing And Commissioning Of 4no 13m And 3no 13m Highmast Floodlights Njoro Ward Njoro Sub County	100,959.55		100,959.55		100,959.55	Payment Failed In Ib
M/S Sunem Enterprises Ltd	2022/23	Being Payment For Proposed Supply And Delivery, Replacement Of	99,156.15		99,156.15		99,156.15	Payment Failed In Ib

		Spare Parts And Maintenance Of Motor Vehicles In The Department Of Roads And Public Transport Nakuru County						
M/S Myles & Billy Invest. Ltd	2021/22	Being Payment For Certificate No.1 For Proposed Grading, Stone Pitching And Culverts At Kamere Beach Olkaria Ward Naivasha Sub County	58,160.75		58,160.75		58,160.75	Payment Failed In Ib
M/S Alidawn Ltd	2020/21	Being Payment Certificate No.1 For Proposed Construction Of 1no. Motorcycle Sheds Kabatini Ward Bahati Sub County	23,585.15		23,585.15		23,585.15	Payment Failed In Ib
M/S Limpid General Merchants Ltd	2021/22	Being Payment Certificate No.1 For Proposed Grading And Gravelling And Construction Of A Bridge In Githioro Village And Maai Mahiu And Longonot Access Roads Maai Mahiu Ward Naivasha Sub County	305,874.00		305,874.00		305,874.00	Payment Failed In Ib
Class-Assurance General Agencies	2022/23	Being Payment For Supply And Maintenace Of Streetlights In Nakuru East Ward Nakuru East Sub County	67,034.50		67,034.50		67,034.50	Payment Failed In Ib
Leageo General Agencies	2022/23	Being Payment For Proposed Aupply And Maintenace Of Streetlights In Naivasha Sub County	70,689.65		70,689.65		70,689.65	Payment Failed In Ib
Minesons Investment Limited	2022/23	Being Payment For Proposed Supply And Maintence Of Streetlights In Nakuru County	67,241.40		67,241.40		67,241.40	Payment Failed In Ib
Switch Global Kenya Limited	2022/23	Being Payment For Proposed Supply And Maintenance Of Street Lights In Nakuru West Sub	68,948.25		68,948.25		68,948.25	Payment Failed In Ib

		County						
Durhas Construction And Supplies Li	2022/23	Being Payment For Proposed Supply And Maintenace Of Streetlights In Gilgil Sub County	67,068.95		67,068.95		67,068.95	Payment Failed In Ib
Cajada East Africa Limited	2022/23	Being P[Ayment For Proposed Supply And Maintenace Of Streetlights In Kuresoi South Sub County	68,586.20		68,586.20		68,586.20	Payment Failed In Ib
Dakes Construction Company Limited	2022/23	Being Payment For Proposed Supply And Maintenance Of Streetlights In Kuresoi North Sub County	68,931.05		68,931.05		68,931.05	Payment Failed In Ib
Durhas Construction And Supplies Ltd	2022/23	Being Payment For Supply And Delivery Of 4235w Bulb For Maintaining Streetlights Nakuru East Ward Nakuru East Sub County	68,741.40		68,741.40		68,741.40	Payment Failed In Ib
Dakuki Construction Company Ltd	2022/23	Being Payment For Supply And Delivery Of 425w Bulb For Street Maintenace Njoro Ward Njoro Sub County	68,758.60		68,758.60		68,758.60	Payment Failed In Ib
Global Premier Commodities Limited	2022/23	Being Payment For Supply Of 400w Bulb For Streelingt Maintenace Nakuru East Ward Nakuru East Sub County	66,655.15		66,655.15		66,655.15	Payment Failed In Ib
Wimos Solutions Limited	2022/23	Being Payment For Supply And Delivery Of 430w Bulb For Maintaining Streetlights Molo Ward Molo Sub County	67,017.25		67,017.25		67,017.25	Payment Failed In Ib
Bigmanryo Limited	2022/23	Being Payment For Proposed Supply And Delivery Of 4415wbulbs For Maintenace Of Street Lights Hq	68,775.85		68,775.85		68,775.85	Payment Failed In Ib

Tucson (K) Limited	2022/23	Being Payment For Supply And Delivery Of 410w Bulbs For Street Maintenance In Nakuru County Subukia Ward Subukia Sub County	66,844.85		66,844.85		66,844.85	Payment Failed In Ib
Luxur Enterprises Limited	2022/23	Being Payment For Supply And Delivery 414w Bulbs For Maintaining Street Lights Nakuru East Ward Nakuru East Sub County	66,862.05		66,862.05		66,862.05	Payment Failed In Ib
Majestic E.A Company Limited	2022/23	Being Payment For Supply And Delivery Of 413w Bulb For Maintaining Streetlights Nakuru West Ward Nakuru West Sub County	65,327.60		65,327.60		65,327.60	Payment Failed In Ib
Bonca Investment Limited	2022/23	Being Payment For Supply And Delivery Of 416w Bulb For Maintaing Streetlights Naivasha Ward Naivasha Sub County	65,862.05		65,862.05		65,862.05	Payment Failed In Ib
Class-Assurance General Agencies	2022/23	Being Payment For Proposed Supply And Delivery Of 417w Bulb For Maintaining Streetlights Nakuru West Ward Nakuru West Sub County	67,034.50		67,034.50		67,034.50	Payment Failed In Ib
Pamjos Co. Ltd	2022/23	Being Payment For Supply And Delivery Of 418w Bulbs In Maintaing Street Lights Anivasha Ward Naivasha Sub County	68,896.55		68,896.55		68,896.55	Payment Failed In Ib
Minesons Investment Limited	2022/23	Being Payment For Proposed Supply And Delivery Of 419w Bulb For Maintaining Steetlights Nakuru West Ward Nakuru West Sub County	67,241.40		67,241.40		67,241.40	Payment Failed In Ib
Nakulink Services Limited	2022/23	Being Payment For Supply And Delivery Of 421w Bulbs For Maintaining Streetlights Naivasha Ward	65,482.75		65,482.75		65,482.75	Payment Failed In Ib

		Naivasha Sub County						
Aereus Solution Limited	2022/23	Being Payment For Supply And Delivery Of 422w Bulbs For Streetlight Maintenance Naivasha Ward Naivasha Sub County	68,637.95		68,637.95		68,637.95	Payment Failed In Ib
Bigmanryo Limited	2022/23	Being Payment For Supply And Delivery Of 412w Bulbs For Streetlight Maintenance Naivasha Ward Naivasha Sub County	67,758.60		67,758.60		67,758.60	Payment Failed In Ib
Nakulink Services Limited	2022/23	Being Payment For Proposed Supply And Delivery Of 618w Bulb For Streetliht Maintenace Naivasha Ward Naivasha Sub County	70,862.05		70,862.05		70,862.05	Payment Failed In Ib
Bonca Investment Limited	2022/23	Being Payment For Supply And Delivery Of 410w Bulbs For Street Light Maintenance In Nakuru County Nakuru West Ward Nakuru West Sub County	66,034.50		66,034.50		66,034.50	Payment Failed In Ib
M/S Sabero (Ea) Ltd	2020/2021	Proposed Construction Of Kap Ronoi Bridge Mauche Ward Njoro Sub County	278,064.03		278,064.03		278,064.03	Payment Failed In Ib
M/S Mokmat Enterprises Ltd	2018/19	Being Payment Of Retention Money For Proposed Routine Maintenance, Spot Improvement And Culvert Installation Maai Mahiu Ward Naivasha Sub County	60,000.00		60,000.00		60,000.00	Payment Failed In Ib
M/S Mokmat Enterprises Ltd	2019/20	Being Payment Of Retention Money For Proposed Grading And Murraming Of Nyakairo Road Naivasha East Ward Naivasha Sub County	99,163.70		99,163.70		99,163.70	Payment Failed In Ib
M/S Mokmat Enterprises Ltd	2019/20	Being Payment Of Retention Money For Proposed Construction Of	139,486.85		139,486.85		139,486.85	Payment Failed In Ib

		Donkey Factory Bridge Naivasha East Ward Naivasha Sub County						
M/S Mokmat Enterprises Ltd	2019/20	Being Payment Of Retention Money For Proposed Erection Of Gabions And Proposed Unclogging Of Drainages Maai Mahiu Ward Naivasha Sub County	147,955.40		147,955.40		147,955.40	Payment Failed In Ib
M/S Mokmat Enterprises Ltd	2019/20	Being Payment Of Retention Money For Proposed Construction Of Vumilia Ap Footbridge Maai Mahiu Naivasha Sub County	349,334.00		349,334.00		349,334.00	Payment Failed In Ib
M/S Humble Touch Designers	2021/22	Being Payment Of Retention Money For Proposed Purchase And Installation Of Culverts Visoi Ward Rongai Sub County	179,397.00		179,397.00		179,397.00	Payment Failed In Ib
Gee-El Ltd	2022/23	Being Payment Of Retention Money For Proposed Grading And Gravelling Of Elburgon Salgaa Road	787,096.00		787,096.00		787,096.00	Payment Failed In Ib
Black Nites Services Ltd	2021/2022		2,468,419.95	2,468,419.95	-	2,468,420	-	Paid
Ridgerock Enterprises	2021/2022		4,844,287.20	4,844,287.20	-	4,844,287	-	Paid
Gichamba Holdings Ltd	2021/2022		7,678,132.75	7,678,132.75	-	7,678,133	-	Paid
Willpo Solutions Ltd	2021/2022		498,040.20	498,040.20	-	498,040	-	Paid
Online Movers	2021/2022		3,941,140.60	3,941,140.60	-	3,941,141	-	Paid
Heyinz Company	2021/2022		867,448.00	867,448.00	-	867,448	-	Paid

Faiib K Ltd	2021/2022		1,018,607.60	1,018,607.60	-	1,018,608	-	Paid
Everest Industries And General Supplies	2021/2022		4,204,030.20	4,204,030.20	-	4,204,030	-	Paid
Everest Industries And General Supplies	2021/2022		937,568.00	937,568.00	-	937,568	-	Paid
Roy N Alvis Contractors	2021/2022		3,755,621.85	3,755,621.85	-	3,755,622	-	Paid
Anm Contractors Ltd	2021/2022		2,950,806.95	2,950,806.95	-	2,950,807	-	Paid
Tjs Northlake Women Ltd	2021/2022		5,699,961.65	5,699,961.65	-	5,699,962	-	Paid
Prime Rift Traders	2021/2022		912,210.00	912,210.00	-	912,210	-	Paid
Edrose Ventures Ltd	2021/2022		2,103,335.20	2,103,335.20	-	2,103,335	-	Paid
Metro Contractors E A Ltd	2021/2022		5,269,010.00	5,269,010.00	-	5,269,010	-	Paid
Metro Contractors E A Ltd	2021/2022		2,787,596.00	2,787,596.00	-	2,787,596	-	Paid
Wesjoy General Enterprises	2021/2022	Proposed Gravity Water Scheme At Sarambei Water Project	2,999,994.90	2,999,995	-		2,999,994.90	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
Lumiseal Enterprises	2021/2022	Proposed Borehole Drilling At Mau Secondary Water Project	3,025,006.00		3,025,006.00	-	3,025,006.00	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
Pepesi Africa General Merchants Limited	2022/2023	Proposed Pipe Replacement And Repair At Ndimu Water Project	405,375.60		405,375.60	-	405,375.60	The Payment Was Processed But Was Not Paid Due To

								Ifmis Time Line
Greatrift General Merchants Limited	19/05/2023	Proposed Chain Link Fencing At Kabatini Ward In Bahati Sub Countty	971,300.00		971,300.00		971,300.00	Bugdetary Allocation
Pakenda Suppliers	2021/22	Proposed Plafield Levelling,Chainlink,Fencing And Gate Installation At Kihingo Ward Njoro Sub-County	1,794,550.00	1,994,550.00		1,994,550.00	-	Not Paid
Kirgot Enterprises	2021/22	Proposed Plafield Levelling,Chainlink,Fencing And Gate Installation At Kihingo Ward Njoro Sub-County	1,493,200.00	1,493,200.00		1,493,200.00	-	
M/S Lambott Ventures Ltd	2021/22	Proposed Perimeter Stone Fence Rongai Stadium In Rongai Sub County	1,172,087.00	287,587.00			287,587.00	Not Paid
Lambott Ventures	2021/22	Proposed Perimeter Stone Fence Rongai Stadium In Rongai Sub County	1,899,318.00	1,612,751.48		1,612,751.48	286,566.52	Not Paid
M/S Strafield Ltd	6/20/2023	Proposed Drainage And Repair At Angaza In Kaptembwa Ward Nakuru West	6,101,750.00	-	6,098,876.70	2,862,471.25	3,236,405.45	Not Paid
Sub Total Construction Of Civil Works				**132,847,515.88**	**166,600,309.89**	**174,506,733.83**	**124,941,091.94**	
Supply Of Goods								
Automated Investment	2021/2022	Being Payment For The Supply Of Tyres	950,000.00		950,000.00	0	950,000.00	Not Paid
Tonner Stores	2021/2022	Supply Of Laptops And Phones	2,968,000.00		2,968,000.00	0	2,968,000.00	Not Paid
Double E Enterprises	2021/2022	Supply Of Foodstuff For Donations	3,000,000.00		3,000,000.00	3,000,000.00	-	Fully Paid
Blessed One	2021/2022	Supply Of Foodstuff For	3,000,000.00		3,000,000.00	3,000,000.00		Fully Paid

Company Ltd		Donations					-	
Double E Enterprises	2021/2022	Supply Of Maize For Donations	3,000,000.00		3,000,000.00	3,000,000.00	-	Fully Paid
Office Ten Solutions	2021/2022	Supply Of Maize Flour	3,000,000.00		3,000,000.00	3,000,000.00	-	Fully Paid
Automated Investment	2021/2022	Supply Of Flour	3,000,000.00		3,000,000.00	3,000,000.00	-	Fully Paid
Cessy Compnay Limited	2021/2022	Supply Of Flour	3,000,000.00		3,000,000.00	3,000,000.00	-	Fully Paid
Blessed One Company Ltd	2022/2023	Being Payment For The Supply Of Assorted Stationary	292,100.00		292,100.00		292,100.00	Not Paid
Blessed One Company Ltd	2022/2023	Being Payment For The Supply Of Assorted Stationary	1,500,000.00		1,500,000.00		1,500,000.00	Not Paid
Great Rift General Merchant Limited	2022/2023	Being Payment For Office General Supplies	150,000.00		150,000.00		150,000.00	Not Paid
Em Hech Investments Limited	2022/2023	Being Payment For The Supply Of Dry Food Stuffs For Donations	607,900.00		607,900.00		607,900.00	Not Paid
Jossol Enterprises Limited	2022/2023	Being Payment For The Supply Of New Ict Equipment	268,500.00		268,500.00		268,500.00	Not Paid
Margaret Wanjiku Macharia	10/12/2012	Supply Of Tree Seedlings(Ndundori Ward)	27,500	27,500.00		-	27,500.00	Defunct Local Authority
John Maina Mwangi	10/29/2012	Supply Of Tree Seedlings(Ngata Ward)	27,500	27,500.00		-	27,500.00	Defunct Local Authority
Kahuti Self Help Group(Joseph N Kariuki)	10/29/2012	Supply Of Tree Seedlings(Subukia Ward)	27,500	27,500.00		-	27,500.00	Defunct Local Authority
Kahuti Self Help Group	10/29/2012	Supply Of Tree Seedlings(Ndungiri Kirima Ward)	27,500	27,500.00		-	27,500.00	Defunct Local Authority

Albert Ochieng	10/29/2012	Supply Of Tree Seedlings (Gilgil Ward)	27,500	27,500.00		-	27,500.00	Defunct Local Authority
Lucid International	2/25/2013	Supply Of Cleaning Materials	197,078	197,078.00		-	197,078.00	Defunct Local Authority
Lucid International	2/15/2013	Supply Of Cleaning Materials	245,054	245,054.00		-	245,054.00	Defunct Local Authority
Jesa Construction Co.Limited	02-15-2012		300,000	-		-	-	
Lucid International	14/Feb/2013	Supply Of Cleaning Materials	444,360	444,360.00		-	444,360.00	Defunct Local Authority
Landspring Enterprices	25/Feb/2013	Supply Of Bin Cards	450,000	450,000.00		-	450,000.00	Defunct Local Authority
Hannover Commercial Enterprises Ltd	3/Mar/2021		9,228,434	-		-	-	
Riverbank Solutions Ltd	31/Dec/2016		540,000	-		-	-	
Riverbank Solutions Ltd	31/Dec/2018		1,900,000	-		-	-	
Riverbank Solutions Ltd	31/Dec/2019		1,242,500	-		-	-	
Promax General Supplies	18/Jun/2020		202,500	-		-	-	
Sumaho Nissi Greener	2017-18-19		240,000.00	-		-	-	
Toner Store	6/May/2021		2,890,030.00	-		-	-	
Print Options	2/8/2022	Supply Of Accountable Documents	169,340.00	169,340.00	-		169,340.00	System Closure
Print Options	2/8/2022	Supply Of Accountable Documents	1,276,000.00	1,276,000.00	-		1,276,000.00	System Closure
Ryamwa	5/10/2022	Being Payment For Supply Of Branded Raincoats.	1,598,400.00	1,598,400.00	-	1,598,400	-	Paid

Toner Store	5/5/2022	Being Payment For Supply Of Toners	1,700,000.00	1,700,000.00	-	1,700,000	-	Paid
Great Rift General Merchant	3/30/2022	Being Payment For Supply Of Laptops, Printer, Desktop And Smart Phones.	1,300,000.00	1,300,000.00	-	1,300,000	-	Paid
Naris Construction Limited	6/17/2022	Being Payment For The Supply Of Furniture And Two Laptops.	1,021,000.00	1,021,000.00	-	1,021,000	-	Paid
Commissioner Of Vat		2% Withholding Tax - Grasima General Merchants Limited - Findev2361205 /	21,390.50		21,390.50		21,390.50	System Closure
Commissioner Of Vat	6/20/2022	2% Withholding Tax - Fast Choice Limited - Findev27062303 /	41,253.45		41,253.45		41,253.45	System Closure
Commissioner Of Vat		Withholding Tax - Midfair Computer Systems Limited - Findev27062304 /	57,884.50		57,884.50		57,884.50	System Closure
Commissioner Of Vat		2% Withholding Tax - Kings And Queens Supplies - Fin23604501 /	14,786.20		14,786.20		14,786.20	System Closure
Commissioner Of Vat		2% Withholding Tax - Supco Limited - Fin23612001 /	20,068.95		20,068.95		20,068.95	System Closure
Commissioner Of Vat		2% Withholding Tax - Print Option Ltd - Fin23612003 /	41,379.30		41,379.30		41,379.30	System Closure
Commissioner Of Vat		2% Withholding Tax - Flovan Company Limited - Fin2362101 /	12,247.60		12,247.60		12,247.60	System Closure
Commissioner Of Vat		2% Withholding Tax - Emerging Computers Limited - Fin2363090 /	9,013.95		9,013.95		9,013.95	System Closure
Commissioner Of Vat		2% Withholding Tax - Print Option Ltd - Fin23641005 /	35,772.40		35,772.40		35,772.40	System Closure
Commissioner Of Vat		2% Withholding Tax - Em Hech Investments Limited - Fin23641013 /	20,215.50		20,215.50		20,215.50	System Closure

Commissioner Of Vat		2% Withholding Tax - Majesty Compucare Limited - Fin23641014 /	2,181.05		2,181.05		2,181.05	System Closure
Commissioner Of Vat		2% Withholding Tax - Em Hech Investments Limited - Fin236410140 /	29,222.40		29,222.40		29,222.40	System Closure
Commissioner Of Vat		2% Withholding Tax - Jossol Enterprises Limited - Fin23641017 /	12,500.00		12,500.00		12,500.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Blessed One Company Ltd - Fin23641018 /	21,482.75		21,482.75		21,482.75	System Closure
Commissioner Of Vat		2% Withholding Tax - Samcom Suppliers - Fin23641019 /	9,405.15		9,405.15		9,405.15	System Closure
Commissioner Of Vat		2% Withholding Tax - Aimgrowth Venture Kenya Limited - Fin23641020 /	3,189.65		3,189.65		3,189.65	System Closure
Commissioner Of Vat		2% Withholding Tax - Blessed One Company Ltd - Fin23641021 /	14,224.15		14,224.15		14,224.15	System Closure
Elzass Enterprises	6/20/2023	Supply And Delivery Of A4 Branded Envelops, Assorted Sharp Pointed Biro Pens (Blue & Black) And Spring Sfiles	234,000.00		234,000.00		234,000.00	System Closure
Jossol Enterprises Limited		Beiing Payment For The Supply Of Office General Supply	595,000.00		595,000.00		595,000.00	System Closure
Marimaya Investments Limited		Being Payment To Marimaya Investments Ltd For Supply Of Assorted Office Stationery As Per Lpo No. 54352 & 54353. Invoice No. 004	1,200,200.00		1,200,200.00		1,200,200.00	System Closure
Print Option Ltd		Being Payment For Thr Supply Of Assorted Accountable Documents.	2,600,000.00		2,600,000.00		2,600,000.00	System Closure
Great Rift General		Being Payment Of	1,400,000.00		1,400,000.00			System Closure

Merchant Limited		Assorted Office Stationery.					1,400,000.00	
Crater Enterprises And Supplies Limited	3/19/2021	Supply And Delivery Of Customised Staff Uniforms (Polo T-Shirts, Jumpers And Shirts/Blouses) To The Board Members And Secretariat	30,000.00	30,000.00	-	30,000.00	-	Paid
Blessed One	12-Jun-23	Supply And Delivery Of Stationery	-	-	183,000.00	-	183,000.00	Budget Constraints
Blessed One	19-May-23	Purchase Of Software	-	-	166,500.00	-	166,500.00	Budget Constraints
Elzass	9-May-23	Supply And Delivery Of Stationery	-	-	6,120.00	-	6,120.00	Budget Constraints
Em Hech	22-Jun-23	Supply And Delivery Of Stationery	-	-	104,100.00	-	104,100.00	Budget Constraints
Kinamba Evans Enterprises	22-Jun-23	Being Payment For The Supply And Delivery Of Refined And Lubricants.	-	-	30,000.00	-	30,000.00	Budget Constraints
Sitex Supplies	9-Jun-23	Supply And Delivery Of Newspapers For The Month Of May 1-11 May 2023)	-	-	6,720.00	-	6,720.00	Budget Constraints
True Concept Enterprises	Fy 2018/2019	Being Payment For The Supply Of Goods	60,000	60,000			60,000	
True Concept Enterprises	Fy 2018/2019	Being Payment For The Supply Of Goods	83,500	83,500			83,500	Insufficient Documentation
Belfast Agencies	Fy 2013/2014	Being Payment For The Supply Of Goods	847,080	847,080			847,080	Insufficient Documentation
Giyan Enterprises Limited	Fy 2019/2020	Being Payment For The Supply Of Goods	1,999,454.00	1,999,454.00			1,999,454.00	Insufficient Documentation
Giltech Fabrigators Ltd P.O Box 599 Gilgil	Fy 2019/2020	Being Payment For The Supply Of Goods	344,799.00	344,799.00			344,799.00	Insufficient Documentation
Vermark Construction Co. Ltd P.O Box	Fy 2019/2020	Being Payment For The Supply Of Goods	225,000.00	225,000.00			225,000.00	Insufficient Documentation

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Printers Paradise Ltd	Fy 2019/2020	Being Payment For The Supply Of Goods	2,489,500.00	2,489,500.00			2,489,500.00	Insufficient Documentation
Phillips Health Care Technologies Limited	Fy 2019/2020	Being Payment For The Supply Of Goods	33,533.00	33,533.00			33,533.00	Insufficient Documentation
Puritesh Logistic Enterprice	Fy 2019/2020	Being Payment For The Supply Of Goods	676,100.00	676,100.00			676,100.00	Insufficient Documentation
Grackam East Africa Enterprises	Fy 2019/2020	Being Payment For The Supply Of Goods	14,500.00	14,500.00			14,500.00	Insufficient Documentation
Pamuco Enterprises	Fy 2019/2020	Being Payment For The Supply Of Goods	100,000.00	100,000.00			100,000.00	Insufficient Documentation
Alux Horticulture	Fy 2019/2020	Being Payment For The Supply Of Goods	215,040.00	215,040.00			215,040.00	Insufficient Documentation
Two Keys General Supplies Ltd	Fy 2019/2020	Being Payment For The Supply Of Goods	87,815.00	87,815.00			87,815.00	Insufficient Documentation
Ignation Group Limited	Fy 2019/2020	Being Payment For The Supply Of Goods	440,000.00	440,000.00			440,000.00	Insufficient Documentation
Eliana-Gifted Hands General Supplies	Fy 2019/2020	Being Payment For The Supply Of Goods	150,000.00	150,000.00			150,000.00	Insufficient Documentation
True Axis Enterprises Limited	Fy 2019/2020	Being Payment For The Supply Of Goods	556,800.00	556,800.00			556,800.00	Insufficient Documentation
Juwakis Enterprises	Fy 2019/2020	Being Payment For The Supply Of Goods	920,911.00	920,911.00			920,911.00	Insufficient Documentation
Kester Kenya Limited P.O Box 52 Nakuru	Fy 2019/2020	Being Payment For The Supply Of Goods	1,777,298.40	1,777,298.40			1,777,298.40	Insufficient Documentation
Kenya Medical Supplirs Authority P.O Box 965 Nbi	Fy 2020/2021	Being Payment For The Supply Of Goods	6,321,188.00	6,321,188.00			6,321,188.00	Insufficient Documentation

Petkesa Investment P.O Box 1559 Naivasha	Fy 2020/2021	Being Payment For The Supply Of Goods	22,650.00	22,650.00			22,650.00	Insufficient Documentation
Admiree Logistics Enterprises P.O Box 699 Kabarnet	Fy 2020/2021	Being Payment For The Supply Of Goods	172,500.00	172,500.00			172,500.00	Insufficient Documentation
Smart Make P.O Box 7292 Nakuru	Fy 2020/2021	Being Payment For The Supply Of Goods	1,179,310.35	1,179,310.35			1,179,310.35	Insufficient Documentation
Jedkin Ventures P.O Box 864 Nakuru	Fy 2020/2021	Being Payment For The Supply Of Goods	2,540,000.00	2,540,000.00			2,540,000.00	Insufficient Documentation
Mokmat Enterprises	Fy 2020/2021	Being Payment For The Supply Of Goods	2,530,680.00	2,530,680.00			2,530,680.00	Insufficient Documentation
Savij Company Limited	Fy 2020/2021	Being Payment For The Supply Of Goods	1,274,200.00	1,274,200.00			1,274,200.00	Insufficient Documentation
Bayridge International Enterprises	Fy 2020/2021	Being Payment For The Supply Of Goods	1,119,000.00	1,119,000.00			1,119,000.00	Insufficient Documentation
Smart Falcon Enterprises	Fy 2020/2021	Being Payment For The Supply Of Goods	97,000.00	97,000.00			97,000.00	Insufficient Documentation
Mewwa Enterprises	Fy 2020/2021	Being Payment For The Supply Of Goods	121,800.00	121,800.00			121,800.00	Insufficient Documentation
Kein Medical Suppliers	Fy 2020/2021	Being Payment For The Supply Of Goods	288,350.00	288,350.00			288,350.00	Insufficient Documentation
Committed Movers Ltd	Fy 2020/2021	Being Payment For The Supply Of Goods	1,443,400.00	1,443,400.00			1,443,400.00	Insufficient Documentation
Kemsa	Fy 2020/2021	Being Payment For The Supply Of Goods	198,263.00	198,263.00			198,263.00	Insufficient Documentation
Crosslead P.O Box Nakuru	Fy 2020/2021	Being Payment For The Supply Of Goods	73,004.00	73,004.00			73,004.00	Insufficient Documentation
Njeesy Queens Enterprises P.O Box 2275 Naivasha	Fy 2020/2021	Being Payment For The Supply Of Goods	998,000.00	998,000.00			998,000.00	Insufficient Documentation

Switch Global P.O Box 8059 Nbi	Fy 2020/2021	Being Payment For The Supply Of Goods	160,000.00	160,000.00			160,000.00	Insufficient Documentation
Ole Two Two Investments	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	476,600.00	476,600.00			476,600.00	Insufficient Documentation
Highridge Pharmaceuticals	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	510,230.00	510,230.00			510,230.00	Insufficient Documentation
Panaroma Park Hotel	Fy 2020/2021	Being Payment For The Supply Of Catering Services	2,240,000.00	2,240,000.00			2,240,000.00	Insufficient Documentation
Online Movers Ltd	Fy 2020/2021	Being Payment For The Supply Of Goods	319,650.00	319,650.00			319,650.00	Insufficient Documentation
Nyawi Enterprises	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	96,990.00	96,990.00			96,990.00	Insufficient Documentation
Applink Enterprises	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	442,500.00	442,500.00			442,500.00	Insufficient Documentation
Loscatoh K. Ltd	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	207,750.00	207,750.00			207,750.00	Insufficient Documentation
Goodway General Merchants	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	750,000.00	750,000.00			750,000.00	Insufficient Documentation
Bakpharm Limited	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	1,046,350.00	1,046,350.00			1,046,350.00	Insufficient Documentation
Adomilan Dealers & Suppliers	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	1,320,000.00	1,320,000.00			1,320,000.00	Insufficient Documentation
Kemsa	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	2,908,223.00	2,908,223.00			2,908,223.00	Insufficient Documentation
Kinamba Evans Enterprises	Fy 2020/2021	Being Payment For The Supply Of Goods	1,300,157.00	1,300,157.00			1,300,157.00	Insufficient Documentation
Ansell Pharmaceuticals	Fy 2020/2021	Being Payment For The Supply Of Goods	1,618,800.00	1,618,800.00			1,618,800.00	Insufficient Documentation
Pink Pharmaceuticals	Fy 2020/2021	Being Payment For The Supply Of Goods	1,509,000.00	1,509,000.00			1,509,000.00	Insufficient Documentation
Nakuru Water And Sanitation	Fy 2020/2021	Being Payment For The	3,000,000.00	3,000,000.00				Insufficient

Co.		Supply Of Goods					3,000,000.00	Documentation
Kenya Power	Fy 2020/2021	Being Payment For The Supply Of Electricity	21,112.00	21,112.00			21,112.00	Insufficient Documentation
Kenya Medical Supplirs Authority P.O Box 965 Nbi	Fy 2020/2021	Being Payment For The Supply Of Goods	7,597,570.00	7,597,570.00			7,597,570.00	Insufficient Documentation
Telescope Medical Technologies	Fy 2020/2021	Being Payment For The Supply Of Goods	2,200,000.00	2,200,000.00			2,200,000.00	Insufficient Documentation
Kemsa	Fy 2020/2021	Being Payment For The Supply Of Medical Drugs	21,143,450.10	21,143,450.10			21,143,450.10	Insufficient Documentation
M/S Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	2,646.00		2,646.00		2,646.00	Insufficient Documentation
Mica Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	12,000.00		12,000.00		12,000.00	Insufficient Documentation
M/S Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	22,440.00		22,440.00		22,440.00	Insufficient Documentation
M/S Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	22,650.00		22,650.00		22,650.00	Insufficient Documentation
M/S Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	26,520.00		26,520.00		26,520.00	Insufficient Documentation
Kaapa Enterprises	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	26,650.00		26,650.00		26,650.00	Insufficient Documentation
M/S Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	28,000.00		28,000.00		28,000.00	Insufficient Documentation
M/S Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	28,938.00		28,938.00		28,938.00	Insufficient Documentation
Adomilan Dealers &	2021-2022	Being Payment For The Supply Of Supply Of	29,295.00		29,295.00			Insufficient

Suppliers		Medical Drugs					29,295.00	Documentation
M/S Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	30,398.00		30,398.00		30,398.00	Insufficient Documentation
M/S Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	30,930.00		30,930.00		30,930.00	Insufficient Documentation
Kemsa	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	1,199,902.00		1,199,902.00		1,199,902.00	Insufficient Documentation
Kemsa	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	54,618,187.00		54,618,187.00		54,618,187.00	Insufficient Documentation
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	32,800.00		32,800.00		32,800.00	Insufficient Documentation
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	38,190.00		38,190.00		38,190.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	42,120.00		42,120.00		42,120.00	Processed Upto Ib (Returned To Accounts)
Nyawi Enterprises	2021-2022	Being Payment For The Supply Of Food & Ratoin	42,516.00		42,516.00		42,516.00	Processed Upto Ib (Returned To Accounts)
Nyawi Enterprises	2021-2022	Being Payment For The Supply Of Food & Ratoin	47,400.00		47,400.00		47,400.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	47,520.00		47,520.00		47,520.00	Processed Upto Ib (Returned To Accounts)
Grackam East Africa Enterprises	2021-2022	Being Payment For The Supply Of Food & Ratoin	48,276.00		48,276.00		48,276.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	49,092.00		49,092.00		49,092.00	Processed Upto Ib (Returned To Accounts)

Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	49,650.00		49,650.00		49,650.00	Processed Upto Ib (Returned To Accounts)
Alux Horticulture And Groceries	2021-2022	Being Payment For The Supply Of Food & Ratoin	50,835.00		50,835.00		50,835.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	50,850.00		50,850.00		50,850.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	51,150.00		51,150.00		51,150.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	53,055.00		53,055.00		53,055.00	Processed Upto Ib (Returned To Accounts)
Nyawi Enterprises	2021-2022	Being Payment For The Supply Of Food & Ratoin	54,000.00		54,000.00		54,000.00	Processed Upto Ib (Returned To Accounts)
Adomilan Dealers& Suppliers	2021-2022	Being Payment For The Supply Of X-Ray	55,000.00		55,000.00		55,000.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	56,010.00		56,010.00		56,010.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	57,960.00		57,960.00		57,960.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	59,100.00		59,100.00		59,100.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	60,440.00		60,440.00		60,440.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	67,200.00		67,200.00		67,200.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of	67,800.00		67,800.00		67,800.00	Processed Upto Ib (Returned To

		Medical Drugs						Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	68,070.00		68,070.00		68,070.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	70,200.00		70,200.00		70,200.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	71,360.00		71,360.00		71,360.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	77,910.00		77,910.00		77,910.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	93,330.00		93,330.00		93,330.00	Processed Upto Ib (Returned To Accounts)
City Ultradent	2021-2022	Being Payment For The Supply Of X-Ray	100,000.00		100,000.00		100,000.00	Processed Upto Ib (Returned To Accounts)
Elementaita Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	100,000.00		100,000.00		100,000.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	101,790.00		101,790.00		101,790.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	106,020.00		106,020.00		106,020.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	108,192.00		108,192.00		108,192.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	109,500.00		109,500.00		109,500.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	110,100.00		110,100.00		110,100.00	Processed Upto Ib (Returned To Accounts)

Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	114,372.00		114,372.00		114,372.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	124,228.00		124,228.00		124,228.00	Processed Upto Ib (Returned To Accounts)
Admiree Logistics Enterprises	2021-2022	Being Payment For The Supply Of Food & Ratoin	126,375.00		126,375.00		126,375.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	134,640.00		134,640.00		134,640.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	137,000.00		137,000.00		137,000.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	142,500.00		142,500.00		142,500.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	147,300.00		147,300.00		147,300.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	149,100.00		149,100.00		149,100.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	149,400.00		149,400.00		149,400.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	150,324.00		150,324.00		150,324.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	156,396.00		156,396.00		156,396.00	Processed Upto Ib (Returned To Accounts)
Kings And Queens	2021-2022	Being Payment For The Supply Of Stationery	165,250.00		165,250.00		165,250.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of	167,650.00		167,650.00		167,650.00	Processed Upto Ib (Returned To

		Medical Drugs						Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	168,010.00		168,010.00		168,010.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	179,520.00		179,520.00		179,520.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	184,800.00		184,800.00		184,800.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	186,756.00		186,756.00		186,756.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	186,780.00		186,780.00		186,780.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	201,960.00		201,960.00		201,960.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	203,461.00		203,461.00		203,461.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	212,880.00		212,880.00		212,880.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	223,830.00		223,830.00		223,830.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	226,170.00		226,170.00		226,170.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	226,860.00		226,860.00		226,860.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	232,350.00		232,350.00		232,350.00	Processed Upto Ib (Returned To Accounts)

Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	236,172.00		236,172.00		236,172.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	240,600.00		240,600.00		240,600.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	249,270.00		249,270.00		249,270.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	254,100.00		254,100.00		254,100.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	266,190.00		266,190.00		266,190.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	271,800.00		271,800.00		271,800.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	282,900.00		282,900.00		282,900.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	290,190.00		290,190.00		290,190.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	297,840.00		297,840.00		297,840.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	316,500.00		316,500.00		316,500.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	339,984.00		339,984.00		339,984.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	342,468.00		342,468.00		342,468.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of	344,640.00		344,640.00		344,640.00	Processed Upto Ib (Returned To

		Medical Drugs						Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	376,800.00		376,800.00		376,800.00	Processed Upto Ib (Returned To Accounts)
Antarc	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	380,700.00		380,700.00		380,700.00	Processed Upto Ib (Returned To Accounts)
Ichunga Africa General	2021-2022	Being Payment For The Supply Of Linen	420,000.00		420,000.00		420,000.00	Processed Upto Ib (Returned To Accounts)
Sotimaging Africa Limited	2021-2022	Being Payment For The Supply Of X-Ray	426,269.00		426,269.00		426,269.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	426,600.00		426,600.00		426,600.00	Processed Upto Ib (Returned To Accounts)
Unisel Pharma K.Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	440,000.00		440,000.00		440,000.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	525,060.00		525,060.00		525,060.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	609,420.00		609,420.00		609,420.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	616,200.00		616,200.00		616,200.00	Processed Upto Ib (Returned To Accounts)
Sotimaging Africa Limited	2021-2022	Being Payment For The Supply Of X-Ray	652,050.00		652,050.00		652,050.00	Processed Upto Ib (Returned To Accounts)
Brighton Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	673,800.00		673,800.00		673,800.00	Processed Upto Ib (Returned To Accounts)
Soti Imaging Africa Limited	2021-2022	Being Payment For The Supply Of X-Ray	681,357.00		681,357.00		681,357.00	Processed Upto Ib (Returned To Accounts)

Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	886,480.00		886,480.00		886,480.00	Processed Upto Ib (Returned To Accounts)
Adomilan Dealers & Suppliers	2021-2022	Being Payment For The Supply Of X-Ray	974,404.00		974,404.00		974,404.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	1,052,250.00		1,052,250.00		1,052,250.00	Processed Upto Ib (Returned To Accounts)
Elementaita Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	1,125,000.00		1,125,000.00		1,125,000.00	Processed Upto Ib (Returned To Accounts)
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	1,169,300.00		1,169,300.00		1,169,300.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	1,525,960.00		1,525,960.00		1,525,960.00	Processed Upto Ib (Returned To Accounts)
Zen Pharmaceutical	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	2,300,462.00		2,300,462.00		2,300,462.00	Processed Upto Ib (Returned To Accounts)
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	2,614,500.00		2,614,500.00		2,614,500.00	Processed Upto Ib (Returned To Accounts)
Ripple Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	3,319,750.00		3,319,750.00		3,319,750.00	Processed Upto Ib (Returned To Accounts)
Astonian Medical Suppliers Ltd	2021-2022	Insufficient Documentation	26,310.00		26,310.00		26,310.00	Processed Upto Ib (Returned To Accounts)
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	33,590.00		33,590.00		33,590.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	99,930.00		99,930.00		99,930.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of	114,660.00		114,660.00		114,660.00	System Matching Issues

		Medical Drugs						
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	115,284.00		115,284.00		115,284.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	130,400.00		130,400.00		130,400.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	132,600.00		132,600.00		132,600.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Duplicate Po	132,600.00		132,600.00		132,600.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	203,930.00		203,930.00		203,930.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	238,134.00		238,134.00		238,134.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	242,764.00		242,764.00		242,764.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	437,670.00		437,670.00		437,670.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	594,530.00		594,530.00		594,530.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	813,600.00		813,600.00		813,600.00	System Matching Issues
Astonian Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	1,136,000.00		1,136,000.00		1,136,000.00	System Matching Issues
Daima- Swift Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Office Stationery	180,000.00		180,000.00		180,000.00	System Matching Issues
Teshka General	2021-2022	Being Payment For The	54,000.00		54,000.00	54,000.00		Paid

Merchant		Supply Of Food & Ratoin					-	
Petunia Enterprises Limited	2021-2022	Being Payment For The Supply Of Food & Ratoin	59,705.00		59,705.00	59,705.00	-	Paid
Alux Horticulture And Groceries	2021-2022	Being Payment For The Supply Of Food & Ratoin	65,772.00		65,772.00	65,772.00	-	Paid
Alux Horticulture And Groceries	2021-2022	Being Payment For The Supply Of Food & Ratoin	66,970.00		66,970.00	66,970.00	-	Paid
Beatrice Ndirangu Suppliers	2021-2022	Being Payment For The Supply Of Food & Ratoin	76,800.00		76,800.00	76,800.00	-	Paid
Ndathu Investment	2021-2022	Being Payment For The Supply Of Food & Ratoin	78,504.00		78,504.00	78,504.00	-	Paid
Alux Horticulture And Groceries	2021-2022	Being Payment For The Supply Of Food & Ratoin	84,725.00		84,725.00	84,725.00	-	Paid
Pamuco Enterprisez	2021-2022	Being Payment For The Supply Of Food & Ratoin	84,725.00		84,725.00	84,725.00	-	Paid
Cessy Company Ltd	2021-2022	Being Payment For The Supply Of Food & Ratoin	93,630.00		93,630.00	93,630.00	-	Paid
Beatrice Ndirangu Suppliers	2021-2022	Being Payment For The Supply Of Food & Ratoin	96,000.00		96,000.00	96,000.00	-	Paid
Jawchanga Enterprises	2021-2022	Being Payment For The Supply Of Food & Ratoin	104,490.00		104,490.00	104,490.00	-	Paid
Medicx Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	125,000.00		125,000.00	125,000.00	-	Paid
Raflag Merchants	2021-2022	Being Payment For The Supply Of Food & Ratoin	152,344.00		152,344.00	152,344.00	-	Paid
Sai Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	203,000.00		203,000.00	203,000.00	-	Paid
Medicx Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	203,400.00		203,400.00	203,400.00	-	Paid

Zen Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	203,500.00		203,500.00	203,500.00	-	Paid
Medicx Pharmaceuticals	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	242,045.00		242,045.00	242,045.00	-	Paid
Intrapid Medical Suppliers Ltd	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	257,950.00		257,950.00	257,950.00	-	Paid
Kein Medical Suppliers	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	265,100.00		265,100.00	265,100.00	-	Paid
Daima Swift Supplies	2021-2022	Being Payment For The Supply Of Supply Of Printers	276,000.00		276,000.00	276,000.00	-	Paid
Ndathu Investments	2021-2022	Being Payment For The Supply Of Food & Ratoin	320,000.00		320,000.00	320,000.00	-	Paid
Midfair Computers	2021-2022	Being Payment For The Supply Of Suppy Of Ict Equipments	398,000.00		398,000.00	398,000.00	-	Paid
Medbliss Enterprises	2021-2022	Being Payment For The Supply Of Sanitary	420,000.00		420,000.00	420,000.00	-	Paid
Joshmark Investment	2021-2022	Being Payment For The Supply Of Equiping Of Menengai Laboratory	479,527.00		479,527.00	479,527.00	-	Paid
Vinwood Enterprises	2021-2022	Being Payment For The Supply Of Linen	480,000.00		480,000.00	480,000.00	-	Paid
Berawin General Supplies	2021-2022	Being Payment For The Supply Of Supply Of Ict Materials	494,240.00		494,240.00	494,240.00	-	Paid
Lorenz Medical Supplies	2021-2022	Being Payment For The Supply Of Supply Of Medical Drugs	536,500.00		536,500.00	536,500.00	-	Paid
Surgibone Supplies	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	1,200,000.00		1,200,000.00	1,200,000.00	-	Paid
Hewa Tele	2021-2022	Being Payment For The Supply Of Medical And	1,318,050.00		1,318,050.00	1,318,050.00		Paid

Limited		Industrial Gases					-	
Nairobi X-Ray Supplies Ltd	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	2,200,000.00		2,200,000.00	2,200,000.00	-	Paid
Med-Rise Enterprises	2021-2022	Being Payment For The Supply Of Supply Of Non Pharms	2,400,000.00		2,400,000.00	2,400,000.00	-	Paid
Debra Ltd	2021-2022	Being Payment For The Supply Of Supply ,Instalation , Commissioning And User Training Of 2*1000 Lpm Oxygen Plant At Nakuru Provincial General Hospital	16,056,445.56		16,056,445.56	16,056,445.56	-	Paid
Lion Capital Limted	Fy 2022/2023	Being Payment For The Supply Of Xray Machine	1,092,000.00		1,092,000.00		1,092,000.00	Paid
Modiant Limited	2022-2023	Being Payment For Reinvoicing For Failed Payment For The Supply Of Anthropometric Equipment	2,467,750.00		2,467,750.00		2,467,750.00	Lpo Pending Invoicing
Joshmark Investments Ltd	2022-2023	Being Payment For Supply And Delivery Of Non Pharmaceuticals	29,250.00		29,250.00		29,250.00	Processed Upto Ib (Returned To Accounts)
Great Rift General Merchant	2022-2023	Being Payment For Supply Of Building Items To Pgh Nakuru	899,364.00		899,364.00		899,364.00	Processed Upto Ib (Returned To Accounts)
Greatrift General Merchant	2022-2023	Being Payment For Supply Of Building Materials To Pgh Nakuru	176,200.00		176,200.00		176,200.00	Processed Upto Ib (Returned To Accounts)
Arise And Move Ltd	2022-2023	Being Payment For Supply Of Food Stuff To Pgh Nakuru	102,696.00		102,696.00		102,696.00	Processed Upto Ib (Returned To Accounts)
Cardiod Engineering Limited	2022-2023	Being Payment For Supply Of Sanitary Items To Pgh Nakuru	90,000.00		90,000.00		90,000.00	Processed Upto Ib (Returned To Accounts)
Higawa Enterprise Limited	2022-2023	Being Payment For Supply Of Sanitary Items To Pgh Nakuru	72,500.00		72,500.00		72,500.00	Processed Upto Ib (Returned To Accounts)

Zen Pharmaceuticals	2022-2023	Being Payment For Supply Of Sanitary Items To Pgh Nakuru	676,500.00		676,500.00		676,500.00	Processed Upto Ib (Returned To Accounts)
Nyawi Enterprises	2022-2023	Being Payment For Supply Of Sanitary Items To Pgh Nakuru	30,789.00		30,789.00		30,789.00	Processed Upto Ib (Returned To Accounts)
Bayridge International Enterprises	2022-2023	Being Payment For Supply Of Stationeries	1,499,900.00		1,499,900.00		1,499,900.00	Processed Upto Ib (Returned To Accounts)
Medrise Enterprises Limited	2022-2023	Being Payment For Supply Of White Bed Sheets And Cellular Blankets	274,000.00		274,000.00		274,000.00	Processed Upto Ib (Returned To Accounts)
Mokmat Enterprises Ltd	2022-2023	Being Payment For Supply Of Ort Equipment	100,000.00		100,000.00		100,000.00	Processed Upto Ib (Returned To Accounts)
Stwitch Global Kenya Ltd	2022-2023	Being Payment For Supply Of Tyres	1,121,500.00		1,121,500.00		1,121,500.00	Processed Upto Ib (Returned To Accounts)
Trendstone Investment Limited	2022-2023	Being Payment For The Supply Of Bed Spreads	493,750.00		493,750.00		493,750.00	Processed Upto Ib (Returned To Accounts)
Crater Enterprise	2022-2023	Being Payment For The Supply Of Building Materials	669,510.00		669,510.00		669,510.00	Lpo Pending Invoicing
Crater Enterprises	2022-2023	Being Payment For The Supply Of Building Materials	1,552,310.00		1,552,310.00		1,552,310.00	Processed Upto Ib (Returned To Accounts)
Kevmed Dental &Medical Supplies Limited	2022-2023	Being Payment For The Supply Of Dental Catridges	120,000.00		120,000.00		120,000.00	Processed Upto Ib (Returned To Accounts)
Ndathu Investments	2022-2023	Being Payment For The Supply Of Food Stuffs	104,000.00		104,000.00		104,000.00	Lpo Pending Invoicing
Ndathu Investments	2022-2023	Being Payment For The Supply Of Food Stuffs	34,232.00		34,232.00		34,232.00	Insufficeint Documentation
Thiwaka Enterprises	2022-2023	Being Payment For The Supply Of Food Stuffs	34,232.00		34,232.00		34,232.00	Insufficeint Documentation
Nyawi	2022-2023	Being Payment For The	153,600.00		153,600.00			Lpo Pending

Enterprises		Supply Of Food Stuffs					153,600.00	Invoicing
Puritesh Logistic	2022-2023	Being Payment For The Supply Of Food Stuffs	167,400.00		167,400.00		167,400.00	Processed Upto Ib (Returned To Accounts)
Joshmark Investments	2022-2023	Being Payment For The Supply Of Laboratory Agents	1,196,150.00		1,196,150.00		1,196,150.00	Processed Upto Ib (Returned To Accounts)
Kemsa	2022-2023	Being Payment For The Supply Of Medical Drugs	6,576,368.00		6,576,368.00		6,576,368.00	Processed Upto Ib (Returned To Accounts)
Elementaita Pharmaceuticals Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	244,400.00		244,400.00		244,400.00	Processed Upto Ib (Returned To Accounts)
Double E Supplies	2022-2023	Being Payment For The Supply Of Medical Drugs	3,249,750.00		3,249,750.00		3,249,750.00	Lpo Pending Invoicing
Veteran Pharmaceuticals Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	2,271,750.00		2,271,750.00		2,271,750.00	Lpo Pending Invoicing
Inspire Pharmaceuticals Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	4,201,550.00		4,201,550.00		4,201,550.00	Lpo Pending Invoicing
Pill Pack Healthcare Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	2,185,250.00		2,185,250.00		2,185,250.00	Lpo Pending Invoicing
Sai Pharmaceuticals Kenya Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	401,800.00		401,800.00		401,800.00	Lpo Pending Invoicing
Surgibone Supplies	2022-2023	Being Payment For The Supply Of Medical Drugs	742,850.00		742,850.00		742,850.00	Lpo Pending Invoicing
Global Premier Commodities Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	3,035,000.00		3,035,000.00		3,035,000.00	Lpo Pending Invoicing
Brookhart Healthcare Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	2,444,800.00		2,444,800.00		2,444,800.00	Lpo Pending Invoicing
Savij Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	1,996,000.00		1,996,000.00		1,996,000.00	Lpo Pending Invoicing

Generics Africa Limited	2022-2023	Being Payment For The Supply Of Medical Drugs	1,217,000.00		1,217,000.00		1,217,000.00	Lpo Pending Invoicing
Juwakis Enterprises	2022-2023	Being Payment For The Supply Of Medical Printed Documents	1,499,900.00		1,499,900.00		1,499,900.00	Lpo Pending Invoicing
Aimgrowth Venture	2022-2023	Being Payment For The Supply Of Mobile Phones	840,000.00		840,000.00		840,000.00	Processed Upto Ib (Returned To Accounts)
Brighton Pharmaceuticals	2022-2023	Being Payment For The Supply Of Non Pharms	791,700.00		791,700.00		791,700.00	Lpo Pending Invoicing
Runisar Enterprises	2022-2023	Being Payment For The Supply Of Non Pharms	637,100.00		637,100.00		637,100.00	Lpo Pending Invoicing
Gold Moscot Enterprises Ltd	2022-2023	Being Payment For The Supply Of Non- Pharms	784,600.00		784,600.00		784,600.00	Lpo Pending Invoicing
Mwirichamba Invest Ltd	2022-2023	Being Payment For The Supply Of Non Pharms	6,820,000.00		6,820,000.00		6,820,000.00	Lpo Pending Invoicing
Zen Pharmaceuticals	2022-2023	Being Payment For The Supply Of Non Pharms	2,180,000.00		2,180,000.00		2,180,000.00	Lpo Pending Invoicing
Zen Pharmaceuticals	2022-2023	Being Payment For The Supply Of Non Pharms	3,160,500.00		3,160,500.00		3,160,500.00	Lpo Pending Invoicing
Medex Enterprises	2022-2023	Being Payment For The Supply Of Non Pharms	3,380,000.00		3,380,000.00		3,380,000.00	Lpo Pending Invoicing
Lansphere	2022-2023	Being Payment For The Supply Of Non Pharms	4,920,000.00		4,920,000.00		4,920,000.00	Lpo Pending Invoicing
Totokuta Ltd	2022-2023	Being Payment For The Supply Of Non Pharms	3,246,000.00		3,246,000.00		3,246,000.00	Lpo Pending Invoicing
Migan Graphics	2022-2023	Being Payment For The Supply Of Printed Medical Documents	2,601,400.00		2,601,400.00		2,601,400.00	Lpo Pending Invoicing
Juwakis Enterprises	2022-2023	Being Payment For The Supply Of Printed Medical Stationeries	920,411.00		920,411.00		920,411.00	Lpo Pending Invoicing
Fifa Holdings	2022-2023	Being Supply Of Fuels For Gilgil Sub-County Hosp& Kasarani	160,003.10		160,003.10		160,003.10	Processed Upto Ib (Returned To Accounts)

Jawakis Enterprises	2022-2023	Printing	3,216,700.00		3,216,700.00		3,216,700.00	Processed Upto Ib (Returned To Accounts)
Bayridge International Enterprises	2022-2023	Being Supply Of Sanitary Items To Pgh Nakuru	200,000.00		200,000.00		200,000.00	Lpo Pending Invoicing
Committed Movers Ltd	2022-2023	Supply Of Fuel To Njoro, Rongai, Nakuru West And Subukia Sub-Counties	84,981.60		84,981.60		84,981.60	Processed Upto Ib (Returned To Accounts)
Elementaita Pharmaceuticals Limited	2022-2023	Supply Of Medical Drugs	245,000.00		245,000.00		245,000.00	Processed Upto Ib (Returned To Accounts)
Astonian Medical Suppliers		Supply Of Medical Drugs	372,500.00		372,500.00		372,500.00	Lpo Pending Invoicing
Crown Healthcare	2022-2023	Supply Of Medical Drugs	1,800,000.00		1,800,000.00		1,800,000.00	Lpo Pending Invoicing
Dawama Delivery	2022-2023	Supply Of Medical Drugs	589,412.00		589,412.00		589,412.00	Processed Upto Ib (Returned To Accounts)
Flowak	2022-2023	Supply Of Medical Drugs	394,149.00		394,149.00		394,149.00	Processed Upto Ib (Returned To Accounts)
Kasfra East Africa	2022-2023	Supply Of Medical Drugs	302,144.00		302,144.00		302,144.00	Processed Upto Ib (Returned To Accounts)
Kasfra East Africa	2022-2023	Supply Of Medical Drugs	229,000.00		229,000.00		229,000.00	Processed Upto Ib (Returned To Accounts)
Luxur Enterprises	2022-2023	Supply Of Medical Drugs	192,491.00		192,491.00		192,491.00	Processed Upto Ib (Returned To Accounts)
Nyawi Enterprises	2022-2023	Supply Of Medical Drugs	22,579.00		22,579.00		22,579.00	Processed Upto Ib (Returned To Accounts)
Committed Movers	2022-2023	Supply Of Medical Drugs	290,200.00		290,200.00		290,200.00	Processed Upto Ib (Returned To Accounts)

Caretech Medical Limited 24374	2022-2023	Supply Of Medical Drugs	375,000.00		375,000.00		375,000.00	Processed Upto Ib (Returned To Accounts)
Elementaita Pharmaceuticals	2022-2023	Supply Of Medical Drugs	273,380.00		273,380.00		273,380.00	Processed Upto Ib (Returned To Accounts)
Generics Africa	2022-2023	Supply Of Medical Drugs	500,000.00		500,000.00		500,000.00	Processed Upto Ib (Returned To Accounts)
Mica Pharmaceuticals	2022-2023	Supply Of Medical Drugs	696,000.00		696,000.00		696,000.00	Processed Upto Ib (Returned To Accounts)
Mica Pharmaceuticals	2022-2023	Supply Of Medical Drugs	527,100.00		527,100.00		527,100.00	Processed Upto Ib (Returned To Accounts)
Sai Pharmaceuticals	2022-2023	Supply Of Medical Drugs	293,500.00		293,500.00		293,500.00	Processed Upto Ib (Returned To Accounts)
Surgibone Supplies	2022-2023	Supply Of Medical Drugs	1,577,650.00		1,577,650.00		1,577,650.00	Processed Upto Ib (Returned To Accounts)
Veteran Pharmaceuticals	2022-2023	Supply Of Medical Drugs	374,940.00		374,940.00		374,940.00	Processed Upto Ib (Returned To Accounts)
Brighton Pharmaceuticals	2022-2023	Supply Of Medical Drugs	8,070,000.00		8,070,000.00		8,070,000.00	Processed Upto Ib (Returned To Accounts)
Brighton Pharmaceuticals	2022-2023	Supply Of Medical Drugs	1,930,000.00		1,930,000.00		1,930,000.00	Processed Upto Ib (Returned To Accounts)
Brighton Pharmaceuticals	2022-2023	Supply Of Medical Drugs	4,499,800.00		4,499,800.00		4,499,800.00	Processed Upto Ib (Returned To Accounts)
Brighton Pharmaceuticals	2022-2023	Supply Of Medical Drugs	977,400.00		977,400.00		977,400.00	Processed Upto Ib (Returned To Accounts)
Elementaita Pharmaceuticals	2022-2023	Supply Of Medical Drugs	1,820,000.00		1,820,000.00		1,820,000.00	Processed Upto Ib (Returned To

								Accounts)
Gold Mascot	2022-2023	Supply Of Medical Drugs	784,600.00		784,600.00		784,600.00	Processed Upto Ib (Returned To Accounts)
Legit Health Care	2022-2023	Supply Of Medical Drugs	2,066,400.00		2,066,400.00		2,066,400.00	Processed Upto Ib (Returned To Accounts)
Lighthouse Pharmacy	2022-2023	Supply Of Medical Drugs	2,075,000.00		2,075,000.00		2,075,000.00	Processed Upto Ib (Returned To Accounts)
Lighthouse Pharmacy	2022-2023	Supply Of Medical Drugs	2,645,000.00		2,645,000.00		2,645,000.00	Processed Upto Ib (Returned To Accounts)
Lorenz Medical Supplies	2022-2023	Supply Of Medical Drugs	45,750.00		45,750.00		45,750.00	Processed Upto Ib (Returned To Accounts)
Mica Pharmaceuticals	2022-2023	Supply Of Medical Drugs	1,739,800.00		1,739,800.00		1,739,800.00	Processed Upto Ib (Returned To Accounts)
Milto Pharma Limited	2022-2023	Supply Of Medical Drugs	4,202,000.00		4,202,000.00		4,202,000.00	Processed Upto Ib (Returned To Accounts)
Milto Pharma Limited	2022-2023	Supply Of Medical Drugs	1,078,000.00		1,078,000.00		1,078,000.00	Processed Upto Ib (Returned To Accounts)
Milto Pharma Limited	2022-2023	Supply Of Medical Drugs	2,000,000.00		2,000,000.00		2,000,000.00	Processed Upto Ib (Returned To Accounts)
Nairobi X-Ray Supplies Ltd	2022-2023	Supply Of Medical Drugs	2,200,000.00		2,200,000.00		2,200,000.00	Processed Upto Ib (Returned To Accounts)
Twenty Four Power Solution	2022-2023	Supply Of Medical Drugs	2,113,000.00		2,113,000.00		2,113,000.00	Processed Upto Ib (Returned To Accounts)
Em Hech Investment Limited	2022-2023	Supply Of Medical Drugs	999,650.00		999,650.00		999,650.00	Processed Upto Ib (Returned To Accounts)

Senand Solutions	Fy 2014/2015	Supply And Delivery Of Office Funiture.	666,100.00	666,100.00	-	-	666,100.00	Not Paid
Senand Solutions	Fy 2014/2015		76,400.00	76,400.00	-	76,400.00	-	Paid
Senand Solutions	Fy 2014/2015		528,100.00	528,100.00	-	528,100.00	-	Paid
Suvuti Ventures	Fy 2014/2015	Supply Of Goods And Services	20,000.00	20,000.00	-	20,000.00	-	Paid
Suvuti Ventures	Fy 2014/2015	Supply Of Goods And Services	20,000.00	20,000.00	-	20,000.00	-	Paid
Suvuti Ventures	Fy 2014/2015	Supply Of Goods And Services	20,000.00	20,000.00	-	20,000.00	-	Paid
Nakuru Water And Sanitation Services	30.6.2020	Waterbills	22,840,163.55	7,140,163.55	15,420,246.96	11,711,368.00	10,849,042.51	Insufficient Funds
Kings & Queens	28.05.2021		275,000.00		-		-	
Great Rift General	9.10.2020		23,000.00		-		-	
Mammeny Solutions	24.06.2021		1,996,950.00		-		-	
Petreshah Kenya	27.05.2021		4,935,150.00		-		-	
Grevy General Dealers	24.05.2021		275,000.00	275,000.00	-	275,000.00	-	
Tracoed Consultants	24.05.2021		275,000.00		-		-	
Frantev Enterprises	15.04.2021		662,379.30		-		-	
Moses Ochuma	7.06.2021		20,000.00		-		-	
Tomdia Supplies	2021/2022	Supply Of Phones	599,000.00	599,000.00	-	599,000.00	-	
Jarobatoo	2021/2022	Suppy And Delivery Of	649,600.00	649,600.00	-			

Development		Hand Waching Machines					649,600.00	
The Vic Hotel	2021/2022	Provision Of Conferece Facilities	343,750.00	343,750.00	-	343,750.00	-	
Jestel Agencies Limited	2021/2022	Supply And Delivery Of Office Furniture	1,339,700.00	1,339,700.00	-	1,339,700.00	-	
Officeten Solutions	28/4/2022	Supply And Delivery Of Smart Phone	298,000.00	298,000.00	-	298,000.00	-	
Switch Global Kenya Ltd	7/6/2022	Suppy And Delivery Of Tyres	195,000.00	195,000.00	-		195,000.00	
Jestel Agencies Limited	2021/2022		21,900.00	21,900.00	-	21,900.00	-	
Offcollar Ventures Ltd	9/6/2022	Payment For Supply And Delivery Of Smart Phone	255,500.00	255,500.00	-		255,500.00	
Blessed One Company Ltd	2021/2022		162,000.00	162,000.00	-		162,000.00	
Asunda Motors	15/9/2021	Payment For Motor Vehicle Services	500,000.00	500,000.00	-		500,000.00	
Centre For Advanced Procurement Studies	2021/2022		160,000.00	160,000.00	-	160,000.00	-	
Alswaff Tours And Travel	2021/2022		203,550.00	203,550.00	-	203,550.00	-	
Agricultural Training Center	2021/2022		61,500.00	61,500.00	-		61,500.00	
Nakuru County Government Guarantee Fund	2021/2022		8,000,000.00	8,000,000.00	-		8,000,000.00	To Be Written Off Not Pending risk
Nakuru County Government Subsidiary Fund	2021/2022		44,000,000.00	44,000,000.00	-		44,000,000.00	To Be Written Off Not Pending Bills
Jarobatoo Development	14/6/2022	Payment For Office Maintenance Including Double Sided Sign Board, 36 Curtains And Curtain Rods,Gate Laying And Construction In Molo	974,400.00	974,400.00	-		974,400.00	

		Office.						
Empolos Hotel Limited	14/9/2021	Provision Of Catering Services For 85 Pax During World Tourism Day Celebrations At Lake Solai.	323,000.00	323,000.00	-		323,000.00	
Rentokil Initial Limited	2021/2022		34,562.00	34,562.00	-	34,562.00	-	
Applecross Surveyors Limited	10/6/2021	Report And Valuation Of An Agricultural Property On L.R Number: Gilgil/Karungablock10/3390.	230,000.00	230,000.00	-		230,000.00	
Airbnb East Africa Ltd	18/5/2022	Printing And Delivery Of Bussiness Cards For The Directors Of Department,Head Of Accounting And Human Resource Officers	168,000.00	168,000.00	-		168,000.00	
Gumtree Solutions	2021/2022	Provision Of Service And Equipments During Team Building	514,000.00	514,000.00	-		514,000.00	
Salgaat Enterprises	13/05/2022	Proposed Purchase And Installation Of Coolers And Assesories In Nakuru County	15,405,000.00	-	15,405,000.00	-	15,405,000.00	
Aim Growth Venture	2022/2023	Phone Supply-Trade	1,588,500.00	0	1,588,500.00	-	1,588,500.00	
Officeten Solutions	28/4/2022	Supply And Delivery Of Smart Phone			298,000.00	298,000.00	-	
Lekiji Limited	2019/2020	Supply And Delivery Of Funitures			298,000.00	290,000.00	-	
Pixel General Merchants	2021/2022	Supply And Delivery Of Office Mesh Chairs, Reception Desk, Exercutive Leather Seats With Tables And Book Rack.	795,794.00	0	795,794.00	-	795,794.00	
Headsup System Limited	2021/2022	Supply And Delivery Of Plastic Chairs	1,999,800.00	0	1,999,800.00	-	1,999,800.00	

Cider Collections	2022/2023	Supply Of Branded Branded White Shirts And Blouses	525,000.00	0	525,000.00	-	525,000.00	
Cider Collections	2022/2023	Supply Of Branded Branded Pullovers With Logo	350,000.00	0	350,000.00	-	350,000.00	
Cider Collections	2022/2023	Supply Of Branded Ceremonial Shirts	297,500.00	0	297,500.00	-	297,500.00	
Interstellar Ventures	2022/2023	Supply Of Computers	500,000.00	0	500,000.00	-	500,000.00	
Bitro Construction Ltd	2022/2023	Supply Of Laptops	1,281,900.00	0	1,281,900.00	-	1,281,900.00	
Great Rift General Merchant	2022/2023	Supply Of Stationery	862,300	0	862,300.00	-	862,300.00	
Great Rift General Merchant	2022/2023	Supply Of Stationery	137,770	0	137,770.00	-	137,770.00	
M/S Greensteds Enterprises Ltd	2022/2023	Being Payment For Door Sound Proof And Door Bell In The C.E.C.M, Chief Officer Roads And Chief Officer Public Works In The Department Of Roads, Transport And Public Works.	97,000.00		97,000.00		97,000.00	
M/S Double E Supplies Ltd	2022/2023	Being Payment For Supply And Delivery Of Tents And Deco In The Department Of Roads, Transport And Public Works.	253,250.00		253,250.00		253,250.00	
M/S Blessed One Company Ltd	2022/2023	Being Payment For Supply And Delivery Of Office Stationary In The Department Of Roads, Transport And Public Works	191,500.00		191,500.00		191,500.00	
M/S Planet Events Ltd	2022/2023	Being Payment For Supply And Delivery Of Snack And Refreshment In The Department Of Roads,	90,000.00		90,000.00		90,000.00	

		Transport And Public Works.						
M/S Elana Emporium Ltd	2022/2023	Being Payment For Supply And Delivery Of Polo Shirts Branded And Branded Ceremonial Shirts In The Department Of Roads, Transport And Public Works.	129,000.00		129,000.00		129,000.00	
M/S Em Hech Investments Ltd	2021/2022	Being Payment For Supply And Delivery Of Laptops And Mobile Phones In The Department Of Roads.	503,000.00		503,000.00		503,000.00	
M/S Impromptu Global Ltd	2022/2023	Supply And Delivery Of Reflector Jackets For Imarisha Barabara Program	338,500.00		338,500.00		338,500.00	
Switch Global	2022/2023	Being Payment For Supply Of Tyres Size 1400/24 For Grader 32cg 202a. Lpo No.54577	1,440,000.00		1,440,000.00		1,440,000.00	
Switch Global	2022/2023	Being Payment For Supply Of Fuel For Vehicles And Plant Machines To The Department Of Roads.	2,295,000.00		2,295,000.00		2,295,000.00	
Switch Global	2022/2023	Being Payment For Supply Of Tyres Size 1400/24 For Grader 32cg 202a.	720,000.00		720,000.00		720,000.00	
Petro Oil Ltd	2022/2023	Being Payment For Supply Of Fuel For Vehicles And Plant Machines To The Department Of Roads.	98,278.60		98,278.60		98,278.60	
Losung Suppliers	2021/2022	Being Payment For Supply Of Spares For Vehicles And Plant Machines To The Department Of Roads.	1,824,200.00		1,824,200.00		1,824,200.00	
Ndosh Petrolum	2021/2022	Being Payment For Supply Of Spares For Vehicles And Plant Machines To The Department Of Roads,Transport And Public Works.Lpo	959,800.00		959,800.00		959,800.00	

		No.39086						
Nakuru Water (Nawasco)	1/7/2018	Being Payment For Water Bills For The Department Of Agriculture	4,695,677.15	609,732.15	0	609,732.15	-	
Ryance Services And Suppliers Ltd	4/28/2022	Being Payment For Purchase And Supply Of Livestock Equipment For Headquarters	1,700,388.00	1,700,388.00	-	1,700,388.00	-	
Ryance Services And Suppliers Ltd	2/1/2022	Being Payment For Purchase And Supply Of Dairy Goats For Soin Ward	1,924,100.00	1,924,100.00	-	1,924,100.00	-	
Ryance Services And Suppliers Ltd	2/2/2022	Purchase Of Daily Goats For Women Groups In Mauche Ward	1,924,100.00	1,924,100.00	-	1,924,100.00	-	
Lumiseal Enterprises	4/28/2022	Being Payment For Purchase And Supply Of Livestock Equipment For Headquarters	3,739,800.00	3,739,800.00	-	3,739,800.00	-	
Amperi Limited	4/28/2022	Being Payment For Purchase And Supply Of Livestock Equipment For Headquarters	2,490,848.00	2,490,848.00	-	2,490,848.00	-	
Willpo Solutions Limited	6/8/2022	Supply And Delivery Of Boat And Engine To Olkaria Ward.	1,299,800.00	1,299,800.00	-	1,299,800.00	-	
Malady Kins Limited	3/7/2022	Being Payment For Purchase Of Livestock Support Equipment In The Department Of Agriculture Livestock And Fisheries.	3,474,840.00	3,474,840.00	-	3,474,840.00	-	
Amperi Limited	4/28/2022	Supply And Delivery Of Cleaning Materials To The Ministry Of Agriculture.	462,436.00	462,436.00		462,436.00	-	
Wheelstep System	6/8/2022	Supply And Delivery Of Boat And Engine To Olkaria Ward.	299,930.00	299,930.00		299,930.00	-	
Mc Joel Agencies	6/8/2022	Supply And Delivery Of Fertilized Eggs To Njoro And Visoi Wards.	691,000.00	691,000.00		691,000.00	-	

Willpo Limited	4/6/2022	Being Payment For Supply And Delivery Of Boat And Engine To Sirikwa And Olkarai Ward	700,000.00	700,000.00		-	700,000.00	
Crater Enterprises & Supplies Ltd	4/28/2022	Being Payment For Supply And Delivery Of Staff Shirts With County Logo And Departmental Colours	227,500.00	227,500.00		187,500.00	40,000.00	
Granjik Singram Enterprises General Merchants	2/1/2022	Supply And Delivery Of Farm Inputs To The Ministry Of Agriculture.	657,279.00	657,279.00		657,279.00	-	
Great Rift Merchants	17.05.2023	Supply And Delivery Of Office Stationeries For The Department	519,320.00	519,320.00		519,320.00	-	
Amperi Limited	4/28/2022	Supply And Delivery Of Cleaning Materials To The Ministry Of Agriculture.	456,627.00	456,627.00		456,627.00	-	
Bright Point Training Solutions	4/21/2021	Supply And Delivery Of Dust Coats To The Department Of Agriculture.	1,105,603.00	1,105,603.00		1,105,603.00	-	
Sumaho Nissi Greener	2021/2022	Being Payment For Provision Of Board Of Honors, Door Label, Coat Hungers And Pig Inking Stamp For The Office Of Cec On 10th June 2022.	27,800.00	27,800.00		27,800.00	-	
Wangarira Smart Establishment	18.04.2023	Proposed Supply And Delivery Of Governors` Portraits, Business Cards,Seelf-Inking Stamps And Door Plates	220,300.00		220,300.00		220,300.00	
Em Hech Investment Lmited	17.05.2023	Being Payment For Supply And Delivery Of Mobile Phones And Routers To The Ministry	451,000.00		451,000.00		451,000.00	
Promax General Suppliers	17.05.2023	Being Payment For Supply Of Stationers To The Ministry	327,650.00		327,650.00		327,650.00	
Greatrift General	17.05.2023	Being Payment For Supply And Delivery Of Office	418,050.00		418,050.00			

Merchants		Stationeries To The Ministry					418,050.00	
Promax General Suppliers	17.05.2023	Being Payment For Supply And Delivery Of Office Tonners In The Ministry Of Agriculture	479,100.00		479,100.00		479,100.00	
Committed Movers	05.06.2023	Being Payment Of Fuel And Lubricants To The Ministry	1,193,750.00		1,193,750.00		1,193,750.00	
Committed Movers	30.05.2023	Being Payment For Supply Of Lubricants To The Ministry	825,000.00		825,000.00		825,000.00	
Promax General Suppliers	06.06.2023	Supply And Delivery Of Tyres For The Department	460,000.00		460,000.00		460,000.00	
Sitex Supllies	2022/2023	Being Payment For Supply And Delivery Of Newspapers For The Department	21,600.00		21,600.00		21,600.00	
Sitex Supllies	2022/2023	Being Payment For Supply And Delivery Of Newspapers For The Department	20,520.00		20,520.00		20,520.00	
Babuye Investment Limited	2022/2023	Being Payment For Supply And Delivery Of Pyrethrum Seedlings To Farmers Within Nakuru County	1,999,998.00		1,999,998.00		1,999,998.00	
Oldland Enterprises Limited	2022/2023	Supply And Delivery Of Pyrethrum Seedlings	1,499,998.50		1,499,998.50		1,499,998.50	Payment Failed In Ib
Marimaya Investment Limited	2022/2023	Being Payment For Supply And Delivery Of Fishing Gear To Lake Naivasha	978,216.00		978,216.00		978,216.00	Payment Failed In Ib
Hyperlink Holdings Company Ltd	2022/2023	Proposed Supply And Installation Of Ict Equipment For Agricultural Training College (Atc) In Nakuru County	2,553,160.00		2,553,160.00		2,553,160.00	Payment Failed In Ib
Geomaps Ltd	29th June 2015		365,003,164	54,289,989.70				Approved By County

							54,289,989.70	Assembly Awaiting Gazettement And Implementation
Derrimax Enterprise	6th June, 2019		420,000.00	420,000.00		420,000.00	-	Paid
Derrimax Enterprise	25th June 2021		108,900.00	108,900.00		108,900.00	-	Paid
Derrimax Enterprise	25th June 2021		112,000.00	112,000.00		112,000.00	-	Paid
Rothuwa Enterprises	14th May 2021		145,500.00	145,500.00		145,500.00	-	Paid
Mahechu Investments	11th March 2021		664,398.00	664,398.00		664,398.00	-	Paid
Njeki Transporters Limited	22nd December 2020		1,046,000.00	1,046,000.00		1,046,000.00	-	Paid
Madina Water		Delivery Of 20 Ltr Bottled Mimeral Water To The Department.	30,000.00		30,000.00		30,000.00	Budget Constrants
Madini Water		Delivery Of 20 Ltr Bottled Mimeral Water To The Department.	20,000.00		20,000.00		20,000.00	Budget Constrants
Nate-Tech Traders		Supply And Delivery Of Hp Spectre X360 Convert Core I 7 16 Gb 1 Tb Ssd Wii Pro Labtop And Apple Iphone	736,000.00		736,000.00		736,000.00	
Njeki Transporters Ltd		Purchase Of Tyres For Various Motovehicles	486,824.00		486,824.00		486,824.00	Paid
Greatrift General Merchants	2/10/2023		6,450.00		6,450.00		6,450.00	Paid
Surgibone Supplies	2/10/2023	General Office Supply	33,725.00		33,725.00		33,725.00	Paid
Surgibone Supplies	3/24/2023	General Office Supply	43,300.00		43,300.00		43,300.00	Paid

Sumaho Nissi Greener	3/11/2023	Supply And Delivery Of Presidential And Governors Potraits And Door Labels	40,500.00		40,500.00		Budget Constrants	Paid
Sumaho Nissi Greener		Supply And Delivery Of Door Plates, Honors Board And Business Cards.	63,950.00		63,950.00		63,950.00	Paid
Double E Supplies	1/27/2023	Supply Of Charts, Marekrt Pens, Notebooks, Biro Pens, Photocopying Papers And Toner.	63,950.00		63,950.00	63,950.00	-	Paid
Merich International Limited	6/9/2023	Supply And Delivery Of Tyres For Gkb 775f	160,000.00		160,000.00		160,000.00	Insufficient Funds
Cider Collection	6/8/2023	Supplu And Delivery Of Branded Shirts/Blouses And Drivers Uniform Suits	297,000.00		297,000.00		297,000.00	Insufficient Funds
Online Movers Ltd	10/25/2022	Supply And Delivery Of Electrical Lock For Co-Lpp And Cecm Officers, Handle Lock And Painting Of Accounts O0ffice.	168,000.00		168,000.00		168,000.00	Insufficient Funds
Promax General Supplies Ltd	11/11/2021	Being Payment For The Supply And Delivery Of 2 Labtops Hp Envy Core 17 X360 8 Gb 512 Ssd And 2 Mobile Phones Samsung A73 Octa-Core.	592,000.00		592,000.00		592,000.00	Insufficient Funds
Marimaya Investments Ltd	06-16-2023	General Office Supply	1,078,735.60		1,078,735.60		1,078,735.60	Insufficient Funds
Greatrift General Merchants		Supply And Delivery Of Various Workshop Tools	74,380.00		74,380.00		74,380.00	Insufficient Funds
Vivo Energies Kenya	6/26/2023	Supply Of Refined Fuels And Lubricants	487,000.00		487,000.00		487,000.00	Insufficient Funds
Kinamba Evans Enterprises	6/26/2023	Supply Of Refined Fuels And Lubricants	300,000.00		300,000.00		300,000.00	Insufficient Funds
Blessed One Company Ltd	6/9/2023	Supply And Delivery Of Stationery	876,000.00		876,000.00		876,000.00	Insufficient Funds
Ensal Kenya Ltd	Jun-15		647,200	647,200.00				Unpaid Due To Lack Of

							647,200.00	Supporting Documents
Senand Solutions	Jun-15		492,000	492,000.00			492,000.00	Unpaid Due To Lack Of Supporting Documents
Senand Solutions	Jun-15		505,300	505,300.00			505,300.00	Unpaid Due To Lack Of Supporting Documents
Ensal Kenya Ltd	Jun-15		86,390	86,390.00			86,390.00	Unpaid Due To Lack Of Supporting Documents
Promax General Supplies	2021/2022	Supply Of Torners,Spring Files,Printing Papers	238,560.00	238,509.00			238,509.00	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
Promax General Supplies	2021/2022		155,280.00	155,280.00	155,280		-	Paid
Bright Point Traing Solutions	2021/2022		900,000.00	900,000.00	900,000		-	Paid
Promax General Supplies	2021/2022	Supply Of Batteries	60,000.00	60,000.00	2,000		62,000.00	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
Great Rif General Merchant	2022/2023	Payment For Supply Of Tonners, Files & Biros	346,110.00		346,110	346,110.00	-	Paid
Wangarira Smart Establishment		Supply Of Official Business Cards For The Cecm, Co Water, Co Eenc	40,000.00		40,000.00		40,000.00	Not Paid
Olmos Ventures		Supply And Delivery Of Office Chairs And Scredder	641,000.00	641,000.00		641,000.00	-	
Nate Tech Traders		Supply And Delivery Of 4 Way Work Station	966,000.00	966,000.00		-	966,000.00	Processed In Ib
Grasima General Merchants		Supply And Delivery Of	1,520,000.00	1,520,000.00		1,520,000.00		

Limited		Uniforms					-	
Nate Tech Traders		Supply And Delivery Of Phones	298,000.00	298,000.00		298,000.00	-	
Promax General Supplies	9-Jun-22	Supply Of Gos	130,070.00	130,070.00			130,070.00	Processed To Ib
Alps Hotel Ltd		Catering Services	375,000.00	375,000.00		-	375,000.00	Budgetary Allocation
Infinate Logic	2-Mar-22	Maintainance Of M/Vehicles Cg 040a	49,700.00	49,700.00		0	49,700.00	Budgetary Allocation
Infinate Logic	5/14/2022	Maintainance Of M/Vehicles	205,700.00	205,700.00		0	205,700.00	Budgetary Allocation
Sunem Enterprises Limited		32cg 040a Repairs And Maintenance	123,100.00	123,100.00		123,100.00	-	
Bfc Enterprises Limited		Supply And Delivery Of Office Curtains	401,000.00	401,000.00			401,000.00	Processed In Ib
Promax General Supplies Limited		Supply And Delivery Of Office Stationaries	1,119,000.00		1,119,000.00	1,119,000.00	-	
Promax General Supplies Limited		Supply Of Office Stationaries	36,000.00		36,000.00	36,000.00	-	
Promax General Supplies Limited		Supply Of Office Stationaries	119,600.00		119,600.00	119,600.00	-	
Pirene Enterprise Limited	6/22/2022	Supply Of Furniture	19,000.00		19,000.00		19,000.00	Processed To Ib
Switch Global Kenya Ltd	3/4/2023	Supply Of Motor Vehicle Tyres	170,000.00		170,000.00		170,000.00	Processed To Ib
Greatrift General Merchants Limited	30/52023	Supply Of Anti Virus	62,400.00		62,400.00		62,400.00	Processed To Ib
Kings & Queens Supplies	27.03.23	Supply Of Stationaries	1,540,140.00		1,540,140.00		1,540,140.00	Processed To Ib
Cider Collection	2/5/2023	Purchase Of Uniforms	361,800.00		361,800.00		361,800.00	Budgetary Allocation
Promax General	27/2/2023	Supply Of Gos	248,686.00		248,686.00			Processed To Ib

Supplies Limited							248,686.00	
Wheel Step System Limited	22.02.23	Multifunctional Printers	275,000.00		275,000.00		275,000.00	Processed To Ib
Aimgrowth Ventures Kenya Ltd	30.05.23	Supply And Delivery Of Mobile Phones	600,000.00		600,000.00		600,000.00	Processed To Ib
Mwewa Enterprises	Fy 2018/2019		70,904	70,904	-	-	70,904	To Be Paid
Bossline	Fy 2018/2019		749,000	749,000	-	-	749,000	To Be Paid
Nakuru Experts Supplies Limited	Fy 2018/2019		120,400.00	120,400	-	120,400	-	Paid
Kings And Queens	Fy 2018/2019		400,000.00	400,000	-	400,000	-	Paid
Pirakil Company Limited	Fy 2019/2020	Supply And Delivery Of Nikon Cameras	350,000.00	-	-	350,000	-	Paid
M/S Midfair Computer Systems	11/6/2021	Supply And Delivery Of Laptops And Mobile Phones	1,839,092.00	-	-	1,839,092	-	Paid
M/S Divern Enterprises	28/6/2021	Hardware And Software Platforms Hq	997,000.00	-	-	997,000	-	Paid
Liquid Telecommunicati on Kenya Limited	Fy 2020/2021	Digital Centres Internet Setup	2,115,954.00	-	-	-	-	Paid
Mfi Document Solution	Fy 2020/2021	Being Payment For The Maintainance Of Photocopiers - Kyocera For Nakuru County Government.	712,240.00	712,240	-	-	712,240	Partly Paid
Arth Rift	Fy 2020/2021	Supply, Delivery And Fixing Of Door Locks For The Department Of Education	125,000.00	125,000	-	-	125,000	To Be Paid
Dematial Enterprises	28/6/2021	Being Payment For The Supply And Delivery Of Covid 19 Mitigation Items, Ict Equipment, Shirts And	800,000.00	-	800,000	800,000	-	Paid

		Tshirts For The Directorate Of Vocational Training						
Molo Turi Company Limited	15/6/2021	Being Payment For The Supply And Delivery Of School Uniforms To Testai Primary In Soin Ward Rongai Sub County.	1,783,500.00	-	1,783,500	1,783,500	-	Paid
Triyan General Supply Limited	29/07/2020	Supply And Delivery Of Laptops	597,000.00	597,000	-	-	597,000	Lack Of Budget
Mfi Document Solution	17/1/2022	Proposed Maintenance Of Photocopiers- Kyocera For Nakuru County Government	576,176.00	576,176	-	-	576,176	Yet To Be Paid
M/S Navitas Construction Limited	22/6/2022	Proposed Supply And Delivery Of Covid Mitigation Items, Thermo Gun And Dispensers	4,955,680.00	4,955,680	-	4,693,000	262,680	Partly Paid
Facecom General Services Company Limited	26/5/2022	Supply And Delivery Of Dry Food Items For Menengai West Ward School Feeding Programme.	1,687,430.00	1,687,430	-	-	1,687,430	Lack Of Budget
Wangarira Smart Establishment	2021/2022	Being Payment For The Printing And Delivery Of 300 Pieces Of Business Cards Full Colour For The Chief Officer Ict And E-Government, 200 Pieces Of Business Cards Full Colour For The Director Of Ict And E-Government And 200 Pieces Of Business Cards Full Colour For The Chief Officer Early Childhood And Vocational Training @ Ksh 30 Per Piece.	51,000.00	51,000	51,000	-	102,000	System Closure
Great Rift General Merchants	2021/2022	Supply And Delivery Of Lockable Metal Cabinets With Four Drawers To The Department Of Education, Ict And E-Government.	200,000.00	200,000	-	200,000	-	Paid

Fino Limited	30/05/2023	Proposed Supply And Delivery Of Vocational Training Tools And Equipment For Njoro Vocational Training Centre In Nakuru County	-	-	4,820,000	-	4,820,000	System Closure
Moniks	Fy 2015/2016	Being Payment For The Supply Of Goods	65,000	65,000	-		65,000.00	Lack Of Budget
Rickline Enterprises	Fy 2017/2018	Being Payment For The Supply Of Goods	347,260	347,260	-		347,260.00	Expunged Not Suppplied
Kamibe Investments	Fy 2017/2018	Being Payment For The Supply Of Goods	99,500	99,500	-		99,500.00	Lack Of Budget
Ms Copycate Enterprises	Fy2015/17	Being Payment For The Supply Of Goods	7,975,101	1,069,600	-		1,069,600.00	Lack Of Budget
Stan Bookshop	Fy2015/16	Being Payment For The Supply Of Goods	124,120	124,120	-		124,120.00	Lack Of Budget
Filner Ent	Fy2017/18	Being Payment For The Supply Of Goods	256,350	256,350	-		256,350.00	Lack Of Budget Allocation
M/S Promax General Supplies	Fy2020/21	Being Payment For The Supply Of Goods	99,180	99,180	-		99,180.00	
Johny Domestic Goods	Fy 2021/2022	Being Payment For The Supply Of Goods	205,860.00	205,860.00	-		205,860.00	Delay In Submission Of Documents
M /S Ardent Logistics	2021/22	Supply And Delivery Of Branded T-Shirts And Dust Coats	240,000.00	240,000.00	-		240,000.00	Processed To Ib But Not Paid
Pakenda Suppliers	2021/22	Being Payment For Supply And Delivery Of Branding Machines	2,297,600.00	2,297,600.00	-		2,297,600.00	Processed To Ib But Not Paid
Arthrift Enterprises	2021/22		600,000.00	600,000.00	-		600,000.00	
Brandtane Enterprises	2021/22		3,640,599.00	3,640,599.00	-		3,640,599.00	
Clamison Enterprises	2021/22	Being Payment For Supply And Delivery Of Food Warmers,Portable Urns And Kitchen Ware To	2,746,615.00	2,746,615.00	-		2,746,615.00	Processed To Ib But Not Paid

		Various Wards						
Menenga Drilling	2021/22	Provision For Service For Launch And Distribution Of Sports Items	1,270,000.00	1,270,000.00	-		1,270,000.00	Not Paid
2021/22	2021/22	Being Payment For Supply And Delivery Of Perishable Food Items For Alms House-Social	528,785.00	528,785.00	-	528,785.00	-	Paid
Kirgot Enterprises	2021/22	Being Payment For Supply And Delivery Of Food Items For Alms House-Social	735,350.00	735,350.00	-	735,350.00	-	Paid
Marimaya Investments	2021/22	Being Payment For Supply And Delivery Of Office Furnitures For Youth Directorate	65,000.00	65,000.00	-	65,000.00	-	Paid
Kirgot Enterprises	2021/22	Being Payment For Supply And Delivery Of Ict Equipments-Department	1,503,636.00	1,503,636.00	-	1,503,636.00	-	Paid
Suzylinks Enterprise	2021/22	Supply And Delivery Of Items International Womens Day	314,900.00	314,900.00	-		314,900.00	Processed To Ib But Not Paid
Equizone	2021/22	Being Payment For Supply And Delivery Of Fridge,Chiller And Cofee Maker -Youth	150,000.00	150,000.00	-		150,000.00	Processed To Ib But Not Paid
Kirgot Enterprises	2021/22	Being Payment For Supply And Delivery Of Charcoal And Gas Cylinder	46,000.00	46,000.00	-		-	
Arthrift Enterprises	2021/22	Being Payment For Supply And Delivery Of Branded Dustcoats	70,000.00	70,000.00	-		70,000.00	Processed To Ib But Not Paid
Marimaya Investments	2021/22	Being Payment For Supply And Delivery Of Branded T-Shirts	240,000.00	240,000.00		240,000.00	-	Paid
Rift Supplies And Services	2021/22	Being Payment For Supply And Delivery Of Food And Rations	284,000.00	284,000.00		284,000.00	-	Paid

Mithori Enterprises	2021/22	Being Payment For Supply And Delivery Of Linen	316,800.00	316,800.00		316,800.00	-	Paid
Arthrift Enterprises	2021/22	Being Payment For Supply And Delivery Of Branded T-Shirts And Caps	510,000.00	510,000.00		510,000.00	-	Paid
Suzylinks Enterprise	2021/22	Being Payment For Supply And Delivery Of Computer Accessories	665,000.00	665,000.70		665,000.70	-	Paid
Director Traders	2021/22	Being Payment For Supply And Delivery Of Cleaning Materials	36,600.00	36,600.00		36,600.00	-	Paid
Aqua Communications	2021/22	Supply And Delivery Of T-Shirts And Reflector Jackets	1,050,000.00	1,050,000.00	-		1,050,000.00	Processed To Ib But Not Paid
Impromptu Global	2021/22	Supply And Delivery Of Branded Market Umbrellas	1,470,000.00	1,470,000.00	-		1,470,000.00	Processed To Ib But Not Paid
Grasima General Merchants	2021/22	Supply And Deliv Ery Of Overalls And Aprons	1,240,650.00	1,240,650.00	-		-	
Rurii Enterprises	2021/22	Supply And Deliv Ery Of Computers,Printer And Video Cameras	1,185,000.00	1,185,000.00	-		1,185,000.00	Processed To Ib But Not Paid
Navitas Construction Ltd	2021/22	Supply And Delivery Of Tents Overall,Helmets And Boda Boda Umbrellas For Youth Empowernment In Nakuru County	8,723,950.00	8,723,950.00	-	8,723,950.00	-	Paid
Marimaya Investments	2021/22	Being Payment For Supply And Delivery Of Stationery	775,950.00	775,950.00	-		775,950.00	Processed To Ib But Not Paid
Greatrift General Merchants	2021/22	Supply And Delivery Of Gas Cooker With Elecric Oven And Heavy Duty Blender	150,000.00	150,000.00	-		150,000.00	Processed To Ib But Not Paid
Director Traders	2021/22	Being Payment For Supply And Delivery Of Charcoal And Gas Cylinder	26,400.00	26,400.00	-		-	
Ardent Logistics	2021/22	Supply And Delivery Of	982,000.00	-	982,000.00			Processed To Ib

		Sports Equipments					982,000.00	But Not Paid
Crater Enterprise And Supplies	2021/22	Supply And Delivery Of Sports Equipments	1,379,200.00	-	1,379,200.00		1,379,200.00	Processed To Ib But Not Paid
M/S Blessed One Company Ltd	2022/23	Supply And Delivery Of Branded Polo T-Shirts	491,765.00	-	491,765.00		491,765.00	Processed To Ib But Not Paid
M/S Fino Limited	2022/23	Payment For Installation Of Fluorescent Lighting At The Corridor	29,500.00	-	29,500.00		29,500.00	Processed To Ib But Not Paid
M/S Fino Limited	2022/23	Payment For Water Pumb Machine Repairs And General Maintenance Work	29,700.00	-	29,700.00		29,700.00	Processed To Ib But Not Paid
M/S Fino Limited	2022/23	Payment For Plumbing Works For Water Plumbing Nachie,Taps in Kitchen,Ladies Clockroomsat And Removal Of Carpet At C.O Office	29,950.00	-	29,950.00		29,950.00	Processed To Ib But Not Paid
M/S Fino Limited	2022/23	Payment For Supply And Delivery Of Gas Cylinder And Refill To Alms House	28,350.00	-	28,350.00		28,350.00	Processed To Ib But Not Paid
M/S Fino Limited	2022/23	Payment For Replacement Of Clearcarpet And Replacement Of Three Windows	19,400.00	-	19,400.00		19,400.00	Processed To Ib But Not Paid
M/S Wangarira Smart Establishment	2022/23	Being Payment For Supply And Delivery Of 500 Business Cards For Co Youth & Talents	15,000.00	-	15,000.00		15,000.00	Processed To Ib But Not Paid
M/S Cider Collections	2022/23	Payment For Supply And Delivery Of Dresses And Pullovers	710,500.00	-	710,500.00		710,500.00	Processed To Ib But Not Paid
M/S Fino Limited	2022/23	Payment For Supply And Delivery Of Ofice Furnitures	648,000.00	-	648,000.00		648,000.00	Processed To Ib But Not Paid
M/S Fino Limited	2022/23	Being Payment Of Flourescent Lamp Installation And Repairs Of Electrical Fault For	29,500.00	-	29,500.00		29,500.00	Processed To Ib But Not Paid

		Lighting And Door System						
M/S Sumaho Nissi Greener	2022/23	Being Payment For Acquisition Of Door Plates And Business Cards	19,000.00	-	19,000.00		19,000.00	Processed To Ib But Not Paid
M/S Sumaho Nissi Greener	2022/23	Payment For Supply And Delivery Of 2 Honor Boards And 1 Door Plate	12,400.00	-	12,400.00		12,400.00	Processed To Ib But Not Paid
M/S Sumaho Nissi Greener	2022/23	Being Payment For Supply And Delivery Of Self Inking Rubber Stamps To C.O Gender Office	17,500.00	-	17,500.00		17,500.00	Processed To Ib But Not Paid
Promax	2022/23	Payment For Supply And Delivery Of Non Perishable Food Items	237,847.00	-	237,847.00		237,847.00	Processed To Ib But Not Paid
M/S Wangarira Smart Establishment	2022/23	Being Payment For Supply And Delivery Of 500 Business Cards For Co Youth & Talents	15,000.00	-	15,000.00		15,000.00	No Funds
Marimaya Investments	2022/23	Supply And Delivery Of Office Stationeries-Catridge	27,500.00	-	27,500.00		27,500.00	No Funds
Greatrift Gen. Merchant	2022/23	Supply And Delivery Of Office Stationeries - Tonners	29,000.00	-	29,000.00		29,000.00	No Funds
Ardent Logistics	2022/23	Supply And Delivery Of Office Stationeries - Catriadge	30,000.00	-	30,000.00		30,000.00	No Funds
Kithan Motors	2022/23	Supply Of Tyres For Motorvehicle Number Gka 954l	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Being Payment For Supply & Delivery Of Staff Uniform	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Being Payment For Supply & Delivery Of 225/55r16 Yana Tyres	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Being Payment For Supply & Installation Of Burglar Alarm At Menengai Social	30,000.00	-	30,000.00		30,000.00	No Funds

		Hall						
Kagua Prime Ltd	2022/23	Supply And Delivery Of Office Stationeries	29,000.00	-	29,000.00		29,000.00	No Funds
Pakenda Suppliers	2022/23	Being Payment For Supply & Installation Of 2 Grill Metal Doors	29,600.00	-	29,600.00		29,600.00	No Funds
Kagua Prime Ltd	2022/23	Supply And Delivery Of Office Furniture	29,800.00	-	29,800.00		29,800.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Stationeries	29,700.00	-	29,700.00		29,700.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Orthopedic Chair	30,000.00	-	30,000.00		30,000.00	No Funds
Marimaya Investments	2022/23	Supply And Delivery Of Office Stationeries	25,950.00	-	25,950.00		25,950.00	No Funds
Greatrift Gen. Merchant	2022/23	Supply And Delivery Of Office Stationeries	29,000.00	-	29,000.00		29,000.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Office Furniture	29,000.00	-	29,000.00		29,000.00	No Funds
Marimaya Investments	2022/23	Supply And Delivery Of Office Stationeries	29,000.00	-	29,000.00		29,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Furniture	29,800.00	-	29,800.00		29,800.00	No Funds
Kagua Prime Ltd	2022/23	Supply And Delivery Of Office Lockable Cabinet	30,000.00	-	30,000.00		30,000.00	No Funds
Greatrift Gen. Merchant	2022/23	Supply And Delivery Of Office Stationeries	25,700.00	-	25,700.00		25,700.00	No Funds
Marimaya Investments	2022/23	Supply And Delivery Of Office Stationeries	23,700.00	-	23,700.00		23,700.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Executive Desk	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Lockable Cabinet	29,800.00	-	29,800.00		29,800.00	No Funds
Greatrift Gen. Merchant	2022/23	Supply And Delivery Of Office Stationeries	19,500.00	-	19,500.00		19,500.00	No Funds

Director Traders	2022/23	Supply And Delivery Of Office Furniture	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Furniture	30,000.00	-	30,000.00		30,000.00	No Funds
Saramek Ventures Ltd	2022/23	Being Payment For Supply & Installation Of Burglar Alarm Inclusive Wiring	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Furniture	30,000.00	-	30,000.00		30,000.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Office Furniture	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Being Payment For Supply & Delivery Of 2 Burglar Proof Doors	29,600.00	-	29,600.00		29,600.00	No Funds
Marimaya Investments	2022/23	Supply And Delivery Of Office Stationeries	25,500.00	-	25,500.00		25,500.00	No Funds
Greatrift Gen. Merchant	2022/23	Supply And Delivery Of Office Stationeries	19,500.00	-	19,500.00		19,500.00	No Funds
Director Traders	2022/23	Being Payment For Repair & Maintenance Of Menengai Hall	29,500.00	-	29,500.00		29,500.00	No Funds
Pakenda Suppliers	2022/23	Being Payment For Supply & Delivery Of Spare Tyre & Chrome Rim	30,000.00	-	30,000.00		30,000.00	No Funds
Saramek Ventures Ltd	2022/23	Supply And Delivery Of Staff Uniforms	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Stationeries	29,800.00	-	29,800.00		29,800.00	No Funds
Kirgot Enterprises	2022/23	Supply And Delivery Of Staff Uniforms	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Stationeries - Tonners	28,000.00	-	28,000.00		28,000.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Visitors Chairs	30,000.00	-	30,000.00		30,000.00	No Funds

Pakenda Suppliers	2022/23	Being Payment For Supply & Delivery Of Steel Lockable Door Complee With Lock	30,000.00	-	30,000.00		30,000.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Office Furniture	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Furniture	29,500.00	-	29,500.00		29,500.00	No Funds
Kagua Prime Ltd	2022/23	Being Payment For Paint Works On 8no. Door Metal	29,600.00	-	29,600.00		29,600.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Office Furniture	30,000.00	-	30,000.00		30,000.00	No Funds
Kirgot Enterprises	2022/23	Supply And Delivery Of Orthopedic Chair	30,000.00	-	30,000.00		30,000.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Orthopedic Chair	30,000.00	-	30,000.00		30,000.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Stationeries - Tonners	28,000.00	-	28,000.00		28,000.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Staff Uniforms	30,000.00	-	30,000.00		30,000.00	No Funds
Saramek Ventures Ltd	2022/23	Being Payment For Supply & Delivery Of 2 Grill Metal Doors	29,600.00	-	29,600.00		29,600.00	No Funds
Pakenda Suppliers	2022/23	Supply And Delivery Of Office Furniture & Fittings	29,700.00	-	29,700.00		29,700.00	No Funds
Director Traders	2022/23	Being Payment For Supply & Delivery Of 2 Metal Lockable Cabinet	29,500.00	-	29,500.00		29,500.00	No Funds
Saramek Ventures Ltd	2022/23	Supply And Delivery Of Orthopedic Chair	30,000.00	-	30,000.00		30,000.00	No Funds
Asunda Motors	2022/23	Supply Of Tyres For Motorvehicle Number32cg 077a	25,600.00	-	25,600.00		25,600.00	No Funds
Director Traders	2022/23	Supply And Delivery Of Office Furniture	30,000.00	-	30,000.00		30,000.00	No Funds

Suzy Links Enterprises	2022/23	Being Payment For Supply Of Food Items For Alms House-Social Services	565,600.00	-	565,600.00		565,600.00	No Funds
Suzy Links Enterprises	2022/23	Being Payment For Supply & Delivery Of Charcoal & Gas Refill Refill For Alms House-Social	37,500.00	-	37,500.00		37,500.00	No Funds
Suzy Links Enterprises	2022/23	Being Payment For Supply & Delivery Of Sanitary Items For Alms House-Social Services	24,490.00	-	24,490.00		24,490.00	No Funds
M/S Blessed One Company Ltd	2022/23	Supply And Delivery Of Branded Polo T-Shirts	491,765.00	-	491,765.00		491,765.00	No Funds
M/S Suzy Links Enterprises	2022/23	Supply And Delivery Of Sanitary Items For Alms House	29,490.00	-	29,490.00		29,490.00	No Funds
M/S Sumaho Nissi Greener	2022/23	Payment For Service Charter Design And Printing	27,500.00	-	27,500.00		27,500.00	No Funds
M/S Blessed One Company Ltd	2022/23	Payment For Supply And Delivery Of Branded Polo T-Shirts For International Womens Day	491,765.00	-	491,765.00		491,765.00	No Funds
M/S Fromax General Supplies Ltd	2022/23	Payment For Supply And Delivery Of Car Battery	18,000.00	-	18,000.00		18,000.00	No Funds
M/S Ardent Logistics Limited	2022/23	Payment For Supply And Delivery Of Charcoal And Gas Refill	50,500.00	-	50,500.00		50,500.00	No Funds
M/S Fino Limited	2022/23	Payment For Installation Of Fluorescent Lighting At The Corridor	28,991.40	-	28,991.40		28,991.40	No Funds
M/S Fino Limited	2022/23	Payment For Water Pumb Machine Repairs And General Maintenance Work	29,700.00	-	29,700.00		29,700.00	No Funds
M/S Fino Limited	2022/23	Payment For Plumbing Works For Water Plumbing Nachie,Taps In	29,433.00	-	29,433.00		29,433.00	No Funds

		Kitchen,Ladies Clockroomsat And Removal Of Carpet At C.O Office						
M/S Fino Limited	2022/23	Payment For Supply And Delivery Of Gas Cylinder And Refill To Alms House	27,861.21	-	27,861.21		27,861.21	No Funds
M/S Fino Limited	2022/23	Payment For Replacement Of Clearcarpet And Replacement Of Three Windows	19,065.00	-	19,065.00		19,065.00	No Funds
M/S Fabrichouse Deco N Design	2022/23	Payment For Curtains,Sheer And Curtain Rod	29,900.00	-	29,900.00		29,900.00	No Funds
M/S Wangarira Smart Establishment	2022/23	Supply And Delivery Of Name Tags With County Logo	900,000.00	-	900,000.00		900,000.00	No Funds
Great Rift	5/5/2022	Supply Of Stationery	360,520.00		360,520.00		360520	No Funds
Fast Choice	6/20/2022	Supply And Delivery Of Furniture	4,142,900.00		-	3,966,700.00	0	No Funds
Midfair	6/20/2022	Supply And Delivery Of Laptops, Desktops And Computers.	4,527,400.00		-	3,357,300.00	0	No Funds
Sub Total Supply Of Goods				**284,903,690.95**	**366,869,749.03**	**129,435,927.41**	**529,375,494.57**	
Tadama Suppliers	Fy 2018/2019	Being Payment For The Supply Of Office Stationary	440,220.00	440,220.00	-	-	440,220.00	No Funds
Blenmaw Invetment Ltd	Fy 2018/2019	Being Payment For The Supply Of Office Stationary	575,000.00	575,000.00	-	-	575,000.00	
Lansca Investment Ltd	Fy 2018/2019	Being Payment For Printing Business Cards	25,000.00	25,000.00	-	-	25,000.00	No Funds
Lansca Investment Ltd	Fy 2018/2019	Being Payment For Printing Business Cards	17,500.00	17,500.00	-	-	17,500.00	No Funds
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing	493,600.00	493,600.00	-	-		No Funds

		Facilities					493,600.00	
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing Facilities	1,020,000.00	1,020,000.00	-	-	1,020,000.00	No Funds
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing Facilities	168,000.00	168,000.00	-	-	168,000.00	No Funds
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing Facilities	168,000.00	168,000.00	-	-	168,000.00	No Funds
The Alps Hotel	2019/2020	Being Payment For Ofering Catering And Conferencing Facilities	60,000.00	60,000.00	-	-	60,000.00	No Funds
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing Facilities	493,600.00		493,600.00	-	493,600.00	No Funds
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing Facilities	1,020,000.00		1,020,000.00	-	1,020,000.00	No Funds
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing Facilities	168,000.00		168,000.00	-	168,000.00	No Funds
Bontana Hotel	Fy 2018/2019	Being Payment For Ofering Catering And Conferencing Facilities	168,000.00		168,000.00	-	168,000.00	No Funds
The Alps Hotel	2019/2020	Being Payment For Ofering Catering And Conferencing Facilities	60,000.00		60,000.00	-	60,000.00	No Funds
Bhogals Garage Limited	2021/2022	Being Payment For Offering Garage Services To The County	16,150.00		16,150.00	16,150.00	-	
Montagne Touch Safaris	2021/2022	Being Payment For Offering Airticketing Services	62,600.00		62,600.00	62,600.00	-	
Promax Supplies	2021/2022	Being Payment For Offering Garage Services To The County	176,000.00		176,000.00	-	176,000.00	

Double E Enterprises	2021/2022	Being Payment For Airticketing Services	875,000.00		875,000.00	-	875,000.00	No Funds
Alswaff Tours	2021/2022	Hire Of Tents,Chairs,Pa System	1,940,335.00		1,940,335.00	-	1,940,335.00	No Funds
Blessed One Company Ltd	2021/2022	Supply Of Tents And Chairs	2,144,000.00		2,144,000.00	2,144,000.00	-	
Office Ten Solutions	2021/2022	Being Payment For Airticketing Services	2,800,000.00		2,800,000.00	2,800,000.00	-	
Bhogals Garage Limited	2022/2023	Being Payment For Offering Garage Services To The County			822,971.00		822,971.00	No Funds
Poe Boy Services Limited	2022/2023	Being Payment For Offering Garage Services			352,500.00		352,500.00	No Funds
Em Hech Investments Limited	2022/2023	Being Payment For Adverts And Awareness And Publicity			448,100.00		448,100.00	No Funds
Nicholas Otieno Okoth C/O Prime Line Survey	2015	Survey Of Market Plots At Ewat,Kanyotu,Polepole And Ngecha	1,443,300.00	1,443,300.00		-	1,443,300.00	No Funds
Riverbank Solutions Ltd	9/30/2020	Administration Cost For Revenue Collection	11,432,408.00	11,432,408.00		-	11,432,408.00	No Funds
Riverbank Solutions Ltd	12/31/2020	Administration Cost For Revenue Collection	6,427,755.20	6,427,755.20		-	6,427,755.20	No Funds
Poeboy Services Limited	3/17/2021		310,000.00	-		-	-	No Funds
The Standard	3/31/2021		88,170.00	-		-	-	No Funds
The Standard	1/24/2021		754,000.00	-		-	-	No Funds
Nation Media	1/14/2021		266,568.00	-		-	-	No Funds
Harvanah			1,350,000.00	-		-	-	No Funds
Alswaff Tours And Travel	6/20/2022	Being Payment For Return Air Ticket From Nairobi-Mombasa-Nairobi For Mr.	203,110.00	203,110.00	-	203,110.00	-	Paid

		Wilson Mungai To Attend The 39th Icpak Annual Seminar.						
Nation Media Group	4/10/2019	1/8 Page Advert For Vacant Position Of Audit Committee	91,640.00	91,640.00	-	-	91,640.00	System Closure
Lake Naivasha Panorama Resort	11/5/2021	Being Payment For Full Board Conference For 40 Pax - Internal Audit Team	1,600,000.00	1,600,000.00	-	1,600,000.00	-	Paid
Dfit	12/1/2020	Administration Cost For Revenue Collection	18,192,242.00	18,192,242.00	-	18,192,242.00	-	Paid
Kalee Limited	5/13/2019	Advert On Land Rates For One Week	162,400.00	162,400.00	-	159,600.00	2,800.00	System Closure
Collection Africa Limited	2021/2022	Revenue Debt Collection Services For The Month Of July 2021	5,283,909.47	5,283,909.47	-		-	Paid
Kenya Institute Of Supplies Management	2/21/2022	Procurement And Disposal Planning Training For 11 Pax In Mombasa From 21st - 25th February 2022	800,400.00	800,400.00	-	800,400.00	-	Paid
Alswaff Tours And Travel	5/9/2022	Procurement Of Frameworks Contracts And Agreements Training For 5 Days 16th - 20th May 2022	1,360,000.00	1,360,000.00	-	-	1,360,000.00	System Closure
Nation Media Group	5/23/2022	Advert Placement For Waiver 1/2 Page Coloured	379,320.00	379,320.00	-	379,320.00	-	Paid
Lake Naivasha Panorama Resort	5/24/2022	Spot Advert For Publicity Of Waiver Notice For 1 Week Tv	580,000.00	580,000.00	-	580,000.00	-	Paid
Dfit	5/24/2022	Advert On Notice Of Waiver	348,000.00	348,000.00	-	348,000.00	-	Paid
Kalee Limited	1/5/2022	County Asset Committee Members Meeting From 10th - 28th Jan 2022 - 20pax	900,000.00	900,000.00	-		900,000.00	System Closure
Collection Africa Limited	9/8/2021	Full Day Conference Facility For 10 Pax 10days While Prepating 2020/2021	300,000.00	300,000.00	-		300,000.00	System Closure

		Financial Reports						
Kenya Institute Of Supplies Management		Service For Kbr 801u	71,800.00		71,800.00		71,800.00	System Closure
Centre For Advanced Procurement Studies		Full Day Conference Facility For 11 Pax For One Day And Full Day Conference Facility For 10 Pax For Three Days.	82,000.00		82,000.00		82,000.00	System Closure
Nation Media Group		Revenue Debt Collection March 2022	3,394,181.91		3,394,181.91		3,394,181.91	Budget Constraints
Nation Media Group		Revenue Debt Collection Jan 2022	3,884,482.43		3,884,482.43		3,884,482.43	Budget Constraints
Stanadrd Group		Revenue Mapping @ 20% Rate	2,000,000.00		2,000,000.00		2,000,000.00	Budget Constraints
The Nest Boutique		Revenue Debt Collection June 2022	6,116,401.38		6,116,401.38		6,116,401.38	Budget Constraints
The Nest Boutique		2% Withholding Tax - Riverbank Solutions Limited - Fin23612004 /	17,801.70		17,801.70		17,801.70	System Closure
Asunda Motors		3% Withholding Tax - So Madialo And Co Advocates - Findev2211511 /	139,514.15		139,514.15		139,514.15	System Closure
Eagle Palace Hotel Limited		3% Withholding Tax - Lawrence Mwangi And Mwangi Advocates - Findev2211510 /	139,514.15		139,514.15		139,514.15	System Closure
Collection Africa Limited		3% Withholding Tax - Munene Chege And Company Advocates - Findev2211504 /	174,392.70		174,392.70		174,392.70	System Closure
Collection Africa Limited	11/30/2021	2% Withholding Tax - Ornate Creative Communications Limited - Findev23061205 /	6,520.00		6,520.00		6,520.00	System Closure
Collection Africa Limited		2% Withholding Tax - Collection Africa Limited - Findev30062301 /	81,420.55		81,420.55		81,420.55	System Closure

Collection Africa Limited		2% Withholding Tax - So Madialo And Co Advocates - Findev2211511 /	48,108.35		48,108.35		48,108.35	System Closure
Commissioner Of Vat		2% Withholding Tax - Konosi And Company Advocates - Findev2211501 /	48,108.35		48,108.35		48,108.35	System Closure
Commissioner Of Income Tax		2% Withholding Tax - Munene Chege And Company Advocates - Findev2211504 /	60,135.40		60,135.40		60,135.40	System Closure
Commissioner Of Income Tax		Being Payment To Cmc Motors Group Ltd Bruce Mckenzie For Carrying Out Engine Overhaul For Car Reg No. 32cg041a & Overhaul And Repair Of Front Susspension For Car Reg No. 32cg037a As Per Proforma Inv No. R1211848 & R1211840	629,000.00		629,000.00		629,000.00	System Closure
Commissioner Of Income Tax		2% Withholding Tax - Creos Holdings Limited - Fin2306470 /	50,710.35		50,710.35		50,710.35	System Closure
Commissioner Of Vat		2% Withholding Tax - Poe Boy Services Limited - Fin230626005 /	2,632.75		2,632.75		2,632.75	System Closure
Commissioner Of Vat		2% Withholding Tax - Rift Supplies And Services - Fin270623s1 /	20,689.50		20,689.50		20,689.50	System Closure
Commissioner Of Vat		2% Withholding Tax - Emboita Hotels Ltd - Fin2342001 /	1,810.35		1,810.35		1,810.35	System Closure
Commissioner Of Vat		2% Withholding Tax - Emboita Hotels Ltd - Fin23542001 /	9,206.90		9,206.90		9,206.90	System Closure
Commissioner Of Vat		2% Withholding Tax - The Alps Hotel Nakuru Ltd - Fin236036001 /	8,353.45		8,353.45		8,353.45	System Closure
Cmc Motors		2% Withholding Tax - The Alps Hotel Nakuru Ltd -	12,603.45		12,603.45			System Closure

Group Limited		Fin236036002 /					12,603.45	
Commissioner Of Vat		2% Withholding Tax - The Alps Hotel Nakuru Ltd - Fin236036003 /	10,844.85		10,844.85		10,844.85	System Closure
Commissioner Of Vat		2% Withholding Tax - Nextmile Systems And Solutions Limited - Fin236038002 /	14,288.80		14,288.80		14,288.80	System Closure
Commissioner Of Vat		2% Withholding Tax - Institute Of Human Resource Management - Fin23603901 /	1,500.00		1,500.00		1,500.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Dataclave Ltd - Fin23603902 /	31,034.50		31,034.50		31,034.50	System Closure
Commissioner Of Vat		2% Withholding Tax - Gracepark Enterprises - Fin236101 /	50,862.05		50,862.05		50,862.05	System Closure
Commissioner Of Vat		2% Withholding Tax - Empawa Investments Ltd - Fin2363091 /	48,189.65		48,189.65		48,189.65	System Closure
Commissioner Of Vat		2% Withholding Tax - The Alps Hotel Nakuru Ltd - Fin2363103 /	10,344.85		10,344.85		10,344.85	System Closure
Commissioner Of Vat		2% Withholding Tax - The Nest Boutique Hotel Limited - Fin2363106 /	5,689.65		5,689.65		5,689.65	System Closure
Commissioner Of Vat		2% Withholding Tax - Kenya Institute Of Supplies Management - Fin236390 /	15,437.60		15,437.60		15,437.60	System Closure
Commissioner Of Vat		2% Withholding Tax - Bhogals Garage Limited - Fin23641006 /	3,354.20		3,354.20		3,354.20	System Closure
Commissioner Of Vat		2% Withholding Tax - Infinate Logic Business Solutions Limited - Fin23641007 /	4,894.85		4,894.85		4,894.85	System Closure
Commissioner Of		2% Withholding Tax - Poe Boy Services Limited -	5,750.00		5,750.00			System Closure

Vat		Fin23641008 /					5,750.00	
Commissioner Of Vat		2% Withholding Tax - Reliable Communications Limited - Fin23641009 /	6,000.00		6,000.00		6,000.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Frisa General Merchants Limited - Fin23641011 /	3,170.70		3,170.70		3,170.70	System Closure
Commissioner Of Vat		2% Withholding Tax - Eagle Palace Hotel - Fin23641012 /	4,137.95		4,137.95		4,137.95	System Closure
Commissioner Of Vat		2% Withholding Tax - Rayetu Business Solutions Limited - Fin23641016 /	1,379.30		1,379.30		1,379.30	System Closure
Commissioner Of Vat		2% Withholding Tax - Standard Group Limited - Fin23641024 /	2,900.00		2,900.00		2,900.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Flokam Limited - Fin236472 /	50,043.10		50,043.10		50,043.10	System Closure
Commissioner Of Vat		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236530 /	86,206.90		86,206.90		86,206.90	System Closure
Commissioner Of Vat		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236531 /	86,206.90		86,206.90		86,206.90	System Closure
Commissioner Of Vat		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236532 /	86,206.90		86,206.90		86,206.90	System Closure
Commissioner Of Vat		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236533 /	86,206.90		86,206.90		86,206.90	System Closure
Commissioner Of Vat		2% Withholding Tax - Vivo Energy Kenya Limited - Fin236534 /	86,206.90		86,206.90		86,206.90	System Closure
Commissioner Of Vat		2% Withholding Tax - Capabuil Limited - Fin23670 /	25,275.35		25,275.35		25,275.35	System Closure

Commissioner Of Vat		2% Withholding Tax - Capabuil Limited - Fin23671 /	13,576.00		13,576.00		13,576.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Capabuil Limited - Fin23672 /	20,220.30		20,220.30		20,220.30	System Closure
Commissioner Of Vat		2% Withholding Tax - Capabuil Limited - Fin23673 /	37,334.00		37,334.00		37,334.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Capabuil Limited - Fin23674 /	13,194.00		13,194.00		13,194.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Nation Media Group Limited - Fin260623003 /	6,540.00		6,540.00		6,540.00	System Closure
Commissioner Of Vat		2% Withholding Tax - Kamumu Auto Dealers - Fin270623s4 /	2,518.95		2,518.95		2,518.95	System Closure
Commissioner Of Vat		2% Withholding Tax - The Gem Hotel Limited - Fin270623s5 /	11,120.70		11,120.70		11,120.70	System Closure
Commissioner Of Vat		2% Withholding Tax - Kings And Queens Supplies - Fin300623001 /	13,791.40		13,791.40		13,791.40	System Closure
Commissioner Of Vat		Being Payment For Full Day Conference Facility Fo 39pax For 5days From 30th November, 2022 To 4th December, 2022. For Budget And Appropriation Committee.	828,750.00		828,750.00		828,750.00	System Closure
Commissioner Of Vat	5/2/2023	Quarter Page Advert Black And White For Land Rates Waiver.	168,200.00		168,200.00		168,200.00	System Closure
Commissioner Of Vat		Withholding Tax - Rubis Energy Kenya Plc - Fin236330 /	31,896.55		31,896.55		31,896.55	System Closure
Commissioner Of Vat		Withholding Tax - Danblaq Company Limited	51,103.45		51,103.45		51,103.45	System Closure

		- Fin236482 /						
Commissioner Of Vat	10/16/2022	Full Day Conference Package For 8 Pax 5 Days From 18/10/2022 - 25/10/2022	120,000.00		120,000.00		120,000.00	System Closure
Commissioner Of Vat	10/5/2021	Full Board Package For 20 Pax For Two Days For Cbef Workshop	157,000.00		157,000.00		157,000.00	System Closure
Commissioner Of Vat		Full Day Conference For 14 Pax	264,000.00		264,000.00		264,000.00	System Closure
Nextmile Systems And Solutions Limited		Full Day Conference For 14 Pax	81,000.00		81,000.00		81,000.00	System Closure
The Standard Group	5/10/2022	Publicity Of 100% Waiver Of Penalties On Outstanding Property Tax Within 11 Sub Counties	3,699,800.00		3,699,800.00		3,699,800.00	System Closure
Commissioner Of Vat	4/1/2022	Full Board Package For 40pax From 5th-6th April 2022	1,215,000.00		1,215,000.00		1,215,000.00	System Closure
Commissioner Of Vat	4/1/2022	Full Board Package For 40pax From 6th-8th April 2022	1,080,000.00		1,080,000.00		1,080,000.00	System Closure
The Nest Boutique		Full Day Conference From 25th - 29th Oct 2021 For Audit Committee	165,000.00		165,000.00		165,000.00	System Closure
Hylise Hotel	5/25/2022	Provision Full Day Conference Package For 3 Days From 25-27th May 2022	720,000.00		720,000.00		720,000.00	System Closure
Kamumu Auto Dealers	24-06-2022	Being Payment For Spares And Repairs Of Kby 860 C Toyota Double Cab -One Clutch Plate -Genuine,One Pressure Plate Genuine,One Release Bearing Geniune ,Four Upper Arm Bushes,Four Lower Arm Bushes And Eight Rear Spring Bushes	90,800.00	-	90,800.00	-	90,800.00	No Funds

Nation Media Group	30-Jun-23	Being Advertisement Costs For Notice For Fake Job Advert From Unknown Sources On 28th February ,2023.	183,280.00	-	183,280.00	-	183,280.00	No Funds
Aar Insurance	9-Mar-23	Balance For Provision Of Medical Insurance Cover For Board Members For The Period 15th March 2023 To 14th March 2024	203,043.00	-	203,043.00	-	203,043.00	No Funds
Ack Imani	8-Jun-23	Conference Services While Conducting Interviews For Promotion For Various Departments From 8-26 May, 2023	637,501.00	-	637,501.00	-	637,501.00	No Funds
Ack Imani	8-May-23	Catering Services During Interviews For Various Departments From 25-28 April 223	136,000.00	-	136,000.00	-	136,000.00	No Funds
Ack Imani	11-Oct-22	Catering Services For Board Members While Having Activities From 5-7 October 2022	61,200.00	-	61,200.00	-	61,200.00	No Funds
Ack Imani Guesthouse And Conference Centre	8-May-23	Being Payment For Catering Services And One Conference Room For Board Members While Having Activities On 3rd And 4th October ,2022.	40,800.00	-	40,800.00	-	40,800.00	No Funds
Asunda Motors	31-May-23	Service For 32cg 246a Inv 6903	31,600.00	-	31,600.00	-	31,600.00	No Funds
Asunda Motors	22-Jun-23	Service For Kby 860c Inv 873	27,600.00	-	27,600.00	-	27,600.00	No Funds
Hotel Chambai Safari	9-May-23	Being Payment For Conference Services While Having Induction For Cpsb Members And Staff On Planning Process And Development Of Cidp Iii 2023-27 From 28th November To 2nd	297,500.00	-	297,500.00	-	297,500.00	No Funds

		Deceeeember ,2022.						
Hotel Chambai Safari	9-May-23	Being Payment For Conference Services While Undertaking Promotion Exercise For All County Departmente From 20th To 25th March And 27th -31st March,2023.	500,500.00	-	500,500.00	-	500,500.00	No Funds
Hotel Chambai Safari	9-May-23	Being Payment For Half Day Conference Services For Additional Staff From Other Departments Invited For Consultations Over Staff Promotion On 21st,23,27 And 31st March ,2023.	51,000.00	-	51,000.00	-	51,000.00	No Funds
Kamumu Auto Dealers	22-Jun-23	Service For Kby 355c	58,600.00	-	58,600.00	-	58,600.00	No Funds
Kamumu Auto Dealers	22-Jun-23	Service For Cg32 248a	33,200.00	-	33,200.00	-	33,200.00	No Funds
Kamumu Auto Dealers	19-May-23	Being Payment For Maintainance Of Vehicle Reg . Kby 355c On 29th December 2022 -Front Bumber ,Lhs Mirror,Panel Beating , Spray Painting - Invoice No 1055 Lso 05434.	101,100.00	-	101,100.00	-	101,100.00	No Funds
Kamumu Auto Dealers	19-May-23	Being Service Of Kby 860c -Engine Oil, Oil Filter Fuel Filter, Air Cleaner Element,Cabin Filler, And Setof Brake Pads Inv No 1021 Lso 04988.	26,800.00	-	26,800.00	-	26,800.00	No Funds
Kenya School Of Government Embu	02.06.2023	Being Training Fee For Tabitha Wanini On Communication Skills Course Tha Was Held From 17-28 April ,2023 At Ksg Embu.	37,120.00	-	37,120.00	-	37,120.00	No Funds
Kirgot	26-May-23	Service For Kby 860c Inv	38,300.00	-	38,300.00	-		No Funds

Enterprises		873					38,300.00	
Kirgot Enterprises	25-May-23	Maintenance Of Kby 355c	40,000.00	-	40,000.00	-	40,000.00	No Funds
Lake Naivasha Crescent Camp	14-Apr-23	Conference Services While Having Consultative Meeting Btw Cpsb And County Assembly Committee On Gender, Youth, Labour And Social Welfare From 12-14 April, 2023	367,500.00	-	367,500.00	-	367,500.00	No Funds
St John Council For Kenya	9-Jun-23	Being Training Fee On First Aid Course For Drivers Of The County Public Service Board Held Between 20th March 2023 And 28th April ,2023.	26,000.00	-	26,000.00	-	26,000.00	No Funds
Standard Media Group	17-Apr-23	Advertisement Costs For A Quarter Page Coloured Advert For Job Vacancies 02 Of 2023 And 03 Of 2023 On 17 April 2023	177,480.00	-	177,480.00	-	177,480.00	No Funds
The Alps Hotel	6-Mar-23	Catering Services For Board Members And Staff While Having A Full Board Meeting At The Psb Offices On 3 March 2023	90,000.00	-	90,000.00	-	90,000.00	No Funds
The Alps Hotel	24-Mar-23	Conference Services While Holding Meetings On 16th And 17th March 2023	113,500.00	-	113,500.00	-	113,500.00	No Funds
Commisioner Of Domestic Tax	7/12/2022	Deducted From Prinias Enterprises Limited	2,579.30	-	2,579.30	-	2,579.30	No Funds
Commisioner Of Domestic Tax	14/05/2022	Deducted Frompinecone Hotel Kisumu Phk Limited	9,172.40	-	9,172.40	-	9,172.40	No Funds
Commisioner Of Domestic Tax	24/05/2022	Deducted Frompinecone Hotel Kisumu Phk Limited	2,586.20	-	2,586.20	-	2,586.20	No Funds
Commisioner Of Domestic Tax	5/5/2022	Deducted From Ack Imani Guest House And Conference Centre	8,793.10	-	8,793.10	-	8,793.10	No Funds

Commisioner Of Domestic Tax	14/07/2022	Deducted From Ack Imani Guest House And Conference Centre	1,232.75	-	1,232.75	-	1,232.75	No Funds
Commisioner Of Domestic Tax	15/03/2023	Deducted Fromkenya School Of Government Embu	640.00	-	640.00	-	640.00	No Funds
Commisioner Of Domestic Tax	17/03/2022	Deducted Fromkenya School Of Government Mombasa	2,275.85	-	2,275.85	-	2,275.85	No Funds
Commisioner Of Domestic Tax	24/05/2023	Deducted From Kamumu Auto Dealers	403.45	-	403.45	-	403.45	No Funds
Commisioner Of Domestic Tax	26/05/2022	Deducted From Chambai Safari Hotel	4,525.85	-	4,525.85	-	4,525.85	No Funds
Commisioner Of Domestic Tax	1/5/2022	Deducted From Ack Imani Guest House And Conference Centre	2,931.05	-	2,931.05	-	2,931.05	No Funds
Commisioner Of Domestic Tax	1/12/2022	Deducted From Kenya Association Of Records Management And Archivists	1,070.00	-	1,070.00	-	1,070.00	No Funds
Commisioner Of Domestic Tax	5/5/2022	The Standard Group Limited	1,544.15	-	1,544.15	-	1,544.15	No Funds
Commisioner Of Domestic Tax	8/2/2022	Deducted From Kamumu Auto Dealers	813.80	-	813.80	-	813.80	No Funds
Commisioner Of Domestic Tax	26/05/2023	Deducted From Carecon Trading Company Limited	847.10	-	847.10	-	847.10	No Funds
Commisioner Of Domestic Tax	26/05/2023	Deducted Fromcarecon Trading Company Limited	687.35	-	687.35	-	687.35	No Funds
Commisioner Of Domestic Tax	26/09/2023	Deducted Fromack Imani Guest House And Conference Centre	1,172.40	-	1,172.40	-	1,172.40	No Funds
General Withholding Tax		3% Tax Deducted From Sincere Electricals	24,646.70	-	24,646.70	-	24,646.70	No Funds
Nawascco	Fy 2014/2015		23,774,953.50	-7,773,893.50	-		-	

Smart Octopus	Fy 2014/2015		550,000.00	550,000.00	-	550,000.00	-	Paid
Nabil East Africa	Fy 2014/2015		48,560.00	48,560.00	-	48,560.00	-	Paid
Mediamil Advertising Network	Fy 2014/2015		255,200.00	255,200.00	-	255,200.00	-	Paid
Merica Hotel	Fy 2014/2015		88,000.00	88,000.00	-	88,000.00	-	Paid
Milele Resort	Fy 2016/2017		60,000.00	60,000.00	-	60,000.00	-	Paid
Milele Resort	Fy 2016/2017		31,500.00	31,500.00	-	31,500.00	-	Paid
Nawascco	Fy 2018/2019		13,612,894.00	-10,087,106.00	-		-	
Sawela Lodge	Fy 2018/2019		5,461,000.00	161,000.00	-	161,000.00	-	Paid
Eserian Hotel	Fy 2019/2020		240,000.00	-	-		-	
Alps Hotel	Fy 2019/2020		254,000.00	-	-		-	
Kenya School Of Government-Baringo	Fy 2019/2020		472,000.00	-	-		-	
Lekiji Limited	Fy 2019/2020		290,000.00	290,000.00	-	290,000.00	-	Paid
Lets Travel And Tours	Fy 2019/2020		621,900.00	-	-		-	
Eagle Palace	Fy 2019/2020		122,000.00	-	-		-	
Tandaza Global	Fy 2019/2020	Provision Of Tourism Consultancy Services	1,000,000.00	1,000,000.00	-		1,000,000.00	No Funds
Tandaza Global Consultance Services	2019/2020	Provision Of Tourism Consultancy Services	1,000,000.00	1,000,000.00	-	1,000,000.00	-	No Funds

Stellaven Agencies	3.04.2021		320,000.00	-	-		-	
Pinecone Hotel	8.03.2021	Full Day Conference Facility For 27 Pax	371,250.00	371,250.00	-	371,250.00	-	Paid
Agricultural Society Of Kenya	2022/2023	Agricultural Show Event Costs	94,800.00	-	94,800.00	-	94,800.00	
Sparkle Effects	2022/2023	Assorted Items For World Tourism Day	735,755.00	-	735,755.00	-	735,755.00	
The Nest Botique	2022/2023	Being Catering Services Offered	204,000.00	-	204,000.00	-	204,000.00	
Hylise Hotel	2022/2023	Catering And Conference Facility Cidp	332,500.00	-	332,500.00	-	332,500.00	
Alps Hotel	2022/2023	Catering Services During 2023/24 Budget Preparation	54,500.00	-	54,500.00	-	54,500.00	
Cosmic Butterfly Ltd	2022/2023	Catering Services During World Toursm Day	654,000.00	-	654,000.00	-	654,000.00	
Atc Soilo	2022/2023	Conference Facility	118,000.00	-	118,000.00	-	118,000.00	
Double E. Supplies	2022/2023	Facilitation Of World Tourism Day 2022-2023	1,365,500.00	-	1,365,500.00	-	1,365,500.00	
Kenya School Of Government	2022/2023	Payment For Strategic Leadership Development Programme	152,000.00	-	152,000.00	-	152,000.00	
Royal Media Services	2021/2022	Provision Of Advertising Services	812,000.00	-	812,000.00	-	812,000.00	
Alps Hotel	2021/2022	Provision Of Catering Services And Accomodation	254,100.00	-	254,100.00	-	254,100.00	
Agricultural Training Center	24/1/2022	Provision Of Conference And Catering Facilities	61,500.00	-	61,500.00	-	61,500.00	
Yaya Northgate Investment	2020/2021	Provision Of Xmass Tree	1,653,000.00	-	1,653,000.00	-	1,653,000.00	
Lake Naivasha Resort	2021/2022	Provition Of Catering Services For A Business Community Forum With	450,000.00	-	450,000.00	-	450,000.00	

		The County Government For100pax						
Switch Global Kenya Ltd	2022/2023	Repair Of Motor Vehicle	332,000.00	-	332,000.00	-	332,000.00	
Asunda Motors	2022/2023	Servicing Of 032 Cg225a	87,400.00	-	87,400.00	-	87,400.00	
Asunda Motors	2022/2023	Servicing Of Gka 550t	127,400.00	-	127,400.00	-	127,400.00	
Asunda Motors	2022/2023	Servicing Of Gka 550t	98,100.00	-	98,100.00	-	98,100.00	
Asunda Motors	2022/2023	Servicing Of Gka 550t	134,500.00	-	134,500.00	-	134,500.00	
Infite Logistics	2022/2023	Servicing Of Motor Vehicles	820,000.00	-	820,000.00	-	820,000.00	
Ms Media Max	Fy 2018/2019	Supply Of Newspaper	115,000.00	115,000.00			115,000.00	Budget Constrants
Sameer Africa	2018/2020	Supply Of Grader Tyres	3,000,000.00	3,000,000.00			3,000,000.00	Budget Constraints
Nakuru Water And Sanitation	2019/20	Waterbills	23,400,000.00	10,400,000.00		10,000,000.00	400,000.00	
Chief Fire Assocation , Kenya (Cfoa) And Africa Mission (Afm)	2022/2023	Traning Of Fireman	55,000.00		55,000.00		55,000.00	Budget Constrants
M/S Kenya National Highway Authority	2022/2023	Being Payment For Exemption Fee To Kenya National Highway Authority For County Plant Machines.	80,000.00		80,000.00		80,000.00	Budget Constrants
Nest Boutique Hotel	2022/2023	Being Payment For Fiull Day Conference And Catering Services Held On 17th March 2023 By A Pax Of Thirty Five For A Period Of One Day.	133,000.00		133,000.00		133,000.00	Payment Failed In Ib
M/S Sofia Travelers And	2022/2023	Being Payment For To And Fro-Air Ticket To 1 No.	78,800.00		78,800.00			Payment Failed

Cargo Ltd		Officer Who Travelled To Mombasa For Official Duties From 21st-25th November 2022.					78,800.00	In Ib
Nest Boutique Hotel	2022/2023	Attendance Of A Four Day Conference Pax Of 25 From 31/11/202-03/11/2022	350,000.00		350,000.00		350,000.00	Payment Failed In Ib
Nest Boutique	2022/2023	Being Payment For Full Day Conference And Catering Services Held On 31st October To 3rd November 2022.By A Pax Of Twenty-Five For A Period Of Four Days For The Department Of Roads, Transport And Public Works.	343,965.50		343,965.50		343,965.50	Payment Failed In Ib
Alswaff Tours & Travel	2022/2023	Being Payment For Air Ticket For Six Members Who Travelled From Nairobi To Mombasa By Air On Respective Dates.	215,250.00		215,250.00		215,250.00	Payment Failed In Ib
Comm. Of Income Tax	2022/2023	Being Payment For 30% Tax Deducted From Committee Allowances For Participating In Tender Opening Of Proposed Projects That Took Place Between 24th May-31st May, 2023. At County Headquarters Chambers For A Period Of 6 Days .	37,800.00		37,800.00		37,800.00	Payment Failed In Ib
Comm. Of Income Tax	2022/2023	Being Payment For 30% Tax Deducted From Committee Allowances For Participating In Tender Opening Of Proposed Projects That Took Place Between 6th-17th April,2023. At County Headquarters Chambers For A Period Of 8 Days .	40,800.00		40,800.00		40,800.00	Payment Failed In Ib

Nakuru Revenue	2022/2023	Being Payment For Departmental Contribution Towards Intergovernmental County Asset Valuation And Transfer Committee.	800,000.00		800,000.00		800,000.00	Payment Failed In Ib
Postal Corporation Of Kenya	1/7/2014	Being Payment For Postal Service	471,682.00	-3,079.00		-	3,079.00 -	Overpayment
Kenya School Of Government-Baringo	1/7/2014	Being Payment For Training Of Staff In Agriculture	4,240,200.00	-3,627,930.00		-	3,627,930.00	Overpayment
Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	2,300.00	2,300.00			2,300.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	2,500.00	2,500.00			2,500.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	2,800.00	2,800.00			2,800.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	3,100.00	3,100.00			3,100.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	4,000.00	4,000.00			4,000.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	4,300.00	4,300.00			4,300.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	4,750.00	4,750.00			4,750.00	Not Paid
Rafiki Engeneering Works Ltd	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	5,220.00	5,220.00			5,220.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	5,400.00	5,400.00			5,400.00	Not Paid

Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	5,800.00	5,800.00			5,800.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	5,800.00	5,800.00			5,800.00	Not Paid
Jog General Contractors And Supplies	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	6,000.00	6,000.00			6,000.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	7,200.00	7,200.00			7,200.00	Not Paid
Supreme Solutions & General Supplies	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	7,500.00	7,500.00			7,500.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	7,550.00	7,550.00			7,550.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	7,800.00	7,800.00			7,800.00	Not Paid
Rafiki Engeneering Works Ltd	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	8,700.00	8,700.00			8,700.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	8,950.00	8,950.00			8,950.00	Not Paid
Asunda Motors	1/7/2012	Being Payment For Services And Repair Of Motor Vehicles	9,800.00	9,800.00			9,800.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	10,000.00	10,000.00			10,000.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2012	Being Payment For Services And Repair Of Motor Vehicles	11,350.00	11,350.00			11,350.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of	12,100.00	12,100.00			12,100.00	Not Paid

		Motor Vehicles						
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	13,900.00	13,900.00			13,900.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	17,050.00	17,050.00			17,050.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	17,050.00	17,050.00			17,050.00	Not Paid
Roney Stationers	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	17,460.00	17,460.00			17,460.00	Not Paid
Jog General Contractors And Supplies	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	17,600.00	17,600.00			17,600.00	Not Paid
Asunda Motors	1/7/2015	Being Payment For Services And Repair Of Motor Vehicles	18,300.00	18,300.00			18,300.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	18,450.00	18,450.00			18,450.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	18,600.00	18,600.00			18,600.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	21,950.00	21,950.00			21,950.00	Not Paid
Autojets Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	22,140.00	22,140.00			22,140.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	23,500.00	23,500.00			23,500.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	23,600.00	23,600.00			23,600.00	Not Paid

Tea Land Auto Parts & Garage	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	24,300.00	24,300.00			24,300.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	24,550.00	24,550.00			24,550.00	Not Paid
Jokika Fish Farm	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	25,000.00	25,000.00			25,000.00	Not Paid
Caroline Jerono Kiplagat	1/7/2013		25,500.00	25,500.00			25,500.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	25,550.00	25,550.00			25,550.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	26,600.00	26,600.00			26,600.00	Not Paid
Shem Stephen Letitoya	1/7/2013		26,938.00	26,938.00			26,938.00	Not Paid
Jog General Contractors And Supplies	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	27,110.00	27,110.00			27,110.00	Not Paid
Kajhan Quick Service	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	27,500.00	27,500.00			27,500.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	28,000.00	28,000.00			28,000.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	32,150.00	32,150.00			32,150.00	Not Paid
Rafiki Engeneering Works Ltd	1/7/2012	Being Payment For Services And Repair Of Motor Vehicles	32,248.00	32,248.00			32,248.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	33,500.00	33,500.00			33,500.00	Not Paid

Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	33,550.00	33,550.00			33,550.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	33,580.00	33,580.00			33,580.00	Not Paid
Tawakal Auto Garage	1/7/2012	Being Payment For Services And Repair Of Motor Vehicles	34,350.00	34,350.00			34,350.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	36,000.00	36,000.00			36,000.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	36,100.00	36,100.00			36,100.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	42,400.00	42,400.00			42,400.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	44,000.00	44,000.00			44,000.00	Not Paid
Phillip Mwangi Riiri	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	45,000.00	45,000.00			45,000.00	Not Paid
Asunda Motors	1/7/2012	Being Payment For Services And Repair Of Motor Vehicles	46,900.00	46,900.00			46,900.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	47,550.00	47,550.00			47,550.00	Not Paid
Lake Naivasha Panorama Park	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	50,000.00	50,000.00			50,000.00	Not Paid
Jogla Enterprises	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	56,730.00	56,730.00			56,730.00	Not Paid
Committed Movers	1/7/2013		60,000.00	60,000.00			60,000.00	Not Paid

		Being Payment For Fuel For The Department						
Stelo Tech	1/7/2013	Being Payment For Computer Services	60,000.00	60,000.00			60,000.00	Not Paid
Stega Security Services Ltd.	1/7/2013	Being Payment For Provision Of Security Services	63,000.00	63,000.00			63,000.00	Not Paid
Tea Land Auto Parts & Garage	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	63,000.00	63,000.00			63,000.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	100,000.00	100,000.00			100,000.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	100,000.00	100,000.00			100,000.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	114,800.00	114,800.00			114,800.00	Not Paid
Jog General Contractors And Supplies	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	118,000.00	118,000.00			118,000.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	121,200.00	121,200.00			121,200.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	153,800.00	153,800.00			153,800.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	170,600.00	170,600.00			170,600.00	Not Paid
Glosec Services Ltd	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	180,000.00	180,000.00			180,000.00	Not Paid
Nosco Enterprises		Being Payment For Services And Repair Of Motor Vehicles	190,000.00	190,000.00			190,000.00	Not Paid

Asunda Motors		Being Payment For Services And Repair Of Motor Vehicles	208,000.00	208,000.00			208,000.00	Not Paid
Jogla Enterprises	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	209,500.00	209,500.00			209,500.00	Not Paid
Weafric Ltd.	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	268,700.00	268,700.00			268,700.00	Not Paid
Glosec Services Ltd	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	300,000.00	300,000.00			300,000.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	301,300.00	301,300.00			301,300.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	329,200.00	329,200.00			329,200.00	Not Paid
Asunda Motors	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	334,700.00	334,700.00			334,700.00	Not Paid
Glosec Services Ltd	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	400,000.00	400,000.00			400,000.00	Not Paid
Glosec Services Ltd	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	432,000.00	432,000.00			432,000.00	Not Paid
Glosec Services Ltd	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	432,000.00	432,000.00			432,000.00	Not Paid
Glosec Services Ltd	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	432,000.00	432,000.00			432,000.00	Not Paid
Glosec Services Ltd	1/7/2014	Being Payment For Services And Repair Of Motor Vehicles	432,000.00	432,000.00			432,000.00	Not Paid
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of	442,200.00	442,200.00			442,200.00	Not Paid

		Motor Vehicles						
Asunda Motors	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	442,200.00	442,200.00			442,200.00	Not Paid
Weafric Ltd.	1/7/2013	Being Payment For Services And Repair Of Motor Vehicles	460,000.00	460,000.00			460,000.00	Not Paid
The Agricultural Society Of Kenya	30/06/2021	Being Payment For Hire Of Ground For Agricultural Show	2,262,000.00	2,262,000.00			2,262,000.00	Not Paid
Sunem Enterprises Ltd	2021/2022	Being Payment For Services And Repair Of Motor Vehicles	458,300.00	458,300.00			458,300.00	Not Paid
Sunem Enterprises Ltd	2021/2022	Being Payment For Services And Repair Of Motor Vehicles	381,000.00	381,000.00			381,000.00	Not Paid
Sunem Enterprises Ltd	2021/2022	Being Payment For Services And Repair Of Motor Vehicles	226,600.00	226,600.00			226,600.00	Not Paid
Panorama Park Hotel	2021/2022	Being Payment For Catering Services For The Department	50,000.00	50,000.00			50,000.00	Not Paid
Sunem Enterprises Ltd	2021/2022	Being Payment For Services And Repair Of Motor Vehicles	365,350.00	365,350.00			365,350.00	Not Paid
Heritage Resort Limited	2021/2022	Being Payment For Catering Services For The Department	111,000.00	111,000.00		111,000.00	-	
Glosec Services Ltd	2021/2022	Being Payment For Provision Of Security Services	62,000.00	62,000.00			62,000.00	Not Paid
Glosec Services Ltd	2021/2022	Being Payment For Provision Of Security Services	62,000.00	62,000.00			62,000.00	Not Paid
The Agricultural Society Of Kenya	2021/2022	Being Payment For The New Letter For The Ask	46,400.00	46,400.00			46,400.00	Not Paid
Equity Bank(Casual	2021/2022	Being Payment For The	203,810.60	203,810.60				Not Paid

Wages For May)		Casual For The Department					203,810.60	
The Agricultural Society Of Kenya	2021/2022	Being Payment For Provision Of Security Services	46,400.00	46,400.00			46,400.00	Not Paid
Kenya Commercial Bank	2021/2022	Being Payment For The Casual For The Department	22,111.60	22,111.60			22,111.60	Not Paid
Nakuru Water (Nawasco)	2021/2022	Being Payment For Water Bills For The Department	1,251,853.00	1,251,853.00			1,251,853.00	Not Paid
Naivasha Water (Naivawasco)	2021/2022	Being Payment For Water Bills For The Department	256,545.00	256,545.00			256,545.00	Not Paid
Rain Drop Contractors Limited	06.06.2023	Being Payment For Proposed Supply And Delivery Of Agricultural Materials, Suppliers And Small Equipment In A.T.C Nakuru	995,500.00		995,500.00		995,500.00	Not Paid
Rift Events And Promotions Limited	27/2/2023	Being Payment For Organization Of Events,Supply,Installation Of Award Items At Ask Show Nakuru 2022-2023	1,294,438.00		1,294,438.00		1,294,438.00	Not Paid
Frace Ventures	27/2/2023	Being Payment For Supply And Delivery Of Farm Inputs Seedlings Within Nakuru County	1,032,616.00		1,032,616.00		1,032,616.00	Not Paid
Hylise Hotel	2022/2023	Provision Of Full Day Conference Facilities On 4th March,2023	60,000.00		60,000.00		60,000.00	Not Paid
Hylise Hotel	2022/2023	Provision Of Full Day Conference Facilities On 8th June,2023	114,000.00		114,000.00		114,000.00	Not Paid
Sunem Enterprises	07.06.2023	Being Payment Of Service And Spare Parts For Gka 890	107,000.00		107,000.00		107,000.00	Not Paid
Dairy Training Institute	2022/2023	Being Paytment For Catering Services And Hall Hire From 9-20 And 16-20 February 2022	134,700.00		134,700.00		134,700.00	Not Paid

Gis Land Infirmation Management System			33,955,950.00	4,244,495.00			4,244,495.00	Awaiting Approval From County Assembly
Genevive Hotel		Catering Services	88,000.00	88,000.00			88,000.00	Kra Issue
Nation Media Group Plc		Advertisement	195,228.00	195,228.00			195,228.00	Lack Of Budget
Enashipai Hotel		Catering Services	442,500.00	442,500.00			442,500.00	Insufficient Documents
La Belle Inn-Naivasha		Catering Services	895,160.00	895,160.00			895,160.00	Insufficient Documents
Nation Media Group Plc		Advertisement	183,280.00	183,280.00			183,280.00	Insufficient Funds
Switch Global Kenya Ltd		Supply Of Tyres	390,000.00	390,000.00			390,000.00	Insufficient Funds
Patmat Bookshop Ltd		Stationery	220,000.00	13,000.00			13,000.00	Insufficient Funds
Patmat Bookshop Ltd		Stationery	220,000.00	220,000.00			220,000.00	Insufficient Funds
Valueline Consulting Limited		Valuation Consustancy Services	1,163,325.00	1,163,325.00			1,163,325.00	Insufficient Funds
Rodi Orege & Co Advocates		Legal Services	1,471,960.00	1,471,960.00			1,471,960.00	Insufficient Funds
Standard Chartered Bank Of Kenya			15,425.40	15,425.40			15,425.40	Insufficient Funds
Rentokil Initial		Sanitary Services	9,582.00	9,582.00			9,582.00	Insufficient Funds
Nation Media Group Plc		Advertisement	183,280.00	183,280.00			183,280.00	Insufficient Funds
Nation Media Group Plc		Advertisement	183,280.00	183,280.00			183,280.00	Insufficient Funds
Nation Media		Advertisement	183,280.00	183,280.00				Insufficient

Group Plc							183,280.00	Funds
Nation Media Group Plc		Advertisement	91,640.00	91,640.00			91,640.00	Insufficient Funds
Nation Media Group Plc		Advertisement	216,920.00	216,920.00			216,920.00	Insufficient Funds
Nation Media Group Plc		Advertisement	91,640.00	91,640.00			91,640.00	Insufficient Funds
Lake Nakuru Flamingo Lodge		Advertisement	843,500.00	843,500.00			843,500.00	Insufficient Funds
Malik Auto Ltd		Service Of Motor Vehicles	185,820.00	185,820.00		185,820.00	-	Paid
Asunda Motors		Service Of Motor Vehicles	333,100.00	333,100.00			333,100.00	Insufficient Funds
Njeki Transporters Limited		Purchase Of Tyres For Various Vehicles	486,824.00	486,824.00			486,824.00	Part Payment - Lack Of Budget
Kamumu Auto Dealers		Service Of Motor Vehicles	155,070.00	155,070.00		155,070.00	-	Paid
Mameny Solurions		Renovations Of Residential Houses In Kaloleni, Kimathi And Flamimingo Estates In Nakuru East Sub-County.	3,688,257.80	3,688,257.80		3,688,257.80	-	Paid
Senand Solutions		Renovations Of Residential Houses In Baharini 1&2 Estates In Nakuru East Sub-County.	5,967,339.50	5,967,339.50		5,967,339.50	-	Paid
George Mwangi Kamere		Purchase Of Land For Borehole Drilling In Green Valley, Malewa West Ward Gilgil Sub-County.	1,500,000.00	1,500,000.00		1,500,000.00	-	Paid
Cubango E.A Ltd		Construction Of Abmt Centre At Kware In Rongai Sub-County.	1,744,443.58	1,744,443.58		1,744,443.58	-	Paid
Dunken Building & Construction Ltd		Renovation Of Residential House In Baharini Estate In Kivumbini Ward , Nakuru	1,939,492.20	1,939,492.20		1,939,492.20	-	Paid

		East Sub-County.						
Pikverd Supplies Ltd		Renovation Of Residential Houses In Ojuka Estate Kivumbini Ward Nakuru East Sub-County.	1,949,806.40	1,949,806.40		1,949,806.40	-	Paid
Pikverd Supplies Ltd		Renovation Of Residential Houses In Baharini I&Ii Estates In Kivumbini Ward Nakuru East Sub-County.	1,439,701.20	1,439,701.20		1,439,701.20	-	Paid
Dunken Building & Construction Ltd		Renovation Of Residential Houses In Baharini I Estates In Kivumbini Ward Nakuru East Sub-County.	1,948,586.10	1,948,586.10		1,948,586.10	-	Paid
Kempy Supplies Ltd		Renovation Of Residential Houses In Flamingo (Sec 3) Estates In Flamingo Ward Nakuru East Sub-County.	956,740.00	956,740.00		956,740.00	-	Paid
Clearfield Contractors Co Ltd		Renovation Of Residential Houses In Kaloleni Estates In Kivumbini Ward Nakuru East Sub-County.	1,883,300.00	1,883,300.00		1,883,300.00	-	Paid
Harry Njenga		Purchase Of Land For Naivasha East Value Additional	3,300,000.00	3,300,000.00		3,300,000.00	-	Paid
Michael Kuria		Being Payment For The Purchase Of Land For Kasarani Health Centre In Elgon Ward In Molo Sub-County.	6,490,000.00	6,490,000.00			6,490,000.00	Awaiting Transfer Of Ownership To County
Double E. Supplies		Hiring Of Decoreted Seater Tents,Dressed Seats, Pa System, Generator, Refreshments, Executive Portable Chairs And Normal Portable Chairs.	915,000.00	915,000.00			915,000.00	Insufficient Documents
Nation Media Group		Advertisement	1,388,868.00	1,388,868.00		1,388,868.00	-	Paid
Dasufam Ltd		Supply Of Four Piecer And Two Piecer Work Staton.	597,000.00	597,000.00		597,000.00	-	Paid

Marimaya Investments		Stationery	1,078,735.60	1,078,735.60			1,078,735.60	System Closure
Heritage Resort		Catering Services	240,000.00	240,000.00			240,000.00	Insufficient Documents
Villa Grazia Luxury Hotel		Catering Services	110,000.00	110,000.00			110,000.00	System Closure
Double E. Supplies		Supply Of Charts, Marker Pens,Notebooka, Biro Pens, Photocopying Papers And Toner.	63,950.00	63,950.00			63,950.00	Paid
Kamumu Auto Dealers		Repair Of Motor Vehicle	844,090.00	844,090.00			844,090.00	Insufficient Documents
Dasufam Ltd		Repair Of Motor Vehicle	264,200.00	264,200.00		264,200.00	-	Paid
Bontana Hotel		Catering Services	48,000.00	48,000.00			48,000.00	System Closure
Bontana Hotel		Catering Services	52,000.00	52,000.00			52,000.00	Paid
Lake Nakuru Flamingo Lodge		Catering Services	100,000.00	100,000.00			100,000.00	System Closure
Blessed One		Hiring Of Decoreted Seater Tents,Dressed Seats, Pa System, Generator, Refreshments, Executive Portable Chairs And Normal Portable Chairs.	691,700.00	691,700.00		691,700.00	-	Paid
Bontana Hotel		Catering Services	288,000.00	288,000.00		288,000.00	-	Paid
Rentokil Initial		Sanitary Services	26,605.50	26,605.50			26,605.50	System Closure
Automated Investments Co.		Hiring Of Decoreted Seater Tents,Dressed Seats, Pa System, Generator, Refreshments, Executive Portable Chairs And Normal Portable Chairs.	680,000.00	680,000.00		680,000.00	-	Paid
Bankers Savings Sacco Society		Catering Services	301,739.20	301,739.20		301,739.20		Paid

Ltd.							-	
Marimaya Investments		Stationery	14,400.00	14,400.00			14,400.00	System Closure
Bontana Hotel		Catering Services	11,250.00	11,250.00			11,250.00	System Closure
Standard Group		Advertisement	436,160.00	436,160.00			436,160.00	System Closure
Standard Group		Advertisement	1,160,000.00	1,160,000.00			1,160,000.00	System Closure
Postal Corporation Of Kenya		Postage Servises	1,600.00		1,600.00		1,600.00	Insufficient Funds
Kamumu Auto Dealers	2/14/2022	Repair Of Motovehicles	378,700.00		378,700.00		378,700.00	Insufficient Funds
Asunda Motors		Repair Of Motovehicles	294,700.00		294,700.00		294,700.00	Insufficient Funds
Enashipae Hotel		Catering Services	442,500.00		442,500.00		442,500.00	Insufficient Documents
La Belle Inn-Naivasha		Catering Services	895,160.00		895,160.00		895,160.00	Insufficient Documents
Genevive Hotel		Catering Services	88,000.00		88,000.00		88,000.00	Kra Issue
Heritage Resort	4/2/2019	Catering And Hall Services	240,000.00		240,000.00		240,000.00	Insufficient Documents
Nakuru Agricultural Training Centre		Being Payment Of Booking Of Return Air Ticket For Cec-Lhpp To Attend Consultative M,Eeting Between H.E The Governor And The Members Of Nakuru County Assembly From 23rd-26th January, 2022 In Reef Hotel In Mombasa.	137,000.00		137,000.00		137,000.00	Insufficient Funds
African Touch Safaris Ltd	1/24/2022	Being Payment Of Booking Air Ticket From Nairobi To Warsaw, Poland For Sammy Munga -	23,190.00		23,190.00		23,190.00	System Closure

		Administrator Lands Who Attended The Eleven Session Of World Urban Forum(Wuf110) At Katowice, Poland From 26th-30th June, 2022. Cancellation Of Flight For Judyleah Gthoni Waihenya To Warsaw, Poland.						
African Touch Safaris Ltd	6/24/2022	General Office Supply	311,280.00		311,280.00		311,280.00	Insufficient Funds
Greatrift General Merchants	2/21/2023	Various Adverts	812,300.00		812,300.00		812,300.00	System Closure
The Standard Group Plc	11/6/2021	Supply Of I Pc Mortise Kock Hntl And 2pcs Mortise Lock Mmt	436,160.00		436,160.00		436,160.00	System Closure
Greatrift General Merchants	3/2/2023	Hiring Of Decotared Seater Tent, Dressed Seats, Pa, System, Generator, Refreshments, Executive Portable Chairs And Normal Portable Chairs.	11,500.00		11,500.00		11,500.00	System Closure
Globo Point Venture		Servicing Of Motovehicle Gkb 778f Mitsubishi D/Cab	47,100.00		47,100.00		47,100.00	Insufficient Funds
Double E Supplies	2/7/2023	Servicing Of Motovehicle Gkb 778f Mitsubishi D/Cab	915,000.00		915,000.00		915,000.00	Insufficient Documents
Sunem Enterprises Ltd	2/7/2023	Servicing Of Motovehicle Gkb 775f Mitsubishi D/Cab	10,000.00		10,000.00		10,000.00	Insufficient Funds
Sunem Enterprises Ltd	2/7/2023	Provision Of Tents, Chairs, Pa Adress System, Mobile Toilets And Parcked Refreshments	83,500.00		83,500.00		83,500.00	Insufficient Funds
Sunem Enterprises Ltd		Conference Facilities	76,400.00		76,400.00		76,400.00	Insufficient Funds
Trian Suppliers	3/2/2023	Conference Facilities	1,145,000.00		1,145,000.00		1,145,000.00	Insufficient Documents
Generis Hotel	6/12/2023	Being Payment For A 2 Page Suppliment On Gilgil Municipal Charter And 1000 Copies Of The	330,000.00		330,000.00		330,000.00	System Closure

		Standard Newspaper On 7th July, 2022.						
The Standard Group Plc		Being Payment For Catering Services For Technical Team From Esri For Establishing A Gis Laboratory And Discussion On User Need Requirements For Departments For 30 Pax.	812,000.00		812,000.00		812,000.00	Insufficient Funds
Rodi Orege & Co		Being Payment For Lunces For 19 Pax	7,912,060.40		7,912,060.40		7,912,060.40	Insufficient Funds
Planet Events	12/21/2022	Cnference Facilities	60,000.00		60,000.00		60,000.00	System Closure
Hotel Waterbuck Ltd	5/29/2023	Varoius Adverts	34,200.00		34,200.00		34,200.00	System Closure
A.C.K Imani Guest House	09-02-2022/15/12/2021/05/11/2021	Varoius Adverts	62,200.00		62,200.00		62,200.00	System Closure
Nation Media Group	08/07/2021/14/03/2022	Avert For Notice Of Intention To Prepare A Local Physical And Land Use Development Plan.	539,400.00		539,400.00		539,400.00	System Closure
Nation Media Group	3/14/2022	Conference Facilities	629,068.00		629,068.00		629,068.00	Insufficient Funds
Nation Media Group	2/17/2023	Avert For Notice Of Intention To Prepare A Local Physical And Land Use Development Plan.	91,640.00		91,640.00		91,640.00	Insufficient Funds
Clavina Motel	3/14/2022	Half Day Conference Facilities	280,000.00		280,000.00		280,000.00	System Closure
The Standard Group Plc	1/18/2023	Conference Facilities	88,470.00		88,470.00		88,470.00	System Closure
Buraha Zenoni Ltd		Conference Facilities	84,000.00		84,000.00		84,000.00	System Closure
Bontana Hotel		Lunch Buffet For 40pax	111,500.00		111,500.00		111,500.00	System Closure

Infinate Logic Business Solutions Ltd	3/22/2022	Servicing Of Motor Vehicles	258,300.00		258,300.00		258,300.00	System Closure
Bontana Hotel	7/17/2021	Servicing Of Motor Vehicles	48,000.00		48,000.00		48,000.00	System Closure
Villa Grazia Luxury Hotel	4/11/2022	Lunch Buffet For 40pax	110,000.00		110,000.00		110,000.00	System Closure
Lake Nakur Flamingo Lodge	7/29/2022	Accomodation	100,000.00		100,000.00		100,000.00	System Closure
Buraha Zenoni Ltd	7/8/2022	Catering Services	480,000.00		480,000.00		480,000.00	System Closure
Dasufam Ltd	7/8/2022	Delivery And Supply Of Sodas, Water And Pa System Used During Governors Meeting On 8th July, 2022	121,000.00		121,000.00		121,000.00	System Closure
The Nest Boutique Hotel	5/31/2023	Conference Facilities	27,000.00		27,000.00		27,000.00	System Closure
Stevemore Autoservices	Fy 2014/2015		50,000.00	50,000.00			50,000.00	Unpaid Due To Lack Of Supporting Documents
Oloika Country Lodge	Fy 2014/2015		60,000.00		-	60,000.00	-	Paid
Kenya Wildlife Ser.	Fy 2014/2015		544,700.00	544,700.00			544,700.00	Unpaid Due To Lack Of Supporting Documents
Benard Oduol			30,500.00	30,500.00		30,500.00	-	Paid
Rufus Mpiuki			30,500.00	30,500.00		30,500.00	-	Paid
Amos N Michira			30,500.00	30,500.00		30,500.00	-	Paid
Timothy K			30,500.00	30,500.00		30,500.00		Paid

Kateela							-	
Solomon Koech			30,500.00	30,500.00		30,500.00	-	Paid
National Hospital Insurance Fund			187,150.00	187,150.00		187,150.00	-	Paid
National Social Security Fund			233,600.00	233,600.00		233,600.00	-	Paid
National Bank			15,100.00	15,100.00		15,100.00	-	Paid
Ukulima Sacco Saving Society			16,200.00	16,200.00		16,200.00	-	Paid
Uni County Sacco Tupendane			359,513.30	359,513.30		359,513.30	-	Paid
Trans National Bank			274,250.00	274,250.00		274,250.00	-	Paid
Cooperative Bank			317,842.40	317,842.40		317,842.40	-	Paid
Family Bank			2,027,638.20	2,027,638.20		2,027,638.20	-	Paid
Stanbic Bank			17,400.00	17,400.00		17,400.00	-	Paid
Kenya Commercial Bank			1,026,311.05	1,026,311.05		1,026,311.05	-	Paid
Equity Bank			4,303,364.85	4,303,364.85		4,303,364.85	-	Paid
Bonarys Security Services		Contracted Guards And Cleaning Services	89,988.00	89,988.00			89,988.00	Insufficient Funds
Nation Media Group Plc		Advertising, Awareness And Publicity Campaigns	812,000.00	812,000.00		812,000.00	-	Paid
Pay As You Earn			18,982.00	18,982.00		18,982.00	-	Paid
Pay As You Earn			6,640.00	6,640.00		6,640.00	-	Paid

Pay As You Earn			17,400.00	17,400.00		17,400.00	-	Paid
Pay As You Earn			8,700.00	8,700.00		8,700.00	-	Paid
Pay As You Earn			38,700.00	38,700.00		38,700.00	-	Paid
Pay As You Earn			178,000.00	178,000.00		178,000.00	-	Paid
Hotel Kunste		Catering Services,Accommodation, Gifts,Food	300,000.00	300,000.00		300,000.00	-	Paid
Hotel Hylise	2022/2023	Payment For Full Day Conference On 19 & 20th Jan 2023	210,000.00		210,000.00	-	210,000.00	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
Hotel Waterbuck	2022/2023	Payment For 20pax Lunch For Visitors	34,000.00		34,000.00	-	34,000.00	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
The Institute Of Engineers Of Kenya	2022/2024	Being Payment For Member Subscription For 2023	2,000.00		2,000.00	-	2,000.00	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
Sunem Enterprises	2022/2025	Payment For Replacement Of Reduction Gear High/Low	350,000.00		350,000.00	-	350,000.00	The Payment Was Processed But Was Not Paid Due To Ifmis Time Line
Ricom Enterprise	31/03/2021	Ict Documentation	1,950,775.85	1,950,775.85	-	900,000.00	1,050,775.85	Budgetary Allocation
Kamumu Auto Dealers		Vehicle Maintenance	292,200.00	292,200.00		292,200.00	-	
Infinate Logic Business Solutions Ltd		Motor Services	229,700.00		229,700.00		229,700.00	Budgetary Allocation

Nate-Tech Traders	4/10/2022	Maintainance Of M/Vehicles	123,100.00		123,100.00		123,100.00	Budgetary Allocation
Poe Boy Company Limited	6/16/2022	Maintainance Of M/Vehicles	82,100.00		82,100.00		82,100.00	Budgetary Allocation
Poe Boy Company Limited	31/10/2022	Maintainance Of M/Vehicles 32cg 035a	76,200.00		76,200.00		76,200.00	Budgetary Allocation
Infinate Logic Business Solutions Ltd	7/10/2022	Maintenance Of Motor Vehicle 32cg 036a	32,200.00		32,200.00		32,200.00	Budgetary Allocation
Infinate Logic Business Solutions Ltd	23/3/2022	Maintenance Of Motor Vehicle 32cg 042a	24,500.00		24,500.00		24,500.00	Budgetary Allocation
Infinate Logic Business Solutions Ltd	14/10/2022	Maintenance Of Motor Vehicle 32cg 044a	38,200.00		38,200.00		38,200.00	Budgetary Allocation
Infinate Logic Business Solutions Ltd	8/11/2021	Maintenance Of Motor Vehicle 32cg 044a	180,000.00		180,000.00		180,000.00	Budgetary Allocation
Infinate Logic Business Solutions Ltd	7/10/2022	Maintenance Of Motor Vehicle 32cg 044a	32,200.00		32,200.00		32,200.00	Budgetary Allocation
Bhogals Toyota Nakuru	23/12/2023	Maintenance Of Motor Vehicle (32 Cg019a)	488,861.00		488,861.00		488,861.00	Budgetary Allocation
Switch Global Kenya Ltd	30/5/2023	Maintenance Of Motor Vehicle	360,000.00		360,000.00		360,000.00	Budgetary Allocation
Nhif	30/03/2023	Comprehensive Insurance	27,865,917.00		27,865,917.00		27,865,917.00	Budgetary Allocation
Geminia	30/3/2023	Motor Vehicle Insurance	35,196,477.00		35,196,477.00		35,196,477.00	Budgetary Allocation
Lake Naivasha Crescent Camp		Conference Facilities	450,000.00		450,000.00		450,000.00	Budgetary Allocation
Lake Naivasha Crescent Camp	10/3/2023	Conference Facilities	210,000.00		210,000.00		210,000.00	Budgetary Allocation
Alps Hotel	24/10/2022	Conference Facilities	84,000.00		84,000.00			Budgetary

Nakuru							84,000.00	Allocation
Eagle Palace	19/12/2022	Conference Facilities	90,000.00		90,000.00		90,000.00	Budgetary Allocation
The Nest Boutique Hotel Naivasha	28/10/2022	Conference Facilities	195,000.00		195,000.00		195,000.00	Budgetary Allocation
Lake Naivasha Crescent Camp	23/2/2023	Conference Facilities	490,000.00		490,000.00		490,000.00	Budgetary Allocation
Alps Hotel Nakuru	4/10/2022	Conference Facilities	45,000.00		45,000.00		45,000.00	Budgetary Allocation
The Nest Boutique Hotel Naivasha	26/01/2023	Conference Facilities	600,000.00		600,000.00		600,000.00	Budgetary Allocation
The Nest Boutique Hotel Naivasha	17/01/2022	Conference Facilities	315,000.00		315,000.00		315,000.00	Budgetary Allocation
The Nest Boutique Hotel Naivasha	27/01/2022	Conference Facilities	480,000.00		480,000.00		480,000.00	Budgetary Allocation
Alps Hotel Nakuru	16/01/2023	Conference Facilities	27,000.00		27,000.00		27,000.00	Budgetary Allocation
Hylise Hotel Naivasha	7/10/2022	Conference Facilities	96,000.00		96,000.00		96,000.00	Budgetary Allocation
Agriculture Training Centre		Conference Facilities	21,000.00		21,000.00		21,000.00	Budgetary Allocation
Alps Hotel Nakuru		Conference Facilities	42,000.00		42,000.00		42,000.00	Budgetary Allocation
Eagle Palace		Conference Facilities	60,000.00		60,000.00		60,000.00	Budgetary Allocation
Eagle Palace	19/12/2022	Conference Facilities	90,000.00		90,000.00		90,000.00	Budgetary Allocation
Agriculture Training Centre		Conference Facilities	84,000.00		84,000.00		84,000.00	Budgetary Allocation
Kenya School Of Government-		Senior Management Course Training	152,000.00		152,000.00		152,000.00	Budgetary Allocation

Baringo								
~~Kenya School Of~~ Government-Nairobi		Senior Management Course Training	307,787.00		307,787.00		307,787.00	Budgetary Allocation
Agriculture Training Centre		Conference Facilities	2,420,500.00		2,420,500.00		2,420,500.00	Budgetary Allocation
Hylise Hotel	27/10/2021	Conference Facilities	450,000.00		450,000.00		450,000.00	Budgetary Allocation
Hylise Hotel	11/8/2022	Conference Facilities	390,000.00		390,000.00		390,000.00	Budgetary Allocation
Agriculture Training Centre	15/5/5023	Conference Facilities	117,000.00		117,000.00		117,000.00	Budgetary Allocation
Agriculture Training Centre	15/5/5023	Conference Facilities	141,050.00		141,050.00		141,050.00	Budgetary Allocation
Agriculture Training Centre	15/5/5023	Conference Facilities	133,000.00		133,000.00		133,000.00	Budgetary Allocation
Carecon Trading Co Limited	28/2/2023	Internet Installation	55,680.00		55,680.00		55,680.00	Budgetary Allocation
Carecon Trading Co Limited	28/2/2023	Internet Installation	20,880.00		20,880.00		20,880.00	Budgetary Allocation
Otema Housing Coop	Agreement	Office Rent In Subukia Sub County	613,689.00		613,689.00		613,689.00	Budgetary Allocation
Sunem Enterprises Limited	7-Oct-22	Maintenance Of Motor Vehicle	302,600.00		302,600.00		302,600.00	Processed To Ib
Rentokil Initial		Sanitary Services	27,307.75		27,307.75		27,307.75	Processed To Ib
Adent Logistic Ltd	30.05.23	Cleaning Services	265,176.00		265,176.00		265,176.00	Budgetary Allocation
Nakuru County Bursary Fund	Fy 2018/2019		15,287,150.00	10,000,000.00	-	5,287,150.00	4,712,850.00	Approved Applications Totally To 5,287,150 Were Paid. Ksh 10,000,000 Applications Were Not

								Approved Hence To Be Written Off
Masada Hotel	Fy 2019/2020		348,000.00	-	348,000.00	348,000.00	-	Paid
Empolos Hotel	Fy 2019/2020	Bieng Payment For Conference Services With Full Buffet For 85 Pax On 19 February, 2020	170,000.00	-	170,000.00	170,000.00	-	Paid
Masada Hotel	Fy 2020/2021	Being Payment For Full Day Conference Facility For Education Officers While Undertaking A Competency Based Curriculum Training From 11th To 15th November, 2019	243,000.00	-	243,000.00	243,000.00	-	Paid
Eseriani Hotel	24/1/2022	Provision Of Conference Facilities And Catering Services	900,000.00	900,000.00	-	-	900,000.00	Yet To Be Paid
Mweru Hotel Holdings Limited	10/5/2022	Provision Of Full Day Conference For 50 Pax @ 4500 For 5 Days From 10th - 13th May 2022	900,000.00	900,000.00	-	-	900,000.00	Yet To Be Paid
The Ole-Ken Hotel	14/2/2022	Provision Of Full Day Conference Package For 75 Pax From 15th - 20th February 2022 And Half Board Accommodation Package For 5 Pax From 15th - 20th February 2022	475,000.00	475,000.00	-	475,000.00	-	Paid
Mweru Hotel Holdings Limited	19/4/2022	Being Payment For The Provision Of Conference Facilities For 25 Pax For 4 Days From 19th April To 22nd April,2022. Full Day Conference Breakfast,10 O'clock Tea, Lunch And 4 O'clock Tea.	450,000.00	450,000.00	450,000.00	450,000.00	-	Paid
M/S Alswaff Tours And Travel	22/6/2022	Being Payment For The Facilitation Of Air Travel Tickets For Paul	904,200.00	904,200.00	-	904,200.00	-	Paid

		Muthangia,Mary Yaipan,Anne Njenga And John Kaelo From Nairobi To Dubai,Uae And Back To Attend The Intergration Of Data Analytics And Automation In Revenue Administration Training From 26th June,2022 To 1st July,2022.						
Rift Valley Provincial General Hospital		Being Refund Of Funds For Sanitary And Cleaning Materials Used During Bursary Launch Tranche I Fy 2021/2022 By His Excellency The Governor In Subukia Sub County.	913,600.00	913,600.00	-	-	913,600.00	Yet To Be Paid
Nation Media Group Limited		Facilitation Of Airing Of Nakuru County Documentary On 16th July, 2022	696,000.00	-	696,000.00	-	696,000.00	System Closure
Hotel Waterbuck Limited		Being Payment For The Provision Of Luncheon For 150 Pax @ 2000 Per Person For 1 Day During Launch Of Bursary By Her Excellency The Governor	300,000.00	-	300,000.00	-	300,000.00	Lack Of Budget
Hotel Waterbuck	Fy2018/19		210,000.00	210,000.00	-		210,000.00	
Ole Ken Hotel	Fy2018/19		150,000.00	150,000.00	-		150,000.00	
Milele Resort	Fy201819		150,000.00	150,000.00	-		150,000.00	
Merica Hotel	Fy201819		63,700.00	63,700.00	-		63,700.00	
Sarova Woodlands	Fy201819		65,900.00	65,900.00	-		65,900.00	
Nakuru Golf Club	Fy2019/20		70,000.00	70,000.00	-		70,000.00	
M/S Kirgot	Fy2019/20		34,330.00	-	-			

Enterprises							-	
Milele Resort	1/10/2020		92,000.00	92,000.00	-		92,000.00	
M/S Sunem Enterprises	Fy2020/21		418,521.00	-	-		-	
M/S Dt Dobie	Fy2020/21		59,240.00	-	-		-	
M/S Fancy Affairs Events	Fy2020/21		313,501.00	-	-		-	
Eastmark Hotel	Fy2020/21		98,000.00	98,000.00	-		98,000.00	
Eastmark Hotel	Fy2020/21		100,000.00	100,000.00	-		100,000.00	
Standard Group	Fy2020/21		580,000.00	580,000.00	-		580,000.00	
Alps Hotel Nakuru Ltd	Fy2020/21		150,000.00	150,000.00	-		150,000.00	
Alps Hotel Nakuru Ltd	Fy2020/21		500,000.00	500,000.00	-		500,000.00	
Alps Hotel Nakuru Ltd	Fy2020/21		35,700.00	35,700.00	-		35,700.00	
Hotel Hylise	Fy2021/22		350,000.00	350,000.00	-		350,000.00	
Sprintrozen Investments	Fy2021/22		2,989,500.00	2,989,500.00	-		2,989,500.00	
Asunda Motors	Fy2021/22		851,700.00	851,700.00	-		851,700.00	
Sunem Motors	Fy2021/22		98,900.00	98,900.00	-		98,900.00	
Sunem Motors	Fy2021/22		50,500.00	50,500.00	-		50,500.00	
Sunem Motors	Fy2021/22		60,500.00	60,500.00	-		60,500.00	

Sunem Motors	Fy2021/22		89,600.00	89,600.00	-		89,600.00	
Sunem Motors	Fy2021/22		161,500.00	161,500.00	-		161,500.00	
Best Western Hotel Kisumu	Fy2021/22		896,000.00	896,000.00	-		896,000.00	
Hylise Hotel	Fy2021/22		140,000.00	140,000.00	-		140,000.00	
Hylise Hotel	Fy2021/22		189,000.00	189,000.00	-		189,000.00	
Altoumi Tours	Fy2021/22	Being Payment For Provision Of Air Ticket Services	49,350.00	49,350.00	-		49,350.00	
Altoumi Tours	Fy2021/22		739,600.00	739,600.00	-		739,600.00	
Alswaff Tours	Fy2021/22	Being Payment For Supply Of Air Ticket For Co To Nairobi Mombasa And Back	55,600.00	55,600.00	-		55,600.00	
Crater Enterprise And Supplies	2021/22	Being Payment For Provision Of Catering Services	500,000.00		-		-	-
Menengai Drilling Ltd	2021/22	Provision For Service For Launch And Distribution Of Sports Item	1,270,000.00		-		-	-
Arthrift Enterprises	2021/22	Being Payment For Provision Of Branding Services For Sports Equipment	600,000.00		-		-	-
Hotel Hylise	2021/22	Being Payment For Provision Of Catering Services	336,000.00		-		-	-
Sofia Travels & Cargo	2022/23	Air Tickets	187,420.00	-	187,420.00		187,420.00	-
Ideal Dynamic Investment Limited Nakuru	2022/23	Payment For Cleaning Services At Menengai Social Hall	594,000.00	-	594,000.00		594,000.00	-

Glosec Services Ltd	2022/23	Payment For Provision Of Security Services At Menengai Social Hall	108,000.00	-	108,000.00		108,000.00	-
M/S Alswaf Tours And Travel	2022/23	Payment For Airticket For Ezekiel Kurui While Attending Athletics In South Africa	234,990.00	-	234,990.00		234,990.00	-
M/S Kenya School Of Government	2022/23	Being Payment For Tuition And Executive Accomodation For C.O Gender	227,940.00	-	227,940.00		227,940.00	-
M/S Fino Limited	2022/23	Being Payment For Plumbing Repair Work Done In Administration Block In December 2022	27,500.00	-	27,500.00		27,500.00	-
Hotel Hylise Limited	2022/23	Being Provision Of Accomodation For 27no. Pax For 3days From 7th To 10th March 2023	891,000.00	-	891,000.00		891,000.00	-
Institute Of Certified Public Accountants	2022/23	Seminar Fees-Joab Philiph Odeyo	64,000.00	-	64,000.00		64,000.00	-
Patmat Bookshop Ltd	2022/23	Supply Of Printing Services For The Task Force On Fast Tracking Of Ongoing Flagship Projects	37,584.00	-	37,584.00		37,584.00	-
Trans Fix Ltd	2022/23	Supply Of Sanitary Services	6,300.00	-	6,300.00		6,300.00	-
Eagle Palace Hotel	2022/23	Catering Services	22,500.00	-	22,500.00		22,500.00	-
Director Traders	2022/23	Being Payment Of Repair & Maintenance Of Menengai Hall	30,000.00	-	30,000.00		30,000.00	-
Director Traders	2022/23	Repair & Maintenance Of Menengai Social Hall	30,000.00	-	30,000.00		30,000.00	-
Asunda Motors	2022/23	Repair Of Motor Vehicle Number 32cg 017a	18,500.00	-	18,500.00		18,500.00	-

Kithan Motors	2022/23	Repair Of Motor Vehicle Number 32cg 076a Greatwall D/Cab	27,500.00	-	27,500.00		27,500.00	-
Kithan Motors	2022/23	Repair Of Motor Vehicle Number Gka 954l- Toyota Hiance	28,500.00	-	28,500.00		28,500.00	-
Fancy Affairs	2022/23	Catering Services	19,800.00	-	19,800.00		19,800.00	-
Fancy Affairs	2022/23	Catering Services	19,800.00	-	19,800.00		19,800.00	-
Director Traders	2022/23	Being Payment For Reinforcement Of 8no Doors	29,600.00	-	29,600.00		29,600.00	-
Fancy Affairs	2022/23	Catering Services	19,800.00	-	19,800.00		19,800.00	-
Fancy Affairs	2022/23	Catering Services	29,700.00	-	29,700.00		29,700.00	-
Fancy Affairs	2022/23	Catering Services	29,700.00	-	29,700.00		29,700.00	-
Fancy Affairs	2022/23	Catering Services	29,700.00	-	29,700.00		29,700.00	-
Kithan Motors	2022/23	Repair Of Motor Vehicle Number 32cg 076a Plus Accessories	29,950.00	-	29,950.00		29,950.00	-
Asunda Motors	2022/23	Repair Of Motor Vehicle Number 32cg 076a Greatwall D/Cab	10,000.00	-	10,000.00		10,000.00	-
Kirgot Enterprises	2022/23	Being Payment For Repair Of Motorvehicle Services	29,500.00	-	29,500.00		29,500.00	-
Kithan Motors	2022/23	Repair Of Motor Vehicle Number 32cg 017a	28,300.00	-	28,300.00		28,300.00	-
Director Traders	2022/23	Being Payment For Repair & Maintenance Of Building- Hall	29,600.00	-	29,600.00		29,600.00	-
Fancy Affairs	2022/23	Catering Services	29,700.00	-	29,700.00		29,700.00	-

Asunda Motors	2022/23	Repair Of Motor Vehicle Number 32cg 076a Greatwall D/Cab	22,000.00	-	22,000.00		22,000.00	-
Selina Nkatha	2022/23	Being Reimbursement For Amounts Spent On 16 Days Of Activism Against Gbv	352,000.00	-	352,000.00		352,000.00	-
Selina Nkatha	2022/23	Being Reimbursement For Amounts Spent During Mahujaa Day 2022	80,000.00	-	80,000.00		80,000.00	-
Selina Nkatha	2022/23	Being Reimbursement For Amounts Spent During Governor's Christmas Tree	240,000.00	-	240,000.00		240,000.00	-
Chambai Safari Hotel	2022/23	Conference Facility	35,000.00	-	35,000.00		35,000.00	-
Institute Of Certified Public Accountants	2022/23	Training Fees	320,000.00	-	320,000.00		320,000.00	-
Chambai Safari Hotel	2022/23	Conference Facility	35,000.00	-	35,000.00		35,000.00	-
The Nest Boutique	2022/23	Conference Facility	280,000.00	-	280,000.00		280,000.00	-
Eastern & Souther Africa Management	2022/23	Training Fees	183,000.00	-	183,000.00		183,000.00	-
Sofia Travels & Cargo	2022/23	Air Tickets	187,420.00	-	187,420.00		187,420.00	-
Chambai Safari Hotel	2022/23	Conference Facility	35,000.00	-	35,000.00		35,000.00	-
Suzy Links Enterprises	2022/23	Provision Of Catering Services During Cultural Talents & Fulm Workshop	411,000.00	-	411,000.00		411,000.00	-
Asunda Motors	2022/23	Repair Of Motor Vehicle Number 32cg 017a	25,400.00	-	25,400.00		25,400.00	-
Asunda Motors	2022/23	Repair Of Motor Vehicle Number 32cg 017a	29,000.00	-	29,000.00		29,000.00	-
Asunda Motors	2022/23	Repair Of Motor Vehicle	26,000.00	-	26,000.00			-

		Number 32cg 017a					26,000.00	
Asunda Motors	2022/23	Repair Of Motor Vehicle Number 32cg 017a	9,500.00	-	9,500.00		9,500.00	-
M/S Alswaf Tours And Travel	2022/23	Payment For Airticket For Co Youth Gender Culture Sports And Social Services	55,600.00	-	55,600.00		55,600.00	-
Nakuru County Revenue Mobilization Imprest Account	2022/23	Being Payment To Facilitate Cost Sharing For The Valuation Exercise	500,000.00	-	500,000.00		500,000.00	-
M/S Committed Movers Ltd	2022/23	Payment For Supply Of Fuel And Lubricants	320,000.00	-	320,000.00		320,000.00	-
Explode Investment Ltd	2022/23	Being Payment For Supply And Deliver Of Youth Empowernment Items	475,000.00	-	475,000.00		475,000.00	-
Trans Fix Ltd	2022/23	Being Payment For Sanitary Services	2,436.00	-	2,436.00		2,436.00	-
M/S The Ole-Ken Hotel	2022/23	Being Payment For Catering Services	200,000.00	-	200,000.00		200,000.00	-
Ideal Dynamic Investment Limited Nakuru	2022/23	Payment For Cleaning Services At Menengai Social Hall	594,000.00	-	594,000.00		594,000.00	-
The Alps Hotel	2022/23	Payment For Facilitation Of Lunches During Reception Of Nakuru County Athletic	40,000.00	-	40,000.00		40,000.00	-
Milele Resort	2022/23	Payment For Provision Of Catering Services And Conference Facilities	223,500.00	-	223,500.00		223,500.00	-
Odhiambo & Odhiambo Advocates		Legal Fees			102,000,000.00	60,000,000.00	42,000,000.00	Insufficient Budgetary Allocation
Mirugi Kariuki & Company Advocates		Legal Fees			40,089,000.00	8,995,450.00	31,093,550.00	Insufficient Budgetary Allocation
A.N Geke & Company		Legal Fees			104,708,878.00	13,000,000.00	91,708,878.00	Insufficient Budgetary

Advocate								Allocation
Rodi Orege &Company Advocates		Legal Fees			47,789,842.00	15,960,000.00	31,829,842.00	Insufficient Budgetary Allocation
Munene Chege & Company Advocates		Legal Fees			20,525,190.00	8,149,700.00	12,375,490.00	Insufficient Budgetary Allocation
Momanyi & Associates		Legal Fees			29,197,715.00	29,197,715.00	-	Paid
S.O Madialo & Company Advocates		Legal Fees			16,848,340.00	5,770,717.00	11,077,623.00	Insufficient Budgetary Allocation
M.J. Okumu & Company Advocates		Legal Fees			53,405,052.00	2,400,000.00	51,005,052.00	Insufficient Budgetary Allocation
Musembi Ndolo & Company Advocates		Legal Fees			9,231,749.00	1,000,000.00	8,231,749.00	Insufficient Budgetary Allocation
Githiru& Company Advocate		Legal Fees			10,188,720.00	-	10,188,720.00	Insufficient Budgetary Allocation
Munene Kiplagat & Company Advocates		Legal Fees			19,316,000.00	-	19,316,000.00	Insufficient Budgetary Allocation
G.K Mwaura & Associates		Legal Fees			7,610,000.00	1,000,000.00	6,610,000.00	Insufficient Budgetary Allocation
Ikua Mwangi & Company Advocates		Legal Fees			31,202,000.00	3,500,000.00	27,702,000.00	Insufficient Budgetary Allocation
Mugambi Nguthari		Legal Fees			4,105,450.00		4,105,450.00	Insufficient Budgetary Allocation
Githui And Company Advocates		Legal Fees			1,683,800.00	683,800.00	1,000,000.00	Insufficient Budgetary Allocation
Nyangacha & Company		Legal Fees			9,620,854.00	-		Insufficient Budgetary

Advocates							9,620,854.00	Allocation
Konosi & Company Advocates		Legal Fees			17,471,824.00	1,000,000.00	16,471,824.00	Insufficient Budgetary Allocation
Lawrence Mwangi & Company Advocates		Legal Fees			14,890,000.00	-	14,890,000.00	Insufficient Budgetary Allocation
Orina & Company		Legal Fees			15,663,430.00	-	15,663,430.00	Insufficient Budgetary Allocation
Obura Mbeche And Company Advocates		Legal Fees			17,459,490.00	-	17,459,490.00	Insufficient Budgetary Allocation
Prof. M.N. Wabwile & Company Advocates		Legal Fees			3,490,302.00	-	3,490,302.00	Insufficient Budgetary Allocation
Mukite Musangi & Company Advocates		Legal Fees			16,366,330.00	1,000,000.00	15,366,330.00	Insufficient Budgetary Allocation
Momanyi Gichuki & Company Advocates		Legal Fees			775,000.00		775,000.00	Insufficient Budgetary Allocation
Pride Inn Flamingo Beach Resort.		Payment For Catering Services			385,750.00	-	328,750.00	57,000.00
Alswaff Tours And Travel.		Airtickets For Three Board Members Trip To Poland To Attend And Participate In The 11th Session Of The World Urban Forum.			972,360.00	-	-	972,360.00
Momug Ventrures Limited.		Rebranding Barnabas Nakuru City Gantry Bill Board.			206,480.00	-	-	206,480.00
Osotua Luxury Resort.		Full Day Conference And Team Building Facilities For Staff Workshop For			416,000.00	-	-	416,000.00

		Four Days						
Midland Hotel.		Half Day Conference Package For A Meeting Between Nakuru County Executive And The Nakuru Municipal Board Members On 15th December 2021			45,000.00	-	-	45,000.00
African Touch Safaris Limited.		Airticket Expenses For Gitau Thabanja And Stella Wanjiru Karanja To Attend Muniworld Confrence And Expo In Israel On 17th To 23rd October, 2021			559,600.00	-	280,000.00	279,600.00
Cosmic Butterfly Limited		Being Payment For Organising Cultural Week Event To Be Held At Nyayo Gardens Within Nakuru City.				1,125,000.00	-	##########
Chester Hotel		Being Payment For Provision Of Catering Services	96,000.00	96,000.00	-		96,000.00	Processed Upto Ib (Returned To Accounts)
Printers Paradise Ltd		Printing Services	600,000.00	600,000.00	-		600,000.00	No Budget
Juwakis Enterprises	Fy 2020/2021	Being Payment For Supply Of Services	920,911.00	920,911.00	-		920,911.00	No Budget
Agricultural Training Center	Fy 2020/2021	Being Payment For Provision Of Catering Services	267,000.00	267,000.00	-		267,000.00	No Budget
Ideca Electrical & Refrigeration	Fy 2020/2021	Provision Of Refrigeration Services	1,389,120.00	1,389,120.00	-		1,389,120.00	No Budget
Panaroma Park Hotel	Fy 2020/2021	Being Payment For Provision Of Catering Services	2,240,000.00	2,240,000.00	-		2,240,000.00	No Budget
Nakuru Water And Sanitation Co.	Fy 2020/2021	Being Payment For Water And Sanitation Services To Pgh Nakuru	3,000,000.00	3,000,000.00	-		3,000,000.00	Insufficient Funds
Kenya Power	Fy 2020/2021	Electricity	21,112.00	21,112.00	-		21,112.00	Insufficient Funds

Ministry Of Health Donor Account	Fy 2020/2021	Transfers To County	50,000.00	50,000.00	-		50,000.00	Concerned Facility To Confirm Action
Panaroma Park Hotel	2021-2022	Being Payment For The Supply Of Conference Package	84,000.00		84,000.00		-	Paid
Loica Traders	2021-2022	Being Payment For The Supply Of Printing	153,400.00		153,400.00		-	Paid
Derrimax Enterprises	2021-2022	Being Payment For The Supply Of Printing	343,000.00		343,000.00		-	Paid
Midfair Computers	2021-2022	Being Payment For The Supply Of Servicing Of Copier Machines	70,000.00		70,000.00		70,000.00	Processed Upto Ib (Returned To Accounts)
Bright Diagnostic Limited	2021-2022	Being Payment For The Supply Of Maintenace Of Plant & Machinery	480,000.00		480,000.00		480,000.00	Processed Upto Ib (Returned To Accounts)
Ruaraka Marketing Limited	2021-2022	Being Payment For The Supply Of Maintenace Of Plant & Machinery	250,000.00		250,000.00		250,000.00	Processed Upto Ib (Returned To Accounts)
Bioquest	2022-2023	Being Payment For Professional Opinion Full Day Conference	342,560.00		342,560.00		342,560.00	Lpo Pending Invoicing
Waterbuck Hotel	2022-2023	Being Payment For Professional Opinion Full Day Conference	300,000.00		300,000.00		300,000.00	Processed Upto Ib (Returned To Accounts)
Nation Media Group	2022-2023	Being 4 Promos Per Day For 3 Days From 31/07/2022	696,000.00		696,000.00		696,000.00	Processed Upto Ib (Returned To Accounts)
Hotel Waterbuck	2022-2023	Being Conrence Package For 2 Days During Training Of Phos And Nutrition Officers On Fortification And Market Survveillance	175,000.00		175,000.00		175,000.00	Processed Upto Ib (Returned To Accounts)
Morlun Africa Limited	2022-2023	Being Payment For The Supply Of Ict Networking At Naivasha Sub County Hospital	5,235,767.00		5,235,767.00		5,235,767.00	Processed Upto Ib (Returned To Accounts)
Wimos Solutions	2022-2023	Being Payment For Supply	700,000.00		700,000.00			Processed Upto Ib (Returned To

		Of Linen Materials					700,000.00	Accounts)
Kunste Hotel	2022-2023	Being Payment For 2 Day Conference Package	224,000.00		224,000.00		224,000.00	Processed Upto Ib (Returned To Accounts)
Sofia Travels An Cargo Ltd	2022-2023	Being Payment For Air Ticket Services	110,670.00		110,670.00		110,670.00	Processed Upto Ib (Returned To Accounts)
Kenya Agricultural And Livestock Research Organization	2022-2023	Being Payment For Conference Package During Bfci Stakeholders Sensitization On Ni	55,000.00		55,000.00		55,000.00	Processed Upto Ib (Returned To Accounts)
Milele Hotel	2022-2023	Being Payment For Full Day Conference Package For 15pax	39,000.00		39,000.00		39,000.00	Processed Upto Ib (Returned To Accounts)
Chester Hotel	2022-2023	Being Payment For Lunches For 150pax On 19/11/2022 During World Toilet Day At Njoro	210,000.10		210,000.10		210,000.10	Processed Upto Ib (Returned To Accounts)
Nakuru Waters And Sanitation Services	2022-2023	Being Payment For Water And Sanitation Services To Pgh Nakuru	3,544,085.00		3,544,085.00		3,544,085.00	Processed Upto Ib (Returned To Accounts)
Migan Graphics	2022-2023	Being Payment Fror The Supply Of Printed Medical Documents	425,000.00		425,000.00		425,000.00	Lpo Pending Invoicing
Waterbuck Hotel	2022-2023	Being Payment Of A Two Day Conference For Pwd New Guidelines Sensitization	247,200.00		247,200.00		247,200.00	Processed Upto Ib (Returned To Accounts)
Calita Merchants	2022-2023	Being Payment Of Baggage Transport Claim	311,900.00		311,900.00		311,900.00	Lpo Pending Invoicing
Morendat Training And Conference Center	2022-2023	Being Payment Of Conference Package For 30pax On 13th October 2022	99,000.00		99,000.00		99,000.00	Processed Upto Ib (Returned To Accounts)
Ms 67 Airporty Hotel	2022-2023	Being Payment Of Conference Package While Undertaking Ths End Of Project Review	126,000.00		126,000.00		126,000.00	Processed Upto Ib (Returned To Accounts)

Panaroma Park Hotel	2022-2023	Being Payment Of Conference Package While Undertaking Ths End Of Project Review	255,000.00		255,000.00		255,000.00	Processed Upto Ib (Returned To Accounts)
Clarion Solutions	2022-2023	Being Payment For Customer Satisfaction Survey	914,445.40		914,445.40		914,445.40	Processed Upto Ib (Returned To Accounts)
Chester Hotel	2022-2023	Being Payment For Lunches	210,000.00		210,000.00		210,000.00	Processed Upto Ib (Returned To Accounts)
Waterbuck Hotel	2022-2023	Being Payment Forconference Package For 40 Pax From 22/08/2022 To 24/08/2022	300,000.00		300,000.00		300,000.00	Processed Upto Ib (Returned To Accounts)
Asunda Motors	2022-2023	Being Payment Of Motor Vehicle Servicing	190,900.00		190,900.00		190,900.00	Lpo Pending Invoicing
Icpak	2022-2023	Being Payment Of Seminar Fees For Samuel Koskei And Calvin Momanyi	118,000.00		118,000.00		118,000.00	Processed Upto Ib (Returned To Accounts)
Hypermart Ventures	2022-2023	Being Payment Of Servicing Printers,Photocopiers	418,500.00		418,500.00		418,500.00	Lpo Pending Invoicing
Carecon	2022-2023	Being Payment For Provision Of Backup Internet Srvices	234,500.00		234,500.00		234,500.00	Lpo Pending Invoicing
Jaichi Motors	2022-2023	Being Payment For Servicing And Repair Of Various Motor Vehicles	477,130.00		477,130.00		477,130.00	Processed Upto Ib (Returned To Accounts)
Sunem Enterprises	2022-2023	Being Payment For Servicing Of 32cg204a Ambulance For Rongai Sub-County	414,300.00		414,300.00		414,300.00	Processed Upto Ib (Returned To Accounts)
Moses Ambundo	2022-2023	Being Payment For The Supply Of 273 Daily Nation And 231 Standard Newspapers For The Month Of May 2023	30,240.00		30,240.00		30,240.00	Processed Upto Ib (Returned To Accounts)

Moses Ambundo	2022-2023	Being Payment For The Supply Of 286 Daily Nation And 242 Standard Newspapers For The Month Of May 2023	31,680.00		31,680.00		31,680.00	Processed Upto Ib (Returned To Accounts)
Safaricom Plc	2022-2023	Being Payment For Supply Internet Services Connectivity	46,392.00		46,392.00		46,392.00	Processed Upto Ib (Returned To Accounts)
Smartmake Ltd	2022-2023	Being Payment Of Transporty While Facilitating Miycn Training	390,000.00		390,000.00		390,000.00	Processed Upto Ib (Returned To Accounts)
George Gachomba	2022-2023	Being Payment For The Facilitation During Disposal Of Safety Boxes	40,000.00		40,000.00		40,000.00	Processed Upto Ib (Returned To Accounts)
Samuel Isaboke	2022-2023	Being Payment Of Special Audit Assignment	56,000.00		56,000.00		56,000.00	Processed Upto Ib (Returned To Accounts)
Family Bank	2022-2023	Being Payment Of Stipend For Chvs For The Month Of April And May 2023	12,692,000.00		12,692,000.00		12,692,000.00	Processed Upto Ib (Returned To Accounts)
Jackline Osoro	2022-2023	Being Payment Of Dsa While Attending Ths Mpdsr Sensitization Meetings For Q1	37,800.00		37,800.00		37,800.00	Processed Upto Ib (Returned To Accounts)
Geoffrey Karanja	2022-2023	Being Payment Of Baggage Transport Claim	19,020.00		19,020.00		19,020.00	Processed Upto Ib (Returned To Accounts)
Lucy Wangui Mbugua	2022-2023	Being Payment Of Baggage Transport Claim	20,180.00		20,180.00		20,180.00	Processed Upto Ib (Returned To Accounts)
Maryline Ayumah	2022-2023	Being Payment Of Baggage Transport Claim	20,280.00		20,280.00		20,280.00	Processed Upto Ib (Returned To Accounts)
Josephat Wanjohi	2022-2023	Being Payment Of Conference Fee During Instutute Of Human Resources Management	65,000.00		65,000.00		65,000.00	Processed Upto Ib (Returned To Accounts)

		Training On Kenya Labour Laws & Industrial Relations In Mombasa						
Patrick Gathenya	2022-2023	Being Payment Of Dsa While Attending Ths Mpdsr Sensitization Meetings For Q1	14,700.00		14,700.00		14,700.00	Processed Upto Ib (Returned To Accounts)
Patrick Gathenya	2022-2023	Being Payment Of Dsa While Attending Ths Mpdsr Sensitization Meetings For Q1	14,700.00		14,700.00		14,700.00	Processed Upto Ib (Returned To Accounts)
Stephen Ayebei	2022-2023	Being Payment Of Dsa While Attending Ths Mpdsr Sensitization Meetings For Q1	14,700.00		14,700.00		14,700.00	Processed Upto Ib (Returned To Accounts)
Stephen Ayebei	2022-2023	Being Payment Of Dsa While Attending Ths Mpdsr Sensitization Meetings For Q1	14,700.00		14,700.00		14,700.00	Processed Upto Ib (Returned To Accounts)
Jackson Cheruiyot	2022-2023	Being Payment Of Lunch Allowance	11,340.00		11,340.00		11,340.00	Processed Upto Ib (Returned To Accounts)
Charles Mburu	2022-2023	Being Payment Of Night Out Allowance	22,400.00		22,400.00		22,400.00	Processed Upto Ib (Returned To Accounts)
Simon Wangia	2022-2023	Being Payment Of Lunch Allowance	71,000.00		71,000.00		71,000.00	Processed Upto Ib (Returned To Accounts)
Anne Owido	2022-2023	Being Payment Of Transporty While Facilitating Miycn Training	52,400.00		52,400.00		52,400.00	Processed Upto Ib (Returned To Accounts)
Josephat Wanjohi	2022-2023	Being Payment Of Per Diem During Instutute Of Human Resources Management Training On Kenya Labour Laws &	71,200.00		71,200.00		71,200.00	Processed Upto Ib (Returned To Accounts)

		Industrial Relations In Mombasa						
Lydia Njuki	2022-2023	Being Payment Of Per Diem During National 3rd Line Twg Meeting Nascop Annex Nairobi	29,200.00		29,200.00		29,200.00	Processed Upto Ib (Returned To Accounts)
George Maina	2022-2023	Being Payment Of Perdiem While Going To Cob And National Treasury	44,800.00		44,800.00		44,800.00	Processed Upto Ib (Returned To Accounts)
Carolyne Kenduiya	2022-2023	Being Payment Of Transporty While Facilitating Miycn Training	52,400.00		52,400.00		52,400.00	Processed Upto Ib (Returned To Accounts)
Christine Kihara	2022-2023	Being Payment Of Transporty While Facilitating Miycn Training	52,400.00		52,400.00		52,400.00	Processed Upto Ib (Returned To Accounts)
Susan Kaiga	2022-2023	Being Payment Of Transporty While Facilitating Miycn Training	52,400.00		52,400.00		52,400.00	Processed Upto Ib (Returned To Accounts)
John Mugwanja	2022-2023	Being Payment Of Refund While Attending Training And Inauguration Of Department Assets Committee	6,000.00		6,000.00		6,000.00	Processed Upto Ib (Returned To Accounts)
Jonah Muasya	2022-2023	Being Payment Of Refund While Attending Training And Inauguration Of Department Assets Committee	12,000.00		12,000.00		12,000.00	Processed Upto Ib (Returned To Accounts)
Joseph Koech	2022-2023	Being Payment Of Refund While Attending Training And Inauguration Of Department Assets Committee	12,000.00		12,000.00		12,000.00	Processed Upto Ib (Returned To Accounts)
Thomas Gwehona	2022-2023	Being Payment Of Refund While Attending Training And Inauguration Of Department Assets	12,000.00		12,000.00		12,000.00	Processed Upto Ib (Returned To Accounts)

		Committee						
Jackiline Kangogo	2022-2023	Being Payment Of Refund Transport Allowance	71,000.00		71,000.00		71,000.00	Processed Upto Ib (Returned To Accounts)
Kenya Institute Of Highways And Building Technology	2022-2023	Being Payment Of Tuition Fee For Harrison Macharia	6,000.00		6,000.00		6,000.00	Processed Upto Ib (Returned To Accounts)
Payee	2022-2023	Being Payment Of Withholding Taxes For Various Officers	61,500.00		61,500.00		61,500.00	Processed Upto Ib (Returned To Accounts)
Rose Gitene	2022-2023	Being Per Diem Paid To Kenya National Secretaries Association (Kenasa) During 10th Annual General Meeting / National Election Held On 10th March, 2023 At Railways Training Institute, South B Nairobi	14,600.00		14,600.00		14,600.00	Processed Upto Ib (Returned To Accounts)
Lucy Ndiba	2022-2023	Being Reimbursement Of Funds Used During World Aids Day In Naivasha&Hiv Activities In Naivasha	129,600.00		129,600.00		129,600.00	Processed Upto Ib (Returned To Accounts)
Grace Muthoni Maina	2022-2023	Being Payee Per Diem Health Departmet & Health Committee Members (Mca) Consultative Meeting Panaroma Park Hotel	14,700.00		14,700.00		14,700.00	Processed Upto Ib (Returned To Accounts)
Winnie Ngaluma	2022-2023	Being Payee Per Diem Health Departmet & Health Committee Members (Mca) Consultative Meeting Panaroma Park Hotel	31,500.00		31,500.00		31,500.00	Processed Upto Ib (Returned To Accounts)
Margaret Iminza	2022-2023	Being Conference Fee Paid To Kenya National Secretaries Association (Kenasa) During 10th Annual General Meeting / National Election Held On 10th March, 2023 At Railways Training Institute,	12,000.00		12,000.00		12,000.00	Processed Upto Ib (Returned To Accounts)

		South B Nairobi						
Sarah Odongo	2022-2023	Being Conference Fee Paid To Kenya National Secretaries Association (Kenasa) During 10th Annual General Meeting / National Election Held On 10th March, 2023 At Railways Training Institute, South B Nairobi	12,000.00		12,000.00		12,000.00	Processed Upto Ib (Returned To Accounts)
Payee	2022-2023	Being Payee Deductions For Casuals For The Month Of February 2023	105,073.60		105,073.60		105,073.60	Processed Upto Ib (Returned To Accounts)
Margaret Iminza	2022-2023	Being Payment For Dsa While Attending A Kenasa Conference In Nairobi	24,400.00		24,400.00		24,400.00	Processed Upto Ib (Returned To Accounts)
Calvin Momanyi	2022-2023	Being Payment For Night Out Allowance	50,400.00		50,400.00		50,400.00	Processed Upto Ib (Returned To Accounts)
Caroline Vata	2022-2023	Being Payment For Night Out Allowance	35,000.00		35,000.00		35,000.00	Processed Upto Ib (Returned To Accounts)
Dominic Mburu	2022-2023	Being Payment For Night Out Allowance	50,400.00		50,400.00		50,400.00	Processed Upto Ib (Returned To Accounts)
Ephantus Ndungu	2022-2023	Being Payment For Night Out Allowance	29,400.00		29,400.00		29,400.00	Processed Upto Ib (Returned To Accounts)
Ephantus Ndungu	2022-2023	Being Payment For Night Out Allowance	9,800.00		9,800.00		9,800.00	Processed Upto Ib (Returned To Accounts)
George Chege	2022-2023	Being Payment For Night Out Allowance	21,000.00		21,000.00		21,000.00	Processed Upto Ib (Returned To Accounts)
Grace Kakai	2022-2023	Being Payment For Night Out Allowance	49,000.00		49,000.00		49,000.00	Processed Upto Ib (Returned To Accounts)

Jackiline Kangogo	2022-2023	Being Payment For Night Out Allowance	50,400.00		50,400.00		50,400.00	Processed Upto Ib (Returned To Accounts)
Jackline Osoro	2022-2023	Being Payment For Night Out Allowance	75,600.00		75,600.00		75,600.00	Processed Upto Ib (Returned To Accounts)
Jacqueline Osoro	2022-2023	Being Payment For Night Out Allowance	25,200.00		25,200.00		25,200.00	Processed Upto Ib (Returned To Accounts)
James Njuguna	2022-2023	Being Payment For Night Out Allowance	50,400.00		50,400.00		50,400.00	Processed Upto Ib (Returned To Accounts)
John Mugwanja	2022-2023	Being Payment For Night Out Allowance	35,000.00		35,000.00		35,000.00	Processed Upto Ib (Returned To Accounts)
John Murima	2022-2023	Being Payment For Night Out Allowance	37,800.00		37,800.00		37,800.00	Processed Upto Ib (Returned To Accounts)
Joy Mugambi	2022-2023	Being Payment For Night Out Allowance	63,000.00		63,000.00		63,000.00	Processed Upto Ib (Returned To Accounts)
Mary Mucheru	2022-2023	Being Payment For Night Out Allowance	35,000.00		35,000.00		35,000.00	Processed Upto Ib (Returned To Accounts)
Musa Koech	2022-2023	Being Payment For Night Out Allowance	49,000.00		49,000.00		49,000.00	Processed Upto Ib (Returned To Accounts)
Daniel Ndirangu	2022-2023	Being Transport Reimbursement& Lunch During Chvs Annual Summit	1,525.00		1,525.00		1,525.00	Processed Upto Ib (Returned To Accounts)
Fred Obwani	2022-2023	Being Transport Reimbursement& Lunch During Chvs Annual Summit	1,630.00		1,630.00		1,630.00	Processed Upto Ib (Returned To Accounts)
Gladys Kariuki	2022-2023	Being Transport Reimbursement& Lunch During Chvs Annual Summit	2,050.00		2,050.00		2,050.00	Processed Upto Ib (Returned To Accounts)

Commissiober Vof Domestic Taxes	2022-2023	Statutory Deductions For Casuals For The Month Of July, August And September 2022	169,345.95		169,345.95		169,345.95	Processed Upto Ib (Returned To Accounts)
Kabazi Sub County Hospital	2022-2023	Being Payment For Borehole Pump Lifting	46,400.00		46,400.00		46,400.00	Processed Upto Ib (Returned To Accounts)
Nakuru County Revenue Mobilization Imprest	2022-2023	Being Payment For The Transfer Of Funds Meant For Intergovernmental County Asset Valuation	1,200,000.00		1,200,000.00		1,200,000.00	Processed Upto Ib (Returned To Accounts)
Kenya Power And Lighting Co.	2022-2023	Being Payment For Electricity Supplied To Pgh Nakuru	5,000,000.00		5,000,000.00		5,000,000.00	Processed Upto Ib (Returned To Accounts)
Sabero Ea Ltd	3/29/2021	Proposed Renovation To District Works Office And Caretaker Room At Municipal Board.	2,913,740.00	1,413,790.00		734,000.00	679,790.00	Processed Upto Ib (Returned To Accounts)
Geovators K Ltd	3/29/2021	Proposed Office Accomodation At Municipal Board - Nakuru.	2,931,705.00	17,915.00		17,915.00	-	Processed Upto Ib (Returned To Accounts)
Alswaff Tours & Travel	15/06/2022	Supply Of Travel Agent Services(Air Ticket)	146,445.00		-	146,445.00	-	Not Paid
Alswaff Tours & Travel	15/06/2022	Supply Of Travel Agent Services(Air Ticket)	648,240.00		-	648,240.00	-	Not Paid
Hylise Hotel	01/11/2021, 08/11/2021	Supply Of Advertising Services	243,620.00		-	243,620.00	-	Not Paid
Hylise Hotel	11/7/2022	Full Day Conference On 12th July 2022 For 25 Pax At Kshs 3000/ During Strategic Plan Preparation Meeting	75,000.00		75,000.00	-	75,000.00	Not Paid
Hylise Hotel	21/09/2022	Half Day Conference Facility For 20 Pax At Kshs 2500 On 23rd September 2022 During Special Board Meeting	50,000.00	-	50,000.00	-	50,000.00	Not Paid
Hylise Hotel	28/09/2022	Half Day Conference For 15 Pax At Kshs 2500/ On 30th September 2022	37,500.00	-	37,500.00	-	37,500.00	Not Paid

		Board Meeting						
Hylise Hotel	4/10/2022	Lunch Services For 20 Pax At Kshs 1800/ On 6th October 2022 During Consultative Meeting On Strategic Plan Naivasha Municipality	36,000.00	-	36,000.00	-	36,000.00	Not Paid
Hylise Hotel	19/10/2022	Half Day Conference Facilities For 16 Pax At Kshs 2500 On 21/10/2022 During Board Meeting.	40,300.00	-	40,300.00	-	40,300.00	Not Paid
Hylise Hotel	29/09/2022	Full Day Conference Facility For 6 Pax At Kshs 3000 And Hire Of Projector On 3rd 4th 5th 6th And 7th October 2022 During Cidp 2023/2027 Preparation Conference	89,500.00	-	89,500.00	-	89,500.00	Not Paid
Hylise Hotel	24/10/2022	Full Day Conference For 14 Pax At Kshs 3000 On 25th 26th And 27th October 2022 During Finalisation Of Draft Cidp 2023/2027 Mtef Period Departmental Submissions.	108,000.00	-	108,000.00	-	108,000.00	Not Paid
Hylise Hotel	10/2/2023	Half Day Conference For 6 Pax At Kshs2500 On 14th And 15th February 2023 Municipal Service Committee Meeting.	30,000.00	-	30,000.00	-	30,000.00	Not Paid
Hylise Hotel	26/04/2023	Half Day Conference Facility For 15 Pax On 28/04/2023 During Project Implementation Consultative Meeting On Construction Of 3km Access Roads In Lakeview Ward Naivasha	37,500.00	-	37,500.00	-	37,500.00	Not Paid
Hylise Hotel	26/06/2023	Lunch For 20 Pax At Kshs 1800/ On 27th June 2023 During Consultative Meeting With County Assembly Committee On	36,000.00	-	36,000.00	-	36,000.00	Not Paid

		Lands Physical Planning And Urban Development						
Hylise Hotel	20/12/2022	Supply And Delivery Of Catering And Event Facilities For Governor's Christmas Tree Celebrations Held On 22/12/2022 At Municipal Park Naivasha	852,000.00	-	852,000.00	-	852,000.00	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Safaricom Limited	5,586.15	-	5,586.15	-	5,586.15	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Vivo Energy Limited	6,896.55	-	6,896.55	-	6,896.55	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Jossol Limited	6,025.85	-	6,025.85	-	6,025.85	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From National Oil	3,965.00	-	3,965.00	-	3,965.00	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Kenya School Of Government	2,620.70	-	2,620.70	-	2,620.70	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Kenya School Of Government	2,620.70	-	2,620.70	-	2,620.70	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Kenya School Of Government	1,293.10	-	1,293.10	-	1,293.10	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Great Rift Merchant Limited	6,215.85	-	6,215.85	-	6,215.85	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Standard Group Limited	1,520.15	-	1,520.15	-	1,520.15	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Standard Group Limited	1,160.00	-	1,160.00	-	1,160.00	Not Paid
Commisioner Of Domestic Tax	30/06/2023	2% Witholding Tax From Standard Group Limited	1,520.15	-	1,520.15	-	1,520.15	Not Paid
Subtotal Supply Of Services				**163,501,830.50**	**799,618,583.00**	**249,294,349.25**	**713,826,064.25**	

Purchase Of Land								
Apple Cross Surveyors	2021/22	Land Valuation Fees	900,000.00	900,000.00	-	-	900,000.00	Ifmis Delay
Rodi Orege And Company	2021/22	Land Valuation Fees	682,560.00	682,560.00	-	-	682,560.00	Ifmis Delay
Ephraim Thumbi Ndungu	2022/23	Being Payment For The Purchase Of Land For Kasarani Health Centre In Elgon Ward In Molo Sub-County.	1,000,000.00	-	1,000,000.00	-	1,000,000.00	Ifmis Delay
Sub Total Purchase Of Land				**1,582,560.00**	**1,000,000.00**	-	**2,582,560.00**	
Grand Total				**762,394,378.69**	**1,637,492,653.84**	**904,478,026.64**	**1,495,409,005.89**	

Note: Pending Bills Comprise Goods And Services Rendered And Invoiced But Not Yet Settled And Does Not Include Commitments

Annex 3 – Analysis Of Pending Staff Payables

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
			A	B	C=A-B		
Rabwet Simon		9-Feb-23	75,000.00	-	75,000.00	-	
Ann Wamaitha	N	6-Jun-23	42,000.00	-	42,000.00	-	
Charles Mwai		30-Jun-23	33,600.00	-	33,600.00	-	
Mary Yiapan		30-Jun-23	28,000.00	-	28,000.00	-	
Joyce Ndegwa		30-Jun-23	28,000.00	-	28,000.00	-	
Paul Muthangya		30-Jun-23	28,000.00	-	28,000.00	-	
Samson Komen		30-Jun-23	28,000.00	-	28,000.00	-	
Simon Rabwet		30-Jun-23	28,000.00	-	28,000.00	-	
Serah Mwangi		30-Jun-23	28,000.00	-	28,000.00	-	
Charles Mwai		30-Jun-23	182,000.00	-	182,000.00	-	
Mary Yiapan		30-Jun-23	136,500.00	-	136,500.00	-	
Joyce Ndegwa		30-Jun-23	136,500.00	-	136,500.00	-	
Paul Muthangya		30-Jun-23	136,500.00	-	136,500.00	-	
Samson Komen		30-Jun-23	136,500.00	-	136,500.00	-	
Simon Rabwet		30-Jun-23	136,500.00	-	136,500.00	-	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Serah Mwangi		30-Jun-23	136,500.00	-	136,500.00	-	
Charles Mwai		30-Jun-23	50,400.00	-	50,400.00	-	
Mary Yiapan		30-Jun-23	42,000.00	-	42,000.00	-	
Joyce Ndegwa		30-Jun-23	42,000.00	-	42,000.00	-	
Paul Muthangya		30-Jun-23	42,000.00	-	42,000.00	-	
Samson Komen		30-Jun-23	42,000.00	-	42,000.00	-	
Simon Rabwet		30-Jun-23	42,000.00	-	42,000.00	-	
Serah Mwangi		30-Jun-23	42,000.00	-	42,000.00	-	
Charles Mwai		30-Jun-23	33,600.00	-	33,600.00	-	
Joyce Ndegwa		30-Jun-23	28,000.00	-	28,000.00	-	
Gilbert Njihia	P	21/06/2021	4,000.00	-	4,000.00	4,000.00	
Faith Toroitich	L	29/06/2021	4,000.00	-	4,000.00	4,000.00	
Reagan Jephters	N	2021/2022	2,000.00	-	2,000.00	2,000.00	
Loise H Ndichu	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Beatrice N Kariithi	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Faith Maina	L	2021/2022	2,000.00	-	2,000.00	2,000.00	
Nancy Chepkemoi	L	2021/2022	1,500.00	-	1,500.00	1,500.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Silvia Kibet	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Josephine Jeruto	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Edith Tanui	J	2021/2022	1,500.00	-	1,500.00	1,500.00	
Sharon Naserian	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
John Mutura	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Eunice Njogu	H	2021/2022	1,000.00	-	1,000.00	1,000.00	
Evans Kimuge	H	2021/2022	1,000.00	-	1,000.00	1,000.00	
Patrick Mwangi Kuria	H	2021/2022	1,000.00	-	1,000.00	1,000.00	
Peris Ngatho	N	2021/2022	1,500.00	-	1,500.00	1,500.00	
Alex Njoroge Kinuthia	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Freda Mutua	L	2021/2022	2,000.00	-	2,000.00	2,000.00	
Kipkurui Charles	J	2021/2022	2,000.00	-	2,000.00	2,000.00	
Peter Langat	J	2021/2022	1,000.00	-	1,000.00	1,000.00	
Phyilis Wambeti Mwangi	K	2021/2022	4,000.00	-	4,000.00	4,000.00	
Lynnet Echesa	N	2021/2022	1,500.00	-	1,500.00	1,500.00	
Caroline Jepchirchir	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Mwangi Stephen Kamau	K	2021/2022	1,500.00	-	1,500.00	1,500.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Martin Ndegwa	H	2021/2022	1,500.00	-	1,500.00	1,500.00	
Beatrice Muraya	F	2021/2022	2,000.00	-	2,000.00	2,000.00	
James M. Njogu	H	2021/2022	2,000.00	-	2,000.00	2,000.00	
Peter Chege	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Monicah Wambui Njenga	H	2021/2022	2,000.00	-	2,000.00	2,000.00	
Gicheha Beatrice Njambi	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Rhodah Kirui	L	2021/2022	2,000.00	-	2,000.00	2,000.00	
Peter Karanja Waitherero	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Keter Cheron Linnet	H	2021/2022	2,000.00	-	2,000.00	2,000.00	
Dennis Bett	L	2021/2022	4,000.00	-	4,000.00	4,000.00	
Rahab Ngure	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Simon Kariuki	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Grace N. Wambugu	J	2021/2022	2,000.00	-	2,000.00	2,000.00	
Gerald Gathogo Njuguna	J	2021/2022	2,000.00	-	2,000.00	2,000.00	
Kenneth K. J. Muiruri	N	2021/2022	1,000.00	-	1,000.00	1,000.00	
Florence Ngiri	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Elizabeth Maina	L	2021/2022	1,000.00	-	1,000.00	1,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Kisemei Mwanduka	J	2021/2022	1,000.00	-	1,000.00	1,000.00	
John Kamanja	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Livingstone Juma Ndiema	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Charles Kariuki Githiri	P	2021/2022	1,500.00	-	1,500.00	1,500.00	
Alice Osebe	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Beth Njoki	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Florence Mukami	H	2021/2022	1,500.00	-	1,500.00	1,500.00	
Henry Kiplagat Cherono	K	2021/2022	4,000.00	-	4,000.00	4,000.00	
Hannah Chore Odour	Q	2021/2022	2,000.00	-	2,000.00	2,000.00	
Sylvia Ochieng	L	2021/2022	2,000.00	-	2,000.00	2,000.00	
Hannah Maina	N	2021/2022	1,500.00	-	1,500.00	1,500.00	
Amos Sang	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Peris Achieng Mboya	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Cecilia Ndegwa	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Virginia Mumbi Gachigi	P	2021/2022	1,500.00	-	1,500.00	1,500.00	
Dorothy Awino Ogola	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Edward Cheruiyot	K	2021/2022	2,000.00	-	2,000.00	2,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Angeline Kituku	J	2021/2022	2,000.00	-	2,000.00	2,000.00	
Winnie Wankio	H	2021/2022	2,000.00	-	2,000.00	2,000.00	
Mirriam Wanjiku	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Waitiki Kariuki	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Evalyn Mwathi	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Rachel Njenga	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Clementine Tanui	M	2021/2022	1,000.00	-	1,000.00	1,000.00	
William Karoki	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Hussein Misango	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Stephen Kiragu	L	2021/2022	2,000.00	-	2,000.00	2,000.00	
Thomas Luchu	H	2021/2022	2,000.00	-	2,000.00	2,000.00	
Simon Mwarangu	L	2021/2022	2,000.00	-	2,000.00	2,000.00	
Francis Nduati	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Justus Kiprotich	K	2021/2022	8,000.00	-	8,000.00	8,000.00	
Gicheha Beatrice Njambi	K	2021/2022	5,250.00	-	5,250.00	5,250.00	
Martin Njimu	G	2021/2022	4,000.00	-	4,000.00	4,000.00	
Samuel Kuria	F	2021/2022	7,000.00	-	7,000.00	7,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
David Ndinguri Njuguna	K	2021/2022	3,000.00	-	3,000.00	3,000.00	
Moses Murage	K	2021/2022	6,000.00	-	6,000.00	6,000.00	
Hannah Maina	N	2021/2022	5,000.00	-	5,000.00	5,000.00	
Peter Chege	K	2021/2022	3,000.00	-	3,000.00	3,000.00	
Hannah Chore Odour	Q	2021/2022	4,800.00	-	4,800.00	4,800.00	
Beatrice Tenge	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Hannah Maina	N	2021/2022	1,000.00	-	1,000.00	1,000.00	
Julius Mwangi	M	2021/2022	1,000.00	-	1,000.00	1,000.00	
Nancy Chepkorir	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Simon Mwarangu	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Rodgers Nyongesa	D	2021/2022	3,000.00	-	3,000.00	3,000.00	
Albert Kiplagat Kosgei	L	2021/2022	7,050.00	-	7,050.00	7,050.00	
James Migwi	F	2021/2022	7,000.00	-	7,000.00	7,000.00	
Peter Mbugua Njuguna	M	2021/2022	2,250.00	-	2,250.00	2,250.00	
Samuel Koech	F	2021/2022	4,000.00	-	4,000.00	4,000.00	
Joseph Swala	N	2021/2022	2,000.00	-	2,000.00	2,000.00	
Janet Obangi	R	2021/2022	4,000.00	-	4,000.00	4,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Reagan Jephters	N	2021/2022	1,000.00	-	1,000.00	1,000.00	
Alex Njoroge Kinuthia	K	2021/2022	3,000.00	-	3,000.00	3,000.00	
Pascal Kiptanui	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
John N. Mutura	K	2021/2022	8,000.00	-	8,000.00	8,000.00	
Mercy Vutegwa	K	2021/2022	3,000.00	-	3,000.00	3,000.00	
Christopher Auma	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Rahab Ngure	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Alice Osebe	K	2021/2022	3,150.00	-	3,150.00	3,150.00	
Simion Tonui	N	2021/2022	2,000.00	-	2,000.00	2,000.00	
Lynnet Echesa	N	2021/2022	1,000.00	-	1,000.00	1,000.00	
Dennis Bett	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Peter Chege	K	2021/2022	27,235.00	-	27,235.00	27,235.00	
Shelmith Mucoki	N	2021/2022	1,500.00	-	1,500.00	1,500.00	
Omar Said	G	2021/2022	8,400.00	-	8,400.00	8,400.00	
Rosemary Kimani	K	2021/2022	6,200.00	-	6,200.00	6,200.00	
James Mwaniki	F	2021/2022	6,300.00	-	6,300.00	6,300.00	
Memusi Millicent	D	2021/2022	4,000.00	-	4,000.00	4,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Nelson Mativa	N	2021/2022	1,000.00	-	1,000.00	1,000.00	
Joan Koskei	K	2021/2022	19,950.00	-	19,950.00	19,950.00	
Joshua Macharia	G	2021/2022	11,200.00	-	11,200.00	11,200.00	
Julius Mwangi	M	2021/2022	14,700.00	-	14,700.00	14,700.00	
Alice Bogeta	J	2021/2022	6,200.00	-	6,200.00	6,200.00	
Julius Mwangi	M	2021/2022	19,200.00	-	19,200.00	19,200.00	
Joshua Macharia	G	2021/2022	3,000.00	-	3,000.00	3,000.00	
Martin Chesang	D	2021/2022	28,000.00	-	28,000.00	28,000.00	
Martin Chesang	D	2021/2022	7,950.00	-	7,950.00	7,950.00	
James Mwaniki	F	2021/2022	3,750.00	-	3,750.00	3,750.00	
Joshua Macharia	G	2021/2022	1,500.00	-	1,500.00	1,500.00	
James Migwi	F	2021/2022	2,800.00	-	2,800.00	2,800.00	
Samuel Kuria	F	2021/2022	7,200.00	-	7,200.00	7,200.00	
Starnely Waweru	F	2021/2022	6,000.00	-	6,000.00	6,000.00	
Rodgers Nyongesa	D	2021/2022	35,000.00	-	35,000.00	35,000.00	
Jared Mbogo	J	2021/2022	6,300.00	-	6,300.00	6,300.00	
Samuel Kuria	F	2021/2022	1,050.00	-	1,050.00	1,050.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Jane Kemunto Asiago	K	2021/2022	4,200.00	-	4,200.00	4,200.00	
Joseph Karanja Mugane	H	2021/2022	12,250.00	-	12,250.00	12,250.00	
Peter N Kiruku	F	2021/2022	1,000.00	-	1,000.00	1,000.00	
Evalyn Mwathi	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Mwangi Stephen Kamau	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Florence Ngiri	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Peris Njeri	N	2021/2022	1,000.00	-	1,000.00	1,000.00	
Grace N. Wambugu	J	2021/2022	1,000.00	-	1,000.00	1,000.00	
Simon Kariuki	J	2021/2022	1,000.00	-	1,000.00	1,000.00	
Phyilis Wambeti Mwangi	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
John Kamato	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Mirriam Wanjiru	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Gicheha Beatrice Njambi	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Peter Mbugua Njuguna	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Josephine Jeruto	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Wilson Bett	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Eric Chebon	K	2021/2022	1,000.00	-	1,000.00	1,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Collins Kipchumba	K	2021/2022	1,500.00	-	1,500.00	1,500.00	
Hannah Chore Odour	Q	2021/2022	1,000.00	-	1,000.00	1,000.00	
Rahab Ngure	L	2021/2022	3,000.00	-	3,000.00	3,000.00	
Joshua Njerua	G	2021/2022	29,600.00	-	29,600.00	29,600.00	
Stephen Karimi	G	2021/2022	106,500.00	-	106,500.00	106,500.00	
Kibett Maina	S	2021/2022	33,600.00	-	33,600.00	33,600.00	
Danson Mburu	L	2021/2022	25,950.00	-	25,950.00	25,950.00	
Joshua Macharia	G	2021/2022	35,050.00	-	35,050.00	35,050.00	
James Mwaniki	D	2021/2022	6,400.00	-	6,400.00	6,400.00	
Josua Njerua	G	2021/2022	12,100.00	-	12,100.00	12,100.00	
Joshua Macharia	G	2021/2022	7,950.00	-	7,950.00	7,950.00	
James Mwaniki	F	2021/2022	21,900.00	-	21,900.00	21,900.00	
Joshua Njerua	G	2021/2022	36,400.00	-	36,400.00	36,400.00	
Benard Gutu	N	2021/2022	47,700.00	-	47,700.00	47,700.00	
Joseph Karanja Mugane	H	2021/2022	151,200.00	-	151,200.00	151,200.00	
Benard Gutu	N	2021/2022	3,000.00	-	3,000.00	3,000.00	
Mwangi Stephen Kamau	K	2021/2022	2,000.00	-	2,000.00	2,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Eric Chebon	K	2021/2022	2,000.00	-	2,000.00	2,000.00	
Joan Koskei	J	2021/2022	10,380.00	-	10,380.00	10,380.00	
Wilson Ferdinand Mwangi	K	2021/2022	25,650.00	-	25,650.00	25,650.00	
Mary Muraya	K	2021/2022	14,910.00	-	14,910.00	14,910.00	
Jane Nyambane	J	2021/2022	47,500.00	-	47,500.00	47,500.00	
Florence Muriithi	P	2021/2022	160,000.00	-	160,000.00	160,000.00	
Florence Muriithi	P	2021/2022	32,650.00	-	32,650.00	32,650.00	
Ann Jerotich	H	2021/2022	54,000.00	-	54,000.00	54,000.00	
Florence Muriithi	P	2021/2022	71,250.00	-	71,250.00	71,250.00	
Rodgers Nyongesa	D	2021/2022	94,000.00	-	94,000.00	94,000.00	
Florence Muriithi	P	2021/2022	11,200.00	-	11,200.00	11,200.00	
Jane Kerubo Nyambane	J	2021/2022	21,000.00	-	21,000.00	21,000.00	
Jane Wangui	M	2021/2022	6,400.00	-	6,400.00	6,400.00	
Jared Mbogo	J	2021/2022	3,000.00	-	3,000.00	3,000.00	
Ann Jerotich	H	2021/2022	1,000.00	-	1,000.00	1,000.00	
Anthony Kariuki	L	2021/2022	23,750.00	-	23,750.00	23,750.00	
Julius Mwangi	M	2021/2022	15,200.00	-	15,200.00	15,200.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Jane Nyambane	J	2021/2022	13,600.00	-	13,600.00	13,600.00	
Carolyn Rutere	G	2021/2022	8,400.00	-	8,400.00	8,400.00	
Jane Nyambane	J	2021/2022	30,000.00	-	30,000.00	30,000.00	
James Wachira	E	2021/2022	140,500.00	-	140,500.00	140,500.00	
Benard Gutu	N	2021/2022	12,600.00	-	12,600.00	12,600.00	
Carolyn Rutere	G	2021/2022	9,300.00	-	9,300.00	9,300.00	
Martin Chesang	D	2021/2022	7,050.00	-	7,050.00	7,050.00	
Joshua Macharia	G	2021/2022	3,000.00	-	3,000.00	3,000.00	
James Kariuki	M	2021/2022	3,000.00	-	3,000.00	3,000.00	
Peterson Muriithi	K	2021/2022	232,330.00	-	232,330.00	232,330.00	
Shelmith Mucoki	N	2021/2022	20,070.00	-	20,070.00	20,070.00	
Benard Gutu	N	2021/2022	52,500.00	-	52,500.00	52,500.00	
Florence Muriithi	P	2021/2022	42,000.00	-	42,000.00	42,000.00	
Jane Kamau	M	2021/2022	8,400.00	-	8,400.00	8,400.00	
Lynnet Echesa	N	2021/2022	14,700.00	-	14,700.00	14,700.00	
Jackline Maina	G	2021/2022	37,800.00	-	37,800.00	37,800.00	
Clementine Tanui	M	2021/2022	7,150.00	-	7,150.00	7,150.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Keziah Nyutu	F	2021/2022	160,000.00	-	160,000.00	160,000.00	
Jane Nyambane	J	2021/2022	52,500.00	-	52,500.00	52,500.00	
Samuel Mbugua	N	2021/2022	52,500.00	-	52,500.00	52,500.00	
Stephen Mureithi	P	2021/2022	38,800.00	-	38,800.00	38,800.00	
Carolyne Sitienei	L	2021/2022	28,000.00	-	28,000.00	28,000.00	
Stephen Mureithi	P	2021/2022	25,200.00	-	25,200.00	25,200.00	
Raymond Mwangata	R	2021/2022	27,000.00	-	27,000.00	27,000.00	
Doreen Abuya	K	2021/2022	3,000.00	-	3,000.00	3,000.00	
Mercy Chepkorir	D	2021/2022	3,000.00	-	3,000.00	3,000.00	
Emily Cherono	F	2021/2022	6,300.00	-	6,300.00	6,300.00	
Lydia Kiyai	F	2021/2022	6,300.00	-	6,300.00	6,300.00	
Ruth Wangeci	F	2021/2022	32,400.00	-	32,400.00	32,400.00	
Josua Njerua	G	2021/2022	10,800.00	-	10,800.00	10,800.00	
Stephen Karimi	G	2021/2022	40,850.00	-	40,850.00	40,850.00	
Jared Mbogo	J	2021/2022	7,900.00	-	7,900.00	7,900.00	
Jefferson Kioko	F	2021/2022	12,000.00	-	12,000.00	12,000.00	
Freda Mutua	L	2021/2022	6,300.00	-	6,300.00	6,300.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
John Njima	F	2021/2022	17,850.00	-	17,850.00	17,850.00	
Isaiah Chepkwony	H	2021/2022	3,500.00	-	3,500.00	3,500.00	
Samuel Kuria	F	2021/2022	35,000.00	-	35,000.00	35,000.00	
Jared Mbogo	J	2021/2022	14,700.00	-	14,700.00	14,700.00	
Josephine Akoth Juliet	F	2021/2022	12,600.00	-	12,600.00	12,600.00	
Henry Cheruiyot	J	2021/2022	3,000.00	-	3,000.00	3,000.00	
Susan Wausi Yego	K	2021/2022	42,000.00	-	42,000.00	42,000.00	
Hosea Amwai	H	2021/2022	33,000.00	-	33,000.00	33,000.00	
Samuel Kimani	G	2021/2022	42,000.00	-	42,000.00	42,000.00	
Joan Koskei	J	2021/2022	46,358.00	-	46,358.00	46,358.00	
Virginia Ngunjiri	N	2021/2022	10,800.00	-	10,800.00	10,800.00	
Henry Cheruiyot	J	2021/2022	96,000.00	-	96,000.00	96,000.00	
Florence Muriithi	P	2021/2022	29,980.00	-	29,980.00	29,980.00	
James Ndungu	J	2021/2022	30,000.00	-	30,000.00	30,000.00	
James Ndungu	J	2021/2022	4,000.00	-	4,000.00	4,000.00	
Abdirahim Hassan	N	2021/2022	19,902.00	-	19,902.00	19,902.00	
Shelmith Mucoki	M	2021/2022	31,500.00	-	31,500.00	31,500.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Shelmith Mucoki	M	2021/2022	30,000.00	-	30,000.00	30,000.00	
Shelmith Mucoki	M	2021/2022	29,000.00	-	29,000.00	29,000.00	
Enoch Mairura	J	2021/2022	30,000.00	-	30,000.00	30,000.00	
Enoch Mairura	J	2021/2022	30,000.00	-	30,000.00	30,000.00	
Enoch Mairura	J	2021/2022	29,410.00	-	29,410.00	29,410.00	
Enoch Mairura	J	2021/2022	29,800.00	-	29,800.00	29,800.00	
Enoch Mairura	J	2021/2022	10,500.00	-	10,500.00	10,500.00	
Waithaka Kariuki	L	2021/2022	5,250.00	-	5,250.00	5,250.00	
Joe Wainaina	F	2021/2022	5,250.00	-	5,250.00	5,250.00	
Grace Vugutse	L	2021/2022	12,600.00	-	12,600.00	12,600.00	
Kenneth J Muiruri	N	2021/2022	7,350.00	-	7,350.00	7,350.00	
Francis Nduati	K	2021/2022	5,250.00	-	5,250.00	5,250.00	
Simion Mwarangu	L	2021/2022	51,500.00	-	51,500.00	51,500.00	
Kenneth J. Muiruri	N	2021/2022	9,000.00	-	9,000.00	9,000.00	
Stanely Wambugu	F	2021/2022	12,600.00	-	12,600.00	12,600.00	
Alice Bogeta	J	2021/2022	3,750.00	-	3,750.00	3,750.00	
Eunice N. Njogu	H	2021/2022	10,500.00	-	10,500.00	10,500.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Miriam W. Kinyanjui	K	2021/2022	7,350.00	-	7,350.00	7,350.00	
Stephen K. Kangethe	L	2021/2022	25,200.00	-	25,200.00	25,200.00	
Daniel Kepha	K	2021/2022	29,900.00	-	29,900.00	29,900.00	
Jackline Maina	H	2021/2022	50,900.00	-	50,900.00	50,900.00	
Dr Jackson Ndegwa	L	2021/2022	50,900.00	-	50,900.00	50,900.00	
Erick Bett	K	2021/2022	50,900.00	-	50,900.00	50,900.00	
Stephen Waithaka	N	2021/2022	26,200.00	-	26,200.00	26,200.00	
Clementine J.Tanui	M	2021/2022	50,900.00	-	50,900.00	50,900.00	
Dr M.Omondi	M	2021/2022	29,200.00	-	29,200.00	29,200.00	
Keziah Nyutu	F	2021/2022	17,100.00	-	17,100.00	17,100.00	
Stephen Karimi	F	2021/2022	8,670.00	-	8,670.00	8,670.00	
Paul Busienei	N	2021/2022	42,000.00	-	42,000.00	42,000.00	
Joseph Gaturuku	P	2021/2022	9,800.00	-	9,800.00	9,800.00	
Philip K.Tonui	J	2021/2022	16,800.00	-	16,800.00	16,800.00	
Stephen W. Muriithi	P	2021/2022	18,900.00	-	18,900.00	18,900.00	
Zipporah Waweru	G	2021/2022	37,950.00	-	37,950.00	37,950.00	
Peter N. Kiruku	F	2021/2022	33,600.00	-	33,600.00	33,600.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Julius Mwangi	M	2021/2022	6,300.00	-	6,300.00	6,300.00	
Samuel Kuria	F	2021/2022	6,300.00	-	6,300.00	6,300.00	
Enoch Mairura	J	2021/2022	37,300.00	-	37,300.00	37,300.00	
Evans Aloo	F	2021/2022	14,300.00	-	14,300.00	14,300.00	
Jackline Njeri Maina	H	2021/2022	56,000.00	-	56,000.00	56,000.00	
Gilbert Njihia	P	2021/2022	20,350.00	-	20,350.00	20,350.00	
Charles Orina	F	2021/2022	22,550.00	-	22,550.00	22,550.00	
Joshua M Muira	G	2021/2022	93,600.00	-	93,600.00	93,600.00	
Jane Nyambane	J	2021/2022	6,300.00	-	6,300.00	6,300.00	
Juliet A. Oguda	F	2021/2022	8,400.00	-	8,400.00	8,400.00	
David Marwa	F	2021/2022	5,250.00	-	5,250.00	5,250.00	
Gerald Gathogo	J	2021/2022	25,200.00	-	25,200.00	25,200.00	
Patrick Lwegado	F	2021/2022	42,000.00	-	42,000.00	42,000.00	
Fredrick O.Owino	N	2021/2022	12,600.00	-	12,600.00	12,600.00	
Jane Cheruto	G	2021/2022	8,400.00	-	8,400.00	8,400.00	
Anne Jeprotich	H	2021/2022	13,050.00	-	13,050.00	13,050.00	
James Migwi	F	2021/2022	25,950.00	-	25,950.00	25,950.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Joseph K. Mugane	H	2021/2022	37,450.00	-	37,450.00	37,450.00	
Stanley Wambugu	F	2021/2022	18,050.00	-	18,050.00	18,050.00	
Jefferson Kioko	F	2021/2022	25,200.00	-	25,200.00	25,200.00	
Anne Jeprotich	H	2021/2022	9,400.00	-	9,400.00	9,400.00	
Stephen Mwangi	K	2021/2022	27,235.00	-	27,235.00	27,235.00	
Shelmith Mucoki	N	2021/2022	5,600.00	-	5,600.00	5,600.00	
David Marwa	F	2021/2022	5,600.00	-	5,600.00	5,600.00	
Zipporah Waweru	G	2021/2022	5,600.00	-	5,600.00	5,600.00	
Jackline Maina	H	2021/2022	5,600.00	-	5,600.00	5,600.00	
Partrick Lwegado	F	2021/2022	5,600.00	-	5,600.00	5,600.00	
Hannah Chore	Q	2021/2022	11,200.00	-	11,200.00	11,200.00	
Florence Muriithi	P	2021/2022	2,800.00	-	2,800.00	2,800.00	
Martin Masopo	D	2021/2022	8,400.00	-	8,400.00	8,400.00	
Jane Waititu	N	2021/2022	2,800.00	-	2,800.00	2,800.00	
Joshua Njerua	G	2021/2022	11,200.00	-	11,200.00	11,200.00	
Jane Kamau	M	2021/2022	11,200.00	-	11,200.00	11,200.00	
Morris Omondi	M	2021/2022	11,200.00	-	11,200.00	11,200.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Joseph Swala	N	2021/2022	11,200.00	-	11,200.00	11,200.00	
Gilbert Njihia	P	2021/2022	11,200.00	-	11,200.00	11,200.00	
Raymond Mwangata	M	2021/2022	11,200.00	-	11,200.00	11,200.00	
Dr Christopher Auma	N	2021/2022	11,200.00	-	11,200.00	11,200.00	
Nelson Mativa	N	2021/2022	11,200.00	-	11,200.00	11,200.00	
Joel Kibet	S	2021/2022	11,200.00	-	11,200.00	11,200.00	
Dr Amuyunzu	S	2021/2022	14,000.00	-	14,000.00	14,000.00	
Wilfriter C. Cheruiyot	F	2021/2022	16,800.00	-	16,800.00	16,800.00	
Joseph Rono	F	2021/2022	16,800.00	-	16,800.00	16,800.00	
Nancy Wambugu	H	2021/2022	21,000.00	-	21,000.00	21,000.00	
Jane Kamau	M	2021/2022	30,000.00	-	30,000.00	30,000.00	
Patrick Lwegado	F	2021/2022	30,000.00	-	30,000.00	30,000.00	
Caroline Kiplagat	J	2021/2022	30,000.00	-	30,000.00	30,000.00	
Jane Cheruto	G	2021/2022	30,000.00	-	30,000.00	30,000.00	
Zipporah Waweru	G	2021/2022	30,000.00	-	30,000.00	30,000.00	
David Marwa	F	2021/2022	30,000.00	-	30,000.00	30,000.00	
Jackline Maina	H	2021/2022	30,000.00	-	30,000.00	30,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Macktilder Anyembe	M	2021/2022	37,500.00	-	37,500.00	37,500.00	
Joel Kibet	S	2021/2022	37,500.00	-	37,500.00	37,500.00	
Dr Amuyunzu	S	2021/2022	30,000.00	-	30,000.00	30,000.00	
Juliet Oguda	F	2021/2022	30,000.00	-	30,000.00	30,000.00	
Alice Mose	J	2021/2022	115,000.00	-	115,000.00	115,000.00	
Income Tax Payee		2021/2022	1,000.00	-	1,000.00	1,000.00	
Peter Karanja	N	2021/2022	1,000.00	-	1,000.00	1,000.00	
Rhoda Kirui	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Collins Kipchumba	K	2021/2022	3,750.00	-	3,750.00	3,750.00	
William Martin Kimaru	E	2021/2022	7,500.00	-	7,500.00	7,500.00	
Hannah A. Chore	Q	2021/2022	36,000.00	-	36,000.00	36,000.00	
Hosea Amwai	H	2021/2022	27,000.00	-	27,000.00	27,000.00	
Samuel Kimani	G	2021/2022	1,000.00	-	1,000.00	1,000.00	
Freda Mutua	L	2021/2022	7,800.00	-	7,800.00	7,800.00	
Moses Korir	D	2021/2022	8,000.00	-	8,000.00	8,000.00	
Florence Ngiri	K	2021/2022	5,250.00	-	5,250.00	5,250.00	
Tom Orina	F	2021/2022	1,000.00	-	1,000.00	1,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Edward K.Cheruiyot	K	2021/2022	1,000.00	-	1,000.00	1,000.00	
Simion Mwarangu	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Dennis Bett	L	2021/2022	1,000.00	-	1,000.00	1,000.00	
Mike Kirui	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Nancy Ngoju	P	2021/2022	5,000.00	-	5,000.00	5,000.00	
John Kinyanjui	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Brian Rotich	F	2021/2022	3,360.00	-	3,360.00	3,360.00	
Timothy Wanderi	K	2021/2022	3,360.00	-	3,360.00	3,360.00	
Jackson Ndirangu	L	2021/2022	3,360.00	-	3,360.00	3,360.00	
Kiplangat Kiptoo	L	2021/2022	1,500.00	-	1,500.00	1,500.00	
Sarah Kiptoo	L	2021/2022	4,200.00	-	4,200.00	4,200.00	
Veronicah Wanjohi	P	2021/2022	15,450.00	-	15,450.00	15,450.00	
Anne Jerotich	H	2021/2022	44,800.00	-	44,800.00	44,800.00	
Elizabeth Mutahi	K	2021/2022	25,200.00	-	25,200.00	25,200.00	
Joseph Swala	M	2021/2022	28,800.00	-	28,800.00	28,800.00	
Joel Kibet	S	2021/2022	12,460.00	-	12,460.00	12,460.00	
Timothy Wanderi	K	2021/2022	11,000.00	-	11,000.00	11,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
John Kireru	K	2021/2022	22,200.00	-	22,200.00	22,200.00	
Peter N. Kiriku	F	2021/2022	19,500.00	-	19,500.00	19,500.00	
Evans's Aloo	E	2021/2022	22,400.00	-	22,400.00	22,400.00	
Daniel N.Kepha	K	2021/2022	7,800.00	-	7,800.00	7,800.00	
Caroline J.Kiplangat	J	2021/2022	8,400.00	-	8,400.00	8,400.00	
Caroline Nkatha Ruture	G	Fy2021/2022	29,350.00	-	29,350.00	29,350.00	
Joshua Njerua	G	Fy2021/2022	16,950.00	-	16,950.00	16,950.00	
Paul Muthangia	R	Fy2021/2022	389,699.10	389,699.10	-	389,699.10	
Paul Kariuki	N	Fy2021/2022	56,000.00	56,000.00		56,000.00	
Joyce Ncece	S	22/06/2023	42,000.00	-	42,000.00	42,000.00	
Anne Owido		Fy 2022/2023	52,400.00		52,400.00		
Calvin Momanyi		Fy 2022/2023	50,400.00		50,400.00		
Caroline Vata		Fy 2022/2023	35,000.00		35,000.00		
Carolyne Kenduiya		Fy 2022/2023	52,400.00		52,400.00		
Charles Mburu		Fy 2022/2023	22,400.00		22,400.00		
Christine Kihara		Fy 2022/2023	52,400.00		52,400.00		
Commissiober Vof Domestic Taxes		Fy 2022/2023	169,345.95		169,345.95		
Daniel Ndirangu		Fy 2022/2023	1,525.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					1,525.00		
Dominic Mburu		Fy 2022/2023	50,400.00		50,400.00		
Ephantus Ndungu		Fy 2022/2023	29,400.00		29,400.00		
Ephantus Ndungu		Fy 2022/2023	9,800.00		9,800.00		
Family Bank		Fy 2022/2023	12,692,000.00		12,692,000.00		
Fred Obwani		Fy 2022/2023	1,630.00		1,630.00		
Geoffrey Karanja		Fy 2022/2023	19,020.00		19,020.00		
George Chege		Fy 2022/2023	21,000.00		21,000.00		
George Gachomba		Fy 2022/2023	40,000.00		40,000.00		
George Maina		Fy 2022/2023	44,800.00		44,800.00		
Gladys Kariuki		Fy 2022/2023	2,050.00		2,050.00		
Grace Kakai		Fy 2022/2023	49,000.00		49,000.00		
Grace Muthoni Maina		Fy 2022/2023	14,700.00		14,700.00		
Jackiline Kangogo		Fy 2022/2023	50,400.00		50,400.00		
Jackiline Kangogo		Fy 2022/2023	71,000.00		71,000.00		
Jackline Osoro		Fy 2022/2023	37,800.00		37,800.00		
Jackline Osoro		Fy 2022/2023	75,600.00		75,600.00		
Jackson Cheruiyot		Fy 2022/2023	11,340.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					11,340.00		
Jacqueline Osoro		Fy 2022/2023	25,200.00		25,200.00		
James Njuguna		Fy 2022/2023	50,400.00		50,400.00		
John Mugwanja		Fy 2022/2023	35,000.00		35,000.00		
John Mugwanja		Fy 2022/2023	6,000.00		6,000.00		
John Murima		Fy 2022/2023	37,800.00		37,800.00		
Jonah Muasya		Fy 2022/2023	12,000.00		12,000.00		
Joseph Koech		Fy 2022/2023	12,000.00		12,000.00		
Josephat Wanjohi		Fy 2022/2023	65,000.00		65,000.00		
Josephat Wanjohi		Fy 2022/2023	71,200.00		71,200.00		
Joy Mugambi		Fy 2022/2023	63,000.00		63,000.00		
Lucy Ndiba		Fy 2022/2023	129,600.00		129,600.00		
Lucy Wangui Mbugua		Fy 2022/2023	20,180.00		20,180.00		
Lydia Njuki		Fy 2022/2023	29,200.00		29,200.00		
Margaret Iminza		Fy 2022/2023	24,400.00		24,400.00		
Margaret Iminza		Fy 2022/2023	12,000.00		12,000.00		
Mary Mucheru		Fy 2022/2023	35,000.00		35,000.00		
Musa Koech		Fy 2022/2023	49,000.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					49,000.00		
Patrick Gathenya		Fy 2022/2023	14,700.00		14,700.00		
Patrick Gathenya		Fy 2022/2023	14,700.00		14,700.00		
Payee		Fy 2022/2023	105,073.60		105,073.60		
Payee		Fy 2022/2023	61,500.00		61,500.00		
Maryline Ayumah		Fy 2022/2023	20,280.00		20,280.00		
Samuel Isaboke		Fy 2022/2023	56,000.00		56,000.00		
Sarah Odongo		Fy 2022/2023	12,000.00		12,000.00		
Simon Wangia		Fy 2022/2023	71,000.00		71,000.00		
Stephen Ayebei		Fy 2022/2023	14,700.00		14,700.00		
Stephen Ayebei		Fy 2022/2023	14,700.00		14,700.00		
Susan Kaiga		Fy 2022/2023	52,400.00		52,400.00		
Thomas Gwehona		Fy 2022/2023	12,000.00		12,000.00		
Winnie Ngaluma		Fy 2022/2023	31,500.00		31,500.00		
Margaret Wanjiru Kinyanjui	S	2022/2023	50,400.00		50,400.00		
Nelson T Maara	T	2022/2023	3,240.00		3,240.00		
Grace Karanja	L	2022/2023	11,200.00		11,200.00		
Johnson K Njuguna	R	2022/2023	11,200.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					11,200.00		
Kennedy Mungai	S	2022/2023	11,200.00		11,200.00		
Dr.Nelson Maara	T	2022/2023	8,400.00		8,400.00		
Eng Margaret Kinyanjui	S	2022/2023	14,000.00		14,000.00		
Kennedy Mungai	S	2022/2023	11,200.00		11,200.00		
Johnson Njuguna	R	2022/2023	11,200.00		11,200.00		
Grace Karanja	L	2022/2023	11,200.00		11,200.00		
Dr. Nelson Maara	T	2022/2023	17,500.00		17,500.00		
Eng. Margaret Kinyanjui	S	2022/2023	14,000.00		14,000.00		
Kennedy Mungai	S	2022/2023	14,000.00		14,000.00		
Johnson K. Njuguna	R	2022/2023	14,000.00		14,000.00		
Grace Karanja	L	2022/2023	14,000.00		14,000.00		
Josephine Achieng	S	2022/23	25,200.00		25,200.00		
Josephine Achieng	S	2022/23	14,000.00		14,000.00		
Josephine Achieng	S	2022/23	42,000.00		42,000.00		
Josephine Achieng	S	2022/23	37,800.00		37,800.00		
Josephine Achieng	S	2022/23	14,000.00		14,000.00		
Stella Mwaura	S	2022/23	14,000.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					14,000.00		
Daniel Mbogo Ndiritu	Q	11/06/2023 - 14/06/2023 .	42000	0.00	42,000.00		
Gitau Thabanja	Q	6/28/2023	10,500.00	-	10,500.00		
Sub Total Senior Management				**487,699.10**	**22,564,954.55**	**6,139,469.10**	
MIDDLE MANAGEMENT							
Sarah Chepkemoi Rotich	D		27,950	24,950	3,000	3,000	
Jescah Opati	F	30-Jun-23	1,050.00		1,050.00		
Margaret Mwaganu	F	30-Jun-23	1,050.00		1,050.00		
Francis Kihoro	Q	30-Jun-23	28,000.00		28,000.00		
Lucy Mwangi	K	30-Jun-23	22,400.00		22,400.00		
Faith Kamau	K	30-Jun-23	22,400.00		22,400.00		
Tabitha Wanini	K	30-Jun-23	22,400.00		22,400.00		
Susan Gichia	K	30-Jun-23	22,400.00		22,400.00		
Peter Ruttoh	J	30-Jun-23	12,600.00		12,600.00		
Mercy Kilisio	J	30-Jun-23	12,600.00		12,600.00		
James Maina	G	30-Jun-23	12,600.00		12,600.00		
Julius Njogu	H	30-Jun-23	12,600.00		12,600.00		
John Koreng	H	30-Jun-23	12,600.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					12,600.00		
Raymond Sangale Bicky	H	30-Jun-23	12,600.00		12,600.00		
Susan Gichia	K	30-Jun-23	118,400.00		118,400.00		
Tabitha Wanini	K	30-Jun-23	72,100.00		72,100.00		
Joyce Kibor	J	30-Jun-23	44,100.00		44,100.00		
Francis Kihoro	Q	30-Jun-23	84,000.00		84,000.00		
Lucy Mwangi	K	30-Jun-23	67,200.00		67,200.00		
Elizabeth Karanja	Casual	30-Jun-23	8,400.00		8,400.00		
Frederick Kioko	Casual	30-Jun-23	8,400.00		8,400.00		
Cherotich Jedidah	Casual	30-Jun-23	8,400.00		8,400.00		
Bernard Murungaru	Casual	30-Jun-23	8,400.00		8,400.00		
Kepha Ayioka	Casual	30-Jun-23	8,400.00		8,400.00		
Nicholas Juma	Casual	30-Jun-23	8,400.00		8,400.00		
Abrahim Masese	Casual	30-Jun-23	8,400.00		8,400.00		
John Ochieng	Casual	30-Jun-23	8,400.00		8,400.00		
Kenjoses Muriuki Michemi	Casual	30-Jun-23	8,400.00		8,400.00		
Julius Njogu	H	30-Jun-23	9,800.00		9,800.00		
Susan Gichia	K	30-Jun-23	50,400.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					50,400.00		
Joyce Kibor	J	30-Jun-23	29,400.00		29,400.00		
Lucy Mwangi	K	30-Jun-23	50,400.00		50,400.00		
Peter Ruttoh	J	30-Jun-23	29,400.00		29,400.00		
Mercy Kilisio	J	30-Jun-23	29,400.00		29,400.00		
Tabitha Wanini	K	30-Jun-23	50,400.00		50,400.00		
John Koreng	H	30-Jun-23	29,400.00		29,400.00		
Julius Njogu	H	30-Jun-23	39,200.00		39,200.00		
Peter Ruttoh	J	30-Jun-23	29,400.00		29,400.00		
James Maina	G	30-Jun-23	58,800.00		58,800.00		
John Koreng	H	30-Jun-23	18,900.00		18,900.00		
James Maina	G	30-Jun-23	18,900.00		18,900.00		
Faith Kamau	K	30-Jun-23	50,400.00		50,400.00		
Tabitha Wanini	K	30-Jun-23	50,400.00		50,400.00		
Susan Gichia	K	30-Jun-23	50,400.00		50,400.00		
Mercy Kilisio	J	30-Jun-23	29,400.00		29,400.00		
Francis Kihoro	Q	30-Jun-23	14,000.00		14,000.00		
Peter Kirui	G	30-Jun-23	6,300.00				

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					6,300.00		
Lucy Mwangi	K	30-Jun-23	42,000.00		42,000.00		
Faith Kamau	K	30-Jun-23	42,000.00		42,000.00		
Julius Njogu	H	30-Jun-23	9,800.00		9,800.00		
Paul Mwalenga	K	30-Jun-23	22,400.00		22,400.00		
Joyce Chelangat	F	30-Jun-23	12,600.00		12,600.00		
Gertrude Onyango	J	30-Jun-23	12,600.00		12,600.00		
Peter Gitau	E	30-Jun-23	8,400.00		8,400.00		
Jedidah C. Kirui	K	2022/23	8,400		8,400.00		
Paul Busienei	L	2022/23	8,400		8,400.00		
Patrick M Lwegado	G	2022/23	10,500		10,500.00		
Naomi Jepkorir Chemain	K	2022/23	15,300		15,300.00		
Income Tax Payee		2022/23	4,900		4,900.00		
Lydia Kiyai	F	2022/23	6,300		6,300.00		
Ann Maletei	J	2022/23	4,900		4,900.00		
Tom Mayoyo	F	2022/23	3,500		3,500.00		
Antonio Oduor	D	2022/23	6,300		6,300.00		
Tom Mayoyo	F	2022/23	6,300		6,300.00		
Tom Mayoyo	F	2022/23	8,400		8,400.00		
Tom Mayoyo	F	2022/23	8,400		8,400.00		
John Waweru	N	2022/23	4,200		4,200.00		

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Tom Mayoyo	F	2022/23	23,800		23,800.00		
Vincent Rono	L	2022/23	10,080		10,080.00		
Monicah Mitein	F	2022/23	16,800		16,800.00		
Joel K Mibei	K	2022/23	21,000		21,000.00		
Jane Wambui Nganga	N	2022/23	8,400		8,400.00		
Benson Nganga	G	2022/23	8,400		8,400.00		
Mary Wairimu	H	2022/23	21,000		21,000.00		
John Waithaka Waweru	L	2022/23	14,280		14,280.00		
Charles Langat	H	2022/23	15,960		15,960.00		
Chui Maranga	F	2022/23	4,200		4,200.00		
Virginia Ngunjiri	N	2022/23	2,800		2,800.00		
Nancy Wangare	L	2022/23	1,400		1,400.00		
Virginia Ngunjiri	N	2022/23	1,680		1,680.00		
Douglas Githinji	G	2022/23	2,800		2,800.00		
Sarah Wangui Karimi	L	2022/23	840		840.00		
Tom Mayoyo	F	2022/23	1,400		1,400.00		
Joseph Kamau Swala	N	2022/23	1,400		1,400.00		
Sarah Wangui Karimi	L	2022/23	840		840.00		
Tom Mayoyo	F	2022/23	3,360		3,360.00		
Seurei Kipkemoi Wilson	G	2022/23	3,360		3,360.00		
Leah Wanja Nganga	G	2022/23	4,200		4,200.00		
Joshua Muigai	M	2022/23	4,200		4,200.00		
Marcella Chepkorir Sitienei	L	2022/23	4,200		4,200.00		
Beth Nyambura Kabutha	K	2022/23	7,000		7,000.00		

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Joshua Muigai Ngotho	M	2022/23	5,600		5,600.00		
Marcella Chepkorir Sitienei	L	2022/23	4,200		4,200.00		
Joshua Muigai Ngotho	M	2022/23	1,400		1,400.00		
Joshua Muigai Ngotho	M	2022/23	11,760		11,760.00		
Geoffrey Kiplangat	H	2022/23	14,280		14,280.00		
Patrick Kiplangat Ronoh	H	2022/23	12,000		12,000.00		
James Mwaniki Kingori	D	2022/23	10,200		10,200.00		
Beth Wacuka	K	2022/23	53,840.00		53,840.00	0	
Philip Odeyo	K	2022/23	103,480.00		103,480.00	0	
David Kimani	K	2022/23	205,560.00		205,560.00	0	
David Kimani	K	2022/23	399,360.00		399,360.00	0	
Margaret Chebii	N	2022/23	784,440.00		784,440.00	0	
Helen Megek	Q	2022/23	1,556,880.00		1,556,880.00	0	
Kevin Kimwele	J	2022/2023	19,600.00		19,600.00		
Monica Kireru	G	2022/2023	19,600.00		19,600.00		
Stephen Kiriimire	E	2022/2023	19,600.00		19,600.00		
Jane Nginyo	L	2022/2023	24,000.00		24,000.00		
Paul Mungai	J	2022/2023	8,400.00		8,400.00		
Monica Kireru	G	2022/2023	8,400.00		8,400.00		

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Alex Sululu	G	2022/2023	8,400.00		8,400.00		
Kimotho Mungai	D	2022/2023	8,400.00		8,400.00		
Kennedy Rogito	N	2022/2023	11,200.00		11,200.00		
Margaret Mwangi	K	2022/2023	11,200.00		11,200.00		
Jane Chemoiywo	P	2022/2023	11,200.00		11,200.00		
Stephen Waweru	L	2022/2023	11,200.00		11,200.00		
Stephen Waweru	L	2022/2023	35,000.00		35,000.00		
Kimotho Mungai	D	2022/2023	28,000.00		28,000.00		
Weldon Sang	J	2022/2023	28,000.00		28,000.00		
Kavin Kimwele	J	2022/2023	28,000.00		28,000.00		
Caroline Kiplngat	K	2022/2023	28,000.00		28,000.00		
John Karani		2022/2023	42,000.00		42,000.00		
Eunia Anyona		2022/2023	33,600.00		33,600.00		
Geoffrey Githinji		2022/2023	33,600.00		33,600.00		
Anthony Mbugua	E	2022/2023	33,600.00		33,600.00		
Stephen Njuguna		2022/2023	33,600.00		33,600.00		
Margaret Mwangi	K	2022/2023	10,500.00		10,500.00		

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Jane Nginyo	L	2022/2023	8,400.00		8,400.00		
Monica M. Kireru	G	2022/2023	8,400.00		8,400.00		
Pauline Gichuhi	D	2022/2023	8,400.00		8,400.00		
Anthony Mbugua	E	2022/2023	8,400.00		8,400.00		
Jane Nginyo	L	2022/2023	10,500.00		10,500.00		
Alex Sururu	G	2022/2023	8,400.00		8,400.00		
Monica M Kireru	G	2022/2023	8,400.00		8,400.00		
Paul Mungai	J	2022/2023	8,400.00		8,400.00		
Margaret Mwangi	K	2022/2023	3,500.00		3,500.00		
Jane Nginyo	L	2022/2023	2,800.00		2,800.00		
Monica M Kireru	G	2022/2023	2,800.00		2,800.00		
Pauline Gichuhi	D	2022/2023	2,800.00		2,800.00		
Paul Miugai	J	2022/2023	2,800.00		2,800.00		
Jane Nginyo	L	2022/2023	10,500.00		10,500.00		
Anthony Mbugua	E	2022/2023	8,400.00		8,400.00		
Monica M Kireru	G	2022/2023	8,400.00		8,400.00		
Weldon Sang	J	2022/2023	8,400.00		8,400.00		

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Paul Muhuhe	L	2022/2023	42,000.00		42,000.00		
Jedidah Kirui		2022/2023	33,600.00		33,600.00		
Kennedy Anunda	N	2022/2023	33,600.00		33,600.00		
Maragaret Waitherero	J	2022/2023	33,600.00		33,600.00		
Norah Mulama	M	2022/2023	33,600.00		33,600.00		
Stephen Waweru	L	2022/2023	31,500.00		31,500.00		
Kimotho Muigai	D	2022/2023	25,200.00		25,200.00		
Weldon Sang	J	2022/2023	25,200.00		25,200.00		
Kevin Kimwele	J	2022/2023	25,200.00		25,200.00		
Caroline Kiplangat	K	2022/2023	25,200.00		25,200.00		
Weldon Sang	J	2022/2023	11,200.00		11,200.00		
Jane Chemoiywo	P	2022/2023	11,200.00		11,200.00		
Margaret Mwangi	K	2022/2023	11,200.00		11,200.00		
Kennedy Anunda	N	2022/2023	11,200.00		11,200.00		
Jane Nginyo	L	2022/2023	10,500.00		10,500.00		
Anthony Mbugua	E	2022/2023	8,400.00		8,400.00		
Monica Kireru	G	2022/2023	8,400.00		8,400.00		

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Paul Muhuhe	L	2022/2023	45,500.00		45,500.00		
Maragaret Waitherero	J	2022/2023	36,400.00		36,400.00		
Kennedy Anunda	N	2022/2023	36,400.00		36,400.00		
Jedidah Kirui	N	2022/2023	36,400.00		36,400.00		
Norah Mulama	L	2022/2023	36,400.00		36,400.00		
Paul Mungai	J	2022/2023	11,500.00		11,500.00		
Alex Sururu	G	2022/2023	8,400.00		8,400.00		
Felishiana Cheboi	F	2022/2023	8,400.00		8,400.00		
Mercy Chebet	G	2022/2023	8,400.00		8,400.00		
Stephen Waweru	L	2022/2023	14,000.00		14,000.00		
George Maina	M	2022/2023	14,000.00		14,000.00		
Margaret Mwangi	K	2022/2023	14,000.00		14,000.00		
Kennedy Rogito	N	2022/2023	14,000.00		14,000.00		
Carolyne Kiplangat	K	2022/2023	14,000.00		14,000.00		
Irene Njoroge	K	2022/2023	14,000.00		14,000.00		
Margaret Wambui Mwangi		2022/2023	14,000.00		14,000.00		
Ndegwa Duncan Macharia		2022/2023	12,600.00		12,600.00		

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Margaret Wanjiru Kinyanjui		2022/2023	50,400.00		50,400.00		
Pauline Gichuhi		2022/2023	3,150.00		3,150.00		
Gladys Wangombe		2022/2023	3,150.00		3,150.00		
Nelson T Maara		2022/2023	3,240.00		3,240.00		
Withholding Vat Collection Account		2022/2023	8,700.00		8,700.00		
Withholding Vat Collection Account		2022/2023	21,600.00		21,600.00		
Withholding Vat Collection Account		2022/2023	38,700.00		38,700.00		
Withholding Vat Collection Account		2022/2023	18,982.00		18,982.00		
Withholding Vat Collection Account		2022/2023	15,000.00		15,000.00		
Withholding Vat Collection Account		2022/2023	34,800.00		34,800.00		
Withholding Vat Collection Account		2022/2023	31,500.00		31,500.00		
Commissioner Of Income Tax		2022/2023	53,550.00		53,550.00		
Geofrey Kosgei	F	23/04/2023	24,500.00		24,500.00	0	
Daniel Ndungu Njogu	N	11/06/2023 - 14/06/2023 .	33,600.00		33,600.00	0	
Mary Kagonya	M	11/06/2023 - 14/06/2023 .	33,600.00		33,600.00	0	
Lorna Mubichi	K	11/06/2023 - 14/06/2023 .	33,600.00		33,600.00	0	
Jesse Langat	J	11/06/2023 - 14/06/2023 .	18,900.00		18,900.00	0	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Reuben Macharia	K	6/28/2023	8,400.00	8,400.00	8,400.00	0	
Sub Total Middle Management			**6,690,722.00**	**33,350.00**	**6,665,772.00**	**3,000**	
Unionisable Employees							
Kiogora Murithi	S	2021/2022	24,500.00	24,500.00	-	24,500.00	
Elizabeth Maritim	L	2021/2022	19,600.00	19,600.00	-	19,600.00	
Samuel Kimani	E	2021/2022	19,600.00	19,600.00	-	19,600.00	
Grace Karanja	L	2021/2022	19,600.00	19,600.00	-	19,600.00	
Kennedy Kirwa	E	2021/2022	19,600.00	19,600.00	-	19,600.00	
Stephen Mbogo	E	2021/2022	19,600.00	19,600.00	-	19,600.00	
Martha Owino	G	2021/2022	19,600.00	19,600.00	-	19,600.00	
Wilfred Rubia	K	2021/2022	19,600.00	19,600.00	-	19,600.00	
Kimotho Mungai	E	2021/2022	19,600.00	19,600.00	-	19,600.00	
Monica W Kihoria	N	2021/2022	19,600.00	19,600.00	-	19,600.00	
Fredrick Osewe	L	2021/2022	19,600.00	19,600.00	-	19,600.00	
Philomena Wangeci	K	2021/2022	19,600.00	19,600.00	-	19,600.00	
Stephen Njuguna	E	2021/2022	19,600.00	19,600.00	-	19,600.00	
Isaac Mwangi	J	2021/2022	19,600.00	19,600.00	-	19,600.00	
Imelda Simiyu	K	2021/2022	19,600.00	19,600.00	-	19,600.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Norah Mulama	L	2021/2022	19,600.00	19,600.00	-	19,600.00	
Sammy Ngige	P	2021/2022	19,600.00	19,600.00	-	19,600.00	
Duncan Macharia	G	2021/2022	19,600.00	19,600.00	-	19,600.00	
John Koskei	G	2021/2022	14,700.00	14,700.00	-	14,700.00	
Jane Muriu	S	2021/2022	16,800.00	16,800.00	-	16,800.00	
Kangor Yatich	N	2021/2022	19,600.00	19,600.00	-	19,600.00	
Magdalene Kamau	N	2021/2022	19,600.00	19,600.00	-	19,600.00	
Monica Kireru	J	2021/2022	7,000.00	7,000.00	-	7,000.00	
Grace Karanja	L	2021/2022	8,400.00	8,400.00	-	8,400.00	
Festus K Ngeno	S	2021/2022	123,900.00	123,900.00	-	123,900.00	
Duncan Macharia	G	2021/2022	6,300.00	6,300.00	-	6,300.00	
Festus K Ngeno	S	2021/2022	16,800.00	16,800.00	-	16,800.00	
Festus K Ngeno	S	2021/2022	16,800.00	16,800.00	-	16,800.00	
Wilfred Rubia	K	2021/2022	16,800.00	16,800.00	-	16,800.00	
Martha Owino	G	2021/2022	16,800.00	16,800.00	-	16,800.00	
Philomena Wangeci	K	2021/2022	16,800.00	16,800.00	-	16,800.00	
Laban Kiboi	G	2021/2022	19,600.00	19,600.00	-	19,600.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Festus K Ngeno	S	2021/2022	50,400.00	50,400.00	-	50,400.00	
Festus K Ngeno	S	2021/2022	16,800.00	16,800.00	-	16,800.00	
Grace Cherop	F	2021/2022	19,600.00	19,600.00	-	19,600.00	
Lucy Mungai	L	Fy2021/2022	56,000.00	56,000.00	-	56,000.00	
Salome Amisi	L	Fy2021/2022	56,000.00	56,000.00	-	56,000.00	
Hanifa Wabomba	L	Fy2021/2022	12,200.00	12,200.00	-	12,200.00	
Gladys Pkemei	Q	Fy2021/2022	19,400.00	19,400.00	-	19,400.00	
Elizabeth Kemunto	N	Fy2021/2022	90,000.00	90,000.00	-	90,000.00	
Philip Odeyo	N	Fy2021/2022	47,880.00	47,880.00	-	47,880.00	
Asha Ngayo	K	Fy2021/2022	47,880.00	47,880.00	-	47,880.00	
Josephat Asande	K	Fy2021/2022	47,880.00	47,880.00	-	47,880.00	
Kennedy Gogah	H	Fy2021/2022	27,930.00	27,930.00	-	27,930.00	
Ruth Kabau		Fy2021/2022	27,930.00	27,930.00	-	27,930.00	
Asha Ngayo	K	Fy2021/2022	21,000.00	21,000.00	-	21,000.00	
Maureen Saibala	F	Fy2021/2022	3,500.00	3,500.00	-	3,500.00	
Linda Rotich	M	Fy2021/2022	7,000.00	7,000.00	-	7,000.00	
Benson Maina	Casual	Fy2021/2022	12,239.80	12,239.80	-	12,239.80	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Benson Maina	Casual	Fy2021/2022	19,904.90	19,904.90	-	19,904.90	
Dorothy Nyabwari	Casual	Fy2021/2022	12,239.80	12,239.80	-	12,239.80	
Dorothy Nyabwari	Casual	Fy2021/2022	19,904.90	19,904.90	-	19,904.90	
Catherine Mungai	M	Fy2021/2022	1,260.00	1,260.00	-	1,260.00	
Josephine Ngandu	M	Fy2021/2022	2,800.00	2,800.00	-	2,800.00	
Dorcas Mwangi		Fy2021/2022	5,600.00	5,600.00	-	5,600.00	
Jackson Keiro		Fy2021/2022	11,200.00	11,200.00	-	11,200.00	
Samuel Isaboke		Fy2021/2022	42,000.00	42,000.00	-	42,000.00	
Benard Sigei	K	Fy2021/2022	21,000.00	21,000.00	-	21,000.00	
Robert Cheruiyot	K	Fy2021/2022	23,100.00	23,100.00	-	23,100.00	
Nancy Mwangi	J	Fy2021/2022	13,755.00	13,755.00	-	13,755.00	
Gilbert Langat	G	Fy2021/2022	6,510.00	6,510.00	-	6,510.00	
Philip Odeyo	Imprest	Fy2021/2022	800,000.00	800,000.00	-	800,000.00	
Salome Amisi	Imprest	Fy2021/2022	98,000.00	98,000.00	-	98,000.00	
Elizabeth Kemunto	Imprest	Fy2021/2022	30,000.00	30,000.00	-	30,000.00	
Linda Rotich	Imprest	Fy2021/2022	40,000.00	40,000.00	-	40,000.00	
Dorcas Njeri	Imprest	Fy2021/2022	50,000.00	50,000.00	-	50,000.00	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Kenneth Kamau	Imprest	Fy2021/2022	50,000.00	50,000.00	-	50,000.00	
George Ogaloh	Imprest	Fy2021/2022	30,000.00	30,000.00	-	30,000.00	
Xavier Okado Lugaga	Imprest	Fy2021/2022	51,000.00	51,000.00	-	51,000.00	
Rebecca Nyaitondi Mose		Fy2021/2022	14,700.00	14,700.00	-	14,700.00	
Linda Chelang'at Rotich	M	Fy2021/2022	56,000.00	56,000.00	-	56,000.00	
David Kipkemoi Tarus	J	2022/2023	14,700.00	-	14,700.00	-	
David Kipkemoi Tarus	J	2022/2023	1,260.00	-	1,260.00	-	
David Kipkemoi Tarus	J	2022/2023	1,260.00	-	1,260.00	-	
David Kipkemoi Tarus	J	2022/2023	1,260.00	-	1,260.00	-	
David Kipkemoi Tarus	J	2022/2023	1,260.00	-	1,260.00	-	
David Kipkemoi Tarus	J	2022/2023	2,520.00	-	2,520.00	-	
Mark Wainaina	J	2022/2023	8,400.00	-	8,400.00	-	
Alex Mwangi	J	2022/2023	34,300.00	-	34,300.00	-	
Alex Mwangi	J	2022/2023	6,300.00	-	6,300.00	-	
David Tarus	J	2022/2023	6,300.00	-	6,300.00	-	
Sammy Njuguna	J	2022/2023	6,300.00	-	6,300.00	-	
Alex Mwangi	J	2022/2023	25,200.00	-	25,200.00	-	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
Lilian Mwakio	J	2022/2023	18,900.00	-	18,900.00	-	
Alex Mwangi	J	2022/2023	4,900.00	-	4,900.00	-	
Fredrick Rotich	J	2022/2023	6,300.00	-	6,300.00	-	
Fredrick Rotich	J	2022/2023	17,500.00	-	17,500.00	-	
Alex Mwangi	J	2022/2023	12,600.00	-	12,600.00	-	
Fredrick Rotich	J	2022/2023	34,300.00	-	34,300.00	-	
John Waikinda	J	2022/2023	6,300.00	-	6,300.00	-	
Ann Kamami	J	2022/2023	11,200.00	-	11,200.00	-	
Vivian Kanana	J	2022/2023	35,000.00	-	35,000.00	-	
David Tarus	J	2022/2023	22,400.00	-	22,400.00	-	
Newton Karanja	J	2022/2023	6,300.00	-	6,300.00	-	
Sub Total Unionisable Emlpoyyes			2,924,974.40	2,640,214.40	284,760.00	2,640,214.40	
Others (Specify)							
Casual Wages For The Month Of June 2022	-	Fy2021/2022	138,578.10	138,578.10	-	138,578.10	
Equity Bank		2022/23	165,411.00	-	165,411.00		
Cooperative Bank		2022/23	46,979.36	-	46,979.36		
Kenya Commercial Bank		2022/23	84,740.86	-	84,740.86		
Dorcus Syombua		2022/23	6,249.80	-			

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					6,249.80		
Dorcus Syombua		2022/23	14,241.65	-	14,241.65		
Dorcus Syombua		2022/23	8,360.95	-	8,360.95		
Dorcus Syombua		2022/23	14,241.65	-	14,241.65		
Nssf		2022/23	10,080.00		10,080.00		
Comm Of Domestic Taxes		2022/23	3,224.50		3,224.50		
Nhif		2022/23	10,150.00		10,150.00		
Equity Bank		2022/23	266,800.00	-	266,800.00	-	
Paye		2022/23	97,200.00	-	97,200.00	-	
Family Bank		2022/23	221,100.00	-	221,100.00	-	
Paye		2022/23	81,900.00	-	81,900.00	-	
Coorperative Bank		2022/23	210,800.00	-	210,800.00	-	
Paye		2022/23	73,200.00	-	73,200.00	-	
KCB Bank		2022/23	294,800.00	-	294,800.00	-	
Paye		2022/23	109,200.00	-	109,200.00	-	
Equity Bank		2022/23	120,000.00	-	120,000.00	-	
Paye		2022/23	42,600.00	-	42,600.00	-	
KCB Bank		2022/23	242,100.00	-		-	

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current Fy	Outstanding Balance Previous Fy	Comments
					242,100.00		
Paye		2022/23	90,900.00	-	90,900.00	-	
Equity Bank		2022/23	266,800.00	-	266,800.00	-	
Paye		2022/23	97,200.00	-	97,200.00	-	
Family Bank		2022/23	221,100.00	-	221,100.00	-	
Paye		2022/23	81,900.00	-	81,900.00	-	
		Sub Total Others	3,033,537.87	138,578.10	2,894,959.77	138,578.10	

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2021-22	Comments
			A	B	C=A-B		
Commissioner Of Domestic Taxes	Paye	30-06-2021	8700	0	8,700.00	8700	Not paid
Commissioner Of Domestic Taxes	Paye	30-06-2021	66,600.00	0	66,600.00	66,600.00	Not Paid
Commissioner Of Domestic Taxes	Paye	30-06-2021	21,600.00	0	21,600.00	21,600.00	NOT PAID
Commissioner Of Domestic Taxes	Paye	30-06-2021	50,400.00	0	50,400.00	50,400.00	NOT PAID
Commissioner Of Domestic Taxes	Paye	30-06-2021	14,400.00	0	14,400.00	14,400.00	NOT PAID
Commissioner Of Domestic Taxes	Paye	30-06-2021	44,400.00	0	44,400.00	44,400.00	NOT PAID
Commissioner Of Domestic Taxes	Paye	2021/2022	7,800.00	7,800.00		7,800.00	PAID
Commissioner Of Domestic Taxes	Paye	2021/2022	3,300.00	3,300.00		3,300.00	PAID
Commissioner Of Domestic Taxes	Paye	2021/2022	15,900.00	15,900.00		15,900.00	PAID
Commissioner Of Domestic Taxes	Paye	2021/2022	50,400.00	50,400.00		50,400.00	PAID
Income Tax Payee	Paye	2021/2022	115,000.00	115,000.00		115,000.00	paid
Sub-Total				**192,400**	**206,100**	**398,500**	
Nakuru Atc	Catering		133,800		133,800	133,800	Not Paid
Nakuru Atc	Catering		15,950		15,950	15,950	Not Paid

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2021-22	Comments
Nakuru Atc	Catering		45,000		45,000	45,000	Not Paid
Nakuru Atc	Catering		25,200		25,200	25,200	Not Paid
Nakuru Atc	Catering		125,000		125,000	125,000	Not Paid
Nakuru Atc	Catering		15,500		15,500	15,500	Not Paid
Nakuru Atc	Catering		268,200		268,200	268,200	Not Paid
Nakuru Atc	Catering		87,300		87,300	87,300	Not Paid
Nakuru Atc	Catering		293,400		293,400	293,400	Not Paid
Sub-Total							
Amounts Due To Third Parties			**1,009,350**		**1,009,350**	**1,009,350**	
Narigp	Borrowings		200,000		200,000	200,000	Not Paid
Sub-Total			**200,000**		**200,000**	**200,000**	
Others (*Specify*)							
Sub-Total				**0**	**0**	**0**	
Grand total				**192,400.00**	**1,415,450.0**	**1,607,850.00**	

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

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

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land	294,151,059.00	4,800,000.00	0	0	298,951,059.00
Buildings And Structures	3,033,999,044.90	541,283,557.49	0	0	3,575,282,602.39
Transport Equipment	1,232,293,157.45	40,289,282.75	0	0	1,272,582,440.20
Office Equipment, Furniture And Fittings	216,321,587.60	16,313,871.95	0	0	232,635,459.55
ICT Equipment	252,909,177.00	0	0	0	252,909,177.00
Machinery And Equipment	1,344,265,785.65	179,298,083.05	0	0	1,523,563,868.70
Heritage And Cultural Assets	1,190,506,356.80	0	0	0	1,190,506,356.80
Biological Assets	997,800.00	0	0	0	997,800.00
Intangible Assets	159,579,797.00	0	0	0	159,579,797.00
Infrastructure Assets- Roads, Rails	7,853,261,325.00	937,555,511.08	0	0	8,790,816,836.08
Certified seeds	569,508,982.20	59,535,891.50	0	0	629,044,873.70
Research studies	354,656,021.15	62,037,166.35			416,693,187.50
Domestic Public Non-Financial Enterprises(PB)	530,624,924.00	0	0	0	530,624,924.00
Domestic Public-Financial Enterprises	50,000,000	0	0	0	50,000,000.00
Work In Progress			**0**	**0**	**0**
Total	**17,083,075,017.75**	**1,841,113,364.17**	**0**	**0**	**18,924,188,381.92**

Annex 7 – Inter-Entity Transfers – County Assembly of Nakuru

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	County Assemby of Nakuru	87,188,262	717,471,972	369,689,439	595,719,518	1,770,069,191	1,770,069,191		
2.	**Total**	87,188,262	717,471,972	369,689,439	595,719,518	1,770,069,191	1,770,069,191		

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Director of Finance

County Executive

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Director of Finance

County Assembly

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

Annex 7 – Inter-Entity Transfers – Office of the Governor and Deputy Governor

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
3.	Emergency fund				70,000,000	70,000,000	70,000,000		
4.	Total				70,000,000	70,000,000	70,000,000		

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Director of Finance

County Executive

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Director Finance

Emergency Fund

Annex 7 – Inter-Entity Transfers – Health Services

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Nutrition Inter		11,258,700	7,499,400	4,999,400	23,757,500	23,757,500		
2.	Primary Health Care (DANIDA)		14,985,000		13,157,250	28,142,250	28,142,250		
3.	Total		26,243,700	7,499,400	18,156,650	51,899,750	51,899,750		

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Director of Finance

County Executive

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Accountant

Health Services

Annex 7 – Inter-Entity Transfers – Agriculture, Livestock and Fisheries

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	differ ence	explanation
1.	Nat,Agri,Rural Gr (NARIGP)	60,194,266	22,710,198	95,266,938	2,625,763	**180,797,165**	**180,797,165**		
2.	Agri. Sec. Dev Su Pr II			10,752,658		**10,752,658**	**10,752,658**		
3.	Nat,Agri, Value,Chain,Dev P (NAVCDP)	67,192,729				**67,192,729**	**67,192,729**		
4.	**Total**	127,386,995	22,710,198	106,019,596	2,625,763	**258,742,552**	**258,742,552**		

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Director of Finance

County Executive

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Accountant

Agriculture, Livestock and Fisheries

Annex 7 – Inter-Entity Transfers – Education and ICT

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Village Poly Prj. Fund		33,142,500	33,142,500					
2.	Scholarship			177,250,852					
3.	**Total**	0	33,142,500	210,393,352	0	243,535,852	243,535,852		

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Director of Finance

County Executive

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Accountant

Education and ICT

Annex 7 – Inter-Entity Transfers – Water , Environment and Natural Resources

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Climate Change Funds			33,312,923.00	11,000,000.00	**44,312,923.00**			
2.	**Total**								

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Director of Finance

County Executive

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Accountant

Water , Environment and Natural Resources

Annex 7 – Inter-Entity Transfers – Lands, Housing and Physical Planning

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Kenya Urban Dev. P				3,534,474.00	**3,534,474.00**			
2.	Kenya Informal Settlement P	200,000,000.00				**200,000,000.00**			
3.	**Total**	**200,000,000.00**			**3,534,474.00**	**203,534,474.00**			

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Director of Finance

County Executive

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Accountant

Lands, Housing and Physical Planning

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

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

Annex 10 Reporting on Disaster Expenditure

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