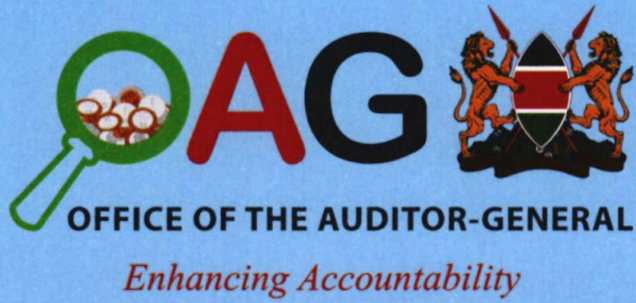


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KIRINYAGA

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	27/2/2025
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COMMITTEE	
CLERK AT THE TABLE	Angela



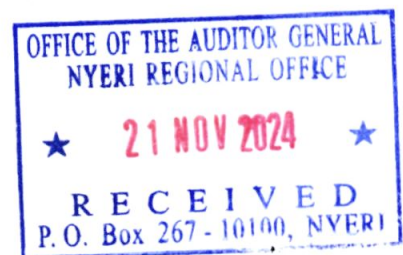
COUNTY GOVERNMENT OF KIRINYAGA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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*

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

b) *Glossary of Terms*

Accounts payable (creditor)	Amount due for payment to a supplier of goods/services
Account receivable	Amount due from a staff mostly imprest and advances.
Accounting period	Time period for which financial statements are prepared.
Accounting policies	Accounting methods which have been judged by financial institutions to be most appropriate to their circumstances and adopted by them for the purpose of preparing their financial statements that is PSASB.

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

2. Kirinyaga County Executive Key Entity Information and Management

a) Background information

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

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

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b) Key Management team

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

No.	Designation	Name
1.	County Governor	H.E. Anne Mumbi
2.	Deputy Governor	H.E. David Githanda
3.	County Secretary	Henry Anthony Kimathi
4.	CEC Member Finance and Economic Planning	Jackline Njogu
5.	CEC Member Environment, Water and Natural Resources	James Kinyua
6.	CEC Member Education	Veronica Waweru
7.	CEC Member Health	George Karoki
8.	CEC Member Trade, Cooperatives and Tourism	Calbert Njeru
9.	CEC Member Transport and Infrastructure	Jared Migwi
10.	CEC Member Agriculture, Livestock and Fisheries	Dr. John Gachara
11.	CEC Member Lands, Physical Planning and Housing	Samuel Kanjombe
12.	CEC Member Youth and Sports	Dennis Gichobi
13.	CEC Member Gender, Culture and Social Development	Millicent Ngari
14.	County Attorney	Caroline Cheryl Kinyua

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

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

d) Fiduciary Oversight Arrangements

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

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

e) County Executive Headquarters

P.O. Box 260 Kutus.

Kutus Town, Nyangata ward, Mwea Sub County.

KIRINYAGA, KENYA.

f) County Executive Contacts

Telephone: (254) 0720 803 286

E-mail: cofinance@kirinyaga.go.ke

Website: www.kirinyaga.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

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

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

4. Equity Bank
P.O Box 1056
Kerugoya10300
KIRINYAGA, KENYA

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

P.O. Box 260 Kutus.
Kutus Town, Nyangata ward, Mwea Sub County.
KIRINYAGA, KENYA.

3. Governance Statement

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

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

The County Executive

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



H.E ANNE MUMBI WAIGURU
GOVERNOR
COUNTY GOVERNMENT OF KIRINYAGA



H.E DAVID GITHANDA
DEPUTY GOVERNOR
COUNTY GOVERNMENT OF KIRINYAGA



HENRY ANTHONY KIMATHI
COUNTY SECRETARY
COUNTY GOVERNMENT OF KIRINYAGA



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



*JAMES KINYUA
CEC MEMBER ENVIRONMENT
COUNTY GOVERNMENT OF KIRINYAGA*



*GEORGE KAROKI
CEC MEMBER HEALTH
COUNTY GOVERNMENT OF KIRINYAGA*



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



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



*VERONICA WAWERU
CEC MEMBER EDUCATION
COUNTY GOVERNMENT OF KIRINYAGA*



*DR. JOHN GACHARA
CEC MEMBER AGRICULTURE, LIVESTOCK &
FISHERIES
COUNTY GOVERNMENT OF KIRINYAGA*



*SAMUEL KANJOMBE
CEC MEMBER LANDS, PHYSICAL PLANNING &
HOUSING
COUNTY GOVERNMENT OF KIRINYAGA*



*DENNIS GICHOBI
CEC MEMBER YOUTH & SPORTS
COUNTY GOVERNMENT OF KIRINYAGA*



*MILLICENT NGARI
CEC MEMBER GENDER, CULTURE & SOCIAL
DEVELOPMENT
COUNTY GOVERNMENT OF KIRINYAGA*

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

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

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4. Foreword by the CECM Finance and Economic Planning

I have the pleasure for presenting the financial report of the County Government of Kirinyaga for the financial year 2023/2024.

The County realised a surplus of **Kshs. 122,645,108** with an approved County Executive budget of **KShs. 6,481,998,272**. The total County Executive expenditure for the year was **Kshs. 5,234,034,923**, which included both recurrent and development expenditure. The total current year revenue for County Executive was **Kshs 5,356,680,031**.

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

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

- The delay in disbursements of funds to County Governments by the National Government. The County Government therefore had limited resources, which posed a challenge to timely implementation of the budget during the period under review. The county did not receive all the revenues as stipulated in CARA from National Treasury.

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



.....
JACQUELINE WANJIKU NJOGU

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

COUNTY GOVERNMENT OF KIRINYAGA

5. Statement of Performance against County Predetermined Objectives

Kirinyaga County Government Strategic development objectives

The County's 2023-2027 CIDP has identified nine key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Mountain Cities Blueprint 2030, Governor's Manifesto, Bottom-up Economic Transformation Agenda (BETA), the National Government's Vision 2030, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Kirinyaga County's CIDP are to:

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

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Below we present the progress made in attaining the objectives of the CIDP (2023-2027) for Kirinyaga County.

<i>S/N</i>	<i>Strategic Objective as per CIDP</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons for underperformance/Over performance)</i>
1	Increase Agricultural and Livestock Productivity	Enhanced farmer capacity, infrastructure, and policy framework.	Wezesha Agriculture Strategy (2023-2024) developed and printed; 133,375 farmers and 514 agro-dealers mapped; 20 SACCOs digitized; 204 agri-projects geo-referenced; 38 agricultural staff trained.	
2	Provide and Maintain Integrated Road Network and Infrastructure	Well-maintained roads with proper drainage systems and accessibility.	754.3 km of roads graded (100% completion), 310.8 km gravelled (85% completion); 2 bridges and footbridges constructed, 168 culverts installed (increase by 50 units).	
3	Facilitate Sustainable Land Resource Management and Housing	Secure land tenure, completed physical planning, and sustainable housing.	Kerugoya-Kutus Municipality Local Physical and Land Use Plan (LPLUP) 100% complete; County Spatial Plan 85% complete; land acquisition for public use - 6 parcels acquired, compensation pending.	
4	Offer Efficient and High-Quality Health Care System	Operational medical complexes and functional dispensaries.	Kerugoya Hospital 100% complete, Kianyaga (80%) and Kimbimbi (85%) nearing completion; 60%-100% completion in 12 dispensaries, with Kiandieri fully complete.	
5	Regulate and Promote Economic Growth through Market Development	Developed and upgraded markets with verified compliance.	2 markets constructed (Riakiania, Togonye); 5,000 weights and measures equipment verified (100% target met); 49 cooperative societies audited; 10 feasibility studies completed for Industrial Park.	
6	Provide and Coordinate Lifelong Education and Training	Well-equipped and functional educational facilities.	9 new classrooms constructed (100%), 3 renovated (100%); ECDE furniture supplied to 4 classrooms; 200 tablets procured under EIDU program; 199 ECDE centres supplied with teaching materials.	

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S/N	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made since inception from the latest CIDP	Remarks (Explain the reasons for underperformance/Over performance)
7	Facilitate Youth Empowerment and Social Services Development	Sustainable youth empowerment and social service initiatives.	Car washes constructed and operational in Tebere Ward; tents and chairs provided to 5 youth groups (100% complete); 200 youth empowered (50% ongoing).	
8	Promote Socio-Economic Development through Cultural and Social Services	Enhanced community development through cultural and social services.	Tents and chairs purchased for 13 groups (100% complete); Mekos distributed to 600 households (100% complete); GBVR Centre construction in Kerugoya 60% complete.	
9	Promote Environmental Conservation and Water Resource Management	Efficient waste management and conserved natural resources.	5 bulk waste bins procured; Kirinyaga Solid Waste Management Act 2021 published; 2,500 bamboo seedlings planted at Thiba Dam; Climate Change Act 2023 and Climate Change Fund regulations enacted.	

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Department: Agriculture, Veterinary, Livestock and Fisheries

Program: General Administration Planning and Support

Outcome: Improved delivery of responsive, effective and efficient services

Sub Program: General Administration planning and support

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

Program: Policy Strategy and Management of Agriculture

Outcome: improved efficiency through management of agricultural policy

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

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Sensitization on new policies and bills by Ministry of Agriculture	No. of Bills stakeholders sensitized on	3

Program: Crops Development and Management

Outcome: Increased agricultural productivity

Sub-program: Agriculture Extension Services

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

Sub-program: Food Security Initiative

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

Program: Livestock Resource Management and Development

Outcome: increased livestock productivity and profitability

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

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

Program: Fisheries Development

Outcome: increased employment through diversification

Sub-program: Aquaculture Development

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

Department: Environment, Water & Natural Resources

Program: General Administration and Planning

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

Sub-program: General administration & planning services

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
CEC / CO OFFICES Environment, Water & Natural Resources	Timely & adequate support services provided	% Of administrative functions performed timely	100%

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Piped water supply infrastructure development

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

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Ground Water infrastructure development

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

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Irrigation infrastructure development

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

Program: Environment Management and Protection

Outcome: To protect, conserve and sustainably manage the environment

Sub-program: Solid Waste Management

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

Program: Environment Management and Protection

Outcome: To protect, conserve and sustainably manage the environment

Sub-program: County Forestry Development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Environment & Natural Resources	Increased tree cover	No. of community tree Nurseries operationalized	5
		No. of trees planted per year	100,000
	Updated status of water resources	annual reports on status	1

Department: Education and Public Service

Program: General Administration Planning and Support

Outcome: Improved delivery of responsive, effective and efficient services

Sub Program: General Administration planning and support

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

Program: Pre-Primary Education

Outcome: improved quality of early childhood education provided

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

Program: Technical and Vocational Training

Outcome: improved quality of technical and vocational training provided

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

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2024

Department: Public Health and Sanitation

Name of Program: General Administration, Planning services

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

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
			1 New complex equipped with assorted equipment in Kianyaga SDH	60%
Kitchen and laundry services	Constructed kitchen and laundry unit at Kimbimbi SCH	Number of kitchen and laundry units constructed	1 New complex equipped with assorted equipment in Kimbimbi SDH	65%
			1 Trauma centre equipped in Sagana SDH	
			1 Harambee ward renovate to offer rehabilitative services	0%
			Female ward change use to offer occupational therapy service in KRCH	100%
			4	0%
			1 (Kianyaga SDH maternity	0%
			All SDPs in Kimbimbi SDH	0%
			4	50% (2 bought)
			4	25% (1 Kerugoya)
			1 kitchen and 1 laundry constructed (Kimbimbi SDH)	0%
Health Products and technology	Procured pharmaceuticals for 80 health facilities	Number of health facilities with assorted laboratory reagents and small lab equipment procured	1	0%
			1500	1250
			3	0
			2	1
			5	13
			30	16
			73	73
			73	73
	73		73	
	Procured assorted linen for 30 health facilities		30	100%
			30	30

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2024

Department: Public Health and Sanitation

Name of Program: Curative and Rehabilitative Health Services

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

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Integrated Disease Surveillance and Response (IDSR)	Outcome: Reduced burden of preventable diseases.	Outcome: Reduced burden of preventable diseases.	Objective: To reduce incidence of Preventable diseases and ill health.	Objective: To reduce incidence of Preventable diseases and ill health.
			Outcome: Reduced burden of preventable diseases.	Outcome: Reduced burden of preventable diseases.
	Construction a modern incinerator at Kimbimbi SCH	Number of modern incinerators constructed	PLANNED TARGET 2023/20024	ACHIEVEMNT 2023/2024
			KCRH drainage connection	0%
			Kianyaga sanitary block	
			One truck	0%
		1	0%	
	Equipped Modern Incinerator at Sagana SCH	Number of Modern incinerators equipped		0%
	Disposed Asbestos	Quantity of Asbestos disposed	1	0%
			1	0%
1			0%	
100%			0%	

KIRINYAGA COUNTY EXECUTIVE
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	Reduce worm burden among school children	% of Facilities with adequate IPC system in place	1	95%
			100%	100%
		No of school children dewormed	160 villages	0%
		80000	100%	
	Eradication of AFP	% of suspected AFP cases investigated	100	100%
		100%	100%	

Department: Public Health and Sanitation

Name of Program: Preventive and Promotive Health Services

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

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Human Resources for Health	New staff recruited of all cadres	Number of new staff recruited	Objective: To provide effective and efficient Administration, Planning, Management Support and Coordination of health interventions across the county	Objective: To provide effective and efficient Administration, Planning, Management Support and Coordination of health interventions across the county
			Outcome: Well managed Health services in the county	Outcome: Well managed Health services in the county

KIRINYAGA COUNTY EXECUTIVE
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			PLANNED TARGET 2023/20024	ACHIEVEMNT 2023/2024
			20	25%
			1	50%
			50	44
Leadership and Governance	Create data demand and use at all levels of service delivery	No of capacity building session of data demand and use	50%	0%
			4	4
			100%	70%
			4	100%
			4	25%
	4	25%		
	2	2		
	Enhanced inter-governmental relations	Number of inter-governmental forums conducted	4	2
Health Financing	Well-resourced primary healthcare services	% of Health funds committed to Health research	4	0%
			72	100%
			0.5%	0%
			5	0% research initiated by the department
		Primary Health care expenditure as a % of total county health expenditure	40%	37%
			100%	0%
			30%	0% funds from county Government
			No. of outreaches Conducted in nutrition services	6
			No. of Active case search carried out (AFP, NNT, Measles and guinea worm)	12
			No. of On-Job-Training session conducted on surveillances	12
S.P. 2.4: Disease surveillance and control	County Disease Surveillance Coordinator	Improved Active Search of Targeted Diseases	No. of trained health care providers trained on surveillance and response	30

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2024

			No. of Disease outbreaks investigated and controlled	100%
			No. of condom dispensers procured and distributed 500 condom dispensers	500
S.P. 2.5: HIV control interventions	County HIV/AIDS Coordinator	Increased HIV services uptake among the key and vulnerable populations	No. of condoms Distributed for STIs/HIV/AIDS prevention control	434000
			No. of community dialogue on HIV testing held per ward	80
			No. of facility-based CMEs on PREP/PEP Conducted per quarter	4
		Intensified PMTCT to reduce MTCT related mortality by 30% by increasing ART uptake to >91%	No. of Community Health Volunteers trained per sub-county on focused ANC.	260
			No. of Health care providers trained on PMCT guidelines and eMTCT framework	40
			No. of contacts of TB bacteriological cases traced	150
S.P. 2.6: TB control interventions	County TB and Lungs Coordinator	Increased case findings and treatment outcomes in all types of TB patients	No. of world TB Day Celebrated	1
			No. of TB defaulter traced through CHVs	35
			No. of Isolation done for serial treatment	10
			No. of health care workers on trained on INTERGRATED curriculum	120
			No. of procured expert machine and its consumables	1
			No. of TB screening in schools Conducted (Community outreaches-TB screening)	20
			No. of indoor residual spraying (IRS) conducted to households to institutions	190
S.P. 2.7: Malaria control interventions	County Malaria Coordinator	Reduced morbidity and mortality rates due to malaria disease	No. of larvicides and Larvicide procured for the stagnant water bodies	
			No. of health care workers on trained on new guidelines on hypertension and Diabetes management	40
S.P. 2.8: Non-communicable disease control	County NCD Focal person	Reduced morbidity and mortality rates due to Non-Communicable Diseases	No. of Data Quality Audits conducted in the 4 hospitals and 23 health centres	4
			No. of world CANCER Day Commemorated	1
			No. of world Hypertension Day Commemorated	1
			No. of world Diabetes Day Commemorated	1
			Carry out study on cardinal vascular diseases prevalence	1
			No. of sensitization and awareness on NCDs session conducted	

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2024

			No. of hypertensive and diabetic patients followed up	100
			No. of community-based study on key health risk factors in the County conducted	1
			No. of children dewormed in and out of school/No. of rounds of deworming held	52,000
S.P. 2.9: Environmental health, water and sanitation interventions	County Public Health Officer	Improved Conformity with public health standards	No. of assorted bins and bin liners procure for the health facilities	100%
			No. of medical certificate (form D) procured	100%
			No. of HIV/AIDS implementing organizations Capacity built	160
			No. of conducted multi-sector partnership engagement	20
			No. of building plans approval carried out	400
			No. of inspection of buildings during construction period Conducted	400
			No. of food and non-food plants for licensing and routine inspection conducted	5832
			No. of licenses to approved food and non-food plants issued	5832
			No. of food samples delivered to laboratory for analysis	40
			No. of water samples delivered to laboratory for analysis	40
			No. of Procured and distributed (aqua tabs) chlorine chemical for H/H water treatment.	300,000
			No. of villages uploaded in CLTS monitoring and information system	486
			No. of 40 villages Triggered towards attaining ODF status (8 in each sub county)	200
			No. of verification and certification of ODF claimed villages carried out	80
			Purchase and erect billboards on ODF certified villages (80 villages).	80
			No. of Chews updated on CLTS.	100
			No. of Updated the jigger's inventory	1
			No. of household's jiggers infested dusted with Servin.	50
No. of infested persons identified and treated of identified jigger.	100%			
No. of customized National environmental prototype bill to local situation through county assembly	1			

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2024

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

Department: Lands, Housing and Urban Development

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

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

Program: Housing and Urban Development

Outcome: improved quality housing services and urban infrastructure

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

Program: LAND MANAGEMENT

Outcome: enhanced land productivity and economic development

Sub program: Spatial Planning

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

Sub-program: Land Survey and Mapping

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

Department: Transport and Infrastructure

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

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

Program: Roads Development, Maintenance and Management

Outcome: improved accessibility

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

Program: Infrastructure Development, Maintenance and Management

Outcome: improved accessibility

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

Program: Fire Fighting and Disaster Management

Outcome: Reduced damages resulting from disasters

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

Department: Trade, Cooperatives, Industrialization and enterprise development

Program: General administration and planning services

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

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

Program: Trade Development and Investment

Outcome: improved entrepreneurship development and productivity

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

Department: Gender, Culture and Social Services

Program: General Administration, Planning and Support Services

Outcome: Efficient and Effective Support Services

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

Program: GENDER AND SOCIAL DEVELOPMENT

Outcome: Increased social and economic development of the society

Sub-program: Gender and Social Development

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Gender	Capacity building of women groups on economic development	No. of Groups trained	100
	Increased production in the Kaitheri Apparel factory	No of ECDE provided with uniforms No of PPEs produced for health facilities No. of masks produced	50

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
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Program: Youth Development

Outcome: improved youth empowerment

Sub program: Youth Development

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

Sub-program: Preservation and promotion of culture

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

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

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

Program: Sports Development

Outcome: improved talent identification

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

Sub-program: Persons living with disability

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

Program: Alcoholic Drinks Control

Outcome: improved control and regulation of Liquor selling businesses

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

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

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

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

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

2. Environmental performance

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

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

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

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

5. Community Engagements

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

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

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

7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, 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 County Executive Committee Member for Finance on 21/11 2024.

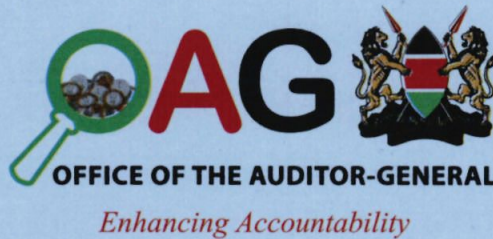


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JACQUELINE WANJIKU NJOGU

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

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIRINYAGA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kirinyaga set out on pages 1 to 47, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kirinyaga as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances Between Financial Statements Balances and Integrated Financial Management Information System (IFMIS) Report

The financial statements for the year ended 30 June, 2024 reflects account balances that are at variance with the corresponding account balances generated from IFMIS as summarized below.

Description	Amount as per Financial Statement (Kshs.)	Amount as per IFMIS Report/Trial Balance (Kshs.)	Variances (Kshs.)
Compensation of Employees	2,613,372,430	2,606,797,796	6,574,634
Use of Goods and Services	1,222,387,241	1,156,814,919	65,572,322
Acquisition of Assets	798,320,000	817,617,322	(19,297,322)
Other Payments	109,110,255	173,686,255	(64,576,000)

In the circumstances, the accuracy and completeness of the respective payments amounts reflected in the statement of receipts and payments could not be confirmed.

2. Use of Goods and Services

The statement of receipts and payments reflects payments of Kshs.2,613,372,430 for use of goods and services as disclosed in Note 4. Review of payment vouchers and related documents revealed the following anomalies;

2.1 Irregular Payment of Revenue Collector's Allowances

The financial statement reflects Kshs.61,192,117 in respect of domestic travel and subsistence allowance amounting to as disclosed in Note 4. The balance includes payments amounting to Kshs. 4,301,100 paid to revenue officers at various rates through various payment platforms for breakfast allowances, allowances for officers working

during weekend period, allowances for working non-official working hours and taxi services payments. However, there is no approved Policy to guide on the basis of rate of payment.

In the circumstances, the validity and accuracy of payments of allowances amount of Kshs.4,301,100 could not be confirmed.

2.2 Anomalies in Training Expenses

The financial statement reflects Kshs.25,611,474 in respect of training expenses as disclosed in Note 4, from which an expenditure amount of Kshs.3,778,000 had the following anomalies:

S/No	Voucher No.	Date	Amounts (Kshs.)	Anomalies
1	1200	21/11/2023	661,000	Facilitation request memo done after the interviews were conducted
2	1111	22/11/2023	600,000	List of participants not provided
3	1113	16/11/2023	450,000	Evidence of work done not provided
4	1112	22/11/2023	120,000	List of participants not provided
5	3089	15/5/2024	750,000	Evidence of 50 participants not provided
6	1136	15/11/2023	657,000	Evidence of participants and facilitators not provided
7	3090	15/5/2024	540,000	Expected /results report not provided
	Total		3,778,000	

In the circumstances, the validity and regularity of Kshs 3,778,000 amount incurred for training could not be confirmed.

3. Lack of Ageing Analysis for Payables.

The financial statements reflect Kshs.1,229,536,760 in respect of pending accounts payable balance as disclosed in Note 20 and Annex 2 on other important disclosures. Included in this amount is additions for the financial year amounting to Kshs. 587,410,045 due to suppliers for goods, works and services translating to an increase of 48% for the year. In addition, the pending Accounts Payable was not supported by an ageing analysis. Further, Annex 3 of the financial statements reflects other pending staff payables for middle management amounting to Kshs.22,824,601 as staff payables. However, the pending staff payables were not supported with an Ageing Analysis in the note to the financial statements.

In the circumstances, the accuracy and completeness of the pending bills amount of Kshs. 1,229,536,760 could not be confirmed.

4. Non-Disclosure of Bank Balances

The statement of assets and liabilities reflects Kshs.136,814,671 in respect of bank balances as disclosed in Note 13A to the financial statement. However, the balance excludes an amount of Kshs.62,500,000 held at a Commercial Bank (Ecobank) in the

account name of Kirinyaga County Sagana Agro Industrial Park. Further, the authority to open Ecobank account was not provided for audit.

In addition, an amount of Kshs.134,432,040 on account of FLOCCA was transferred from County Revenue Fund to County executive. However, only Kshs. 133,689,625 was reflected in the financial statement of the County Executive leaving unexplained difference of Kshs.742,415. In addition, DANIDA funding amount of Kshs. 15,402,000 was transferred to County Executive from County Revenue Fund. However, only Kshs.15,477,000 was reflected in the financial statement of County Executive leaving Kshs.75,000 unexplained difference.

In the circumstances, the accuracy and completeness of bank balances totalling Kshs.136,814,670 could not be confirmed.

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

Emphasis of Matter

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.6,481,998,272 and Kshs.5,356,680,031 respectively, resulting to budget shortfall of Kshs. 1,125,393,241 or 17%% of the approved budget.

The underfunding of the approved budget affects the planned activities and may have negatively impacted service delivery to the public.

2.0 Long Outstanding Pending Bills

The list of pending bills reflects an amount of Kshs.1,229,536,760, with some long outstanding debt amounting to Kshs.827,767,929 which have remained un paid as a first charge contrary to Regulation 41(2) of the Public Finance Management Regulations (County Governments), 2015.

In addition, the debt increased by Kshs.587,410,045 in the current year compared with the previous financial year. The pending bill status report at the time of audit was not provided. Delay in payment of bills may lead to extra charges of interests and penalties levied by suppliers.

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

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. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues as at 30 June, 2024.

Other Information

The Management is responsible for the Other Information set out on page iv to xxxvii which comprise of Key Entity Information and Management, Governance Statement, forwarded by the CEC Finance and Economic Planning, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of 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. Irregularities in Human Resource Management Practices

1.1 Non-Adherence to Fiscal Responsibility Principle

The statement of receipts and payments reflects Kshs.2,613,372,430 as payment for compensation of employees as disclosed in Note 3 to the financial statements, which

Report of the Auditor-General on County Executive of Kirinyaga for the year ended 30 June, 2024

translates to 49% of the County Executive's total receipts of Kshs.5,356,680,031. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County Government total revenue.

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

1.2 Non-Compliance with the One Third of Basic Salary Rule

Review of payroll records revealed that two hundred and forty-nine (249) employees with basic pay of Kshs.11,261,061 earned less than a third of basic salary contrary to Section C.1 (3) of County HR Policies and Procedures and Section19(3) of Employment Act 2007 which stipulates that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

1.3 Irregular Engagement of Casual Workers

During the year under review, the County Executive engaged casual workers on a contract of service for a period of three months renewable as per sample of contract letters provided.

However, their appointment letters, the list of all casuals engaged and their personal records were not provided for audit. Further, the payment to the casuals was made to the heads of departments monthly through payment vouchers. It was therefore not possible to know and confirm the number of casual workers engaged and their approved rates of payment. This is contrary to Section 66 to 68 of County Governments Act, 2012 that requires authority from Public Service Board to hire casuals, and section 9(1)(a) of Employment Act, 2007 that states that a contract of service for a period or a number of working days which amount in the aggregate to the equivalent, of three months or more; shall be in writing.

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

1.4 Non-Compliance with the Law on Staff Ethnic Diversity

Review of human resource records revealed that as at 30 June, 2024 the County Executive had two thousand three hundred and fifty-seven (2,357) members of staff, out of which two thousand two hundred and sixty-seven (2,267) or 92% of the members of staff are from the dominant ethnic community in the County contrary to the provisions of Section7(2)(2) of the National Cohesion and Integration Act, which requires that no public establishment shall have more than two thirds of its staff from the same ethnic community.

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

2. Ineffective Management of Contracts

2.1 Construction of a Three Storey Medical Complex in Kianyaga Sub County Hospital

Review of the implementation of the construction contract during the year ended 30 June, 2024 revealed the following anomalies:

- i. The contract for the construction of a three (3) storey medical complex at Kianyaga Sub County Hospital was awarded to local contractor at a sum of Kshs.288,867,930 with project commencement date of 12 October, 2021 and a completion date of 28 August, 2023, a contract period of 98 weeks. However, the contract was extended for 61 weeks from 29 August, 2023 to 29 November, 2024. As at the time of audit in the month of September, 2024, payments of Kshs.216,723,995 had been made, translating to 75% of the contract sum. However, according to implementation status report the completion status was at 70% implying that the project is behind schedule and payment may have made for works not executed.
- ii. It was also noted that the contractor vide letter dated 24 April, 2024 wrote to the project implementation committee on stoppage of works due to non-payment. The Management attributed the nonpayment to underfunding of the approved budget.
- iii. It was also observed that during the year under review, on 14 August, 2023, subcontracts valued at Kshs. 137,508,864 were awarded to the contractor for the main works through direct procurement as detailed below;

	Description/Activity of Project	Contract Value (Kshs.)
1	Proposed upgrading of Kianyaga Sub County Hospital (CCTV & access control)	17,300,000
2	Proposed upgrading of Kianyaga Sub County hospital (generator installation works)	29,801,005
3	Installation of medical gases system at Kianyaga Sub County Hospital	34,772,570
4	Installation of I.P.P.B.X Telephone instruments & structured cabling works at Kianyaga sub-county hospital	19,139,729
5	Installation of solar water heating system Kianyaga Sub County hospital (CCTV & access control)	36,495,560
		137,508,864

There was no evidence of negotiation with the Supplier as required by Regulation 90(1)(d) of the Public Procurement and Asset Disposal Regulations, 2020. At the time of audit, in September 2024 the contracts had not been implemented.

In the circumstances, the County may not get value for money for the itemized projects on implementation.

2.2 Construction of Three Storey Medical Complex at Kimbimbi Sub County Hospital

Review of the contract for the construction of a three-storey medical complex at Kimbimbi Sub County Hospital revealed the following:

- i. A local contractor was awarded the construction of a three- storey medical complex at Kimbimbi Sub County Hospital at contract sum of Kshs.288,867,930 with project commencement date of 12 October, 2021 and completion date of 28 August, 2023, a contract period of 98 weeks. The contract was extended for 61 weeks from 29 August, 2023 to 29 November, 2024. As at the time of audit, payments amounting to Kshs. 202,050,708 had been made translating to 70% of the contract sum. However, according to implementation status report the completion status was at 70% implying that the project is behind schedule and payment may have made for works not executed.
- ii. The contractor vide letter dated 24th April, 2024 wrote to the project implementation committee on stoppage of works due to non-payment. The Management attributed the nonpayment to underfunding of the approved budget.
- iii. Procurement contracts for the subcontracts estimated at Kshs.137,508,864 were awarded to the contractor for the main works on 14 August, 2023 through direct procurement as detailed below:

	Description/Activity of Project	Contract Value (Kshs.)
1	Proposed upgrading of Kimbimbi Sub County Hospital (CCTV & access control)	17,300,000
2	Installation of solar water heating system Kimbimbi Sub County hospital (CCTV & access control)	36,495,560
3	Installation of medical gases system at Kimbimbi Sub County hospital	34,772,570
4	Installation of I.P.P.B.X Telephone instruments & structured cabling works at Kimbimbi Sub-County Hospital	19,139,729
5	Installation of solar water heating system Kimbimbi Sub County Hospital (CCTV & access control)	29,801,005
		137,508,864

At the time of audit, September 2024 the contract had not been implemented.

In the circumstances, the County risks being charged interest for late payments which may escalate the cost of the projects.

2.3 Incomplete Ndaba Dispensary at Kagai Ward

It was observed that the contract for the construction of the Ndaba Dispensary was awarded to a contractor at a contract sum of Kshs.12,837,700 with project start date of 22 May, 2021 and completion date on 15 March, 2022. Payments of Kshs.7,585,032 had been made as at the time of audit in the month of September, 2024. During the physical verification of the project in the month of September 2024 it was noted the contract period had expired and physical works were at 67% completion level.

In the circumstances, there is a risk that the projects with pending works may remain incomplete and the value for money on the amount already spent on the three projects may not have been realized.

3. Incomplete Hospital Management Information System (HMIS)

A tender was awarded to a service provider for the design, development, installation and commissioning of Integrated Hospital Management Information System at Kshs.27,203,450 in the year under review, as per project delivery milestone shown below:

No.	Project Delivery Milestone	Percentage of Contract Amount
1	Inception report	10% inclusive of VAT
2	software delivery (Software media Kits, Vannila version of the HMIS)	30% inclusive of VAT
3	User acceptance Test (UAT) for out-patient modules	20% inclusive of VAT
4	User acceptance Test (UAT) for in-patient modules	20% inclusive of VAT
5	Go-Live for Out-patient modules	10% inclusive of VAT
6	Go-Live for in-patient modules	10% inclusive of VAT

However, the implementation status provided indicates that only Kerugoya County Referral Hospital is fully automated yet other health facilities such as Kianyaga, Kimbimbi and Sagana Sub- County Hospitals are not. No reason has been given for not automating these other hospitals which had been included in the contract and budgeted for.

In the circumstances, value for money on the amount of Kshs.27,203,450 for the design development, installation and commissioning of Integrated Hospital Management Information System may not have been realised.

4. Ineffective Utilization of Public Resources for Legal Expenditure.

The County Executive incurred an expenditure of Kshs.66,212,341 on legal cases in the year under review. However, the County Executive has an established Legal Department with qualified staff capable of representing the County on legal matters.

In the circumstances, value for money may not have been realised on the expenditure of Kshs.66,212,341 for legal cases.

5. Delay in Construction of a Fire Station Project

A local contractor was contracted by the Kerugoya-Kutus Municipality for construction of County fire station under Kenya Urban Support Program (KUSP) in the Department of Lands, Housing and Urban Development. The contract sum payable was Kshs.50,782,580 and as per contract details, the commencement date was on 28 September, 2021 and the completion date of 8 April, 2022, a contract period of 28 weeks which had expired and no evidence for extension was provided.

At the time of physical verification in the month of September, 2024 the project was at 88% completion level with value of work done amounting to Kshs.44,714,691. However, the four (4) roller shutter doors that act as entrance to the building had not been installed and the external wall to the premise were left open leading to susceptibility to security risk. It was also observed that three (3) flush doors and four (4) windows had already been damaged and the project had stalled.

In the circumstances, value for money on the payment of Kshs.44,714,691 is doubtful.

6. Construction of County Aggregation and Industrial Parks (CAIP)

The proposed construction of the County Aggregation and Industrial Parks was awarded to a local contractor at a contract sum of Kshs.499,988,904 and following observations were made during the audit:

6.1 Proposed Construction of County Aggregation and Industrial Parks

- i. The County Executive appropriated a development budget of Kshs.275,000,000 under Department of Trade Cooperatives and Enterprise Development appropriated for development of Sagana Agro-industrial park (Export Processing Zone (EPZ) and CAIPS), feasibility studies, Branding, Marketing and other Infrastructures by the County Government. The amount includes Kshs.250,000,000 for the County Executive's contribution funds for County Aggregation and Industrial Parks and Kshs.25,000,000 for site preparation and food control works for the CAIPS Project. However, the amount of Kshs.250,000,000 was not fully transferred to the Special Purpose Account (SPA) despite disbursement approval of funds by the controller of budget.
- ii. An amount of Kshs.62,500,000 was irregularly deposited on 27 May, 2024 to a commercial bank account opened at a local bank instead of operating the activities of the project on the designated special purpose account at Central Bank of Kenya contrary to Article 3(c) on financial arrangements and Regulation 82(1) of the Public Finance Management (County Government) Regulations, 2015.
- iii. As at the time physical audit inspection in the month of September, 2024 and according to the project progress report dated 17 September, 2024, the overall

project completion status of work physically completed was at 30%. The completion status is behind schedule since the initial contract period had elapsed by 45 weeks against the initial approved contract period of 28 weeks translating to 161% of lapsed initial contract period.

- iv. The contract period was extended by 39 weeks from the initial completion date of 26 March, 2024 to 24 December, 2024. According to the interim certificate No. 3 dated 21 June, 2024 the total work certified was Kshs.116,578,660 representing 23.3% of contract sums.

6.2 Tender for Extra Works for the Proposed Construction of County Aggregation and Industrial Parks

Review of the procurement process and implementation of tender for extra works for the proposed construction of the County Aggregation and Industrial Parks revealed that the request for variation was done by the contractor on 3 August, 2023 citing abnormalities in depth ranges of excavations from 1.5m to maximum of 3m. As at the time of audit in the month of September, 2024, the following were observed:

- i. According to a Memo dated 8 August, 2023 Ref: CGK/TRPW/DPW/CAIPs/Vol.1(13) from the project manager (Director of Public Works) to the Accounting Officer of Trade it was reported that no geotechnical survey was carried out prior to the design of the project.
- ii. Extra works were approved and procured by contracting the main contractor at a contract sum of Kshs.91,868,580 without a budgetary allocation contrary to Regulation 50 of the Public Finance Management (County Governments) Regulations, 2015. Audit review of CIT Minutes dated 21 May, 2024 noted that the Ministry of Investments, Trade and Industry had not clarified how the additional costs for the extra works were to be financed.
- iii. An amount of Kshs.72,875,362 had been paid as at 30 June, 2024 out of the County's project contribution budget of Kshs.250,000,000.

In the circumstances, Management is in breach of the law and noncompliance with the Articles of the intergovernmental agreement on the establishment of County Aggregation and Industrial Parks.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Reports

The County Executive approved budget reflects allocation of Kshs.1,718,200 for internal audit function. However, there was no evidence of internal audit report for the audit assignments carried out during the year under review. In addition, there was no approved Internal audit plan was provided.

In the absence of functional internal audit, the effectiveness of internal controls and risk management during the year under review could not be confirmed.

2. Lack of Valuation Report and Ownership Documents

The financial statement reflects Kshs. 6,340,569,358 in respect of summary of non-current asset as disclosed in Annex 6, out of which, Kshs.53,102,895 is for Kamweti Land whose ownership details were not provided for audit. Further, the title deeds and valuation reports were also not provided.

In the circumstances, the ownership and value of non-current assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023/2024	FY 2022/2023
	Notes	K.shs	K.shs
Receipts			
Transfers from the CRF	1	5,356,605,031	5,725,984,338
Miscellaneous receipts	2	75,000	5,285,787
Total receipts		5,356,680,031	5,731,270,125
Payments			
Compensation of employees	3	2,613,372,430	2,626,248,656
Use of goods and services	4	1,222,387,241	1,256,931,203
Subsidies	5	-	-
Transfers to other government entities	6	342,844,997	339,735,209
Other grants and transfers	7	148,000,000	155,162,730
Social security benefits	8	-	-
Acquisition of assets	9	798,320,000	1,206,752,198
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	109,110,255	146,416,390
Total payments		5,234,034,923	5,731,246,386
Surplus/deficit*		122,645,108	23,739

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 21/11 2024 and signed by:

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


.....
Name: Raphael Mwaura
For Head of Accounting Unit
ICPAK M/No. 9972


County Government of Kirinyaga
 County Executive - (County Government of Kirinyaga)
 Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30th June 2024

		FY 2023/2024	FY 2022/2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	136,814,670	99,334,858
Cash balances	13B		-
Total cash and cash equivalents		136,814,670	99,334,858
Outstanding imprests and advances	14		-
Total financial assets		136,814,670	99,334,858
Financial liabilities			
Deposits and retentions	15	(14,145,823)	(99,311,119)
Net financial assets		122,668,847	23,739
Represented by			
Fund balance b/fwd.	16	23,739	507,934,575
Prior year adjustments	17		(507,934,575)
Surplus/deficit for the year		122,645,108	23,739
Net financial position		122,668,847	23,739

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 21/11 2024 and signed by:

.....

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

.....

 Name: Raphael Mwaura
 For Head of Accounting Unit
 ICPAK M/No. 9972


County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
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11. Statement of Cash Flows for the period ended 30th June 2024

		FY 2023/2024	FY 2022/2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	5,356,605,031	5,725,984,338
Miscellaneous receipts	2	75,000	5,285,787
Total receipts from operating income		5,356,680,031	5,731,270,125
Payments for operating expenses			
Compensation of employees	3	2,613,372,429	2,626,248,656
Use of goods and services	4	1,222,387,241	1,256,931,203
Subsidies	5	-	-
Transfers to other government entities	6	342,844,997	339,735,209
Other grants and transfers	7	148,000,000	155,162,730
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	109,110,255	146,416,390
Total payments for operating expenses		4,435,714,922	4,524,494,188
Net receipts/ (payments) from operations		920,965,109	1,206,775,937
Adjusted for:			
Prior year adjustments	17	-	(507,934,575)
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	(85,165,296)	(39,425,409)
Net cash flow from operating activities		835,799,813	659,415,953
Cash flow from investing activities			
Acquisition of assets	9	798,320,000	1,206,752,198
Net cash flows from investing activities		(798,320,000)	(1,206,752,198)
Cash flow from Financing activities			
Repayment of principal on domestic & foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		37,479,812	(547,336,245)
Cash and cash equivalents at beginning of the year		99,334,858	646,671,103
Cash and cash equivalents at end of the year		136,814,670	99,334,858

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024

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 21/11 2024 and signed by:


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


.....
Name: Raphael Mwaura
For Head of Accounting Unit
ICPAK M/No. 9972

County Government of Kirinyaga
 County Executive - (County Government of Kirinyaga)
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12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th
 June 2024


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	6,481,998,272	-	6,481,998,272	5,356,605,031	1,125,393,241	82.6%
Other receipts	-	-	-	75,000	-75,000	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	-
Total	6,481,998,272	-	6,481,998,272	5,356,680,031	1,125,318,241	82.6%
Payments						
Compensation of employees	2,619,740,688		2,619,740,688	2,613,372,429	6,368,259	99.8%
Use of goods and services	1,269,229,436	1,988,993	1,271,218,429	1,222,387,241	48,831,188	96.2%
Subsidies						
Transfers to other government units	734,710,162		734,710,162	342,844,997	391,865,165	46.7%
Other grants and transfers	178,600,000		178,600,000	148,000,000	30,600,000	82.9%
Social security benefits						
Acquisition of assets	1,505,936,697	5,843,640	1,511,780,337	798,320,000	713,460,337	52.8%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	173,781,289	(7,832,633)	165,948,656	109,110,255	56,838,401	65.8%
Total	6,481,998,272		6,481,998,272	5,234,034,923	1,247,963,349	80.7%
Surplus/(Deficit)				122,645,108		

*County Government of Kirinyaga
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*There was delayed exchequer release from National Treasury which affected full utilization of the budget for Transfers to other government units, other grants and transfers, Acquisition of assets and payment of pending bills
Reallocation amounting to Ksh 7,832,633 was done from other payments to use of goods and acquisition of assets to cover the deficit in respective items subclass.*

The County Executive's financial statements were approved on 21/11 2024 and signed by:


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


.....
Name: Raphael Mwaura
For Head of Accounting Unit
ICPAK M/No. 9972

County Government of Kirinyaga
 County Executive - (County Government of Kirinyaga)
 Annual Report and Financial Statements for the year ended June 30 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024


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	4,118,123,551	-	4,118,123,551	4,045,649,728	72,473,823	98.2%
Other receipts	-	-	-	75,000	-75,000	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
Total	4,118,123,551	-	4,118,123,551	4,045,724,728	72,398,823	98.2%
Payments						
Compensation of employees	2,619,740,688	-	2,619,740,688	2,613,372,429	6,368,259	99.8%
Use of goods and services	1,159,059,436	1,988,993	1,161,048,429	1,161,048,429	-	100%
Subsidies	-	-	-	-	-	-
Transfers to other government units	81,726,970	-	81,726,970	72,941,990	8,784,980	89.3%
Other grants and transfers	148,600,000	-	148,600,000	148,000,000	600,000.00	99.6%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	30,215,168	5,843,640	36,058,808	36,058,808	76,360	100%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	78,781,289	(7,832,633)	70,948,656	14,204,655	56,744,001	20.2%
Total	4,118,123,551	-	4,118,123,551	4,045,626,311	72,497,240	98.2%
Surplus/(deficit)	-	-	-	98,417		

**County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
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There was delayed exchequer release from National Treasury which affected full utilization of the budget for Transfers to other government units, other grants and transfers, Acquisition of assets and payment of pending bills

The County Executive's financial statements were approved on 21.11 2024 and signed by


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County Government of Kirinyaga
 County Executive - (County Government of Kirinyaga)
 Annual Report and Financial Statements for the year ended June 30 2024


B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024


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	2,363,874,721	-	2,363,874,721	1,310,955,303	1,052,919,418	55.5%
Other receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
Total	2,363,874,721	-	2,363,874,721	1,310,955,303	1,052,919,418	55.5%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	110,170,000	-	110,170,000	61,338,812	48,831,188	55.68%
Subsidies	-	-	-	-	-	-
Transfers to other government units	652,983,192	-	652,983,192	269,903,007	383,080,185	41.3%
Other grants and transfers	30,000,000	-	30,000,000	-	28,800,000	0%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,475,721,529	-	1,475,721,529	762,261,192	713,460,337	51.7%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	95,000,000	-	95,000,000	94,905,600	94,400	99.9%
Totals	2,363,874,721	-	2,363,874,721	1,188,408,611	1,174,266,110	50.27%
Surplus/(deficit)	-	-	-	122,546,692		

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There was delayed exchequer release from National Treasury which affected full utilization of the budget for Transfers to other government units, other grants and transfers, Acquisition of assets and payment of pending bills

The County Executive's financial statements were approved on 21/11 2024 and signed by:


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County Government of Kirinyaga
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C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023-34	2023-24	2023-24	2023-24	2023-24
		Kshs	Kshs	Kshs	Kshs	Kshs
County Executive						
Office of the Governor and Deputy Governor	070601 County Executive Services	334,594,668	-	334,594,668	334,419,458	100%
County Executive Administration	070701 County Executive Services	-	-	-	-	0%
Management of County Affairs	070801 Coordination of County Functions	117,691,297	-	117,691,297	104,326,129	89%
County Executive Committee Affairs	070901 Organization of County Business	6,200,000	-	6,200,000	5,592,395	90%
County Public Service Board	071001 Human Resource Management	12,906,040	-	12,906,040	11,113,219	86%
Administrative Support Services	020202 ICT Governance	3,480,000	-	3,480,000	2,737,047	79%
	020701 Government Buildings Services	2,567,000	-	2,567,000	2,222,070	87%
	070411 Audit Committee	1,919,000	-	1,919,000	284,000	15%
	070412 County Enforcement Activities	4,185,000	-	4,185,000	3,922,300	94%
	070413 ICT Infrastructure Development Management	10,958,800	-	10,958,800	10,634,085	97%
	070414 ICT Systems Development Management	1,522,000	-	1,522,000	942,000	62%
Sub Total		496,023,805	-	496,023,805	476,192,703	96%
Finance and Economic Planning		-				

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024

Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023-24	2023-24	2023-24	2023-24	2023-24
		Kshs	Kshs	Kshs	Kshs	Kshs
Public Finance Management	070401 Finance Services	634,173,322	-	634,173,322	633,348,061	100%
	070402 Revenue Services	17,300,000	-	17,300,000	13,941,397	81%
	070404 Procurement and Supply Services	9,770,000	-	9,770,000	8,636,680	88%
	070405 Internal Audit Services	1,718,200	-	1,718,200	532,180	31%
	070408 Budget Formulation, Coordination and Management	8,970,920	-	8,970,920	7,166,340	80%
	070409 Accounting Services	7,445,000	-	7,445,000	7,348,300	99%
County Planning and Economic Policy Management	070501 Economic Planning Services	19,714,168	-	19,714,168	18,208,766	92%
Sub Total		699,091,610	-	699,091,610	689,181,724	99%
Medical Services and Public Health						
Curative and Rehabilitative Services	040301 Curative and Rehabilitative Services	2,721,748,133	-	2,721,748,133	2,389,671,322	88%
Sub Total		2,721,748,133	-	2,721,748,133	2,389,671,322	88%
Education						
Basic Education	050101 General Administration	340,514,905	-	340,514,905	339,019,604	100%
	050102 Free Pre- Primary Education	15,440,000	-	15,440,000	11,415,120	74%
State Education Function Support	050203 Tertiary Education	31,000,000	-	31,000,000	28,957,800	93%
	050501 Pre-Primary and Child Care Services	19,900,000	-	19,900,000		0%
Technical and Vocational Training	050301 Village Polytechnique	678,500	-	678,500	382,000	56%
Sub Total		407,533,405	-	407,533,405	379,774,524	93%

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Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023-24	2023-24	2023-24	2023-24	2023-24
		Kshs	Kshs	Kshs	Kshs	Kshs
Agriculture, Livestock and Fisheries						
Livestock Resource Management and Development	010102 Livestock Extension and Capacity Building Services	305,000	-	305,000	49,490	16%
	010105 Livestock Production Management	-	-	-	-	0%
	010106 Livestock Disease Management & Control	1,200,000	-	1,200,000	968,095	81%
Crop Development and Management	010202 Agricultural Extension Services	1,000,000	-	1,000,000	452,600	45%
	010203 Agribusiness and Market Development	100,000	-	100,000	65,000	65%
	010206 Land and Crop Development	5,149,000	-	5,149,000	4,278,662	83%
	010207 Food Security Initiatives	400,000	-	400,000	300,000	75%
Kamweti Agricultural Training Centre	Extension and Training	-	-	-	-	0%
Fisheries Development	010402 Aquaculture Development	200,000	-	200,000	-	0%
Policy Strategy and Management of Agriculture	010801 Development of Agricultural Policy	543,000	-	543,000	232,700	43%
	011001 General Administration and Planning	734,079,580	-	734,079,580	450,263,609	61%
Sub Total		742,976,580	-	742,976,580	456,610,156	61%
Gender and Youth						
Culture	090702 Social Welfare Services	10,687,000	-	10,687,000	10,330,950	97%

**County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024**

Programme	Sub-Programme	Original budget 2023-24 Kshs	Adjusted budget 2023-24 Kshs	Final Budget 2023-24 Kshs	Actual on comparable basis 2023-24 Kshs	% Budget utilization 2023-24 Kshs
	091201 Gender Administration Services	30,821,210	-	30,821,210	26,167,375	85%
	091301 Gender and Social Development	52,640,000	-	52,640,000	13,621,165	26%
Youth	090901 Youth Development and Empowerment Services	670,000	-	670,000	221,000	33%
Sub Total		94,818,210	-	94,818,210	50,340,490	53%
Sports Culture and Social Services						
	090701 General Administration	12,721,217	-	12,721,217	11,505,595	90%
	090801 Development of Sports and Sports Facilities	21,520,000	-	21,520,000	-	0%
Sports	091401 Management & Development of Sports and Sports Facilities	18,905,000	-	18,905,000	18,520,900	98%
	091601 Control & Campaign Against Drug & Substance Abuse	1,549,000	-	1,549,000	1,549,000	100%
	091701 Preservation & Promotion of Heritage and Culture	248,800	-	248,800	68,800	28%
Children Services	091101 Child Community Support Services	4,784,000	-	4,784,000	4,320,794	90%
Sub Total		59,728,017	-	59,728,017	35,965,089	60%
Cooperative Development Trade and Tourism						
Trade Development and Investment	030401 General Administration and Planning	285,700,000	-	285,700,000	272,241,803	95%

*County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024*

Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023-24	2023-24	2023-24	2023-24	2023-24
		Kshs	Kshs	Kshs	Kshs	Kshs
	030103 Capacity Building for Traders and SME's	977,000	-	977,000	472,530	48%
	030104 promotion, Development & Growth of Trade	354,000	-	354,000	84,000	24%
	030105 Fair Trade Practices and Consumer Protection	205,000	-	205,000	55,000	27%
Tourism Development and Marketing	030302 Tourism promotion and Marketing	195,500	-	195,500	45,000	23%
	030304 International Tourism Promotion and Marketing	310,000	-	310,000	50,000	16%
	030305 Promotion of Industrial Development	6,268,500	-	6,268,500	5,288,620	84%
	030306 Provision of Industrial Training	140,000	-	140,000	20,000	14%
Cooperative Development and Marketing	030101 General Administration & Planning	38,449,441	-	38,449,441	37,829,340	98%
	030405 Cooperative Advisory and Extension Services	295,000	-	295,000	147,400	50%
	030406 Cooperative Education and Training	416,000	-	416,000	204,400	49%
	030407 Cooperative Governance and Accountability	159,000	-	159,000	155,000	97%
Cooperative Audit Services	030603 Inspections and Investigations for Cooperatives	70,000	-	70,000	17,600	25%
Sub Total		333,539,441	-	333,539,441	316,610,693	95%

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024

Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023-24	2023-24	2023-24	2023-24	2023-24
		Kshs	Kshs	Kshs	Kshs	Kshs
Environment and Natural Resources						
Water Supply Services	090101 Water and Irrigation	161,843,333	-	161,843,333	-	0%
Energy Programme	090301 Energy Services	405,000	-	405,000	70,000	17%
Cleaning and Waste Management	090502 Environment Management and Protection	675,800	-	675,800	-	0%
Environment Management and Protection	100401 Environment Management and Protection	142,648,938	-	142,648,938	13,786,923	10%
Nema	090401 Waste Management Services	107,408,439	-	107,408,439	102,906,029	96%
Sub Total		412,981,510	-	412,981,510	116,762,952	58%
Lands, Housing and Urban Development						
Land and Physical Planning	010601 General Administration and Planning	29,853,028	-	29,853,028	26,835,722	90%
	010604 County Spatial Planning	3,190,000	-	3,190,000	1,522,028	48%
	010605 Town Zoning and Mapping	56,433,333	-	56,433,333	11,455,307	20%
	010607 Survey and Mapping	505,000	-	505,000	366,200	73%
Housing Development	010701 Improvement and Development of Human Settlements	420,000	-	420,000	231,700	55%
Sub Total		90,401,361	-	90,401,361	40,410,958	45%
Transport and Infrastructure						
Transport Management	020301 General Administration and Planning	61,511,285	-	61,511,285	61,157,784	99%

**County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024**

Programme	Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		2023-24 Kshs	2023-24 Kshs	2023-24 Kshs	2023-24 Kshs	2023-24 Kshs
Disaster Management	020401 Fire Fighting and Emergency Services	2,222,083	-	2,222,083	1,962,083	88%
Roads Development Maintenance and Management	020601 Construction and Maintenance of Roads and Bridges	349,722,832	-	349,722,832	209,702,108	60%
Infrastructure Development, Maintenance and Management	020801 Infrastructure Development Services	9,700,000	-	9,700,000	9,692,336	100%
Sub Total		423,156,200	-	423,156,200	282,514,312	67%
Grand Total		6,481,998,272	-	6,481,998,272	5,234,034,923	81%

Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *The stock of debt is disclosed as an annexure to the County consolidated financial statements. (if applicable).*

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs **14,145,823.35** compared to KShs **99,311,119.00** in prior period as indicated on note 15. *(There were no other restrictions on cash during the year)*

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)

D) 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 and 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 9 on other important disclosures and *Annex 8* 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.

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 2nd May 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was no supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

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13. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	814,648,556	633,173,988
Total exchequer releases for quarter 2	865,795,821	1,372,812,353
Total exchequer releases for quarter 3	1,225,888,242	699,761,781
Total exchequer releases for quarter 4	2,450,272,412	3,020,236,216
Total	5,356,605,031	5,725,984,338

Not all budgeted exchequer were received during the financial year from National Treasury

2. Miscellaneous Receipts

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (<i>Specify</i>)	75,000	-
Total	75,000	5,285,787

Being amount transferred from health special purpose account in cooperative bank to Health special purpose account in CBK

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3. Compensation of Employees

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	2,182,997,347	2,254,251,922
Basic wages of temporary employees	79,697,929	83,776,610
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	56,624,250	12,216,260
Employer contribution to compulsory national health insurance schemes	40,046,100	39,304,450
Pension and other social security contributions	254,006,804	236,699,414
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,613,372,430	2,626,248,656

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Utilities, supplies and services	62,342,030	53,766,992
Communication, supplies and services	10,203,706	11,806,968
Domestic travel and subsistence	61,192,117	58,277,783
Foreign travel and subsistence	18,454,326	16,860,789
Printing, advertising and information supplies & services	51,807,597	68,742,030
Rent and Rates	-	-
Training expenses	25,611,474	70,470,020
Hospitality supplies and services	18,538,848	37,788,992
Insurance costs	124,996,841	121,500,841
Specialized materials and services	626,512,595	600,409,710
Office and general supplies and services	16,018,505	12,022,222
Fuel, oil and lubricants	84,463,828	63,099,813
Other operating expenses (including bank charges)	84,999,195	99,580,105
Routine maintenance – vehicles and other transport equipment	14,028,115	17,414,663
Routine maintenance – other assets	23,218,064	25,190,275
Total	1,222,387,241	1,256,931,203

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5. Subsidies

Description	FY 2023-2024 Kshs	FY 2022-2023 Kshs
Subsidies to Public Corporations	-	-
See List Attached (Insert Name)	-	-
Subsidies to Private Enterprises	-	-
See List Attached (Insert Name)	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Transfers to county government entities		
Transfers to Car & Mortgage fund	31,300,000	31,300,000
County Assembly	-	-
Youth polytechnic	26,000,000	-
National Agriculture and Rural Growth Inclusive Programme	37,917,988	185,244,304
Emergency fund	8,000,000	6,200,000
Health centres danida fund	15,477,000	19,601,408
Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	1,549,000
Kirinyaga county Municipal Board	557,400	4,039,035
Health Sector Service Funds /User Fee Foregone (HSSF)	-	-
Agricultural Sector Development Support Programme (ASDSP)	1,400,970	13,608,733
Finance Locally-Led Climate Program (FLLoCA)world bank	11,131,700	11,000,000
Aqua Culture Business Development Programme (ABDP)	-	-
National Agricultural Value Chain Development Project (NAVCDP)world bank	204,785,019	67,192,729
Kirinyaga Investment Development Authority(KIDA)	4,725,920	-
Transfers to Other Counties		
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	342,844,997	339,735,209

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7. Other Grants and Transfers

	FY 2022-2023	FY 2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	148,000,000	108,200,000
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current grants and capital grants	-	46,962,730
Total	148,000,000	155,162,730

8. Social Security Benefits

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

<u>Non-financial assets</u>	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	277,152,094	589,092,123
Refurbishment of buildings	-	-
Construction of roads	77,126,016	230,181,876
Construction and civil works	92,068,804	191,502,006
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	20,999,437	34,598,487
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	1,527,600	15,924,040
Purchase of office furniture and general equipment	5,101,282	10,633,810
Purchase of specialized plant, equipment and machinery	1,675,050	81,343,555
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	199,500	-
Research, studies, project preparation, design & supervision	300,197,825	38,615,013
Rehabilitation of civil works	2,677,356	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	17,505,036	-
Acquisition of land	2,090,000	14,861,288
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	798,320,000	1,206,752,198
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	798,320,000	1,206,752,198

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2023-2024	FY 2022-2023
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 2023-2024	FY 2022-2023
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 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Other creditors	109,110,255	146,416,390
Total	109,110,255	146,416,390

Other creditors sub items involves payment of pending bills

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2023-2024	FY 2022-2023
			Kshs	Kshs
CBK, Kirinyaga County Development (Ksh)	1000170247	Development	108,587.60	22,522
CBK, kirinyaga County Recurrent (Ksh)	1000170336	Recurrent	2,326.15	1,217
CBK, Kirinyaga County Deposit (Ksh)	1000364424	Deposit	14,145,823.35	99,311,119
CBK, Kirinyaga County Sagana Agro Industrial Park (Ksh)	1000726997	Development	8.50	-
CBK, Kirinyaga County Climate Change Fund (Ksh)	1000588489	Grant	122,557,925	-
CBK, Kirinyaga County Primary Health Care Account (Ksh)	1000566965	Grant	-	-
CBK, Kirinyaga County Devolution Sup Pro (Ksh)	1000428608	Grant	-	-
CBK, Kirinyaga County Health Cond grant (Ksh)	1000268287	Grant	-	-
Total			136,814,670.60	99,334,858

13 B Cash in Hand

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown of Imprest and Salary Advance per Department	FY 2023-2024	FY 2022-2023
Imprest	Kshs	Kshs
Department	-	-
Sub-Total	-	-
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2023-2024		FY 2022-2023	
	Kshs		Kshs	
Deposits				
Retention Monies		14,145,823		99,311,119
Total		14,145,823		99,311,119
Ageing analysis for	FY 2023-2024		FY 2022-2023	
Ageing analysis: (deposits and retentions)	FY 2023-2024	% of the Total	FY 2022-2023	% of the Total
Under one year	12,942,650	91.5%	19,686,424	20%
1-2 years	1,149,851	8.1%	35,609,949	36%
2-3 years			24,130,833	24%
Over 3 years	53,322	0.4%	19,883,913	20%
Total (tie to above total)	14,145,823		99,311,119	

16. Fund Balance Brought Forward

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Bank Accounts	99,334,858	646,671,103
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	(99,311,119)	(138,736,528)
Total	23,739	507,934,575

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 2023-2024 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY 2023- 2024
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-		-
Cash in Hand	-		-
Outstanding Imprests and Advances	-		-
Third party deposits and Retention	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	-	-	-

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Notes to the Financial Statements (Continued)

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

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Imprest and Advances as at 1 st July (A)		
Imprest and Advances as at 30 th June (B)		
Increase)/ Decrease in Imprest and Advances (C=(B-A))		

19. Increase/ (Decrease) in Deposits and Retention

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	99,311,119	138,736,528
Deposits and Retention as at 30 th June (B)	14,145,823	99,311,119
Increase/ (Decrease)in Deposits and Retentions C= B-A	85,165,296	(39,425,409)

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY2023-2024	Additions for the year	Paid during the year	Balance c/f FY2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	176,143,779	226,791,199	-	402,934,978
Construction of Civil Works	194,089,573	292,128,176	256,000	485,961,749
Supply of Goods	216,604,662	55,937,436	63,421,936	209,120,162
Supply of Services	240,929,906	12,553,234	121,963,269	131,519,871
Total	827,767,920	587,410,045	185,641,205	1,229,536,760

The Balance b/f FY2023-2024 was adjusted from Kshs. 801,660,183 to Kshs. 827,767,920. After review of pending accounts payable for FY2022-23 the opening balance of Kshs. 795,379,502 had an under cast of Kshs.26,107,559.28. This under cast comprised of omission of KEMSA pending bill of Kshs. 32,145,739.00 and Inclusion of paid bills amounting to kshs. 6,038,179.70. The under cast has been corrected and pending accounts payables adjusted hence the opening balance of Kshs. 827,767,920.00 in the FY2023-2024.

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY2023-2024	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	22,824,601.	-	22,824,601
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total		22,824,601		22,824,601

3. Other Pending Payables (See Annex 4)

	Balance b/f FY2023-2024	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

Other Important Disclosures

4. External Assistance

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2023-2024	FY 2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

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Other Important Disclosures

c) Classes of providers of external assistance

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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Other Important Disclosures

e) Purpose and use of external assistance.

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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

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

	FY 2023-2024	FY 2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Other Important Disclosures

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

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

5.1 Classification by Source

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>	-	-
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-

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	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
<u>Transfers From Related Parties</u>	-	-
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	-	-

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kirinyaga Water & Sewerage Co.	2002	Kerugoya	Managing Director, Caston Waweru
County Assembly car & mortgage fund	2014	Kerugoya	Clerk County Assembly, KamauAidi
Kirinyaga County Emergency Fund	2015	Kutus	Chief officer Finance, Edward Nyaga Njagi
Alcoholic Drink & Substance Abuse Fund	2014	Kutus	Director Alcoholic Drinks, Samuel Mwangi Muriithi
County Executive car & mortgage fund	2015	Kutus	Chief officer Finance, Edward Nyaga Njagi
Kirinyaga County Bursary Fund	2014	Kutus	Chief officer Education, Patrick Mugo Ndathi
Kerugoya Kutus Municipality	2018	Kerugoya	Municipal Manager, Paul Muchiri Muchira
Kirinyaga Investment Development Authority	2018	Kutus	Chief officer Trade, Eunice Wanjiru Kiriamburi
Kirinyaga County Climate Change Fund	2022	Kutus	Chief officer Environment, Maureen Muthoni Mwangi

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 and comparative financial year, there were no amounts relating to leased medical equipment.

9. Contingent Liabilities

Contingent Liabilities	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Contingent Liabilities Arising from Pension (Lap fund)	36,983,665	36,983,665
Total	36,983,665	36,983,665

10. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR: xxxxxx			Name of Financing Partners: xxx and xxx			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY 2023-2024		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	xx	xx	xx	Xx	Xx	xx

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

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11. Progress On Follow-Up On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG REPORT 2022/2023	Inaccuracies in pending accounts payables	Pending accounts payables have been adjusted and reconciled in this financial year	Edward Nyaga, Chief officer Finance	Resolved	
OAG REPORT 2022/2023	Non-Disclosure of Pending Staff Payable	The County has paid principal debt to lap fund and disclosed in financial statement as contingent liability	Jackline Njogu, CECM Finance	Partially resolved	1 year
OAG REPORT 2022/2023	Non adherence to fiscal responsibility principle on staff expenses	CPSB has put measures in place to control the wage bills	Jackline Njogu, CECM Finance	Partially resolved	3 Years
OAG REPORT 2022/2023	Non-compliance with the one third of basic salary rule	This was due to introduction of new statutory deductions by National Government	Tom Nyatika, Director Human Resource	Partially resolved	2 years
OAG REPORT 2022/2023	Non-compliance with staff ethnic diversity	CPSB has put measures in place to ensure compliance	Tom Nyatika, Director Human Resource	Partially resolved	5 Years
OAG REPORT 2022/2023	Irregular payment of salaries to staff in other gainful employment	The staff affected have left the County	Tom Nyatika, Director Human Resource	Resolved	
OAG REPORT 2022/2023	Long outstanding retention amount	The County has been regulary doing payment for retention which is due	Edward Nyaga, Chief officer Finance	Resolved	
OAG REPORT 2022/2023	Lack of audit committee	Audit committee has been recruited	Jackline Njogu, CECM Finance	Resolved	
OAG REPORT 2022/2023	Incomplete asset register	Asset register has been updated accordingly	Edward Nyaga, Chief officer Finance	Partially resolved	2 years
OAG REPORT 2022/2023	Lack of risk management policy	Draft risk management policy has been developed awaiting approval	Jackline Njogu, CECM Finance	Partially resolved	1 year

Guidance Notes:

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


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County Executive Committee Member – Finance and Economic Planning

Date..... 21/11/2024 **.....**

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14. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	776,492,394	865,795,821	1,113,521,802	2,450,272,412	4,715,425,211
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme				15,402,000	15,402,000
World Bank – THUSCP					
National Agricultural & Rural Inclusive Growth Project (NARIGP)	27,156,162			10,761,826	37,917,988
Kenya Devolution Support Programme					
Youth Polytechnic support grant					
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme					
Agriculture Sector Development Support Project (ASDSP)			500,000	900,970	1,400,970
Kenya Climate Smart Agriculture Project (KCSAP)					
County Climate Resilience Investment(CCRI)	11,000,000			123,432,040	134,432,040
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development				204,785,019	204,785,019
Sagana Agro Industrial Park			111,866,440	135,375,363	247,241,803
Water and Sanitation Development Project					
Construction of County Headquarters					
Total	814,648,556	865,795,821	1,225,888,242	2,450,272,412	5,356,605,031

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds.

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Annex 2 – Analysis of Pending Accounts Payable

	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
	Construction of buildings			a	b	c	d=a+b-c	
1	Angels Touch Comms Limited		Construction of 1 no. Ecde classroom at nyamindi ecde centre	1,000.00			1,000.00	
2	Joames Investment Limited		Construction of buildings	1,300.00			1,300.00	
3	Makage General Enterprises Limited		Tender for construction of one 225m water tanks at miuu water project	9,000.00			9,000.00	
4	Markant General Contractors Limited		Construction of kamugunda dispensary	84,695.00			84,695.00	
5	Alowasi Supplies		Construction of 1 no. Ecde classroom (phase 1) at rwangon	287,155.00			287,155.00	
6	Pertly Salient Services		Construction of ecde classroom block	295,672.00			295,672.00	
7	Baraka Enterprises		Construction of proposed banana shed	332,401.40			332,401.40	
8	Nicktech Investment		Construction of buildings	369,703.00			369,703.00	
9	Makmart General Supplies		Construction of pit latrines	426,038.00			426,038.00	
10	Joames Investment Ltd	2019/2020	Construction of buildings rfq-767921-2019/2020	646,860.00			646,860.00	
11	Jimro Enterprises		Construction of a lab block	691,184.00			691,184.00	
12	Brita Limited	2014/2015	Construction of buildings cgk/scm/moe/010/2014-15/vol.1	810,044.00			810,044.00	
13	Joe Bridge Suplies And General Contractors		Construction of kibirigwi health centre -kiine ward	841,370.00			841,370.00	
14	Markant General Contractors Limited		Construction of i no. Classroom at kiogo ecde centre at gathigiriri ward	969,744.00			969,744.00	
15	Tonilo Builders Limited		Renovation of nguka hay storage shed in thiba ward	970,000.00			970,000.00	
16	Brita Limited		Construction of thome youth polytechnic	970,779.00			970,779.00	
17	Promine Limited	2016/2017	Construction of buildings cgk/scm/moe/012/ot/2016-2017/vol.1	984,654.00			984,654.00	

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	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
18	Winann Investors Limited		Shed and pit latrine	999,071.00			999,071.00	
19	Benol Building Construction		Proposed renovations and extension for district agriculture office -kirinyaga east district	1,088,162.00			1,088,162.00	
20	Sanjewa Ventures	2014/2015	Construction of buildings cgk/scm/mcgss/033/2014-2015/vol.1	1,448,286.00			1,448,286.00	
21	Rowamu Holdingslimited	2015/2016	Construction of buildings cgk/scm/moe/064/rt/2015-2016/vol.1	1,485,904.00			1,485,904.00	
22	Bricks & Blocks Ltd		Construction of dispensary - joshua mbai	1,828,840.00			1,828,840.00	
23	Jimro Enterprises		Construction of workshop and classroom at gitugu youth polytechnic	1,840,000.00			1,840,000.00	
24	Janyanja Construction Company		Construction of 2 classrooms	1,859,895.00			1,859,895.00	
25	M/S Kibetu General Builders		Construction of mifugo complex in kirinyaga east	1,944,050.00			1,944,050.00	
26	Telecommunication Today Ltd		Construction of kirinyaga county headquarters offices at kutus ip-epabx and structured cabling installations	1,974,514.00			1,974,514.00	
27	Tripple Max Limited		Construction of dispensary block phase 1 at ngothi-mutithi ward	2,000,000.00			2,000,000.00	
28	Bricks & Blocks Ltd		Construction of dispensary - kianjiru	2,017,784.00			2,017,784.00	
29	Tonilo Builders Limited	2016/2017	Construction of buildings cgk/scm/mcgss/048/ot/2016-2017/vol.1	2,158,900.00			2,158,900.00	
30	Bricks And Blocks Limited		Construction of laboratory block at joshua mbai dispensary	2,253,770.00			2,253,770.00	
31	Jimro Enter Rises		Construction of a lab block	2,410,856.00			2,410,856.00	
32	Rapid Professional Services		Construction of dispensary - kinyaga	2,845,830.00			2,845,830.00	
33	Jimro Enterprises Limited		Construction of office & grading works	2,893,062.00			2,893,062.00	
34	Janyanja Construction Limited		Construction of toilet and fence	2,893,062.00			2,893,062.00	
35	Janyanja Construction Company		Construction of exhaustible toilet block,fence and water tank	2,906,389.00			2,906,389.00	
36	Tornjim Investment Limited		Construction of dispensary block phase 1	2,956,461.00			2,956,461.00	

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	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
37	Jimro Enterprises Limited		Construction of lab block	3,102,040.00			3,102,040.00	
38	Joames Investment Limited		Construction of county talent academy	3,163,838.00			3,163,838.00	
39	Chitkam Contractors		Construction of disp -mathia	3,491,652.00			3,491,652.00	
40	Jimro Enterprises Limited		Construction of youth empowerment centre	3,871,170.00			3,871,170.00	
41	Jimro Enterprises Ltd		Construction of kirinyaga county headquarters offices at kutus town	22,105,895.00			22,105,895.00	
42	Jimro Enterprises Ltd		Construction of kirinyaga county headquarters at kutus town	90,000,000.00			90,000,000.00	
43	Empire Prime Contractors And Suppliers Ltd	22/23	Proposed construction of ioi ecde classroom at kiboya ecde centre	419,078.68			419,078.68	
44	Kipar Contractors	22/23	Construction of social hall block	1,493,669.95			1,493,669.95	
45	Illustrators General Supplies Enterprises Limited	21/03/2024	Proposed construction of 1 no ecde classroom block at kiboya ecde centre-karumandi ward		1,698,700.00		1,698,700.00	
46	Sadap Works Limited	11/1/2024	Supply and delivery of ecde furniture for kagio,kandongu,rwang'ondu and mugaa ecde centres in mutithi ward		1,199,940.00		1,199,940.00	
47	Juvio Enterprises Ltd	30/05/2024	Proposed renovation of ecde classrooms block at gathambi,kabonge and ndiganu ecde centre mukure ward		959,285.00		959,285.00	
48	Juvio Enterprises Ltd	20/06/2024	Proposed renovation of ecde classrooms block at gathambi,kabonge, and ndiganu ecde centre mukure ward		1,038,425.00		1,038,425.00	
49	Mkutap Jijege Limited	4/6/2024	Proposed construction of 1 no ecde classroom at nguguni ecde centre-kiine ward and proposed construction of classroom at gatuto ecde centre - kanyekiine ward		2,698,931.00		2,698,931.00	
50	Dk& Sons Ventures Ltd	13/06/2024	Proposed construction of 1 no.ecde classroom block at thome ecde centre wamumu ward		978,000.00		978,000.00	
51	Sadap Works Limited	13/06/2024	Proposed completion of 4 no.ecde classroom blocks(phase 2) one each at mugaa,kandongu,rwang'ondu and kagio ecde centre mutithi ward		600,000.00		600,000.00	
52	Kinsam Investments	20/05/2024	Proposed construction of 1 no.ecde classroom block at gathigirini ecde centre(phase 1) and		1,997,410.00		1,997,410.00	

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			proposed construction of 1 no.ecde classroom block at murubara ecde centre (phase 1) gathigiriri ward					
53	Polive Consortium Engineers	25/06/2024	Proposed construction of 3 no.ecde classroom block at kiandieri ecde centre kerugoya ward		499,845.00		499,845.00	
54	Costate Enterprises	6/6/2024	Supply and delivery of tablets for digital learning program		4,999,000.00		4,999,000.00	
55	Prewama General Supplies	20/09/2023	Proposed construction of 3 no.classrooms and kitchen for nguka youth polytechnic		877,450.00		877,450.00	
56	Juvio Enterprises Ltd	20/03/2024	Proposed construction of ino.ecde classroom at kiabarikiri ecde centre		1,499,200.00		1,499,200.00	
57	Kutus Jupiter Motor Garage	10/6/2024	Being payment for provision of repair and srviceing of kby 128c for department of education		124,000.00		124,000.00	
58	Airlite Travel Limited	28/09/2022	Payment of air ticket for co education to attend official meeting in kisumu		17,750.00		17,750.00	
59	Safaricom Limited	17/05/2024	Supply and delivery of safaricom airtime in education department		1,504,000.00		1,504,000.00	
60	Solitaire Construction Ltd	28.03.2024	Construction of kimbimbi complex		22,553,903.30		22,553,903.30	
61	Solitaire Construction Ltd	22.11.2023	Construction of kimbimbi complex		21,677,506.20		21,677,506.20	
62	Solitaire Construction Ltd		Construction of kerugoya complex		28,886,768.04		28,886,768.04	
63	Franks Refigration & Electrical Enterprises		Construction of kerugoya complex		3,296,961.59		3,296,961.59	
64	Medquip Ltd		Construction of kerugoya complex		13,385,435.41		13,385,435.41	
65	Elevator General Services		Construction of kerugoya complex		6,428,944.04		6,428,944.04	
66	Telecommunication Today Ltd		Construction of kerugoya complex		5,217,621.97		5,217,621.97	
67	Anabra Enterprises		Construction of kerugoya complex		2,700,698.20		2,700,698.20	
68	Electroserve Ltd		Construction of kerugoya complex		634,455.97		634,455.97	
69	Vanguard Engineering Ltd		Construction of kerugoya complex		10,141,057.42		10,141,057.42	
70	Solitaire Construction Ltd		Construction of kerugoya complex		18,575,380.31		18,575,380.31	

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71	Franks Refrigation & Electrical Enterprises	04.7.2023	Construction of kerugoya complex		473,478.38		473,478.38	
72	Brandchem Enterprises	25.10.2023	Payment for provision of supply & infrastructure of network and hardware		998,000		998,000.00	
73	Medlive Supplies Ltd	04.12.2023	Payment for supplies and delivery of commercial washer		16,800,000		16,800,000.00	
74	Maesio Pharmaceuticals Ltd	17.08.2023	Payment for supplies and delivery of oxygen refiling station		9,725,000		9,725,000.00	
75	Solitaire Construction Ltd	22.05.2024	Construction of kimbimbi complex		11,353,111		11,353,111.00	
76	Solitaire Construction Ltd	22.05.2025	Construction of kianyaga complex		22,057,443.50		22,057,443.50	
77	Vanguard Engineering Ltd	30.11.2023	Supply,delicery,installation,commissioning of solar heating control panel and and electrical automation at kerugoya complex		1,997,172		1,997,172.00	
78	Gracestep Company Limited	23/24	Construction of ngothi dispensary		2,599,403		2,599,403.40	
79	Explorer Construction Co Ltd	23/24	Renovation works of laboratory at rurii kiandegwa dispensary		997,519		997,519.00	
80	Meco Design And Construction Limited	23/24	Construction of kiandai dispensary		2,599,403.40		2,599,403.40	
81	Denon Limited	23/24	Construction of kinyaga dispensary		3,000,000		3,000,000.00	
	Sub-Total			176,143,779.03	226,791,199.13	-	402,934,978.16	
	Construction Of Civil Works							
1	Makage General Enterprises Limited		Construction of one 225m3 water tank at miuu	1,149,700.00			1,149,700.00	
2	Tonilo Builders Limited		Erection and installation of 20m floodlight mast at kwa eluid inoi ward	1,199,170.00			1,199,170.00	
3	Winann Investors Limited		Installation of floodlights	1,199,770.00			1,199,770.00	
4	Kaitheri Enterprises Limited		Installation of floodlights at kiandai baragwi ward	1,298,460.00			1,298,460.00	
5	Ampher General Solutions		Building materials for kianyange tea buying centre - kabare	498.75			498.75	
6	Wagathitu Strategies	2016/2017	Construction of civil works cgk/scm/trpw/098/ot/2016-17/vol.1	17,578.00			17,578.00	

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7	Thilo Alfes Ltd		Construction of chainlink fence & gates	45,000.00			45,000.00	
8	Empyrean Ventures Limited		Tender for spot improvement of rar 9 (jun e613 kagumo)	60,000.00			60,000.00	
9	Precise Mechanical & Electrical Engineering Ltd		Installation of highmast floodlights at ciagini village	153,504.75			153,504.75	
10	Precise Mechanical & Electrical Engineering Ltd		Installation of highmast floodlights at ciagini village	155,222.80			155,222.80	
11	Tonilo Builders Limited	2016/2017	Construction of civil works cgk/scm/trpw/062/ot/2016-17/vol.1	192,127.00			192,127.00	
12	Tonilo Builders	2019/2020	Supply of goods 778386-2019/2020 (construction of ikurungu culverts)	266,016.00			266,016.00	
13	Compware Care Ltd	2013/2014	Access roads bush clearing kgc/scm/t/c/w/1/2013/2014	267,800.00			267,800.00	
14	Licado Roads & Bridges Construction		Spot improvemnet of roads in mutira ward	270,570.00			270,570.00	
15	M/S Licado Roads And Bridge Co. Limited		Improvement of roads	280,000.00			280,000.00	
16	Cofard Contractors (K) Limited		Tender for spot improvement of mabaatini road, ministry	299,400.00			299,400.00	
17	Alowasi Supplies		Supplied building materials and fittings for ciagini water project	346,426.00			346,426.00	
18	Tonilo Builders Limited		Construction of mutharaba foot bridge in murinduko ward cgk	421,924.25			421,924.25	
19	Domaths Construction Limited		Construction of kangiciri foot bridge, thiba ward	490,975.00			490,975.00	
20	Baraka Trans Orters		Spot improvement of kianjogu culvert	500,000.00			500,000.00	
21	Brinecla Limited	2016/2017	Cgk/scm/tct/046/ot/2016-17/vol. 1 refurbishment of ken	500,665.00			500,665.00	
22	Blue Access Limited		Supply of building materials and fittings to solothimu water project	645,749.00			645,749.00	
23	Kaitheri Ventures Limited	2016/2017	Construction of civil works cgk/scm/trpw/14/rfq/2016-17/vol.1	698,000.00			698,000.00	
24	Brinecla Limited		Supply of building materials for giachai	734,132.00			734,132.00	
25	Morinjo Construction & Supplies		Tender for the spot improvement of d461 kirigu-kagongo,	752,190.40			752,190.40	

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26	Abelkime Works		Spot improvement	771,985.00			771,985.00	
27	Joames Investment Limited	2015/2016	Construction of civil works cgk/scm/trpw/59/2015-16/vol.1	985,000.00			985,000.00	
28	Tonilo Builders Limited	2015/2016	Construction of civil works cgk/scm/trpw/rt/61/2015-16/vol.1	1,119,950.00			1,119,950.00	
29	Bilsan Farm And Agrovet Supplies Company		Supply and delivery of 693cm3 of murrum to kiamwathi access	1,146,565.00			1,146,565.00	
30	Greenways Construction Ltd.		Tender for spot impovement of kiang'ombe - ndiriti river cross	1,172,628.00			1,172,628.00	
31	Bahati Investment	2016/2017	Construction of civil works cgk/scm/mewnr/026/rfq/2016-2017/vol.1	1,189,000.00			1,189,000.00	
32	Janyanja Construction Limited	2015/2016	Construction of civil works cgk/scm/mewnr/021/2015-2016/vol.1	1,299,200.00			1,299,200.00	
33	Tornjim Investment Limited	2015/2016	Construction of civil works cgk/mewnr/18/2015-2016/vol.1	1,299,750.00			1,299,750.00	
34	Kunyitana Enterprises Limited	2015/2016	Construction of civil works cgk/scm/mewnr/021/2015-2016	1,300,000.00			1,300,000.00	
35	Kakika Construction Ltd		Tender for spot improvement of m17, kiratina village, nyakio	1,585,285.00			1,585,285.00	
36	Kiunga Building & Construction		Construction of getuya-kirimaini foot bridge in mukure ward	1,682,610.00			1,682,610.00	
37	Baraka Transporters		Construction of chema footbridge	1,800,000.00			1,800,000.00	
38	Tonilo Builders Limited	2014/2015	Construction of civil works cgk/scm/mewnr/040/2014-2015 vol.1	1,916,950.00			1,916,950.00	
39	Joames Investment Limited		Construction of water intake	1,921,000.00			1,921,000.00	
40	Nyakiki Holding Ltd		Construction of kianyaga market drainage works baragwi ward	1,931,364.00			1,931,364.00	
41	Tonilo Builders Limited		Upgrading of playgrounds at kanjuu & gacongo primary schools in njukiini ward	1,940,000.00			1,940,000.00	
42	Jilk Construction Co. Ltd.		Spot improvement of rd no. U-g 266616 (junction c73 kutus)	1,952,211.00			1,952,211.00	
43	Tonilo Builders Limited		Grading of 180,000m2 of roads in kiriti, mutithi, kiine and mukure wards	1,979,784.00			1,979,784.00	
44	Sumumo Construction & Supplies Ltd		Spot improvement of gathuthini-kiandai, kiandai-tokyo road	2,045,486.00			2,045,486.00	

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	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
45	Jimro Enterprises Limited		Completion of market	2,098,800.00			2,098,800.00	
46	Rowamu Holdings Limited		Construction of civil works keg/scm/alfv	2,271,658.00			2,271,658.00	
47	Morinjo Construction & Supplies		Spot improvement of e1633 (gutu)-e1641 (miringairi), c74-	2,816,492.00			2,816,492.00	
48	Double Links Services Limited		Spot improvement	2,852,329.00			2,852,329.00	
49	Janyanja Construction Company		Construction of canal to mianya primary school	2,930,865.00			2,930,865.00	
50	Double Link Services.	2016/2017	Construction of civil works cgk/scm/trpw/046/ot/2016-17/vol.1	3,003,000.00			3,003,000.00	
51	Fourth Dimension Engineering Ltd		Proposed upgrading of makutano market at makutano town	3,789,844.00			3,789,844.00	
52	Brinecla Limited		Spot improvement of kiangothe-gatugura, mukarara village	3,842,675.00			3,842,675.00	
53	Sumumo Construction & Supplies Ltd		Tender for spot improvement of kanjata-borehole loop,	3,894,345.00			3,894,345.00	
54	Kendrah Contractors & Supplies		Tender for spot improvement of raimu-rwambiti-kianyaga	3,942,608.00			3,942,608.00	
55	Lymbo Limited		Tender for spot improvement of ndegeini mutige-gatugura	4,072,159.00			4,072,159.00	
56	Munyanja Supplies		Spot improvement of gatakaini, kanugu, mwonge, kiburu, kwa	4,514,631.00			4,514,631.00	
57	Jimro Enterprises Ltd	2019/2020	Construction of civil works 781325-2019/2020	5,346,500.00			5,346,500.00	
58	Kendrah Contractors & Supplies		Tender for spot improvement of kwa mwai-hon. Njiru gutu	5,919,404.00			5,919,404.00	
59	Kakikia Construction Ltd		Tender for spot improvement of james muthike-mihiriga kenda	6,377,750.00			6,377,750.00	
60	Forbes Africa Investment Ltd		Proposed upgrading of kagio market at kagio town (food,clothing and groceries market)	6,448,856.00			6,448,856.00	
61	Joe Leaver Merchants Limited		Rukanga-ngothi-mutarabo-kandongu road .mutithi ward	6,632,033.00			6,632,033.00	
62	Farimu Enterprises Limited		Mechanical works for plumbing and drainage , fire fighting equipment, sanitary fittings and air conditioning machines installations sub contract	7,703,295.00			7,703,295.00	
63	Lymbo Limited		Kianwe, thunguri-kangocho, thunguri-kibirigwi, kiangai-	7,968,063.00			7,968,063.00	

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64	Pamlibo Investment Co. Ltd.	2016/2017	Cgk/scm/megss/041/or/2016-2017/vol 1	114.00			114.00	
65	Tonio Builders		Construction of mwaa-kutus water project phase 1 in kirinyaga county	44,563,003.00			44,563,003.00	
66	Huakki General Contractors & Suppliers Limited			11,000.00			11,000.00	
67	Tonio Builders Limited	2015/2016	Cgk/scm/tpw/125/rtq/2015-2016	31,750.00			31,750.00	
68	Tonio Builders Limited	2015/2016	Cgk/scm/tpw/128/rtq/2015-2016/vol.1	38,750.00			38,750.00	
69	Tonio Builders Limited	2015/2016	Cgk/scm/tpw/133/rtq/2015-2016/vol.1	50,750.00			50,750.00	
70	Intelmove K Limited			428,000.00			428,000.00	
71	Wacollins Ente Rises			1,493,669.00			1,493,669.00	
72	Tonio Builders Limited	2014/2015	Cgk/scm/tpw/13/2014-15/vol.1	1,933,460.00			1,933,460.00	
73	Kamawa Enterprises			1,942,640.00			1,942,640.00	
74	Jimro Enterprises Limited.			9,434,220.00			9,434,220.00	
75	Thirdway Investment Ltd	22/23	Installation of culverts at mutarabo ngomongo, rwangondu gitooni	3,998,583.80			3,998,583.80	
76	Abelkime Works	22/23	Supply and delivery and installation of submersible water pump motor and accessories	256,000.00		256,000.00	-	
77	Sadap Works Limited	22/23	Being payment for construction of 100m3 water tank	2,498,678.75			2,498,678.75	
78	M/S Illustrators General Supplies Entreprises	3/20/2024	Payment for provision of office partitioning and window graphics for lands department		1,974,440.00		1,974,440.00	
79	Arbaah Agencies Ltd	4/2/2024	Construction of fire station at livestock market		7,212,551.00		7,212,551.00	
80	M/S Tapping Green Energy (K)	2/20/2024	Demolition of kifco warehouse		997,855.00		997,855.00	
81	Gracestep Company Limited	11/1/2023	Building fixtures and joinery works		7,059,240.32		7,059,240.32	
82	Meco Designs And Construction Ltd	9/19/2023	Construction of official gvn residence		5,026,092.90		5,026,092.90	

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83	Sapien Solution Limited	12/18/2023	County functions ground landscaping and car shed worksat gvn residence		3,387,548.00		3,387,548.00	
84	Ginpen Investment Limited	2/9/2024	Supply,delivery,installation,testing and commissioning of 20m high floodlight mast at kamagambo in karumandi ward		1,698,000.00		1,698,000.00	
85	Marrvel Builders Limited	27/22/23	Refurbishment of kida offices at baricho in kirinyaga county		939,270.00		939,270.00	
86	Kiunga Building And Construction Company Ltd	1/16/2024	Construction of kiangai water project		6,999,195.00		6,999,195.00	
87	Mkubwa Investments Limited	12/1/2023	Construction of poultry shed at kerugoya market		499,680.00		499,680.00	
88	M/S Mkutap Jijenge Limited	2/22/2024	Proposed sunroof sheds 12000x2500x2400mm high at kwa eliud in inoi ward		249,000.00		249,000.00	
89	M/S Ultimate Mega Supply	5/31/2024	Construction of 2 boda boda shed size 6000x3000x2500mm high at spring board junction kibingo and gitwe -karaini junction-inoi ward		249,800.00		249,800.00	
90	Shemwa Autospares Services	1/11/2024	Being payment for major repairs for backhoe loader 20cg 044a		2,337,350		2,337,350.00	
91	D.K Machere	6/11/2024	Being payment for delivery and supply of tyres 20cg 013a,gka 169l and gkb 848j		442,200		442,200.00	
92	Clibre Limited	6/11/2024	Being payment for supply and delivery of pipes & fittings for nyaru water project		830,181		830,181.00	
93	Jayli Enterprise Ltd	5/30/2024	Being payment for supply & delivery of water pipes& fittings for various wards.		21,750,812.32		21,750,812.32	
94	Shanta General Agencies	5/16/2024	Being payment for supply & delivery of water pipes& fittings for thiba ward.		1,498,567.50		1,498,567.50	
95	Gracestep Company Ltd	2/16/2024	Being payment for rehabilitation of gategi b borehole in wamumu ward		400,000		400,000.00	
96	Kenya Power	5/14/2024	Being payment for electricity between 19 th may 2023-20 th april 2024		22,556.92		22,556.92	
97	Abijaca Covenant Ltd	11/8/2023	Being payment for supply & delivery of tools,equipment & safety gears.		1,986,070		1,986,070.00	
98	Manged Ltd	5/16/2024	Being payment for micro-tunnelling & purchase of pipes,fittings for kiamuka,gatwe water projects mutira ward.		3,081,717		3,081,717.00	
99	Enner Top Ltd	11/8/2023	Being payment for supply & delivery of tools,equipment & safety gears		1,182,070		1,182,070.00	
100	Justec Communications Ltd	5/30/2024	Being payment for drilling and-equipping of boreholes various wards in kirinyaga.		9,974,160		9,974,160.00	

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101	Tapping Green Energy Ltd	1/22/2024	Being payment for lining of furrow for kukikiri water project in nyangati ward.		999,101.25		999,101.25	
102	Lenio Supplies	4/12/2024	Being payment for rehabilitation of kiandegwa borehole in wamumu ward.		599,235		599,235.00	
103	Sadiq Merchants Limited.	4/17/2024	Being payment for supply and installation of two ,10 ^{m3} tanks in tebere and kerugoya wards.		1,459,918.95		1,459,918.95	
104	Free World Suppliers.	6/13/2024	Being payment for supply & delivery of pipes and fittings for various projects.		719,542		719,542.00	
105	Denon Limited	6/21/2024	Being payment for rehabilitation of kuburu borehole in mukure ward		228,900		228,900.00	
106	Shemwa Autospares Services	1/11/2024	Being payment for provision of maintenance & repair of various motor vehicles.		514,960		514,960.00	
107	Shemwa Autospares Services	1/11/2024	Being payment for provision of maintenance & repair of various motor vehicles.		480,950		480,950.00	
108	Juvio Enterprises Limited	19/02/2024	Supply & delivery of chairs and tents		998,400.00		998,400.00	
109	Denmu Investments	27/02/2024	Supply & delivery of sports equipment and gears		9,392,250.00		9,392,250.00	
110	Brandchem Enterprises	18/06/2024	Supply & delivery of sports equipment		600,000.00		600,000.00	
111	Sapien Solution Limited	28/02/2024	Supply & delivery of media accessories for kanyekiini youth group in kanyekiini ward		998,400.00		998,400.00	
112	Patkincubi Holdings Limited	12/1/2024	Proposed 12 no boda boda sheds		1,591,560.00		1,591,560.00	
113	Exela Adventures	9/2/2024	Supply & delivery of chairs and tents		2,598,890.00		2,598,890.00	
114	Ultimate Mega Supply	19/06/2024	Proposed 3 no boda boda sheds		453,338.00		453,338.00	
115	Tapping Green Energy K Limited	25/06/2024	Proposed construction of kiandegwa social hall in wamumu ward		2,499,490.00		2,499,490.00	
116	Enner Top Limited	24/06/2024	Proposed construction of a toilet block at murubara social hall in tebere ward		496,810.00		496,810.00	
117	Stratify Enterprises	9/2/2024	Supply & delivery of various branded items for inoi & mukure wards		640,020.00		640,020.00	
118	Shanartec Enterprises	2/2/2024	Supply & delivery of complete gas cylinders		2,997,000.00		2,997,000.00	
119	Sapien Solution Limited	5/4/2024	Proposed conversion of residential houses at kerugoya referral hospital to a gbvr center		4,373,807.00		4,373,807.00	

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120	Shenwa Autospares Services	29/06/2023	Provision of maintenance and repair of various county motor vehicles		403,900.00		403,900.00	
121	Mashel Travel & Tours	11/7/2023	Payment for air tickets for four officers on official duty to attend meeting for budget preparation and implementation		265,000.00		265,000.00	
122	Kirinyaga Water And Sanitation Co Ltd		Payment of water bills		264,249.00		264,249.00	
123	Cedar Sinai Limited	27/05/2024	Supply and delivery of stationaries		1,731,000.00		1,731,000.00	
124	Kenya School Of Government	22/07/2021	Payment of tuition fees for strategic leadership development programme		89,034.00		89,034.00	
125	Kenya National Secretaries Association	24/08/2023	Payment of kenasa conference participation fee		225,000.00		225,000.00	
126	Iepak	29/11/2023	Payment of conference charges for the annual members summit		10,000.00		10,000.00	
127	Iepak		Payment of annual subscription for iepak member no 18650		22,400.00		22,400.00	
128	Iepak	19/02/2024	Payment of iepak renewal fees member no 17495		22,400.00		22,400.00	
129	Apa Insurance Company		Payment for policy excess for the ongoing litigation file no cmce no e174 of 2022		10,000.00		10,000.00	
130	Sanshiro And Sons Ventures And Suppliers	10/11/2023	Payment for tender for maintenance of kyocera commercial machine		510,000.00		510,000.00	
131	Casterbelle Agencies Meru	3/11/2023	Supply and delivery of office furniture for economic planning		590,000.00		590,000.00	
132	Mashi Communication Ltd	14/08/2023	Payment of provision of public consultative forum fy 2024/2025		91,000.00		91,000.00	
133	Mashi Communication Ltd	14/08/2023	Payment of provision of public consultative forum fy 2024/2026		647,500.00		647,500.00	
134	Public Procurement And Regulatory Authority	22/03/2024	Payment for training on effective public procurement management and digitization of public procurement		51,090.00		51,090.00	
135	Kenya Institute Of Supplies Management	25/08/2023	Payment for provision of the various training for supply chain management staff		1,000,000.00		1,000,000.00	
136	Dynamite General Supplies	24/05/2024	Payment for supply and delivery of stationaries		1,755,000.00		1,755,000.00	
137	Loiken Enterprise	25/03/2024	Payment for supply and delivery of stationaries		1,998,760.00		1,998,760.00	

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138	Stamark Autos Limited	17/02/2024	Payment for provision of repair and servicing of various finance motor vehicles		992,600.00		992,600.00	
139	Synergy Development Systems	12/1/2023	Payment for the additional participant during training		1,044,000.00		1,044,000.00	
140	Dacawa Ventures Limited	1/9/2023	Payment for repair and maintenance of lifts, air conditioning and heating		600,000.00		600,000.00	
			Payment of goods & services delivered during dissemination of county budget review outlook paper 2023 across all the four subcounties in kirinyaga county		2,310,000.00		2,310,000.00	
141	Pannynice General Supplies	11/6/2024	Payment for supply and delivery of office equipments		519,000.00		519,000.00	
142	Mukka Company Limited	6/6/2024	Supply and delivery of branded reflector jackets		232,000		232,000.00	
143	Sanshiro&Sons &Supplies Services	15/1/2/2023	Supply and delivery of veterinary vaccines		639,910		639,910.00	
144	Kenya Veterinary Production Institute	13/2/2024	Supply and delivery of spareparts		1,499,600		1,499,600.00	
145	Shemwa Autospare & Services	18/1/2/2023	Supply and delivery of laboratory chemical		357,600		357,600.00	
146	Lulis Ventures Limited	30/1/204	Supply and delivery of items for services and maintenance of wezesha equipments		648,600		648,600.00	
147	Clearview Supplies Limited	14/2/2024	Supply and delivery of branded gunny baags		498,500		498,500.00	
148	Kenkar Enterprises Limited	15/1/2/2023	Supply and delivery of tools ,small equipment,stationery and cleaning materials		498,550		498,550.00	
149	Zakace Enterprises Limited	31/1/2024	Supply and delivery of bottled water packaging accessories		498,763		498,763.00	
150	Juvio Enterpriseslimited	30/5/2024	Supply and delivery of preservation equipment of kiaga aggregation centre		498,800		498,800.00	
151	Geraces Investments	29/1/2024	Proposed completion of barricho offices		4,998,335		4,998,335.00	
152	Mophose Enterprises Limited	25/1/2024	Proposed paving and market shade phase one at kiaga aggregation center		3,499,800		3,499,800.00	
153	Mkutap Jijenge Ktd	4/3/2024	Supply and delivery of first aid equipment and safety gears		497,670		497,670.00	
154	Soliplus Communication Limited	27/2/2024	Supply and delivery of raw materials dor deeds production		10,999,890		10,999,890.00	
155	Silver One Company Limited	13/2/2024						

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156	Illustrators General Supplies Enterprises Limited	20/02/2024	Installation of culvert lines in various spots within mwea sub county		6,249,217.00		6,249,217.00	
157	Esanja Holdings Limited	14/12/2023	Supply and delivery of culverts makig materials		199,940.00		199,940.00	
158	Tripple & Tatie General Enterprises Limited	16/02/2024	Proposed construction of 2no. Shoe shiners shed size 2800x2000x2400mm high at wanguru town		499,200.00		499,200.00	
159	Kaitheri Ventures Limited	22/02/2024	Spot improvement of mitondo coffee factory mweru farm kwa caxton road and kiangige kwa mbuito kariko road		12,598,760.00		12,598,760.00	
160	Triwan Enterprises Limited	22/02/2024	Spot improvement of a2-gakindu primary school c73 road gitumbi ngoka gacharu road and kagumo catholic dispensary ack church st john towards full gospel church njoguini road		10,943,231.20		10,943,231.20	
161	Patkincubi	12/1/2024	Proposed construction of 5no. Bodaboda sheds (1no. Each at mururi, darasa njeru, difathas, kathoge and pi centres in njukiini ward		994,800.00		994,800.00	
162	Triwan Enterprises Limited	11/9/2023	Being payment for supply and delivery of floodlights maintenance		954,000.00		954,000.00	
163	Enner Top Limited	19/02/2024	Being payment for supply and delivery of floodlights maintenance materials		1,069,280.00		1,069,280.00	
164	Enner Top Limited	12/1/2024	Tender for proposed construction of 5no. Bodaboda sheds and brading 1no. Each at ndindiruku ngurumbani kwa maina wanguru stadium kiarukungu and kiamenyeki centres		997,550.00		997,550.00	
165	Justec Communication Limited	24-02-2024	Proposed supply and delivery and installation testing and commissioning of 20m high flood lights		8,230,200.00		8,230,200.00	
166	Manged Limited	16-01-2024	Proposed construction of 5no. Bodaboda sheds (1no. Each at togonye itangi mumbuini difathas and pi		998,720.00		998,720.00	
167	Brandchem Enterprises	19/06/2024	Provision of services for various vehicles in transport department		1,637,985.00		1,637,985.00	
168	Warech Construction Limited	16/01/2024	Spot improvement of various access roads in kirinyaga west sub county		9,769,172.00		9,769,172.00	
169	Shanta General Agencies	29/11/2023	Being payment for supply and delivery of tyres		2,609,820.00		2,609,820.00	
170	Kenjap	18/01/2024	Proposed paving of kagumo town and associated works		5,941,494.48		5,941,494.48	

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171	Tonilo Builders Limited	24/01/2024	Improvement of various access roads in gichugu		22,838,474.40		22,838,474.40	
172	Rejalla Agencies	30/01/2024	Being payment for supply and delivery of spare parts for various vehicles		2,305,395.00		2,305,395.00	
173	Tonilo Builders Limited	18/01/2024	Spot improvement of various access roads in kirinyaga central		11,047,492.00		11,047,492.00	
174	Gracestep Company Limited	14/05/2024	Being payment for supply and delivery of tyres and spare parts for various machines		624,000.00		624,000.00	
175	Warech Censtruction Limited	05/02/2024	Installation of culverts lines in various spots within kirinyaga west		1,678,288.00		1,678,288.00	
176	Jimro Enterprises	16/01/2024	Spot improvement of various access roads		11,472,400.00		11,472,400.00	
177	Wagathitu Strategies	17/05/2024	Repairs on kagio kutus and kianyaga town pavings and associated works		1,073,058.00		1,073,058.00	
178	Wagathitu Strategies	19/9/2023	Being payment for supply and delivery for spare parts for various vehicles		2,175,298.00		2,175,298.00	
179	Mkubwa Investments Limited	2/2/2024	Spot improvement of varous access roads in mwea		14,159,888.00		14,159,888.00	
180	Twalib Munyi Mohammed	6/12/2023	Lease of land for excavation of high quality gravel waste		1,350,000.00		1,350,000.00	
181	Naftaly Njiru Nyaga	6/12/2023	Lease of land for excavation of high quality gravel waste		700,000.00		700,000.00	
182	Ephantus Wachira Kithaka	6/12/2023	Lease of land for excavation of high quality gravel waste		2,250,000.00		2,250,000.00	
183	Nazarious Nguru	6/12/2023	Lease of land for excavation of high quality gravel waste		1,000,000.00		1,000,000.00	
184	James Kariuki	6/12/2023	Lease of land for excavation of high quality gravel waste		500,000.00		500,000.00	
185	Kenjap	18/01/2024	Proposed paving of kagumo town and associated works		2,299,632.90		2,299,632.90	
	Sub-Total			194,089,572.50	292,128,176.14	256,000.00	485,961,748.64	
	Supply Of Services							
1	Biopower Electricals & General Merchants		Milk cooler installation - various items	21,250.00			21,250.00	
2	Pada Securit & Alarm System		Provision of security system	25,500.00			25,500.00	
3	Brigid And Brenda		Payment of normal service for kby 128c	28,925.00			28,925.00	

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4	Norberk General Supplies		Repairs for kbj754u repair works	29,100.00			29,100.00	
5	Bidpower Electricals & General Merchants		Milk cooler installation - various items	36,440.00			36,440.00	
6	Bidpower Electricals & General Merchants		Milk cooler installation - various items	40,000.00			40,000.00	
7	Standard Group		Advertisement	84,680.00			84,680.00	
8	Standard Group		Advertisement	84,680.00			84,680.00	
9	Pulsar Technical Services		Repairs of generator	98,500.00			98,500.00	
10	New Embu Uhuru Garage		Service for 20cgo02a	98,890.00			98,890.00	
11	Wanjao & Wanjau Advocates		Legal services - legal fee	105,600.00		105,600.00	-	
12	Jadafrank Enterprises Limited	2019/2020	Supply of services rfq/817231 -2019/2020	110,000.00			110,000.00	
13	Shemwa Auto Spares		Servicing various motor vehicles	132,800.00			132,800.00	
14	Standard Group		Advertisement	213,180.00			213,180.00	
15	Pada Securi & Alarm System		Provision of security system	214,540.00			214,540.00	
16	Pada Securi & Alarm System		Provision of security system	214,540.00			214,540.00	
17	Wanjao & Wanjau Advocates		Legal services - legal fee	238,600.00		238,600.00	-	
18	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00	
19	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00	
20	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00	
21	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00	
22	Pada Securi & Alarm System		Provision of security system	259,540.00			259,540.00	

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23	Pada Securit & Alarm System		Provision of security system	259,540.00			259,540.00	
24	Pada Securit & Alarm System		Provision of security system	259,540.00			259,540.00	
25	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
26	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
27	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
28	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
29	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
30	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
31	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
32	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
33	Pada Security & Alarm System		Provision of security system	259,540.00			259,540.00	
34	Mediamax Network		Advertisement	262,200.00			262,200.00	
35	Standard Group		Advertisement	266,800.00			266,800.00	
36	Sanjewa Ventures	2016/2017	Supply of services cgk/scm/trpw/26/2016-2017/vol.1	266,800.00			266,800.00	
37	Wanjao & Wanjau Advocates		Legal services - legal fee	308,600.00		308,600.00	-	
38	Standard Group		Advertisement	319,200.00			319,200.00	
39	Wanyonyi & Muhia Advocates		Legal services - legal fee	378,000.00			378,000.00	
40	Jonda Motors	2014/2015/2016	Supply of services cgk/018/2014-2015/2015-2016	510,050.00			510,050.00	
41	Wanjao & Wanjau Advocates		Legal services - legal fee	543,200.00		543,200.00	-	

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	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
42	Wakini Kiarie & Co. Advocates		Legal services - legal fee	602,000.00			602,000.00	
43	Wanjao & Wanjau Advocates		Legal services - legal fee	638,000.00		638,000.00	-	
44	Wanjiru Wambugu Advocates		Legal services - legal fee	650,000.00		500,000.00	150,000.00	
45	Director Water Services		Casual wages	665,600.00			665,600.00	
46	Mfi Document Solutions Limited		Annual service contract	715,663.00			715,663.00	
47	Kenya School Of Government		Kirinyaga county cabinet	789,500.00			789,500.00	
48	Royal Medical Services Ltd		Advertisement cost to highlight county developemnt at 4 commercial sport (inooro tv)	928,000.00			928,000.00	
49	Ramco Technicalsystems Ltd		Supply of serage services - biafra lands	951,730.00			951,730.00	
50	V.A. Nyamondi & Co. Advocates		Decretal amoutn for veteran	967,012.00			967,012.00	
51	Simba Corporation Limited		Withholding vat	978,568.00			978,568.00	
52	Kenya School Of Government		Kirinyaga county government	1,051,123.00			1,051,123.00	
53	Wakini Kiarie & Co. Advocates		Legal services - legal fee	1,514,800.00			1,514,800.00	
54	Obura Mbeche & Co. Advocates		Bizcore investsment ltd	1,615,870.00			1,615,870.00	
55	Wanjiru Wambugu Advocates		Legal services - legal fee	1,653,794.00			1,653,794.00	
56	Wanjiru Wambugu Advocates		Legal services - legal fee	1,813,793.10			1,813,793.10	
57	Wanjao & Wanjau Advocates		Legal services - legal fee	1,889,600.00		1,889,600.00	-	
58	Nation Media Group		Supply of services lpo. No:1387949	2,088,000.00			2,088,000.00	
59	Gitonga D.N. & Co. Advocates		Legal services - legal fee	2,198,880.00			2,198,880.00	
60	Techlink Engineering Services & Concept		Provision of electronics and electrical installation services	2,618,767.00			2,618,767.00	

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	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
61	Wanjao & Wanjau Advocates		Legal services - legal fee	2,980,000.00		2,980,000.00	-	
62	V.A. Nyamondi & Co. Advocates		Legal services - legal fee	3,686,457.00			3,686,457.00	
63	Wanjao & Wanjau Advocates		Legal services - legal fee	6,090,000.00		6,090,000.00	-	
64	Barzi Media Limited		Event organizing services for launch of beyond zero mobile clinic	3,475,200.00			3,475,200.00	
65	Wanjao & Wanjau Advocates		Legal services - legal fee	6,112,000.00		6,112,000.00	-	
66	Ngigi Gichoya & Co Advocates		Legal services - legal fee	10,318,986.20			10,318,986.20	
67	Wanjiru Wambugu Advocates		Legal services - legal fee	19,500,000.00	-	19,500,000.00	-	
68	Geo Acre Surveys Limited		Surveyors for south ngariama scheme	52,223,210.00			52,223,210.00	
69	Nema	22/23	Nema fee for sagana agro industrial city strategy environment and social assessment	1,000,000.00			1,000,000.00	
70	Scoreline Insurance Brokers Ltd	22/23	Being payment for provision of comprehensive medical insurance cover for county staff	77,000,000.00		77,000,000.00	-	
71	The Standard Group Ltd	22/23	Advertisement of public participation	88,160.00		88,160.00	-	
72	The Standard Group Ltd	22/23	Advertisement of prequalification and registration of suppliers	461,680.00			461,680.00	
73	The Standard Group Ltd	22/23	Advertisement of public participation	112,520.00		112,520.00	-	
74	The Standard Group Ltd	22/23	Advert on public part on kir county annual dev plan	88,160.00		88,160.00	-	
75	Kism	22/23	Training fees	348,000.00			348,000.00	
76	Kism	22/23	Training fees	69,600.00			69,600.00	
77	Kism	22/23	Training fees	75,400.00			75,400.00	
78	Kism	22/23	Training fees	278,400.00			278,400.00	
79	Nation Media Group	22/23	Adversiment of public participation on preparation of finance bill 2021	91,640.00		91,640.00	-	

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80	Nation Media Group	22/23	Advert on public part fin bill 2022	183,280.00		183,280.00	-	
81	Nation Media Group	22/23	Advert for public participation on kir adp 22/23	91,640.00		91,640.00	-	
82	Nation Media Group	22/23	Advert on public part on cfsp	110,200.00		110,200.00	-	
83	Kenya Institute Of Sup& Mangt	22/23	Kism membership renewal	98,000.00			98,000.00	
84	Kenya Institute Of Sup& Mangt	22/23	Training fees	498,800.00			498,800.00	
85	Safaricom	22/23	Internet services	477,589.00		477,589.00	-	
86	Institute Of Certified Secretaries	22/23	Subscription & conference fee	77,500.00			77,500.00	
87	Kenyatta Univ. Conference Centre	22/23	Conference package	151,200.00		151,200.00	-	
88	Kenyatta Univ. Conference Centre	22/23	Conference package	168,000.00			168,000.00	
89	Kenyatta Univ. Conference Centre	22/23	Conference package	126,000.00		126,000.00	-	
90	Nation Media Group	22/23	Advertisement of vacancies	88,160.00		88,160.00	-	
91	Nation Media Group	22/23	Advertisement of vacancies	90,480.00		90,480.00	-	
92	Nation Media Group	22/23	Advertisement of vacancies	88,160.00		88,160.00	-	
93	Nation Media Group	22/23	Advertisement of vacancies	431,520.00		431,520.00	-	
94	Kiongozi Enterprises	22/23	Repair services	1,500,000.00			1,500,000.00	
95	Kenya School Of Government	22/23	Training services	79,800.00		79,800.00	-	
96	Geminia Insurance	22/23	Motor insurance	15,949.00			15,949.00	
97	Postal Corporation Kenya	22/23	Postal services	37,800.00			37,800.00	
98	Ict Authority	22/23	Conference package	110,000.00			110,000.00	

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99	Bekam Hotel	22/23	Pament of conference package	657,500.00		657,500.00	-	
100	Kutus Jupiter Auto Garage	22/23	Repair services for motorvehicle	1,349,750.00		1,349,750.00	-	
101	Kutus Jupiter Auto Garage	22/23	Repair services for motorvehicle	1,751,910.00		1,751,910.00	-	
102	Kirinyaga County Deposit	22/23	Being refunds of monies paid to kra from retention account	15,631,840.00			15,631,840.00	
103	Icpak	23/24	Annual seminar fee		59,000.00		59,000.00	
104	Kenya Schoo; Of Government	23/24	Ivestment fee for county public service board members		71,200.00		71,200.00	
105	Magee Wa Magee & Co.Advocates	23/24	Judgement decree order		908,840.00		908,840.00	
106	Premier Safaris Limited	5/22/2024	Air tickets for staff		2,556,340.00		2,556,340.00	
107	Kutus Jupiter Auto Garage	6/21/2024	Repair and maintenance of motor vrhicles		939,050.00		939,050.00	
108	Mashel Travel & Tours	2/27/2023	Air tickets for staff		496,475.00		496,475.00	
109	Bridge Capacity Building And Governance	23/24	Training fee		69,600.00		69,600.00	
110	Samshiro And Sons Venture And Suppliers	2/5/2024	Supply of staff uniform		99,300.00		99,300.00	
111	Gichugu Water And Sanitation Co	2/29/2024	Water supply		94,920.00		94,920.00	
112	Postal Corporation Of Kenya	4/19/2024	Postal services		17,620.00		17,620.00	
113	Postal Corporation Of Kenya	7/12/2023	Postal services		60,539.00		60,539.00	
114	Kenyatta University Conference Centre	2/3/2024	Conference package		151,200.00		151,200.00	
115	Mediation Training Institute Intenational East Africa	3/7/2024	Registration fee		63,800.00		63,800.00	
116	Mashel Travel & Tours	11/24/2023	Air tickets for staff		59,100.00		59,100.00	
117	Kamunda Njue And Co Advocates	12/16/2022	Legal fees		4,700,000.00		4,700,000.00	

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	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
118	Philip Henry And Co Advocates	23/24	Legal fees		1,800,000.00		1,800,000.00	
119	The Association Of Govt Librarians	23/24	Participation fee		50,600.00		50,600.00	
120	Postal Corporation Of Kenya	23/24	Postage services		3,150.00		3,150.00	
121	Kenya Institute Of Planners	12/15/2023	Registration fee for officers		135,000.00		135,000.00	
122	Icpak		Training fee		59,000.00		59,000.00	
123	Kenya National Secretaries Association		Reg. Fee and annual subscription		46,800.00		46,800.00	
124	Icpak	9/29/2023	Membership renewal fee		11,200.00		11,200.00	
125	Icpak	11/7/2023	Training fee		59,000.00		59,000.00	
126	Bekam Hotel	15/01/2024	Provision of catering services for gbv task team meeting		41,500.00		41,500.00	
	Sub-Total			240,929,906.30	12,553,234.00	121,963,269	131,519,871.30	
	Supply Of Goods							
1	Shanta General Agencies		Supplies	300.00			300.00	
2	Kaitheri Ventures Limited		Supply of goods cgk/scm/p/3/v01.ii	600.00			600.00	
3	Brigid & Brendas Oil Limited		Supply of fuel	7,904.00			7,904.00	
4	Brigid N Brendas		Supplyof spare parts gka 100e & mitsubishi	10,750.00			10,750.00	
5	Brigid N Brendas		Supplyof spare parts kra & double cabin	12,050.00			12,050.00	
6	Brigid N Brendas		Supply of spare parts gka328u	15,000.00			15,000.00	
7	Brigid & Brendas Oil Limited		Supply of fuel	15,000.00			15,000.00	
8	Kaitheri Ventures Ltd		Supply of spare parts gka328u	16,000.00			16,000.00	

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	Supplier Of Goods Or Services	Date Invoiced/contracted/	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
9	Tripple Max Limited		Supply and delivery of water fittings for kiratina tea buying	16,268.00			16,268.00	
10	Tonio Builders Limited		Spare parts	19,500.00			19,500.00	
11	Avanti Stationers		Supply of stationery	19,900.00			19,900.00	
12	Brigid & Brendas Oil Limited		Supply of fuel	19,950.00			19,950.00	
13	Brigid & Brendas Oil Limited		Supply of fuel	19,980.00			19,980.00	
14	Raywin Ventures		Supply of spare parts	22,248.00			22,248.00	
15	Bng Properties		Scalrulers	24,167.00			24,167.00	
16	Brigid N Brendas		Supply of spare parts gka 453f & mitsubishi	25,650.00			25,650.00	
17	Brigid N Brendas		Supply of spare parts gka 453f & mitsubishi	27,600.00			27,600.00	
18	Berch Investment Limited		Supply of assorted stationery	27,672.00			27,672.00	
19	Avanti Stationers		Steel fitting cabinets	28,000.00			28,000.00	
20	Mwororo Enterprises		Supply of stationery	28,874.00			28,874.00	
21	Mwororo Enterprises		Supply of folder files, counter books, pens and photocopy papers	28,875.00			28,875.00	
22	Brigid And Brendas Oils Limited		Fuel supply	29,925.00			29,925.00	
23	Kaitheri Ventures Ltd		Spare parts	31,500.00			31,500.00	
24	Brigid And Brendas Oils Limited		Supply of spare parts	31,700.00			31,700.00	
25	Brigid N Brendas		Supply of spare parts 124c	31,750.00			31,750.00	
26	Brigid & Brendas Oil Limited		Supply of fuel	34,960.00			34,960.00	
27	Brigids And Brendas Oils Limited		Supply of cooking gas	45,000.00			45,000.00	

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	Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
28	Tonilo Builders Limited		Spare parts - shantui motor grader - cgk/scm/trpw/127/r	50,200.00			50,200.00	
29	Brigid N Brendas		Supply of spare parts 20cg003a	50,750.00			50,750.00	
30	Esbon Enterprises Ltd		Supply of printing materials	51,600.00			51,600.00	
31	Kaitheri Ventures Ltd		Supply of equipment for gka 503c	51,650.00			51,650.00	
32	Kaitheri Ventures Ltd		Supply of equipment for gka 503c	53,200.00			53,200.00	
33	Brigid N Brendas		Supply of spare parts gka 745m	53,450.00			53,450.00	
34	Bng Properties		Drawing papers and lead pens	59,022.00			59,022.00	
35	Shant General Agencies		Supplies of x-ray materials	71,000.00			71,000.00	
36	Brigid And Brendas Oils Limited		Supply of fuel	74,943.00			74,943.00	
37	Markant General		Supply of 24 tonnes to county referral hospital	79,200.00			79,200.00	
38	Brigid & Brendas Oil Limited		Supply of fuel	80,270.00			80,270.00	
39	Instaveg Enterprises		Supply of fungicides for kimandi green grocers	80,823.00			80,823.00	
40	Gerry Ann Traders		Supply of fuel	84,955.00			84,955.00	
41	Markant General Contractors Limited		Supply of water fittings.	85,000.00			85,000.00	
42	Bahati Investments		Supply of goods cgk/annt/006	87,570.00			87,570.00	
43	Jaynosim Enterprises		Supply of ethoedic chairs for county service board	89,700.00			89,700.00	
44	Brigids And Brendas Oils Limited		Supply of diesel	99,936.00			99,936.00	
45	Karwany General Merchant		Supply of tonners and note books	100,400.00			100,400.00	
46	Bahati Investments		Supplies	103,500.00			103,500.00	

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	Supplier Of Goods Or Services	Date Invoice/contracted	Particulars	Balance at the beginning of the year 1st July 2023	Addition during the year 23/24	Amount paid during the year 23/24	Outstanding balance 30.6.24	Comments
47	Denlo Investments		Supply and delivery of stationery	106,800.00			106,800.00	
48	Preset Ventures		Supply and delivery of ICT equipment to education department	109,500.00			109,500.00	
49	Sanka Contractors		Tyres for kbw 806v	112,500.00			112,500.00	
50	Bekim Investment Limited		Supply of pharmaceuticals	112,500.00			112,500.00	
51	Brigid And Brendas Oils Limited		Supply of fuel	119,983.00			119,983.00	
52	Bahati Investments		Supply of computers	120,000.00			120,000.00	
53	Bekim Investment Limited		Supply of pharmaceuticals	122,500.00			122,500.00	
54	Karinto Ventures		Sanitary materials for sub counties	124,170.00			124,170.00	
55	Linacet Enterprises		Supply of cleaning materials	125,904.00			125,904.00	
56	Celford Enterprises		Payment of archive boxes	126,400.00			126,400.00	
57	Fremnik Enterprises	2019/2020	Supply of goods cgg/tr/msph&s/016/2019-2020	128,400.00			128,400.00	
58	Chem General Merchant		Supply and delivery of cleaning materials	132,900.00			132,900.00	
59	Fayub Commercial Agencies Limited		Supply of foodstuff	135,611.00			135,611.00	
60	Fayub Commercial Agencies Limited		Supply of foodstuff	136,284.00			136,284.00	
61	Sunview Chemists		Supply of non-pharms - kimbirnbi hospital	148,203.00			148,203.00	
62	Ejis Lab Suppliers		Supply of laboratory reagents	149,000.00			149,000.00	
63	Bloliema Enterprises		Supply of service parts	150,000.00			150,000.00	
64	Kunyiriana Enterprises		Supply of spare parts gka084r	153,000.00			153,000.00	
65	Gerry Ann Traders		Fuel supplied	154,967.00			154,967.00	

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66	Lemosy		Supply and delivery of electrical materials	155,332.00			155,332.00	
67	Albelkime Works		Supply for spare parts gka745m, komatsu, motor grader	156,000.00			156,000.00	
68	Brigid N Brendas		Supply for spare parts gka328u	160,000.00			160,000.00	
69	Trilanken Limited		Balance for tents and chairs - mukure ward	170,000.00			170,000.00	
70	Majoylid Enterprise		Supply of printing materials	173,896.00			173,896.00	
71	Sahatel Communication Ltd		Supply of materials for fencing kcc183 & mg47 and office	178,300.00			178,300.00	
72	Kaitheri Ventures Ltd		Supply of spare parts kbr1051	180,000.00			180,000.00	
73	Shatel Communication		Supply and delivery of branding materials for coffee shop	183,500.00			183,500.00	
74	Armick Ltd		Office furniture for cpsb	195,506.00			195,506.00	
75	Keluja Ventures		Building materials to kiandunyi tea buying centre	199,894.00			199,894.00	
76	Bahati Investment		Being payment for supply and delivery of trophies and costumes	200,000.00			200,000.00	
77	Esbon Enterprises Ltd		Supply of printing materials	204,200.00			204,200.00	
78	Macma Enterprises Ventures		Supply of spare parts for kar1051 double cabin ln166	214,650.00			214,650.00	
79	Easyv Enterprise		Supply of food stuff	217,800.00			217,800.00	
80	Brigid & Brenda Oils Ltd		Supply for fuel	226,005.00			226,005.00	
81	Brigid N Brendas		Supply of spare parts gka 453f & mitsubishi	228,000.00			228,000.00	
82	Kunavi Enterprises		Supply of goods	233,250.00			233,250.00	
83	Easyv Enterprise		Supply of food stuff	238,500.00			238,500.00	
84	Brice Enterprises		Supply of farm inputs for training and demonstration	238,820.00			238,820.00	

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85	Stamik Solutions		Supply of laptops	240,000.00			240,000.00	
86	Bevaj Furniture		Supply of office furniture	242,350.00			242,350.00	
87	Bevaj Furnitures		Supply of furnitures	242,350.00			242,350.00	
88	Bevaj Furnitures		Supply of office furniture	242,350.00			242,350.00	
89	Kerugoya Prime Chemist		Supply of hospital equipment -county referral hospital	257,800.00			257,800.00	
90	Sunview Chemists		Supply of non-pharms-kimbimbi	259,500.00			259,500.00	
91	Fayub Commercials Agencies Limited		Supply of food stuff	260,100.00			260,100.00	
92	Winann Investors Limited		Supply of spare parts	268,100.00			268,100.00	
93	Kaytha Enterprises		Supply of tyres in motor grader ksl064 caterpillar	270,492.00			270,492.00	
94	Bng Properties		Executive chairs	271,400.00			271,400.00	
95	Clearance Enterprises		Payment of non-pharm	284,730.00			284,730.00	
96	Decoets Ventures Limited	2019/2020	Supply of goods cgk/rt/msph&s/016/2019-2020	293,600.00			293,600.00	
97	Abelkime Works	2016/2017/2018	Supply of goods cgk/annt/003/2016-17/2017-18	297,505.00			297,505.00	
98	Fayub Commercials A Encies Limited		Supply of food stuff	301,936.00			301,936.00	
99	Kanja General Merchants	2019/2020	Supply of goods cgk/rt/msph&s/016/2019-2020	303,490.00			303,490.00	
100	Salvat Enterprises		Supply of cleaning materials	305,770.00			305,770.00	
101	Evalumi Limited	2016/2017	Supply of goods cak/001/2016	327,100.00			327,100.00	
102	Toly Contractors	2019/2020	Supply of goods rfq-802940-2/2019-2020	329,995.00			329,995.00	
103	Frotex Services		Supplies - reflector jackets	340,000.00			340,000.00	

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104	Bergrim Ventures		Supply of ict equipments	350,000.00			350,000.00	
105	Brigid N Brendas		Supply of spare parts gkb503c	356,000.00			356,000.00	
106	Eagle Twenty Enterprises		Various upvc pipes	365,845.00			365,845.00	
107	Brice Enterprises		Supply of farm inputs for training and demonstration	372,241.00			372,241.00	
108	Mama Grip Enterprises		Supply of food stuff	372,400.00			372,400.00	
109	Juwalia Enterprises		Supply of laptops and phones	385,000.00			385,000.00	
110	Brigid And Brendas		Supply of petrol regular	399,950.00			399,950.00	
111	Hills Converters (K) Limited		Supply of accountable documents	407,500.00			407,500.00	
112	Bitengo Enterprises		Supply of office stationeries	434,430.00			434,430.00	
113	Brik Africa Technologies		Office equipment at cog	438,500.00			438,500.00	
114	Hills Converters K Limited		Supply of accountable documents	440,800.00			440,800.00	
115	Betkim Investment Limited		Supply of pharmaceuticals	448,700.00			448,700.00	
116	Dahkim Investments Limited		Gi pipes 100mm c/b, upvc pipes 63mm	449,026.00			449,026.00	
117	Betkim Investment Limited		Supply of pharmaceuticals	478,700.00			478,700.00	
118	Bng Properties		Supply of file folders	480,000.00			480,000.00	
119	Bekam Hotel		Payment for catering services	489,000.00			489,000.00	
120	Betkim Investment Limited		Supply of pharmaceuticals	489,400.00			489,400.00	
121	Betkim Investment Limited		Supply of pharmaceuticals	497,400.00			497,400.00	
122	Cleford Enterprises		Supplied upvc pipes to kibirigwi water project	499,835.00			499,835.00	

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123	Hills Converters K Limited		Supply of accountable documents	522,000.00			522,000.00	
124	Juwalia Enterprises		Supply of laptops	536,000.00			536,000.00	
125	Hills Converters K Limited		Supply of accountable documents	551,000.00			551,000.00	
126	Salvat Enterprises		Supply of cleaning materials	561,990.00			561,990.00	
127	Decatranz Enterprises		Supply of sports equipment	586,400.00			586,400.00	
128	Helken Enterprises		Supply of goods cgk/sem/p/3/v01.ii/0047	592,500.00			592,500.00	
129	Sajo Mexico 2016 Limited	2019/2020	Supply of goods cgk/tr/msph&s/016/2019-2020	608,700.00			608,700.00	
130	Stewaney Agencies		Supply of pipes	630,116.00			630,116.00	
131	Banah Limited		Supply of blankets	656,768.00			656,768.00	
132	Summitola International Limited		Supply geometrical sets	694,750.00			694,750.00	
133	Brigid And Brendas Oils Limited		Supply of fuel	703,920.00			703,920.00	
134	Rivergin General Contractors		Supply of g.i. Pipes and fittings to kamumwe water project	708,643.00			708,643.00	
135	Jantec Enterprises		Supply of goods cgk/sem/p/3/v01.iii/0046	710,000.00			710,000.00	
136	Glagek Global Investments		Supply of office furniture	733,640.00			733,640.00	
137	Fremink Enterprises	2019/2020	Supply of goods cgk/tr/msph&s/016/2019-2020	773,535.00			773,535.00	
138	Angels Touch Communications		Supply of stationeries	876,900.00			876,900.00	
139	Hills Converters K Limited		Supply of accountable documents	880,000.00			880,000.00	
140	Tonilo Builders Limited		Supply of tyre size kbw 821 v grader	891,000.00			891,000.00	
141	Macman Enterprises		Water tanks	898,160.00			898,160.00	

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142	Cravitas Enterprises		Payment of lab reagents	906,500.00			906,500.00	
143	Chirwa Link Limited		Upvc pipes 160mm	911,960.00			911,960.00	
144	Joerichil Enterprises		Supply of goods cgk/scm/p/3/v01.ii/0056	942,282.00			942,282.00	
145	Mwororo Enterprises		Supply of manilla papers, printing papers, folders and treasury tags	942,776.00			942,776.00	
146	Phoebe Karuana Kathara		Supplying foodstuff in the hospital since 2007	951,583.00			951,583.00	
147	Hills Converters K Limited		Supply of accountable documents	957,000.00			957,000.00	
148	Sanjewa Ventures	2016/2017	Supply of goods cgk/scm/trpw/024/rfq/2016-17/vol.1	978,100.00			978,100.00	
149	Summitola International Limited		Supplies	988,230.00			988,230.00	
150	Sambeat Investments		Construction of dispensary - kiamwathi	1,087,985.00			1,087,985.00	
151	Alowasi Supplies	2019/2020	Supply of goods cgk/rfq/084/msph&s/2019-2020	1,096,000.00			1,096,000.00	
152	Chem General Merchants		Supply of goods cgk/scm/p/4/v01.ii/0038	1,146,864.00			1,146,864.00	
153	Ejis Lab Suppliers		Supply of laboratory reagents	1,233,000.00			1,233,000.00	
154	Michael Gichobi Gitaru		Tender for purchase of land	1,350,000.00			1,350,000.00	
155	Francisco Agency		Supply of non pharms	1,449,925.00			1,449,925.00	
156	Kaitheri Ventures Limited	2015/2016	Supply of goods cgk/scm/trpw/136/rfq/2015-16/vol.1	1,740,000.00			1,740,000.00	
157	Ndula Investment		Supply and delivery of branded exercise books	1,890,000.00			1,890,000.00	
158	Markland Ventures Limited	2016/2017	Supply of goods cgk/rfq/trpw/123/rfq/2016-17/vol.1	1,920,000.00			1,920,000.00	
159	Eminanjo Construction Limited		Supply of upvc pipes.	2,416,070.00			2,416,070.00	
160	Wagathitu Strategies	2019/2020	Supply of goods 801317-2019/2020	3,198,000.00			3,198,000.00	

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161	Pasaiba Touraline		Supply of goods	3,381,000.00			3,381,000.00	
162	Bilsan Farms Agrovet And Supply Co.		Supply of lesos & reflector jackets	3,483,464.00			3,483,464.00	
163	Jimro Enterprises Limited		Supply of pipes	4,607,600.00			4,607,600.00	
164	Simba Corporationlimited		Supply and delivery of mitsubish I200 pick up double cabin	4,807,000.00			4,807,000.00	
165	Jacq Ezzards Enterprises		Supply, delivery, installation and commissioning of diesel generator	8,600,000.00			8,600,000.00	
166	Joames Investment Limited		Supply of upvc pipes	8,731,237.00			8,731,237.00	
167	Kaitheri Ventures	2019/2020	Supply of goods tender no: 758042-2019/2020	24,613,600.00			24,613,600.00	
168	Meds		Supply of drugs	46,135,697.00		30,000,000.00	16,135,697.00	
169	Bitmax Ventures	22/23	Supply and delivery of spare parts for various transport dept vehicles	284,000.00	-		284,000.00	
170	Juwvanki Entreprises Ltd	22/23	Supply & delivery of foodstuff for kianyaga childrens home	977,650.00		977,650.00	-	
171	Illustar Investments Ltd	22/23	Supply & delivery of palative support care items	1,070,730.00			1,070,730.00	
172	Caspen Traders	22/23	Supply and delivery of office stationery	236,000.00		236,000.00	-	
173	Kunavi Enterprises	22/23	Supply and delivery of office projector and high performance indoor access point for kida	167,900.00			167,900.00	
174	Shanta General Agencies	22/23	Supply and delivery of assorted stationery	237,550.00		237,550.00	-	
175	Chaca Roads & Bridges	22/23	Being payment for solar panels and pipes	997,400.00			997,400.00	
176	Patma Merchants	22/23	Supply of sanitary materials	494,000.00			494,000.00	
177	Servechem	22/23	Supply of stationery	280,000.00		280,000.00	-	
178	Cenkar Enterprise	22/23	Supply & delivery of foodstuff	244,276.00		244,276.00	-	
179	M/S Denloy Investments	22/23	Supply and delivery of stationeries at kerugoya referral hospital	390,000.00		390,000.00	-	

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180	M/S Bimax Ventures	22/23	Supply and delivery of stationeries at kerugoya referral hospital	519,000.00			519,000.00	
181	M/S Bimax Ventures	22/23	Supply and delivery of stationeries at kerugoya referral hospital	551,260.00		551,260.00	-	
182	M/S Nellyantek Agencies	22/23	Supply and delivery of stationeries at kerugoya referral hospital	604,500.00			604,500.00	
183	M/S Denna Investment	22/23	Supply & delivery of ward equipments at njegas health centre	913,500.00			913,500.00	
184	M/S Trio Bookpoint & Stationers	22/23	Supply and delivery of stationeries at kerugoya referral hospital	1,485,000.00			1,485,000.00	
185	Creativator General Agencies	22/23	Supply and delivery of stationeries	2,402,450.00		2,402,450.00	-	
186	M/S Denloy Investments	22/23	Supply and delivery of stationeries at kerugoya referral hospital	1,049,000.00			1,049,000.00	
187	Shanta General Agencies	22/23	Supply and delivery of stationeries	2,102,750.00		2,102,750.00	-	
188	Shanta General Agencies	22/23	Supply and delivery of stationeries	4,156,200.00			4,156,200.00	
189	Kemsa		Supply of pharmaceuticals	32,145,739.00		26,000,000.00	6,145,739.00	
190	M/S Beatrice Warware Kariuki	23/24	Payment for acquisition of land for the proposed muslim cemetery in nyangati ward		1,330,000.00		1,330,000.00	
191	Michael Kimani Murage	23/24	Payment for acquisition of land inoi/kamondo/7745 access road in kerugoya ward		1,950,000.00		1,950,000.00	
192	Evan Mbui Karani	23/24	Compensation of kirinyaga/gathigiri/3325 parcel for mkinani water project in tebere ward		800,000.00		800,000.00	
193	Julius Muthengi Ngechu	23/24	Compensation of kabare/ngiroche/1041 for kimeria mbogo bridge access road in kabare ward		1,000,000.00		1,000,000.00	
194	M/S Charles Wanbugu	23/24	Compensation of nyaga primary access road in kangal ward		1,698,000.00		1,698,000.00	
195	Waweru Munyi Jackson	23/24	Payment for acquisition of kine/kibingoti/nguine/6403 for the proposed kiangoma cemetery in kiine ward		1,700,000.00		1,700,000.00	
196	M/S Paul Maina Ndegwa	23/24	Payment for acquisition of inoi/dini/4140 parcel for the proposed access road in inoi ward		910,000.00		910,000.00	
197	Dickson Nambiri Kinya	23/24	Payment for mutira/kirunda/3120 access road in mutira ward		1,500,000.00		1,500,000.00	

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198	M/S Tapping Green Energy (K)	10/26/2023	Supply of stationery		1,279,500.00		1,279,500.00	
199	M/S Explorer Construction Company Limited	2/27/2024	Supply and delivery of stationery for trade department		118,500.00		118,500.00	
200	Kunavi Enterprise	6/26/2023	Supply and delivery of office projector and high performance indoor access point for kida		167,900.00		167,900.00	
201	Flatout Enterprises	3/20/2024	Delivery and supply of office printer , desktops and toners		422,600.00		422,600.00	
202	Bdl Laboratory Products Ltd	04.12.2023	Payment for tender for supply and delivery of hospital beds with mattress and bedside cabinet with castors siderails-2 crank siderail castor & abs plastic 2 drawer castors		25,920,000		25,920,000.00	
203	Ranek Enterprises Ltd	29.05.2024	Payment for tender for supply and delivery of typhim vaccine		4,728,740		4,728,740.00	
204	Leadman Solution Ltd	18.03.2024	Payment for supply and delivery of laboratory reagents to kerugoya referral hospital		6,103,276		6,103,276.00	
205	Seca Medical Limited	14.03.2024	Payment for tender for supplier and delivery of non-pharmaceuticals to kerugoya referral hospital		2,000,000		2,000,000.00	
206	Kimbimbi Mwangaza Water Project		Payment for waterbill for kimbimbi subcounty hospital		50,000		50,000.00	
207	Ngatha General Suppliers	25.05.2022	Payment for supply and delivery of food stuff		1,240,620		1,240,620.00	
208	Amadeus General Supplies	18.10.2023	Payment for tender for supplier and delivery of assorted items for orthoepadic		340,900		340,900.00	
209	Kimbimbi Mwangaza Water Project		Payment for waterbill for kimbimbi subcounty hospital		50,000		50,000.00	
210	Timothy N Gichoki		Refund for money spent on world kidney day on 14th march 2024		50,000		50,000.00	
211	Rannek Enterprises Limited	18.05.2024	Payment for tender for supply and delivery of aquatabs and icon waterble powder		1,758,000		1,758,000.00	
212	Richmond Clique Limited		Payment for provision of repair and maintenance of mortuary cold rooms		368,000		368,000.00	
213	Nelvick Enterprises	11.03.2024	Payment for tender for supply and delivery of stationaries in kirinyaga county		309,700		309,700.00	
214	Queen Rosma Agencies	10.02.2023	Payment for supply and delivery of food stuff		141,700		141,700.00	
	Sub-Total			216,604,662.00	55,937,436.00	63,421,936.00	209,120,162.00	

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Grand Totals			827,767,920	587,410,045.27	185,641,205.00	1,229,536,760.10	

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Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
			a	b	c=a-b		
Senior Management							
	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Middle Management							
	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Unionisable Employees							
	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Domestic Travel Allowances							
Devis Mutugi	K		68,200	-	68,200	-	
Prof. Raymond Karinga	R		94,000	-	94,000	-	
Sheila N Mwangi	S		67,200	-	67,200	-	
Mr. Newton Njenga	S		101,800	-	101,800	-	
Daniel Kihumba	G		6,300	-	6,300	-	
Cherlyl Nyaira Kinyua	T		17,800	-	17,800	-	
Bancy Mukami	L		89,600	-	89,600	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Cherlyl Nyaira Kinyua	T		51,400	-	51,400	-	
Peter Muchiri	R		44,000	-	44,000	-	
Nancy Ngirigacha	L		79,400	-	79,400	-	
Charles Maina	G		50,400	-	50,400	-	
Cpa Kennedy Muriithi	S		34,600	-	34,600	-	
Esther Wainoi	Q		42,000	-	42,000	-	
Mr. Newton Njenga	R		29,000	-	29,000	-	
Sylvester Njau	M		68,200	-	68,200	-	
Lucy Juma	Q		15,000	-	15,000	-	
Cherlyl Nyaira Kinyua	T		17,800	-	17,800	-	
Edwin Munene Mwangi	G		6,300	-	6,300	-	
Edwin Muchira	G		31,500	-	31,500	-	
Samuel Kimuhu	E		15,500	-	15,500	-	
Catherine Wangu Murimi	K		58,000	-	58,000	-	
Mr. Patrick Tarzan Matu	R		29,000	-	29,000	-	
Fridah Wawira Ngari	M		78,400	-	78,400	-	
Edward Nyaga Njagi	S		85,000	-	85,000	-	
Kennedy Munene	E		30,400	-	30,400	-	
Nicholus Chomba	G		15,000	-	15,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Morris Macheru	K		57,000	-	57,000	-	
Samuel Kimuhu Githanda	E		15,000	-	15,000	-	
Benjamin Maina Gitoho	R		85,000	-	85,000	-	
Dr. Catherine Karimi	R		94,000	-	94,000	-	
Henry Muruga	K		25,400	-	25,400	-	
Phillis Wanjiku	H		45,100	-	45,100	-	
Mr. Newton Njenga	R		94,000	-	94,000	-	
Caroline Karimi Mugo	K		58,000	-	58,000	-	
Samuel Kimuhu	G		6,300	-	6,300	-	
Tom Nyambisa Nyatika	R		71,000	-	71,000	-	
Leah Margaret Wanjeri Kabui	R		94,000	-	94,000	-	
Bernard Githinji	G		25,200	-	25,200	-	
Lucy Wanjiku Maina	P		99,000	-	99,000	-	
Caroline Gacheri Mutua	K		68,200	-	68,200	-	
Rosemary N Karimi	N		68,200	-	68,200	-	
Leah Margaret Wanjeri Kabui	S		16,800	-	16,800	-	
Mr. Patrick Tarzan Matu	R		94,000	-	94,000	-	
Samuel Murimi Ndege			39,000	-	39,000	-	
Newton Njenga	S		118,600	-	118,600	-	

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Doreen Mwangi	R		44,000	-	44,000	-	
Prof. Raymond Karinga	S		118,600	-	118,600	-	
Nicholus Chomba	G		14,000	-	14,000	-	
Newton Njenga	S		16,800	-	16,800	-	
Nicholus Chomba	G		6,300	-	6,300	-	
Godfrey Mwangi Kathumbi	R		43,000	-	43,000	-	
Nicholus Chomba	G		15,500	-	15,500	-	
Mr. Patrick Tarzan Matu	S		16,800	-	16,800	-	
Perminus Kariki	E		25,200	-	25,200	-	
Caroline N Wanjohi	K		57,000	-	57,000	-	
Peris Muthoni Mwangi	S		17,800	-	17,800	-	
Cpa Kennedy Muriithi	S		110,800	-	110,800	-	
Cpa Kennedy Muriithi	S		34,600	-	34,600	-	
Eliud Kariki	R		31,000	-	31,000	-	
Geoffrey Gachoka	K		126,200	-	126,200	-	
Morris Macheru Mwangi	K		23,400	-	23,400	-	
Samuel Murimi Ndege	K		45,800	-	45,800	-	
Haniel Chomba	E		30,400	-	30,400	-	
June Ngendo Wanjiku	G		26,200	-	26,200	-	

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Mercy Ngendo Karimi	L		12,200	-	12,200	-	
Rosemary N Karimi	N		23,400	-	23,400	-	
Consolata Mburia	H		47,800	-	47,800	-	
Bancy Mukami Njeru	L		89,600	-	89,600	-	
Rosemary N Karimi	N		91,400	-	91,400	-	
Benson Bundi Gitari	K		57,000	-	57,000	-	
Assistant Director Administration			289,600	-	289,600	-	
Bernard Githinji	G		5,500	-	5,500	-	
Bernard Githinji	G		3,500	-	3,500	-	
Eliud Kariuki	R		29,000	-	29,000	-	
Evalyne Wanjiru Mwai	G		26,200	-	26,200	-	
Prof. Raymond Karinga	S		16,800	-	16,800	-	
Rosemary N Karimi	N		77,200	-	77,200	-	
Morris Macheru Mwangi	L		64,000	-	64,000	-	
Mercy Ngendo Karimi	L		67,200	-	67,200	-	
Florence W Munene	E		30,400	-	30,400	-	
Benjamin Maina	R		31,000	-	31,000	-	
Moses Murimi Muriithi	N		68,200	-	68,200	-	
Dr. Catherine Karimi	S		16,800	-	16,800	-	

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Nancy Wanjiru Kathuri	K		89,600	-	89,600	-	
Judith Njoki Thuo	Q		42,000	-	42,000	-	
Elizabeth Nyaga	P		89,000	-	89,000	-	
Henry Tumbo Muruga	K		68,200	-	68,200	-	
Nancy Wanjiru Gathuri	K		12,200	-	12,200	-	
Nicholas Mugo	P		14,000	-	14,000	-	
John Kabachia Kabinga	K		68,200	-	68,200	-	
John Nderitu	G		50,400	-	50,400	-	
Tom Nyambisa Nyatika	R		95,000	-	95,000	-	
Sheila N Mwangi	T		67,200	-	67,200	-	
Eliud Kariuki	R		188,000	-	188,000	-	
Lilian Gachoki	H		48,800	-	48,800	-	
Caroline Wanjohi	K		66,000	-	66,000	-	
Doris Maina	N		78,200	-	78,200	-	
Caroline Gacheri Mutua	K		58,000	-	58,000	-	
Lucy Juma	Q		71,000	-	71,000	-	
Tom Nyambisa Nyatika	R		71,000	-	71,000	-	
Tom Nyambisa Nyatika	R		42,000	-	42,000	-	
Security Officers			75,000	-	75,000	-	

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Michael Gaiho Mungai	G		25,200	-	25,200	-	
Kerugoya Kutus/Municipality Board			72,000	-	72,000	-	
Eunice Waruguru Njamumo	H		7,300	-	7,300	-	
Kellen Violet Gachoki	G		7,300	-	7,300	-	
Samuel Peter Murimi Kanjobe	T		28,000	-	28,000	-	
Daniel Murage Muraguri	R		14,000	-	14,000	-	
William Mutegi	L		45,800	-	45,800	-	
Eunice Waruguru Njamumo	H		7,300	-	7,300	-	
Josphat Mwai Ngunyi	R		14,000	-	14,000	-	
Kellen Violet Gachoki	G		14,000	-	14,000	-	
Kellen Violet Gachoki	G		7,300	-	7,300	-	
Eunice Waruguru Njamumo	H		7,300	-	7,300	-	
John Kabachia Kabinga	K		45,800	-	45,800	-	
Eunice Waruguru Njamumo	H		7,300	-	7,300	-	
Stephen Wambugu	J		118,000	-	118,000	-	
Kellen Violet Gachoki	G		7,300	-	7,300	-	
Josphat Mwai Ngunyi	R		42,000	-	42,000	-	
William Mutegi	L		45,800	-	45,800	-	
Daniel Murage Muraguri	R		42,000	-	42,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Kellen Violet Gachoki	G		7,300	-	7,300	-	
Samuel Peter Murimi Kanjobe	T		50,400	-	50,400	-	
Eunice Waruguru Njamumo			38,700	-	38,700	-	
Kellen Violet Gachoki			74,000	-	74,000	-	
Michael Gaitho Mungai	G		25,200	-	25,200	-	
Eunice Waruguru Njamumo	H		7,300	-	7,300	-	
Daniel Murage Muraguri	R		56,000	-	56,000	-	
William Mutegi	L		44,800	-	44,800	-	
Fredrick Fundi	S		67,200	-	67,200	-	
Eunice Waruguru Njamumo	H		25,200	-	25,200	-	
Kellen Violet Gachoki	G		7,300	-	7,300	-	
Kenneth Murungi Nkanata	R		17,350	-	17,350	-	
Calbert Njeru	T		33,600	-	33,600	-	
Nicholus Chomba	G		12,600	-	12,600	-	
Nicholus Chomba	G		12,600	-	12,600	-	
Eunice Kariamburi	S		17,000	-	17,000	-	
Christopher Mugo Gitahi	N		34,600	-	34,600	-	
Phillis Wanjiku Njogu	H		19,900	-	19,900	-	
Patrick Mugo Muriithi	P		29,000	-	29,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Michael Ndwiga	T		68,200	-	68,200	-	
Nicholus Chomba	G		18,900	-	18,900	-	
Christopher Mugo Gitahi	N		35,600	-	35,600	-	
Calbert Njeru	T		16,800	-	16,800	-	
Nicholus Chomba	G		6,300	-	6,300	-	
Calbert Njeru	T		16,800	-	16,800	-	
Christopher Mugo Gitahi	N		12,200	-	12,200	-	
Nicholus Chomba	G		37,800	-	37,800	-	
Phillis Wanjiku Njogu	H		39,800	-	39,800	-	
Patrick Kariuki Mbuiimwe	P		16,500	-	16,500	-	
Patrick Kariuki Mbuiimwe	P		15,000	-	15,000	-	
Phillis Wanjiku Njogu	H		12,600	-	12,600	-	
Josphat Mwai Ngunyi	R		21,700	-	21,700	-	
Michael Ndwiga	T		16,800	-	16,800	-	
Haniel Kinyua	R		57,000	-	57,000	-	
John Kabiru	R		28,000	-	28,000	-	
John Kabiru	R		57,000	-	57,000	-	
Nicholus Chomba	G		12,600	-	12,600	-	
Eunice Kariamburi	S		12,000	-	12,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Eva Ndemi	L		50,700	-	50,700	-	
Isaac Mwangi	G		6,300	-	6,300	-	
Sheila N Mwangi	S		67,200	-	67,200	-	
Eunice Kariamburi	S		20,800	-	20,800	-	
Eva Ndemi	L		2,600	-	2,600	-	
Nicholus Chomba	G		18,900	-	18,900	-	
Eunice Kariamburi	S		33,600	-	33,600	-	
Eunice Kariamburi	S		52,400	-	52,400	-	
Eunice Kariamburi	S		17,800	-	17,800	-	
Eunice Kariamburi	S		3,200	-	3,200	-	
Patrick Mugo Muriithi	P		44,000	-	44,000	-	
Calbert Njeru	T		33,600	-	33,600	-	
Eunice Kariamburi	S		17,800	-	17,800	-	
Mary Njoki Ndirangu	J		10,800	-	10,800	-	
Eva Ndemi	L		35,600	-	35,600	-	
Kenneth Murungi Nkanata	R		14,900	-	14,900	-	
Kenneth Murungi Nkanata	R		14,850	-	14,850	-	
Eunice Kariamburi	S		68,200	-	68,200	-	
Sarah.K.Njeru	K		71,200	-	71,200	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Irene N.Karunga	K		71,200	-	71,200	-	
Christine.N.Gichobi	P		88,000	-	88,000	-	
Christine.N.Gichobi	P		57,000	-	57,000	-	
Maureen.M.Mwangi	S		54,400	-	54,400	-	
Irene N.Karunga	K		71,200	-	71,200	-	
Francis.K.Murithi	Q		140,000	-	140,000	-	
Robert N.Munyua	R		186,000	-	186,000	-	
Christine.N.Gichobi	L		18,800	-	18,800	-	
Justin.K.Muturi	M		57,000	-	57,000	-	
Robert N.Munyua	R		43,000	-	43,000	-	
Peter.M.Njeru	S		17,800	-	17,800	-	
Justin.K.Muturi	M		141,400	-	141,400	-	
Sarah.K.Njeru	K		69,200	-	69,200	-	
Irene N.Karunga	K		41,800	-	41,800	-	
Irene N.Karunga	K		69,200	-	69,200	-	
Sarah.K.Njeru	K		41,800	-	41,800	-	
Bernard Murituki Gachoki	E		21,000	-	21,000	-	
Dennis Mucimi	T		16,800	-	16,800	-	
Susan W Koigi	R		29,400	-	29,400	-	

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Kennedy Wilson Karinga	E		12,600	-	12,600	-	
Dennis Muciimi	T		16,800	-	16,800	-	
Dennis Muciimi	T		50,400	-	50,400	-	
Kepha Mugambi Kariuki	S		33,600	-	33,600	-	
Dennis Muciimi	T		16,800	-	16,800	-	
Bernard Muriuki Gachoki	E		16,800	-	16,800	-	
Bernard Muriuki Gachoki	E		4,200	-	4,200	-	
Bernard Muriuki Gachoki	E		16,800	-	16,800	-	
Monicah Nyawira Wanjohi	J		40,800	-	40,800	-	
Kepha Mugambi Kariuki	S		16,800	-	16,800	-	
Kepha Mugambi Kariuki	S		100,800	-	100,800	-	
Kepha Mugambi Kariuki	S		67,200	-	67,200	-	
Dennis Muciimi	T		67,200	-	67,200	-	
Eunice W Weru	J		40,800	-	40,800	-	
Kepha Mugambi Kariuki	S		16,800	-	16,800	-	
Peris Muthoni Mwangi	S		16,800	-	16,800	-	
Dennis Muciimi	T		84,000	-	84,000	-	
Kepha Mugambi Kariuki	S		84,000	-	84,000	-	
Peter Muchiri Mbiti	R		95,000	-	95,000	-	

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Maurine Nyawira Muriithi	K		68,200	-	68,200	-	
Lilian Gachoki	H		48,800	-	48,800	-	
Lilian Gachoki	H		45,800	-	45,800	-	
Mary Mwaniki	R		67,200	-	67,200	-	
Alice Muriuki	L		72,200	-	72,200	-	
Maurine Nyawira Muriithi	K		45,800	-	45,800	-	
Director Revenue			838,550	-	838,550	-	
Director Enforcement			424,350	-	424,350	-	
Director Enforcement			545,100	-	545,100	-	
James Kimaru	K		68,200	-	68,200	-	
Charles Maina Njeru	G		50,400	-	50,400	-	
Harrison R Kabue	M		67,200	-	67,200	-	
Philomena Nyokabi Nyaga	R		65,400	-	65,400	-	
Catherine Wangu	K		64,000	-	64,000	-	
Caroline Karimi Mugo	K		57,000	-	57,000	-	
Kelvin Kagwe	G		38,800	-	38,800	-	
Caroline Gacheri	K		34,600	-	34,600	-	
Carilus Otieno	S		112,800	-	112,800	-	
Paul Mwangi Gachomo	K		23,400	-	23,400	-	

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Harrison R Kabue	M		33,600	-	33,600	-	
Alice M Muriuki	L		138,000	-	138,000	-	
Caroline Gacheri	K		34,600	-	34,600	-	
Carilus Otieno	S		33,600	-	33,600	-	
Victor Kamunya Gitahi	G		56,700	-	56,700	-	
Catherine Wangu Murimi	K		45,800	-	45,800	-	
Victor Kamunya Gitahi	G		18,900	-	18,900	-	
James Kimaru	K		23,400	-	23,400	-	
Annjoy K Mburu	L		73,200	-	73,200	-	
Edwin Muchira	G		12,600	-	12,600	-	
Jennifer Wairimu	H		27,200	-	27,200	-	
Anne Muringo	L		23,400	-	23,400	-	
Gacigi Njagi Gacigi	S		33,600	-	33,600	-	
Gacigi Njagi Gacigi	S		51,400	-	51,400	-	
Susan Wambura Koigi	R		60,000	-	60,000	-	
Caroline Gacheri	K		34,600	-	34,600	-	
Nicholus Chomba	G		6,300	-	6,300	-	
Patrick Gichobi	Q		29,000	-	29,000	-	
Gacigi Njagi Gacigi	S		85,000	-	85,000	-	

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Maurine Nyawira Muriithi	K		78,400	-	78,400	-	
Wilson Mwangi Kiura	K		23,400	-	23,400	-	
Rose Muthoni	G		67,811	-	67,811	-	
Harrison R Kabue	M		23,400	-	23,400	-	
Office Of The County Secretary			428,000	-	428,000	-	
Naomi Mumbi Mwangi	K		23,400	-	23,400	-	
Wilson Mwangi Kiura	K		52,400	-	52,400	-	
Edward Nyaga	S		33,600	-	33,600	-	
Janet Njoki Njagi	K		75,200	-	75,200	-	
Edward Nyaga	S		33,600	-	33,600	-	
Lilian Wairimu Maacharia	K		78,400	-	78,400	-	
Mercy Njeri	E		31,000	-	31,000	-	
Wilson Mwangi Kiura	K		71,200	-	71,200	-	
Perminus Kinjua	K		348,000	-	348,000	-	
Chief Officer Finance			48,300	-	48,300	-	
Edward Gichobi Gatitu	N		290,000	-	290,000	-	
Caroline Gacheri	K		22,400	-	22,400	-	
Caroline Gacheri	K		45,800	-	45,800	-	
Emmanuel Chege Mburu	Q		29,000	-	29,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Philomena Nyokabi Nyaga	R		59,200	-	59,200	-	
Patrick Gichobi	Q		29,000	-	29,000	-	
Mercy Njeri	K		25,400	-	25,400	-	
George Macharia Kamau	K		23,400	-	23,400	-	
Michael Bundi Kamau	K		52,400	-	52,400	-	
Perminus Kinyua	K		57,000	-	57,000	-	
Geoffrey Gachoka	K		73,200	-	73,200	-	
Emmanuel Chege Mburu	Q		29,000	-	29,000	-	
Lawrence Karuoya Muchira	R		187,000	-	187,000	-	
Emmanuel Sila Nthia	N		68,200	-	68,200	-	
John Kabachia Kabinga	K		46,800	-	46,800	-	
Lawrence Karuoya Muchira	R		15,000	-	15,000	-	
Janet Njoki Njagi	K		45,800	-	45,800	-	
Emmanuel Chege Mburu	Q		43,000	-	43,000	-	
Lawrence Karuoya Muchira	R		43,000	-	43,000	-	
Naomi Mumbi Mwangi	K		57,000	-	57,000	-	
Patrick Gichobi	Q		86,000	-	86,000	-	
Charity Njoki Kariuki	K		46,800	-	46,800	-	
Lawrence Karuoya Muchira	R		15,000	-	15,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023,2024	Outstanding Balance Previous FY 2022-	Comments
Lawrence Karuoya Muchira	R		15,000	-	15,000	-	
Paul Mwangi Gachomo	K		34,600	-	34,600	-	
Jackson Nduati	K		68,200	-	68,200	-	
Edward Nyaga	S		33,600	-	33,600	-	
Jackson Nduati	K		64,000	-	64,000	-	
Patrick Gichobi	Q		43,000	-	43,000	-	
Catherine Murage	K		45,800	-	45,800	-	
Lawrence Karuoya Muchira	R		43,000	-	43,000	-	
Lawrence Karuoya Muchira	R		29,000	-	29,000	-	
Lawrence Karuoya Muchira	R		43,000	-	43,000	-	
Catherine W Murage	K		68,200	-	68,200	-	
Catherine W Murage	K		64,000	-	64,000	-	
Lawrence Karuoya Muchira	R		15,000	-	15,000	-	
Edward Nyaga	S		50,400	-	50,400	-	
John Mbugua	R		86,000	-	86,000	-	
Paul Mwangi Gachomo	K		34,600	-	34,600	-	
Hilda Karuana Karimi	G		26,200	-	26,200	-	
Martin Kimani Kamau	N		45,800	-	45,800	-	
Samuel Thandi Nderitu	N		45,800	-	45,800	-	

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Timothy Muringi Njuki	K		46,800	-	46,800	-	
Jane Nderi	K		64,000	-	64,000	-	
Victor Kamunya Gitahi	G		12,600	-	12,600	-	
Benson Mukungo	R		43,000	-	43,000	-	
Carlus Oieno	S		33,600	-	33,600	-	
James Kimaru	L		22,400	-	22,400	-	
Lawrence Karuoya Muchira	R		62,000	-	62,000	-	
Bernard Muriuki Gachoki	E		12,600	-	12,600	-	
Carlus Oieno	S		33,600	-	33,600	-	
Teresiah Wanjiku Kamau	K		78,400	-	78,400	-	
Jane Nderi	K		45,800	-	45,800	-	
Victor Kamunya Gitahi	G		12,600	-	12,600	-	
Jackson Gichobi Ndathi	Q		57,000	-	57,000	-	
Grace Gathoni Mwangi	G		26,200	-	26,200	-	
David Rodney Gate Gicheru	Q		57,000	-	57,000	-	
Cesor Chomba	P		71,000	-	71,000	-	
Lucy Wambui Maina	G		27,200	-	27,200	-	
Teresiah Kamau	K		46,800	-	46,800	-	
Anthony Kimathi	R		52,500	-	52,500	-	

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Teresiah Kamau	K		45,800	-	45,800	-	
Teresiah Kamau	K		68,200	-	68,200	-	
Elizabeth Kago	R		29,000	-	29,000	-	
Ceasor Chomba	P		58,000	-	58,000	-	
Julius Njega Wamwea	N		67,600	-	67,600	-	
Julius Njega Wamwea	N		45,800	-	45,800	-	
Lucy Wanjiku Maina	P		18,000	-	18,000	-	
Anthony K. Mugo	N		78,400	-	78,400	-	
Lucy W Maina	G		34,600	-	34,600	-	
Zakayo Chege	G		6,300	-	6,300	-	
Zakayo Chege	G		6,300	-	6,300	-	
Rosemary Gatere	H		34,600	-	34,600	-	
Zakayo Chege	G		12,600	-	12,600	-	
Samuel Ng'ang'a	J		44,100	-	44,100	-	
Zakayo Chege	G		12,600	-	12,600	-	
Lucy Wanjiku Maina	P		39,500	-	39,500	-	
James Kinjua Mutugi	T		33,600	-	33,600	-	
Elizabeth Kago	R		71,000	-	71,000	-	
Ceasor Chomba	P		98,000	-	98,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Samuel Ng'ang'a	J		27,200	-	27,200	-	
James Kinyua Mutugi	T		33,600	-	33,600	-	
James Kinyua Mutugi	T		33,600	-	33,600	-	
Eunice Wanjiru Kamau	N		78,400	-	78,400	-	
Misheck Muriuki Muthike	G		44,100	-	44,100	-	
Faith Mbuko	C		29,000	-	29,000	-	
Lawrence Mugo	M		78,400	-	78,400	-	
Dorcas W.Muriuki	L		68,200	-	68,200	-	
Susan Wanjiru Munene	H		44,100	-	44,100	-	
Perminus Kariuki	E		28,000	-	28,000	-	
Millicent Wanjiru Wangai	F		27,200	-	27,200	-	
Edward Gichobi Gatitu	N		78,200	-	78,200	-	
Edward Gichobi Gatitu	N		33,600	-	33,600	-	
Julius Njega Wamwea	N		22,400	-	22,400	-	
Julius Njega Wamwea	N		22,400	-	22,400	-	
Julius Njega Wamwea	N		33,200	-	33,200	-	
Julius Njega Wamwea	N		68,200	-	68,200	-	
Millicent Wanjiru Wangai	F		13,600	-	13,600	-	
Anthony Kimathi	R		28,000	-	28,000	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-	Comments
Gilbert Thairu	G		18,900	-	18,900	-	
Benson Mukungo	R		42,000	-	42,000	-	
Gilbert Thairu	G		19,600	-	19,600	-	
Benson Mukungo	R		42,000	-	42,000	-	
Joan Muriithi	J		14,700	-	14,700	-	
John Mwaniki	G		19,600	-	19,600	-	
John Gachara	T		37,800	-	37,800	-	
Peter Ngari	G		19,600	-	19,600	-	
Gilbert Thairu	G		14,700	-	14,700	-	
Priscah Githaka	S		50,400	-	50,400	-	
John Mwaniki	G		14,700	-	14,700	-	
Jane W A Kamau	N		33,600	-	33,600	-	
Benson Mukungo	R		42,000	-	42,000	-	
Priscah Githaka	S		50,400	-	50,400	-	
Richard K Gichangi	R		42,000	-	42,000	-	
Jackson Nduati	K		75,200	-	75,200	-	
Kefa Mugambi	J		44,100	-	44,100	-	
Peter Ngari	H		18,900	-	18,900	-	
Kefa Mugambi	J		26,200	-	26,200	-	

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance - Current FY 2023-2024	Outstanding Balance - Previous FY 2022-2023	Comments
Janet Nyawira Wambugu	H		18,900	-	18,900	-	
Peter Ngari	G		14,700	-	14,700	-	
Priscah Githaka	S		31,500	-	31,500	-	
Kefa Mugambi	J		37,800	-	37,800	-	
Catherine N Mulonzi	M		33,600	-	33,600	-	
Lilian Wairimu	K		68,200	-	68,200	-	
Esther Kangethe	J		49,800	-	49,800	-	
Lilian Wairimu	K		75,200	-	75,200	-	
Veronica Mwaniki	H		44,100	-	44,100	-	
Ephantus Mwaniki	F		44,100	-	44,100	-	
Evans Muriithi	K		78,400	-	78,400	-	
Ayub Kibara	S		117,600	-	117,600	-	
John Gachoki Mugo	J		26,200	-	26,200	-	
Caroline Karimi Mugo	K		75,200	-	75,200	-	
Sylvia Muli	K		68,200	-	68,200	-	
Caroline Karimi Mugo	K		45,800	-	45,800	-	
Samuel Muchiri Mwangi	R		71,000	-	71,000	-	
Peter Muriithi Muchira	E		4,200	-	4,200	-	
Sarah Mwangi	E		26,200	-	26,200	-	

**County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Peter Muriithi Muchira	E		4,200	-	4,200	-	
Samuel Muchiri Mwangi	R		11,200	-	11,200	-	
John Muriithi Kiama	J		77,200	-	77,200	-	
Kelvin Wanjohi Wachira	E		30,500	-	30,500	-	
Timothy Wachira Muthike	E		30,500	-	30,500	-	
Catherine Muchiri	M		80,000	-	80,000	-	
Francis Wachiri Mwai	M		46,800	-	46,800	-	
Grace Nyaga	G		80,000	-	80,000	-	
Rachael Wambui Nyaga	M		80,000	-	80,000	-	
Rose Gichobi	K		57,000	-	57,000	-	
Grace Nyaga	G		80,000	-	80,000	-	
Agnes Njeri	K		53,800	-	53,800	-	
Norman Njeru	N		98,090	-	98,090	-	
Christopher Gitahi Mugo	K		50,700	-	50,700	-	
Joyce Macharia	K		46,800	-	46,800	-	
Devis Mutugi Karimi	J		75,200	-	75,200	-	
Lucy Waruguru	K		75,200	-	75,200	-	
Lucy Waruguru	K		73,200	-	73,200	-	
Edwin Munene	G		37,800	-	37,800	-	

*County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024*

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Previous FY 2022-2023	Comments
Tyson Kirui	G		24,700	-	24,700	-	
Erastus Gathanga	G		7,000	-	7,000	-	
Erastus Gathanga	G		9,000	-	9,000	-	
Erastus Gathanga	G		11,500	-	11,500	-	
George Njogu Karoki	M		117,600	-	117,600	-	
Lucy Mwaniki	K		46,800	-	46,800	-	
Lisbeth Murimi	K		31,500	-	31,500	-	
Rachael Njeri Munyinyi	K		34,200	-	34,200	-	
Annet N.Evusaah	N		70,000	-	70,000	-	
Joseph Mugo	K		39,400	-	39,400	-	
James Njenga Kabugua	J		37,800	-	37,800	-	
Nancy Wangari Ndaguri	J		27,200	-	27,200	-	
Mr Moses Murimi Mureithi	M		23,400	-	23,400	-	
Benjamin Kariuki	G		37,800	-	37,800	-	
Erastus Gathanga	G		8,000	-	8,000	-	
Titus Kagiri Mbatia	K		46,800	-	46,800	-	
Nickson Gichoya Mugo	K		57,000	-	57,000	-	
Benjamin Kariuki	G		44,100	-	44,100	-	
George N. Kariuki	M		50,400	-	50,400	-	

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2024	Outstanding Balance Previous FY 2022-2023	Comments
Mr Moses Murimi Mureithi	M		34,600	-	34,600	-	
Sub-Total			22,824,601	-	22,824,601	-	
Grand Total			22,824,601	-	22,824,601	-	

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024

Annex 4 – Analysis of Other Pending Payables

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

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024
Annex 5 – Analysis Of imprests and Advances

(a) Government Imprest

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

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced Kshs.</i>	<i>Amount Recovered Kshs.</i>	<i>Balance as at (insert current FY) Kshs.</i>
<i>Name Of Officer</i>		-	-	-
<i>Name Of Officer</i>		-	-	-
Total		-	-	-

*County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024*

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f FY 2023-2024 (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) FY 2023-2024
Land	51,012,895	2,090,000	-	-	53,102,895
Buildings And Structures	764,084,214	277,152,094	-	-	1,041,236,308
Transport Equipment	793,272,198	20,999,437	-	-	814,271,635
Office Equipment, Furniture And Fittings	110,910,681	6,628,882	-	-	117,539,563
ICT Equipment	130,016,435	17,505,036	-	-	147,521,471
Machinery And Equipment	321,485,820	1,675,050	-	-	323,160,870
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	-	199,500	-	-	199,500
Intangible Assets	107,835,769	300,197,825	-	-	408,033,594
Infrastructure Assets- Roads, Rails	1,691,278,981	171,872,176	-	-	1,863,151,157
Work In Progress	1,572,352,365	-	-	-	1,572,352,365
Total	5,542,249,358	798,320,000			6,340,569,358

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

County Government of Kirinyaga
 County Executive - (County Government of Kirinyaga)
 Annual Report and Financial Statements for the year ended June 30 2024

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Bursary Fund	-	74,000,000	73,500,000	500,000	148,000,000	148,000,000		
2.	Alcoholic Fund	774,500	-	774,500	-	1,549,000	1,549,000		
3.	Car Loan & Mortgage Fund	15,560,000	-	-	15,740,000	31,300,000	31,300,000		
4.	Youth polytechnic	-	24,500,000	-	1,500,000	26,000,000	26,000,000		
5.	NARIGP	27,156,162	-	4,261,826	6,500,000	37,917,988	37,917,988		
6.	NAVCDP	-	-	-	204,785,019	204,785,019	204,785,019		
7.	Emergency Fund	-	-	-	8,000,000	8,000,000	8,000,000		
8.	Danida Fund	-	-	-	15,477,000	15,477,000	15,477,000		
9.	Asdsp Grant	-	-	500,000	900,970	1,400,970	1,400,970		
10	KIDA	-	-	-	4,725,920	4,725,920	4,725,920		
11.	FLLoCA	404,400	4,363,600	362,966	6,000,734	11,131,700	11,131,700		
12.	Municipal Board	-	-	-	557,400	557,400	557,400		
	Total	43,895,062	102,863,600	79,399,292	264,687,043	490,844,997	490,844,997		

.....
 Chief officer Finance
 County Executive

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

*County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024*

Annex 8 – Contingent Liabilities Register

Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1 Penalties on Pension arrears	Lapfund	KES	36,983,665		
2					

The amount was contested by the county since it was arrived at without the involvement of the management by the LAPFUND. Principal amount was settled and the county is still negotiating with LAPFUND to waive the penalties.

County Government of Kirinyaga
 County Executive - (County Government of Kirinyaga)
 Annual Report and Financial Statements for the year ended June 30 2024

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Sensitization of stake holders	Capacity building	To enhance capacity building	To build capacity	404,400				Grant	Department of Environment
Sensitization of stake holders	Data collection, tree planting	To enhance capacity building	To build capacity		4,363,600			Grant	Department of Environment
Sensitization of stake holders	Establishment & induction of ward climate change planning committees	To enhance capacity building	To build capacity			2,195,700		Grant	Department of Environment
Sensitization of stake holders	Establishment & induction of management planning committees	To enhance capacity building	To build capacity				4,168,000	Grant	Department of Environment

County Government of Kirinyaga
County Executive - (County Government of Kirinyaga)
Annual Report and Financial Statements for the year ended June 30 2024

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
Public Finance Management	070401 Finance Services	Floods	Supply of Assorted relief items for flood victims	Payment of Assorted relief items for flood victims	7,723,775	
			TOTAL		7,723,775	

TRIAL BALANCE AS AT 30TH JUNE 2024

ACCOUNT SUB ITEM	DEBIT	CREDIT
Basic salaries of permanent employees	2,182,997,347	-
Basic wages of temporary employees	79,697,929	-
Pension and other social security contributions	254,006,804	-
Compulsory national social security schemes	56,624,250	-
Compulsory national health insurance schemes	40,046,100	-
Utilities, supplies and services	62,342,030	-
Communication, supplies and services	10,203,706	-
Domestic travel and subsistence	61,192,117	-
Foreign travel and subsistence	18,454,326	-
Printing, advertising and information supplies & services	51,807,597	-
Rentals of produced assets	-	-
Training expenses	25,611,474	-
Hospitality supplies and services	18,538,848	-
Insurance costs	124,996,841	-
Specialized materials and services	626,512,595	-
Office and general supplies and services	16,018,505	-
Fuel oil lubricants	84,463,828	-
Other operating expenses	84,999,195	-
Routine maintenance – vehicles and other transport equipment	14,028,115	-
Routine maintenance – other assets	23,218,064	-
Transfers to car & mortgage fund	31,300,000	-
Transfer to youth polytechnique	26,000,000	-
Transfer to National Agriculture and Rural Growth Inclusive Programme	37,917,988	-
Transfer to Emergency fund	8,000,000	-
Transfer to Health centres danida fund	15,477,000	-
Transfer to Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	-
Transfer to Kirinyaga County Municipal Board	557,400	-
Transfer to Kenya Urban Support Programme	-	-
Transfer to Agricultural Sector Development Support Programme	1,400,970	-
Transfer to Finance locally led climate program FLLocA	11,131,700	-
Transfer to National Agriculture value chain development project NAVCDP	204,785,019	-
Transfer to Kirinyaga Investment Development Authority (KIDA)	4,725,920	-
Scholarships and other educational benefits/Bursary	148,000,000	-
Other capital grants and transfers	-	-
Construction of Buildings	277,152,094	-
Construction of Roads	77,126,016	-
Construction and Civil Works	92,068,804	-
Purchase of Vehicles and Other Transport Equipment	20,999,437	-
Purchase of Household Furniture and Institutional Equipment	1,527,600	-
Purchase of Office Furniture and General Equipment	5,101,282	-
Purchase of Specialized Plant, Equipment and Machinery	1,675,050	-
Purchase of certified seeds, breeding stock and live animals	199,500	-
Research, Studies, Project Preparation, Design & Supervision	300,197,825	-
Rehabilitation of civil works	2,677,356	-
Acquisition of ICT Equipment's	17,505,036	-
Acquisition of Land	2,090,000	-
Other Creditors	109,110,255	-

TRIAL BALANCE AS AT 30TH JUNE 2024

ACCOUNT SUB ITEM	DEBIT	CREDIT
Net of Deposit payments	85,165,296	-
opening bank balances	-	99,334,858.00
Closing bank balances	136,814,671	-
Miscellaneous Receipts	-	75,000
Transfers from County Revenue Fund	-	5,356,605,031
	5,456,014,889	5,456,014,889

**KIRINYAGA COUNTY DEVELOPMENT A/C
REPUBLIC OF KENYA**

F.O. 30

BANK RECONCILIATION

KIRINYAGA COUNTY DEVELOPMENT A/C


as at 30 June 2024

Station KIRINYAGA

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

	Sh.	cts	Sh.	cts	Sh.	cts
			12,220	25		
	76,000,300	65				
		0.00	76,000,300	65		
		0.00				
	76,096,668	00	76,096,668	00	76,096,668	00
Bank Balance as per cash book					108,587.60	

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


Signature

ACCOUNTANT
Designation

1/7/2024
Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
	30/06/23	AS PER ATTACHED SCHEDULES	76,000,300.65				
			76,000,300.65				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH				4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
DETAILS			AMOUNT	DETAILS			AMOUNT
				AS PER ATTACHED SCHEDULE			76,096,668.00
							76,096,668.00

GKP(L)

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	Withholding Tax	4,093.75
2	30-Jun-24	Withholding Tax	4,525.85
3	30-Jun-24	Withholding Tax	8,606.90
4	30-Jun-24	Withholding Tax	10,793.10
5	30-Jun-24	Withholding Tax	13,310.35
6	30-Jun-24	Withholding Tax	16,024.15
7	30-Jun-24	Withholding Tax	27,882.00
8	30-Jun-24	Withholding Tax	36,034.50
9	30-Jun-24	Withholding Tax	44,427.10
10	30-Jun-24	Withholding Tax	77,303.20
11	30-Jun-24	Withholding Tax	93,873.95
12	30-Jun-24	Withholding Tax	137,068.95
13	30-Jun-24	Withholding Tax	257,677.30
14	30-Jun-24	Withholding Tax	465,675.50
15	30-Jun-24	Withholding Tax	810,275.40
16	30-Jun-24	Withholding Tax	2,700,918.00
17	30-Jun-24	KIRINYAGA VTC CO-CURRICULUM	1,500,000.00
18	30-Jun-24	CFAO MOTORS KENYA LIMITED	233,343.40
19	30-Jun-24	ECTA KENYA LIMITED	7,812,931.05
20	30-Jun-24	FRESCA ENTERPRISES	615,206.90
21	30-Jun-24	KENJAP LIMITED	23,032,311.25
22	30-Jun-24	KENYA MEDICAL SUPPLIES AUTHORITY	26,000,000.00
23	30-Jun-24	KREATIVOH CONSTRUCTION	792,553.85
24	30-Jun-24	MKUBWA INVESTMENTS LIMITED	490,593.10
25	30-Jun-24	Velocity Partners Limited	5,350,816.05
26	30-Jun-24	VIVO ENERGY KENYA LIMITED	758,689.65
27	30-Jun-24	VIVO ENERGY KENYA LIMITED	2,053,965.50
28	30-Jun-24	Zakace Enterprises Limited	2,197,365.40
29	30-Jun-24	Zehdi General Contractors Ltd	196,060.35
30	30-Jun-24	Zehdi General Contractors Ltd	257,974.15
TOTAL			76,000,300.65

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENTS			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	FUND REQUISITION COB/KRG/001/91(7) DD 28062024	1,500,000.00
2	30-Jun-24	FUND REQUISITION COB/KRG/001/93 (4) DD 28062024	48,596,668.00
3	30-Jun-24	FUND REQUISITION COB/KRG/001/93 (5) DD 28062024	26,000,000.00
TOTAL			76,096,668.00

**KIRINYAGA COUNTY RECURRENT A/C
REPUBLIC OF KENYA**

F.O. 30

BANK RECONCILIATION

as at 30 June 2024

KIRINYAGA COUNTY RECURRENT A/C
Station KIRINYAGA

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

Sh.	cts	Sh.	cts	Sh.	cts
		17,047,940	10		
746,078,596	95				
	0.00	746,078,596	95		
	0.00				
729,032,983	00	729,032,983	00	729,032,983	00
Bank Balance as per cash book				2,326.15	

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


Signature

ACCOUNTANT
Designation

1/7/2024
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)						
CHEQUE		PAYEE	AMOUNT	CHEQUE		AMOUNT
No.	Date			No.	Date	
	30/06/23	AS PER SCHEDULE	746,078,596.95			
			746,078,596.95			

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
DETAILS		AMOUNT	DETAILS	AMOUNT
			AS PER ATTACHED SCHEDULE	729,032,983.00
				729,032,983.00

GKP(L)

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	TRFS Payments	159501.1
2	30-Jun-24	TRFS Payments	32,376,907.40
3	30-Jun-24	AFRICAN CAPITAL LIMITED	50,169.00
4	30-Jun-24	AFYA SACCO FOSA NAIROBI	107,652.95
5	30-Jun-24	AFYA SACCO FOSA NAIROBI	2,069,637.55
6	30-Jun-24	ALICE WAKAGIO WANGECI	89,600.00
7	30-Jun-24	ALICE WAKAGIO WANGECI	89,600.00
8	30-Jun-24	ANIMAL PRODUCTION SOCIETY OF KENYA	80.00
9	30-Jun-24	ANNE KATHAMBI NJAGI	34,600.00
10	30-Jun-24	ANNE MUMBI WAIGURU	72,800.00
11	30-Jun-24	ANNJOY KAGENI MBURU	34,600.00
12	30-Jun-24	ANTONY THURANIRA	50,400.00
13	30-Jun-24	ANTONY THURANIRA	50,400.00
14	30-Jun-24	APA LIFE ASSURANCE LTD	2,910.00
15	30-Jun-24	APSTAR DT SAVINGS AND CREDIT COOPER	1,529,066.70
16	30-Jun-24	ARDHI SACCO SOCIETY LIMITED	30,365.00
17	30-Jun-24	ASILI SACCO SOCIETY LTD	7,457.00
18	30-Jun-24	ASSOCIATION OF PUBLIC HEALTH OFFICE	19,680.00
19	30-Jun-24	bancy mukami njeru	78,200.00
20	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	10,000.00
21	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	10,000.00
22	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	10,000.00
23	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	10,000.00
24	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	10,000.00
25	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	2,400,433.25
26	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	3,887,647.55
27	30-Jun-24	BEATRICE NJERI MUGOH	34,600.00
28	30-Jun-24	benson murimi mwai	15,500.00
29	30-Jun-24	BENSON MWENDA M'IKAMATI	15,500.00
30	30-Jun-24	BENSON NYAGA MUMBI	6,300.00
31	30-Jun-24	BERNARD GITHINJI RUKINYO	25,200.00
32	30-Jun-24	BERNARD GITHINJI RUKINYO	44,100.00
33	30-Jun-24	BERNARD GITHINJI RUKINYO	50,400.00
34	30-Jun-24	BIASHARA SACCO SOCIETY LIMITED-NYER	580.00
35	30-Jun-24	BINGWA SACCO LIMITED	142,457.00
36	30-Jun-24	BINGWA SACCO LIMITED	305,000.00
37	30-Jun-24	BINGWA SACCO LIMITED	305,000.00
38	30-Jun-24	BINGWA SACCO LIMITED	305,000.00
39	30-Jun-24	BINGWA SACCO LIMITED	307,500.00
40	30-Jun-24	BINGWA SACCO LIMITED	307,500.00
41	30-Jun-24	BINGWA SACCO LIMITED	351,048.00

42	30-Jun-24	BINGWA SACCO LIMITED	753,792.00
43	30-Jun-24	BINGWA SACCO LIMITED	770,026.00
44	30-Jun-24	BINGWA SACCO LIMITED	862,589.00
45	30-Jun-24	BINGWA SACCO LIMITED	2,278,592.00
46	30-Jun-24	BINGWA SACCO LIMITED	6,881,160.05
47	30-Jun-24	BINGWA SACCO LIMITED	9,210,094.00
48	30-Jun-24	BRITISH AMERICAN INSURANCE CO K LTD	681,797.80
49	30-Jun-24	BUNGE COOPERATIVE SOCIETY	7,000.00
50	30-Jun-24	CALBERT MUNENE NJERU	33,600.00
51	30-Jun-24	CALBERT MUNENE NJERU	33,600.00
52	30-Jun-24	CAROLINE KARIMI MUGO	68,200.00
53	30-Jun-24	CAROLINE MUTUA GACHERI	68,200.00
54	30-Jun-24	CAROLINE NYAWIRA MUTUGI	34,600.00
55	30-Jun-24	CAROLINE NYAWIRA MUTUGI	68,200.00
56	30-Jun-24	CAROLINE NYAWIRA WANJOHI	57,000.00
57	30-Jun-24	CAROLYNE CHERYL KINYUA	16,800.00
58	30-Jun-24	CATHERINE WANGU MURIMI	58,000.00
59	30-Jun-24	CATHERINE WANGUI MURAGE	68,200.00
60	30-Jun-24	CATHERINE WANJIKU KARIITHI	23,400.00
61	30-Jun-24	CATHERINE WANJIKU KARIITHI	68,200.00
62	30-Jun-24	CEASAR CHOMBA MURIUKI	56,000.00
63	30-Jun-24	CFC STANBIC BANK	16,194.00
64	30-Jun-24	CHARITY NJOKI KARIUKI	45,800.00
65	30-Jun-24	CHARLES MAINA NJERU	25,200.00
66	30-Jun-24	CHARLES MAINA NYAGA	25,200.00
67	30-Jun-24	CHARLES MAINA NYAGA	50,400.00
68	30-Jun-24	CHARLES MAINA NYAGA	50,400.00
69	30-Jun-24	CHARLES WAHOME MUTHUI	50,400.00
70	30-Jun-24	CHRISTINE MUTHONI THEURI	44,800.00
71	30-Jun-24	CHRISTINE MUTHONI THEURI	89,600.00
72	30-Jun-24	CHRISTINE MUTHONI THEURI	89,600.00
73	30-Jun-24	CIC LIFE ASSURANCE LIMITED	24,347.00
74	30-Jun-24	co-operative bank kerugoya salary s	63,769.00
75	30-Jun-24	co-operative bank kerugoya salary s	147,500.00
76	30-Jun-24	co-operative bank kerugoya salary s	147,500.00
77	30-Jun-24	co-operative bank kerugoya salary s	150,000.00
78	30-Jun-24	co-operative bank kerugoya salary s	152,500.00
79	30-Jun-24	co-operative bank kerugoya salary s	152,500.00
80	30-Jun-24	co-operative bank kerugoya salary s	2,896,394.00
81	30-Jun-24	co-operative bank kerugoya salary s	7,032,415.00
82	30-Jun-24	co-operative bank kerugoya salary s	11,181,432.95
83	30-Jun-24	CORPORATE INSURANCE COMPANY LIMITED	1,881.80
84	30-Jun-24	DANIEL NYAGA NJAGI	15,500.00
85	30-Jun-24	DANIEL WAIRIUKO KINYANJUI	15,500.00
86	30-Jun-24	DENNIS MUCIIMI GICHObI	33,600.00
87	30-Jun-24	DENNIS MUCIIMI GICHObI	67,200.00
88	30-Jun-24	DIANA MUTHONI WAMBUI	15,500.00

89	30-Jun-24	EDWARD GICHOBI GATITU	50,800.00
90	30-Jun-24	EDWARD GICHOBI GATITU	57,000.00
91	30-Jun-24	EDWARD NYAGA NJAGI	33,600.00
92	30-Jun-24	EDWIN MUCHIRA MWENDIA	25,200.00
93	30-Jun-24	EDWIN MUCHIRA MWENDIA	25,200.00
94	30-Jun-24	EDWIN WACHIRA KANGETHE	50,400.00
95	30-Jun-24	ELIUD NDIRANGU KARIUKI	44,000.00
96	30-Jun-24	ELIZABETH KARIKO KAGO	56,000.00
97	30-Jun-24	ELKANA MUTUGI GITHAKA	15,500.00
98	30-Jun-24	EMMANUEL CHEGE MBURU	86,000.00
99	30-Jun-24	Ephantus Njiru Mututa	89,600.00
100	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	279,640.00
101	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	494,686.00
102	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	955,640.00
103	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	1,000,000.00
104	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	1,000,000.00
105	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	1,002,500.00
106	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	1,002,500.00
107	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	1,002,500.00
108	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	2,842,138.00
109	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	8,577,965.00
110	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	14,304,010.75
111	30-Jun-24	ERIC KIREMA	15,500.00
112	30-Jun-24	ESTHER WAINOI NDIGA	58,000.00
113	30-Jun-24	EUNICE WANJIRU KARIAMBURI	33,600.00
114	30-Jun-24	FAITH NJOKI MBUKO	29,400.00
115	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	85,000.00
116	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	85,000.00
117	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	85,000.00
118	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	87,500.00
119	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	87,500.00
120	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	87,703.00
121	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	1,482,876.40
122	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	3,329,978.65
123	30-Jun-24	FLORENCE WANGU KAMAU	10,000.00
124	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	151,568.00
125	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	165,600.00
126	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	232,500.00
127	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	235,000.00
128	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	235,000.00
129	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	235,000.00
130	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	235,000.00
131	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	657,340.00
132	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	813,086.00
133	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	2,447,946.85
134	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	2,655,637.45
135	30-Jun-24	FREDRICK NGIGE RUKENYA	50,400.00

136	30-Jun-24	FREDRICK NGIGE RUKENYA	50,400.00
137	30-Jun-24	FRIDAH WAWIRA NGARI	75,200.00
138	30-Jun-24	GEORGE OOKO OLOO	15,500.00
139	30-Jun-24	GERALD THUKU MWANGI	15,500.00
140	30-Jun-24	GODFREY MWANGI KATHUMBI	98,000.00
141	30-Jun-24	GOLLO ALI KOTORE	15,500.00
142	30-Jun-24	GUSII MWALIMU SACCO LIMITED	2,360.00
143	30-Jun-24	HARAMBEE SACCO	80,577.00
144	30-Jun-24	HAZINA SACCO SOCIETY LTD	9,040.00
145	30-Jun-24	Hela Capital Limited	31,664.00
146	30-Jun-24	HELB COLLECTION ACCOUNT	273,420.50
147	30-Jun-24	HENRY TUMBO MURUGA	45,800.00
148	30-Jun-24	ICEA LION LIFE ASSURANCE COMPANY LI	10,453.70
149	30-Jun-24	IRENE NYAGUTHII KARUNGA	78,400.00
150	30-Jun-24	ISAAC KIMANI KARIUKI	34,600.00
151	30-Jun-24	ISAAC MWANGI MUNYI	12,600.00
152	30-Jun-24	ISAAC MWANGI MUNYI	18,900.00
153	30-Jun-24	IZWE LOANS KENYA LTD	115,007.00
154	30-Jun-24	JACKLINE WANJIKU NJOGU	67,200.00
155	30-Jun-24	JACKSON NDUATI MAINA	46,800.00
156	30-Jun-24	JAMES MUTHEE WACHIRA	15,500.00
157	30-Jun-24	JAMES MUTUGI KINYUA	117,600.00
158	30-Jun-24	JAMII SACCO SOCIETY LIMITED	6,800.00
159	30-Jun-24	JAMII SACCO SOCIETY LIMITED	12,105.40
160	30-Jun-24	JAMII SACCO SOCIETY LIMITED	27,634.40
161	30-Jun-24	JAMLECK GITARI MUGO	15,500.00
162	30-Jun-24	JANE KARIA NDIERI	78,400.00
163	30-Jun-24	JANET NJOKI NJAGI	58,000.00
164	30-Jun-24	JARED NDWIGA MIGWI	16,800.00
165	30-Jun-24	JARED NDWIGA MIGWI	16,800.00
166	30-Jun-24	JARED WACHIRA GICHOBI	56,000.00
167	30-Jun-24	JASON MURIMI MUTIGA	14,000.00
168	30-Jun-24	JOAN WAMUYU MUNENE	34,600.00
169	30-Jun-24	JOAN WAMUYU MUNENE	68,200.00
170	30-Jun-24	JOGOO SACCO SOCIETY LIMITED	17,617.90
171	30-Jun-24	JOHN GACHARA	50,400.00
172	30-Jun-24	JOHN GACHARA	50,400.00
173	30-Jun-24	JOHN KABACHIA KABINGA	75,200.00
174	30-Jun-24	JOHN NDERITU WANGUI	50,400.00
175	30-Jun-24	JOHN NDUNGU MBUGUA	88,000.00
176	30-Jun-24	JOSEPH CARILUS OTIENO	100,800.00
177	30-Jun-24	JOSEPH WACHIRA GATHOMI	23,400.00
178	30-Jun-24	JOSEPH WACHIRA GATHOMI	72,000.00
179	30-Jun-24	JUBILEE INSURANCE COMPANY OF KENYA	6,896.70
180	30-Jun-24	JULIAH WANGECHI MURIITHI	18,900.00
181	30-Jun-24	JULIAH WANGECHI MURIITHI	19,900.00
182	30-Jun-24	JULIUS MUTUGI WANJOHI	51,400.00

183	30-Jun-24	KELLEN WANJIKU MWANGI	34,600.00
184	30-Jun-24	KENNEDY GITHINJI	25,200.00
185	30-Jun-24	KENNEDY GITHINJI	50,400.00
186	30-Jun-24	KENNEDY GITHINJI	50,400.00
187	30-Jun-24	KENYA ASSOCIATION OF LIVESTOCK TECH	960.00
188	30-Jun-24	KENYA CIVIL SERVANTS WELFARE	180.00
189	30-Jun-24	KENYA COUNTY GOVERNMENT WORKERS UNI	97,880.00
190	30-Jun-24	KENYA CREDIT TRADERS LIMITED	5,820.00
191	30-Jun-24	KENYA MEDICAL ASSOCIATION SACCO LTD	37,535.00
192	30-Jun-24	KENYA MEDICAL PRACTITIONERS PHARMAR	2,980.00
193	30-Jun-24	KENYA NATIONAL SECRETARIES ASSOCIAT	360.00
194	30-Jun-24	KENYA POLICE SACCO SOCIETY	48,720.65
195	30-Jun-24	KENYA POLICE SACCO SOCIETY	61,584.00
196	30-Jun-24	KENYA PROGRESSIVE NURSES ASSOCIATIO	20,470.00
197	30-Jun-24	KENYA SOCIETY OF AGRICULTURAL PROFE	560.00
198	30-Jun-24	KENYA SOCIETY OF PHYSIOTHERAPISTS	2,880.00
199	30-Jun-24	KENYA VET ASSOCIATION OF NYERI	5,090.00
200	30-Jun-24	KENYA WATER TECHNICIANS ASSOCIATION	80.00
201	30-Jun-24	Kepha Mugambi Kariuki	50,400.00
202	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	25,872.00
203	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	73,697.50
204	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	287,500.00
205	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	287,500.00
206	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	287,500.00
207	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	287,500.00
208	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	287,500.00
209	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	2,882,967.00
210	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	4,914,264.00
211	30-Jun-24	KIRINYAGA COUNTY REVENUE ACCOUNT	192,000.00
212	30-Jun-24	KIRINYAGA COUNTY REVENUE ACCOUNT	265,373.75
213	30-Jun-24	KIRINYAGA TEACHERS HOUSING	2,180.00
214	30-Jun-24	LAPROFUND	368,167.10
215	30-Jun-24	LAPROFUND	673,587.35
216	30-Jun-24	LAPROFUND	4,263,258.95
217	30-Jun-24	LAPROFUND	5,572,630.40
218	30-Jun-24	LAPTRUST PENSION TRUST	1,743,113.25
219	30-Jun-24	LAPTRUST UMBRELLA RETIREMENT FUND	438,391.75
220	30-Jun-24	LAPTRUST UMBRELLA RETIREMENT FUND	7,691,117.75
221	30-Jun-24	LAWRENCE KARUOYA MUCHIRA	88,000.00
222	30-Jun-24	LAWRENCE MUGO NJOGU	44,800.00
223	30-Jun-24	LETSHEGO KENYA LIMITED	22,405.00
224	30-Jun-24	LIBERTY LIFE ASSURANCE KENYA LIMITE	6,148.85
225	30-Jun-24	LILIAN WAIRIMU MACHARIA	68,200.00
226	30-Jun-24	MADISON INSURANCE COMPANY LIMITED D	356,637.00
227	30-Jun-24	MARY GLADYS WAMBUI	15,500.00
228	30-Jun-24	MARY WAWIRA MWANIKI	67,200.00
229	30-Jun-24	Maureen Muthoni Mwangi	117,600.00

230	30-Jun-24	MAURINE NYAWIRA MURIITHI	75,200.00
231	30-Jun-24	MAZINGIRA WELFARE AND SPORTS ASSOCI	6,053.00
232	30-Jun-24	MENTOR SACCO	5,390.00
233	30-Jun-24	MHASIBU SACCO	2,480.00
234	30-Jun-24	MICHEAL MARVIN MURIMI	22,400.00
235	30-Jun-24	MUGUNI SACCO SOCIETY LTD	980.00
236	30-Jun-24	MURINDUKO WARD KCBF	500,000.00
237	30-Jun-24	MWALIMU NATIONAL SACCO	40,972.90
238	30-Jun-24	MWALIMU NATIONAL SACCO	135,860.00
239	30-Jun-24	MWANIKI KAMAU NELSON	50,400.00
240	30-Jun-24	MWANIKI KAMAU NELSON	50,400.00
241	30-Jun-24	MWANIKI KAMAU NELSON	50,400.00
242	30-Jun-24	MWITO SAVINGS AND CREDIT CO-OPERATI	4,825.00
243	30-Jun-24	NACICO SACCO LIMITED	2,710.00
244	30-Jun-24	NANCY NJERI KIARIE	15,500.00
245	30-Jun-24	NATIONAL BANK OF KENYA LIMITED STAF	180,911.60
246	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	1,600.00
247	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	6,000.00
248	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	8,000.00
249	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	14,800.00
250	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	21,600.00
251	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	62,800.00
252	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	74,400.00
253	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	146,800.00
254	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	2,942,900.00
255	30-Jun-24	NATIONAL INDUSTRIAL TRAINING AUTHOR	115,850.00
256	30-Jun-24	NATIONAL NURSES ASSOCIATION OF KENY	25,760.00
257	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	5,376.00
258	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	18,186.00
259	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	20,112.00
260	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	20,920.00
261	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	24,640.00
262	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	36,720.00
263	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	46,704.00
264	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	124,740.00
265	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	225,487.00
266	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	230,880.00
267	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	362,256.00
268	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	3,439,600.00
269	30-Jun-24	NELLY NYAKIO MURIUKI	26,200.00
270	30-Jun-24	NEWFORTIS SAVINGS AND CREDIT COOPER	71,529.05
271	30-Jun-24	NEWFORTIS SAVINGS AND CREDIT COOPER	448,788.35
272	30-Jun-24	NEWTON NJENGA	1,001,100.00
273	30-Jun-24	NICHOLAS MAINA IRUNGU	15,500.00
274	30-Jun-24	NUFAIKA FOSA	40,512.00
275	30-Jun-24	NUFAIKA FOSA	405,160.00
276	30-Jun-24	NUFAIKA FOSA	503,155.00

277	30-Jun-24	NUFAIKA FOSA	3,502,841.35
278	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	7,120.00
279	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	19,904.00
280	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	20,996.00
281	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	55,000.00
282	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	55,000.00
283	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	55,000.00
284	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	57,500.00
285	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	57,500.00
286	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	188,037.00
287	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	14,699,557.75
288	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	15,262,110.80
289	30-Jun-24	PATRICK GICHOBI JAMES	65,000.00
290	30-Jun-24	PATRICK KIMATHI MURUGU	15,000.00
291	30-Jun-24	PATRICK KIMATHI MURUGU	15,500.00
292	30-Jun-24	PATRICK MUGO NDATHI	36,600.00
293	30-Jun-24	PAUL THUO WAIRIMU	25,200.00
294	30-Jun-24	PAUL THUO WAIRIMU	50,400.00
295	30-Jun-24	PAUL THUO WAIRIMU	50,400.00
296	30-Jun-24	PAULINE NYAGUTHII NGONDI	34,600.00
297	30-Jun-24	PAULINE NYAGUTHII NGONDI	73,200.00
298	30-Jun-24	PERIS MWANGI MUTHONI	17,800.00
299	30-Jun-24	PERIS MWANGI MUTHONI	34,600.00
300	30-Jun-24	PERIS MWANGI MUTHONI	51,400.00
301	30-Jun-24	PERIS NYAMBURA NJARAMBA	15,500.00
302	30-Jun-24	PERMINUS KINYUA MUGO	68,200.00
303	30-Jun-24	PERMINUS MURIUKI GITARI	78,200.00
304	30-Jun-24	PETER KINYUA MUNGAI	68,200.00
305	30-Jun-24	PETER MURIITHI MUCHIRA	15,500.00
306	30-Jun-24	PETER MURIMI NJERU	33,600.00
307	30-Jun-24	PHILLIS WANJIKU NJOGU	38,800.00
308	30-Jun-24	PIONEER ASSURANCE COMPANY LIMITED	83,088.25
309	30-Jun-24	PLATINUM CREDIT LIMITED	706,972.00
310	30-Jun-24	POSTBANK LIMITED	10,900.00
311	30-Jun-24	POSTBANK LIMITED	88,469.75
312	30-Jun-24	PREMIER KENYA LIMITED	154,880.00
313	30-Jun-24	PRISCAH WANJIKU GITHAKA	50,400.00
314	30-Jun-24	PRISCAH WANJIKU GITHAKA	50,400.00
315	30-Jun-24	PRISCAH WANJIKU GITHAKA	50,400.00
316	30-Jun-24	PRISCILLA MUTHONI MATU	7,000.00
317	30-Jun-24	PROGRESSIVE CREDIT LIMITED	91,911.00
318	30-Jun-24	PRUDENTIAL LIFE ASSURANCE K LTD	10,514.80
319	30-Jun-24	PURITY NJOKI KAWERU	15,500.00
320	30-Jun-24	RAPHAEL MWAURA NJERI	29,000.00
321	30-Jun-24	RAPHAEL MWAURA NJERI	91,000.00
322	30-Jun-24	REUBEN THUO RUBIA	15,500.00
323	30-Jun-24	ROBERT NGANGA CHEGE	25,200.00

324	30-Jun-24	ROBERT NGANGA CHEGE	50,400.00
325	30-Jun-24	ROBERT NGANGA CHEGE	50,400.00
326	30-Jun-24	SALOME MUKENYI NJENGA	23,400.00
327	30-Jun-24	SAMUEL KIMUHU GITHANDA	4,200.00
328	30-Jun-24	SAMUEL KIMUHU GITHANDA	8,000.00
329	30-Jun-24	SAMUEL KIMUHU GITHANDA	8,400.00
330	30-Jun-24	SAMUEL KIMUHU GITHANDA	12,600.00
331	30-Jun-24	SAMUEL KIMUHU GITHANDA	15,500.00
332	30-Jun-24	SAMUEL KIMUHU GITHANDA	15,500.00
333	30-Jun-24	SAMUEL PETER KANJOBE	100,800.00
334	30-Jun-24	SANLAM LIFE INSURANCE LIMITED	125,431.75
335	30-Jun-24	SARAH KARIUKO NJERU	78,400.00
336	30-Jun-24	SAUTI SACCO	9,976.00
337	30-Jun-24	SHEILA NYAWIRA MWANGI	67,200.00
338	30-Jun-24	SHIRIKA SACCO SOCIETY LIMITED	13,898.15
339	30-Jun-24	SHIRIKA SACCO SOCIETY LIMITED	98,395.50
340	30-Jun-24	SIDIAN BANK LIMITED	2,500.00
341	30-Jun-24	SIDIAN BANK LIMITED	2,500.00
342	30-Jun-24	SIDIAN BANK LIMITED	2,500.00
343	30-Jun-24	SIDIAN BANK LIMITED	2,500.00
344	30-Jun-24	SIDIAN BANK LIMITED	2,500.00
345	30-Jun-24	SILVESTER KIARAGO IRERI	15,500.00
346	30-Jun-24	SOLOMON KIPKEMBOI BIWOTT	15,000.00
347	30-Jun-24	SOLOMON KIPKEMBOI BIWOTT	15,500.00
348	30-Jun-24	STEPHEN NJENGA NJOROGE	82,900.00
349	30-Jun-24	STIMA SACCO SOCIETY LIMITED	4,980.00
350	30-Jun-24	SUSAN WAMBURA KOIGI	58,000.00
351	30-Jun-24	SYLVIA WANJIRA MULI	34,600.00
352	30-Jun-24	SYLVIA WANJIRA MULI	114,000.00
353	30-Jun-24	TERESIAH WANJIKU KAMAU	75,200.00
354	30-Jun-24	TIMOTHY MURIMI NJUKI	76,200.00
355	30-Jun-24	TIMOTHY NGITARI LOOTE	15,000.00
356	30-Jun-24	TIMOTHY NGITARI LOOTE	15,500.00
357	30-Jun-24	TOM NYAMBISA NYATIKA	85,000.00
358	30-Jun-24	TRANS NATION SACCO LIMITED	2,180.00
359	30-Jun-24	TRUSTGRO SCA LIMITED	13,705.00
360	30-Jun-24	UKULIMA SACCO	2,023,701.15
361	30-Jun-24	UNION OF KENYA CIVIL SERVANTS	109,002.60
362	30-Jun-24	UNIVISION DT SACCO SOCIETY LTD	22,050.00
363	30-Jun-24	UNIVISION DT SACCO SOCIETY LTD	31,215.00
364	30-Jun-24	UNIVISION DT SACCO SOCIETY LTD	31,665.00
365	30-Jun-24	VERONICA WANGARI WAWERU	100,800.00
366	30-Jun-24	VICTOR KAMUNYA GITAHU	12,600.00
367	30-Jun-24	VICTOR KAMUNYA GITAHU	37,800.00
368	30-Jun-24	VINCENT KAHIRO KIRAGU	25,200.00
369	30-Jun-24	VINCENT KAHIRO KIRAGU	50,400.00
370	30-Jun-24	VINCENT KAHIRO KIRAGU	50,400.00

371	30-Jun-24	WANA-ANGA SACCO	13,908.50
372	30-Jun-24	WANA-ANGA SACCO	28,445.00
373	30-Jun-24	WATER WELFARE ASSOCIATION	360.00
374	30-Jun-24	WINAS SACCO LIMITED	185,883.35
375	30-Jun-24	WINAS SACCO LIMITED	405,734.00
376	30-Jun-24	TRFS Payments	13,182,555.00
377	30-Jun-24	Withholding Tax	1,810.35
378	30-Jun-24	Withholding Tax	1,825.80
379	30-Jun-24	Withholding Tax	2,068.95
380	30-Jun-24	Withholding Tax	2,413.70
381	30-Jun-24	Withholding Tax	2,586.20
382	30-Jun-24	Withholding Tax	2,715.85
383	30-Jun-24	Withholding Tax	3,032.75
384	30-Jun-24	Withholding Tax	3,060.00
385	30-Jun-24	Withholding Tax	3,160.00
386	30-Jun-24	Withholding Tax	3,459.85
387	30-Jun-24	Withholding Tax	3,806.90
388	30-Jun-24	Withholding Tax	4,053.10
389	30-Jun-24	Withholding Tax	4,068.95
390	30-Jun-24	Withholding Tax	4,095.70
391	30-Jun-24	Withholding Tax	4,183.00
392	30-Jun-24	Withholding Tax	4,289.65
393	30-Jun-24	Withholding Tax	4,439.65
394	30-Jun-24	Withholding Tax	4,482.75
395	30-Jun-24	Withholding Tax	4,482.75
396	30-Jun-24	Withholding Tax	4,600.00
397	30-Jun-24	Withholding Tax	4,655.15
398	30-Jun-24	Withholding Tax	4,820.00
399	30-Jun-24	Withholding Tax	5,006.25
400	30-Jun-24	Withholding Tax	5,793.10
401	30-Jun-24	Withholding Tax	5,948.30
402	30-Jun-24	Withholding Tax	5,969.65
403	30-Jun-24	Withholding Tax	6,724.15
404	30-Jun-24	Withholding Tax	6,829.30
405	30-Jun-24	Withholding Tax	6,841.80
406	30-Jun-24	Withholding Tax	6,865.00
407	30-Jun-24	Withholding Tax	7,758.60
408	30-Jun-24	Withholding Tax	7,758.60
409	30-Jun-24	Withholding Tax	8,428.45
410	30-Jun-24	Withholding Tax	8,572.40
411	30-Jun-24	Withholding Tax	8,965.50
412	30-Jun-24	Withholding Tax	9,180.00
413	30-Jun-24	Withholding Tax	9,310.35
414	30-Jun-24	Withholding Tax	9,448.30
415	30-Jun-24	Withholding Tax	9,504.50
416	30-Jun-24	Withholding Tax	9,655.15
417	30-Jun-24	Withholding Tax	9,824.15

418	30-Jun-24	Withholding Tax	10,007.95
419	30-Jun-24	Withholding Tax	10,344.85
420	30-Jun-24	Withholding Tax	10,736.20
421	30-Jun-24	Withholding Tax	11,024.15
422	30-Jun-24	Withholding Tax	11,172.40
423	30-Jun-24	Withholding Tax	11,200.00
424	30-Jun-24	Withholding Tax	11,221.05
425	30-Jun-24	Withholding Tax	11,336.20
426	30-Jun-24	Withholding Tax	11,396.55
427	30-Jun-24	Withholding Tax	11,538.80
428	30-Jun-24	Withholding Tax	12,634.50
429	30-Jun-24	Withholding Tax	12,689.65
430	30-Jun-24	Withholding Tax	12,931.05
431	30-Jun-24	Withholding Tax	13,051.70
432	30-Jun-24	Withholding Tax	13,448.30
433	30-Jun-24	Withholding Tax	14,224.15
434	30-Jun-24	Withholding Tax	14,262.75
435	30-Jun-24	Withholding Tax	14,372.00
436	30-Jun-24	Withholding Tax	14,506.90
437	30-Jun-24	Withholding Tax	15,329.30
438	30-Jun-24	Withholding Tax	15,517.25
439	30-Jun-24	Withholding Tax	16,049.95
440	30-Jun-24	Withholding Tax	16,408.20
441	30-Jun-24	Withholding Tax	16,867.65
442	30-Jun-24	Withholding Tax	17,024.15
443	30-Jun-24	Withholding Tax	17,035.70
444	30-Jun-24	Withholding Tax	17,222.40
445	30-Jun-24	Withholding Tax	17,224.15
446	30-Jun-24	Withholding Tax	17,241.40
447	30-Jun-24	Withholding Tax	18,952.60
448	30-Jun-24	Withholding Tax	20,809.50
449	30-Jun-24	Withholding Tax	22,413.80
450	30-Jun-24	Withholding Tax	22,415.85
451	30-Jun-24	Withholding Tax	23,271.55
452	30-Jun-24	Withholding Tax	24,506.05
453	30-Jun-24	Withholding Tax	25,862.05
454	30-Jun-24	Withholding Tax	33,027.95
455	30-Jun-24	Withholding Tax	36,353.30
456	30-Jun-24	Withholding Tax	40,064.65
457	30-Jun-24	Withholding Tax	42,948.30
458	30-Jun-24	Withholding Tax	43,087.95
459	30-Jun-24	Withholding Tax	51,293.10
460	30-Jun-24	Withholding Tax	51,293.10
461	30-Jun-24	Withholding Tax	51,681.05
462	30-Jun-24	Withholding Tax	64,655.15
463	30-Jun-24	Withholding Tax	112,965.60
464	30-Jun-24	Withholding Tax	120,689.65

465	30-Jun-24	Withholding Tax	327,600.20
466	30-Jun-24	Withholding Tax	350,000.00
467	30-Jun-24	ANNE WAKIURU MURI	50,970.00
468	30-Jun-24	ANNJOY KAGENI MBURU	37,090.00
469	30-Jun-24	ARKSHIELD SERVICES LIMITED	285,356.25
470	30-Jun-24	ASTRAFICAH ENTERPRISES	805,400.00
471	30-Jun-24	BEATRICE MUKUHI KIROGO	59,000.00
472	30-Jun-24	Bekagi B General Suppliers	1,390,000.00
473	30-Jun-24	BEKAM HOTEL LIMITED	117,931.05
474	30-Jun-24	BEKAM HOTEL LIMITED	265,344.85
475	30-Jun-24	BEKAM HOTEL LIMITED	442,241.40
476	30-Jun-24	BEKAM HOTEL LIMITED	530,689.65
477	30-Jun-24	BEKAM HOTEL LIMITED	589,655.15
478	30-Jun-24	BEKAM HOTEL LIMITED	646,163.80
479	30-Jun-24	BEKAM HOTEL LIMITED	649,603.45
480	30-Jun-24	BEKAM HOTEL LIMITED	737,068.95
481	30-Jun-24	BEKAM HOTEL LIMITED	743,948.30
482	30-Jun-24	BEKAM HOTEL LIMITED	766,551.70
483	30-Jun-24	BEKAM HOTEL LIMITED	884,482.75
484	30-Jun-24	Bester Lifts Limited	1,396,845.95
485	30-Jun-24	BITMAX VENTURES	231,026.90
486	30-Jun-24	BITMAX VENTURES	238,432.00
487	30-Jun-24	BITMAX VENTURES	340,747.00
488	30-Jun-24	BITMAX VENTURES	541,755.50
489	30-Jun-24	Brams Gases Ltd	5,198,713.00
490	30-Jun-24	BRIGHT HOUSE ENTERPRISES	2,023,823.00
491	30-Jun-24	BRIGHT HOUSE ENTERPRISES	8,097,200.00
492	30-Jun-24	CASPEN TRADERS	231,931.05
493	30-Jun-24	CATHERINE WANGU MURIMI	200,000.00
494	30-Jun-24	CATHERINE WANGUI MURAGE	20,100.00
495	30-Jun-24	Cedars Sinai Limited	391,305.00
496	30-Jun-24	Cedars Sinai Limited	538,551.70
497	30-Jun-24	Cedars Sinai Limited	638,400.00
498	30-Jun-24	Cedars Sinai Limited	1,186,140.50
499	30-Jun-24	Cedars Sinai Limited	2,456,012.05
500	30-Jun-24	CHRISTINE WANGECHI WANJIRU	108,500.00
501	30-Jun-24	CLEARVIEW SUPPLIERS LIMITED	873,770.70
504	30-Jun-24	COLOUR INTERNATIONAL LTD	981,775.85
505	30-Jun-24	Conicare Solution Limited	3,016,429.00
506	30-Jun-24	co-operative bank kerugoya salary s	98,000.00
507	30-Jun-24	COUNTY PUBLIC SERVICE BOARD NATIONA	300,000.00
508	30-Jun-24	DENKIR SOLUTIONS	320,350.00
509	30-Jun-24	DENKIR SOLUTIONS	330,000.00
510	30-Jun-24	DENLOY INVESTMENT	383,275.85
511	30-Jun-24	DENLOY INVESTMENT	389,983.20
512	30-Jun-24	DENLOY INVESTMENT	442,241.40
513	30-Jun-24	DENNIS MURIITHI MURIMI	185,500.00

514	30-Jun-24	Dynamite General Supplies	2,923,706.90
515	30-Jun-24	EDWARD GICHOBI GATITU	500,000.00
516	30-Jun-24	Elfshrine Limited	137,581.30
517	30-Jun-24	Elfshrine Limited	172,867.25
518	30-Jun-24	Elfshrine Limited	480,421.55
519	30-Jun-24	Eminimmol Trading	970,375.85
520	30-Jun-24	Enner Top Limited	339,051.70
521	30-Jun-24	Enner Top Limited	720,165.50
522	30-Jun-24	Enner Top Limited	2,283,685.35
523	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	21,000.00
524	30-Jun-24	Essemed Medical Suppliers Limited	15,600,000.00
525	30-Jun-24	ESTHER WAINOI NDIGA	70,000.00
526	30-Jun-24	EUNICE WAMBUI NJOKA	135,740.00
527	30-Jun-24	Extrateq Contractors Limited	1,048,500.00
528	30-Jun-24	GANIWA GENERAL MERCHANTS	463,000.00
529	30-Jun-24	GEMINIA INSURANCE COMPANY LIMITED	331,959.00
530	30-Jun-24	GINPEN INVESTMENT LIMITED	3,960,000.00
531	30-Jun-24	HARRISON RITHO KABUE	660,000.00
532	30-Jun-24	HENRY TUMBO MURUGA	91,700.00
533	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
534	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
535	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC ACCOU	59,000.00
536	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC ACCOU	90,000.00
537	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC ACCOU	124,800.00
538	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC ACCOU	177,000.00
539	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC SECRE	50,000.00
540	30-Jun-24	INSTITUTE OF CERTIFIED PUBLIC SECRE	62,500.00
541	30-Jun-24	Intergrated Technologies Enterprise	389,270.70
542	30-Jun-24	INVESTRA ENTERPRISES	723,310.35
543	30-Jun-24	JACKSON NDATHI GICHOBI	848,000.00
544	30-Jun-24	JAMES MUGUKU KIMARU	950,600.00
545	30-Jun-24	JAPITECT SOLUTIONS COMPANY	810,775.85
546	30-Jun-24	JARED NDWIGA MIGWI	47,000.00
547	30-Jun-24	JARED NDWIGA MIGWI	47,000.00
548	30-Jun-24	JARED NDWIGA MIGWI	47,400.00
549	30-Jun-24	JOHN GACHOKI MUGO	30,000.00
550	30-Jun-24	Jorafra Solutions Limited	812,977.25
551	30-Jun-24	JOSEPH NJENGA KANYI	200,200.00
552	30-Jun-24	JOSEPH WACHIRA GATHOMI	74,200.00
553	30-Jun-24	JOYSEKIH INVESTMENT	197,212.15
554	30-Jun-24	JULIUS NGEKA WAMWEA	1,970,000.00
555	30-Jun-24	Kahusya Enterprise Limited	559,975.85
556	30-Jun-24	Kahusya Enterprise Limited	1,882,592.05
557	30-Jun-24	KAITHERI VENTURES LIMITED	611,963.80
558	30-Jun-24	KARRY VENTURES	914,846.05
559	30-Jun-24	KARRY VENTURES	971,034.30
560	30-Jun-24	Kawasce Ltd	690,000.00

561	30-Jun-24	KELLEN VIOLET WAWIRA GACHOKI	50,000.00
562	30-Jun-24	KELLYMU GENERAL SUPPLIES	982,758.60
563	30-Jun-24	KELVIN KAMANDE KAGWE	128,860.00
564	30-Jun-24	KENNETH MURUNGI NKANATA	1,522,400.00
565	30-Jun-24	KENYA NATIONAL SECRETARIES ASSOCIAT	200,000.00
566	30-Jun-24	KENYA SCHOOL OF GOVERNMENT EMBU	114,989.00
567	30-Jun-24	KENYA SCHOOL OF GOVERNMENT -EMBU	79,800.00
568	30-Jun-24	kingsview general supplies And serv	2,945,818.95
569	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	70,000.00
570	30-Jun-24	KIRINYAGA WATER AND SANITATION COMP	5,760.80
571	30-Jun-24	KIRINYAGA WATER AND SANITATION COMP	38,420.00
572	30-Jun-24	KUTUS JUPITER MOTOR GARAGE	935,266.80
573	30-Jun-24	KUTUS JUPITER MOTOR GARAGE	1,080,297.40
574	30-Jun-24	KUTUS JUPITER MOTOR GARAGE	1,326,478.45
575	30-Jun-24	lakhir enterprises limited	20,036,600.00
576	30-Jun-24	LAWRENCE MUGO NJOGU	28,400.00
577	30-Jun-24	LAWRENCE MUGO NJOGU	50,000.00
578	30-Jun-24	leadman solution limited	8,422,435.00
579	30-Jun-24	LENIO SUPPLIES	648,400.00
580	30-Jun-24	LILIAN NYAMBURA GACHOKI	50,000.00
581	30-Jun-24	MICHEAL MARVIN MURIMI	43,500.00
582	30-Jun-24	MONICAH NYAWIRA WANJOHI	50,000.00
583	30-Jun-24	MORRIS MURIUKI GITHINJI	142,500.00
584	30-Jun-24	Mwiorientor Supplies Limited	3,685,344.85
585	30-Jun-24	Narex General Supplies	488,627.60
586	30-Jun-24	NATION MEDIA GROUP LIMITED	180,120.00
587	30-Jun-24	NATION MEDIA GROUP LIMITED	274,740.00
588	30-Jun-24	NATION MEDIA GROUP LIMITED	819,204.00
589	30-Jun-24	NELYANNTEK AGENCIES	154,804.15
590	30-Jun-24	NELYANNTEK AGENCIES	657,711.20
591	30-Jun-24	PANNYNICE GENERAL SUPPLIES	511,034.50
592	30-Jun-24	PANNYNICE GENERAL SUPPLIES	559,800.00
593	30-Jun-24	PERIS MWANGI MUTHONI	74,000.00
594	30-Jun-24	PERMINUS KINYUA MUGO	78,597.00
595	30-Jun-24	POSTAL CORPORATION OF KENYA-NYERI B	4,140.00
596	30-Jun-24	POSTAL CORPORATION OF KENYA-NYERI B	11,060.00
597	30-Jun-24	PRIMIWADIE GENERAL SUPPLIERS	486,400.00
598	30-Jun-24	RACHAEL WAMBUI NYAGA	273,500.00
599	30-Jun-24	REBECCA NJAGI	84,000.00
600	30-Jun-24	Reliant Pharmaceutical Limited	3,267,820.00
601	30-Jun-24	Rellacon Limited	2,072,136.70
602	30-Jun-24	RICHMOND CLIQUE LIMITED	961,457.35
603	30-Jun-24	RUKANGA WATER AND SANITATION COMPAN	71,245.00
604	30-Jun-24	RYAKUSHWILLI SUPPLIERS	998,500.00
605	30-Jun-24	SAFARICOM KENYA LIMITED	1,041,491.00
606	30-Jun-24	SAFARICOM LIMITED	70,000.00
607	30-Jun-24	SAFARICOM LIMITED	103,189.65

608	30-Jun-24	SAFARICOM LIMITED	147,413.80
609	30-Jun-24	SAFARICOM LIMITED	216,993.10
610	30-Jun-24	SAFARICOM LIMITED	253,060.35
611	30-Jun-24	SAFARICOM LIMITED	255,517.25
612	30-Jun-24	SAFARICOM LIMITED	330,206.90
613	30-Jun-24	SAFARICOM LIMITED	1,474,137.95
614	30-Jun-24	SAMTECH CYBER SERVICES	238,000.00
615	30-Jun-24	Sapien Solution Limited	628,375.85
616	30-Jun-24	SERVECHEM ENTERPRISES	981,677.60
617	30-Jun-24	Shanartec Enterprises	255,000.00
618	30-Jun-24	SHANTA GENERAL AGENCIES	233,454.30
619	30-Jun-24	SHANTA GENERAL AGENCIES	359,110.00
620	30-Jun-24	SHANTA GENERAL AGENCIES	500,550.00
621	30-Jun-24	SHANTA GENERAL AGENCIES	550,344.85
622	30-Jun-24	SHANTA GENERAL AGENCIES	570,452.05
623	30-Jun-24	SHANTA GENERAL AGENCIES	1,277,586.20
624	30-Jun-24	Shiloki Enterprise Limited	636,827.60
625	30-Jun-24	SHWAYS GENERAL ENTERPRISE	5,810,000.00
626	30-Jun-24	SIMON IRUNGU KARIUKI	161,500.00
627	30-Jun-24	STANDARD GROUP LIMITED	523,260.00
628	30-Jun-24	Starlights Precision Limited	1,052,750.00
629	30-Jun-24	STRATIFY ENTERPRISES	340,270.35
630	30-Jun-24	Suheib Limited	2,923,706.90
631	30-Jun-24	Tangent Solutions Limited	639,598.95
632	30-Jun-24	THE STANDARD GROUP LIMITED	174,420.00
633	30-Jun-24	THE STANDARD GROUP LIMITED	262,200.00
634	30-Jun-24	TONILO BUILDERS LTD	826,893.10
635	30-Jun-24	TRIO BOOKPOINT AND STATIONERS	104,069.20
636	30-Jun-24	VANCO V A NYAMODI AND COMPANY ADVOC	6,111,438.40
637	30-Jun-24	VANTAGE GENERAL MERCHANTS	480,000.00
638	30-Jun-24	VIVO ENERGY KENYA LIMITED	2,448,051.70
639	30-Jun-24	VIVO ENERGY KENYA LIMITED	5,110,195.00
640	30-Jun-24	Waamin Enterprises Limited	244,510.35
641	30-Jun-24	Waamin Enterprises Limited	255,517.25
642	30-Jun-24	WACH-TECH INVESTMENTS	1,334,400.00
643	30-Jun-24	WAWERU GATONYE And COMPANY	6,529,310.35
644	30-Jun-24	weststros general supplies	832,540.00
645	30-Jun-24	ABELKIME WORKS	251,586.20
646	30-Jun-24	Acelic Enterprises Limited	17,144,600.00
647	30-Jun-24	AFRICAN CAPITAL LIMITED	50,169.00
648	30-Jun-24	AFYA SACCO FOSA NAIROBI	69,707.25
649	30-Jun-24	AFYA SACCO FOSA NAIROBI	2,048,750.80
650	30-Jun-24	ANIMAL PRODUCTION SOCIETY OF KENYA	80.00
651	30-Jun-24	APA LIFE ASSURANCE LTD	2,910.00
652	30-Jun-24	APSTAR DT SAVINGS AND CREDIT COOPER	1,516,691.60
653	30-Jun-24	APSTAR DT SAVINGS AND CREDIT COOPER	2,016,259.40
654	30-Jun-24	ARDHI SACCO SOCIETY LIMITED	30,365.00

655	30-Jun-24	ASILI SACCO SOCIETY LTD	7,457.00
656	30-Jun-24	ASSOCIATION OF PUBLIC HEALTH OFFICE	19,680.00
657	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	2,403,883.35
658	30-Jun-24	BARCLAYS BANK-IPPD GENERATED PAYROL	3,800,960.55
659	30-Jun-24	BIASHARA SACCO SOCIETY LIMITED-NYER	580.00
660	30-Jun-24	BINGWA SACCO LIMITED	130,801.00
661	30-Jun-24	BINGWA SACCO LIMITED	185,000.00
662	30-Jun-24	BINGWA SACCO LIMITED	402,300.00
663	30-Jun-24	BINGWA SACCO LIMITED	444,416.00
664	30-Jun-24	BINGWA SACCO LIMITED	773,744.00
665	30-Jun-24	BINGWA SACCO LIMITED	788,638.00
666	30-Jun-24	BINGWA SACCO LIMITED	1,156,000.00
667	30-Jun-24	BINGWA SACCO LIMITED	2,348,504.00
668	30-Jun-24	BINGWA SACCO LIMITED	6,847,607.90
669	30-Jun-24	BINGWA SACCO LIMITED	9,412,147.00
670	30-Jun-24	BRIGHT DIAGNOSTICS LIMITED	15,339,951.00
671	30-Jun-24	BRIGHT HOUSE ENTERPRISES	4,965,000.00
672	30-Jun-24	BRITISH AMERICAN INSURANCE CO K LTD	678,251.50
673	30-Jun-24	BUNGE COOPERATIVE SOCIETY	7,000.00
674	30-Jun-24	Celitech Supplies Limited	5,875,107.00
675	30-Jun-24	Celitech Supplies Limited	8,852,716.00
676	30-Jun-24	CFC STANBIC BANK	16,194.00
677	30-Jun-24	CIC LIFE ASSURANCE LIMITED	21,437.00
678	30-Jun-24	Conicare Solution Limited	1,206,120.00
679	30-Jun-24	co-operative bank kerugoya salary s	55,978.00
680	30-Jun-24	co-operative bank kerugoya salary s	2,852,628.00
681	30-Jun-24	co-operative bank kerugoya salary s	6,965,962.00
682	30-Jun-24	co-operative bank kerugoya salary s	10,553,028.15
683	30-Jun-24	CORPORATE INSURANCE COMPANY LIMITED	1,881.80
684	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	293,622.00
685	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	489,472.00
686	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	1,001,488.00
687	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	8,506,483.00
688	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	13,938,534.55
689	30-Jun-24	Essemed Medical Suppliers Limited	3,682,000.00
690	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	111,637.00
691	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	1,379,905.85
692	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	3,344,541.65
693	30-Jun-24	FAULU KENYA DTM LTD	1,551,774.00
694	30-Jun-24	FAULU KENYA DTM LTD	1,668,912.00
695	30-Jun-24	FLORENCE WANGU KAMAU	10,000.00
696	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	59,077.00
697	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	81,000.00
698	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	153,072.00
699	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	168,138.00
700	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	657,340.00
701	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	2,448,471.55

702	30-Jun-24	goodway savings and credit co-opera	27,364.00
703	30-Jun-24	GUSII MWALIMU SACCO LIMITED	2,360.00
704	30-Jun-24	HARAMBEE SACCO	80,577.00
705	30-Jun-24	HAZINA SACCO SOCIETY LTD	9,040.00
706	30-Jun-24	Hela Capital Limited	31,763.00
707	30-Jun-24	HELB COLLECTION ACCOUNT	256,854.95
708	30-Jun-24	ICEA LION LIFE ASSURANCE COMPANY LI	10,453.70
709	30-Jun-24	IZWE LOANS KENYA LTD	113,292.00
710	30-Jun-24	JAMII SACCO SOCIETY LIMITED	6,800.00
711	30-Jun-24	JAMII SACCO SOCIETY LIMITED	12,105.40
712	30-Jun-24	JAPITECT SOLUTIONS COMPANY	1,277,704.20
713	30-Jun-24	JOBIAN ENTERPRISES	141,035.70
714	30-Jun-24	JOGOO SACCO SOCIETY LIMITED	17,517.05
715	30-Jun-24	Johawri Enterprises Limited	3,425,896.55
716	30-Jun-24	JOYSEKIH INVESTMENT	98,079.30
717	30-Jun-24	JUBILEE INSURANCE COMPANY OF KENYA	6,896.70
718	30-Jun-24	KENYA ASSOCIATION OF LIVESTOCK TECH	960.00
719	30-Jun-24	KENYA CIVIL SERVANTS WELFARE	180.00
720	30-Jun-24	KENYA CLINICAL OFFICERS ASSOCIATION	11,520.00
721	30-Jun-24	KENYA CLINICAL OFFICERS ASSOCIATION	11,520.00
722	30-Jun-24	KENYA COUNTY GOVERNMENT WORKERS UNI	97,440.00
723	30-Jun-24	KENYA CREDIT TRADERS LIMITED	5,820.00
724	30-Jun-24	KENYA INSTITUTE OF SUPPLIES MANAGEM	113,000.00
725	30-Jun-24	KENYA MEDICAL ASSOCIATION SACCO LTD	37,535.00
726	30-Jun-24	KENYA NATIONAL SECRETARIES ASSOCIAT	360.00
727	30-Jun-24	KENYA POLICE SACCO SOCIETY	48,720.65
728	30-Jun-24	KENYA POLICE SACCO SOCIETY	61,584.00
729	30-Jun-24	KENYA POWER AND LIGHTING COMPANY	7,824.00
730	30-Jun-24	KENYA POWER AND LIGHTING COMPANY	1,656,743.00
731	30-Jun-24	KENYA POWER AND LIGHTING COMPANY	2,499,514.00
732	30-Jun-24	KENYA POWER AND LIGHTING COMPANY	7,668,312.20
733	30-Jun-24	KENYA PROGRESSIVE NURSES ASSOCIATIO	20,470.00
734	30-Jun-24	KENYA SOCIETY OF AGRICULTURAL PROFE	560.00
735	30-Jun-24	KENYA SOCIETY OF PHYSIOTHERAPISTS	2,880.00
736	30-Jun-24	KENYA VET ASSOCIATION OF NYERI	5,090.00
737	30-Jun-24	KENYA WATER TECHNICIANS ASSOCIATION	80.00
738	30-Jun-24	Kexcellent Services Limited	1,839,724.15
739	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	19,128.00
740	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	73,697.50
741	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	2,864,073.00
742	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	4,607,356.40
743	30-Jun-24	KIRINYAGA COUNTY REVENUE ACCOUNT	191,000.00
744	30-Jun-24	KIRINYAGA COUNTY REVENUE ACCOUNT	263,079.05
745	30-Jun-24	KIRINYAGA TEACHERS HOUSING	2,180.00
746	30-Jun-24	KIRINYAGA WATER AND SANITATION COMP	1,280.00
747	30-Jun-24	LAPROFUND	2,890,443.10
748	30-Jun-24	LAPROFUND	5,595,456.75

749	30-Jun-24	LAPTRUST PENSION TRUST	1,720,138.95
750	30-Jun-24	LAPTRUST UMBRELLA RETIREMENT FUND	353,276.90
751	30-Jun-24	LAPTRUST UMBRELLA RETIREMENT FUND	7,680,982.40
752	30-Jun-24	LETSHEGO KENYA LIMITED	20,949.00
753	30-Jun-24	LIBERTY LIFE ASSURANCE KENYA LIMITE	6,148.85
754	30-Jun-24	MADISON INSURANCE COMPANY LIMITED D	350,817.00
755	30-Jun-24	MAZINGIRA WELFARE AND SPORTS ASSOCI	6,053.00
756	30-Jun-24	MENTOR SACCO	5,390.00
757	30-Jun-24	MHASIBU SACCO	2,480.00
758	30-Jun-24	MKUBWA INVESTMENTS LIMITED	138,853.95
759	30-Jun-24	MUGUNI SACCO SOCIETY LTD	980.00
760	30-Jun-24	MWALIMU NATIONAL CO-OPERATIVE SAVIN	135,860.00
761	30-Jun-24	MWALIMU NATIONAL SACCO	40,972.90
762	30-Jun-24	MWITO SAVINGS AND CREDIT CO-OPERATI	4,825.00
763	30-Jun-24	NACICO SACCO LIMITED	2,710.00
764	30-Jun-24	NATIONAL BANK OF KENYA LIMITED STAF	97,377.15
765	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	1,600.00
766	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	6,000.00
767	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	6,000.00
768	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	8,400.00
769	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	15,200.00
770	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	21,600.00
771	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	60,800.00
772	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	74,000.00
773	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	147,200.00
774	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	147,600.00
775	30-Jun-24	NATIONAL HOSPITAL INSURANCE FUND	2,930,000.00
776	30-Jun-24	NATIONAL INDUSTRIAL TRAINING AUTHOR	115,400.00
777	30-Jun-24	NATIONAL NURSES ASSOCIATION OF KENY	25,760.00
778	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	5,376.00
779	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	8,302.00
780	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	16,698.00
781	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	20,304.00
782	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	38,556.00
783	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	49,572.00
784	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	127,332.00
785	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	221,076.00
786	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	238,512.00
787	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	371,424.00
788	30-Jun-24	NATIONAL SOCIAL SECURITY FUND	3,424,480.00
789	30-Jun-24	NEWFORTIS SAVINGS AND CREDIT COOPER	71,810.55
790	30-Jun-24	NEWFORTIS SAVINGS AND CREDIT COOPER	438,846.85
791	30-Jun-24	NUFAIKA FOSA	40,512.00
792	30-Jun-24	NUFAIKA FOSA	200,000.00
793	30-Jun-24	NUFAIKA FOSA	406,664.00
794	30-Jun-24	NUFAIKA FOSA	503,155.00
795	30-Jun-24	NUFAIKA FOSA	3,443,555.00

796	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	3,600.00
797	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	7,120.00
798	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	9,000.00
799	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	19,058.00
800	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	197,504.00
801	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	15,280,852.55
802	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	15,483,903.65
803	30-Jun-24	PIONEER ASSURANCE COMPANY LIMITED	83,088.25
804	30-Jun-24	PLATINUM CREDIT LIMITED	694,386.00
805	30-Jun-24	POSTBANK LIMITED	10,900.00
806	30-Jun-24	POSTBANK LIMITED	88,469.75
807	30-Jun-24	PREMIER KENYA LIMITED	156,499.00
808	30-Jun-24	PRISCILLA MUTHONI MATU	7,000.00
809	30-Jun-24	PROGRESSIVE CREDIT LIMITED	133,798.00
810	30-Jun-24	PRUDENTIAL LIFE ASSURANCE K LTD	10,514.80
811	30-Jun-24	Rosewood White Limited	294,827.60
812	30-Jun-24	SANLAM LIFE INSURANCE LIMITED	125,431.75
813	30-Jun-24	SAUTI SACCO	9,976.00
814	30-Jun-24	SHIRIKA SACCO SOCIETY LIMITED	13,956.55
815	30-Jun-24	SHIRIKA SACCO SOCIETY LIMITED	98,045.20
816	30-Jun-24	SINOTURN SUPPLIES	3,656,000.00
817	30-Jun-24	STIMA SACCO SOCIETY LIMITED	4,980.00
818	30-Jun-24	TRANS NATION SACCO LIMITED	2,180.00
819	30-Jun-24	TRANSNEP INSURANCE brokers LIMITED	15,155,737.00
820	30-Jun-24	TRFS Payments	159,112.75
821	30-Jun-24	TRFS Payments	1,795,423.50
822	30-Jun-24	TRFS Payments	1,838,121.75
823	30-Jun-24	TRFS Payments	32,038,879.20
824	30-Jun-24	TRUSTGRO SCA LIMITED	16,279.00
825	30-Jun-24	UNION OF KENYA CIVIL SERVANTS	108,191.90
826	30-Jun-24	UNIVISION DT SACCO SOCIETY LTD	21,910.00
827	30-Jun-24	WANA-ANGA SACCO	13,908.50
828	30-Jun-24	WANA-ANGA SACCO	28,445.00
829	30-Jun-24	WATER WELFARE ASSOCIATION	90.00
830	30-Jun-24	WINAS SACCO LIMITED	232,058.50
831	30-Jun-24	WINAS SACCO LIMITED	327,018.00
832	30-Jun-24	Withholding Tax	1,720.70
833	30-Jun-24	Withholding Tax	2,436.05
834	30-Jun-24	Withholding Tax	2,474.30
835	30-Jun-24	Withholding Tax	4,413.80
836	30-Jun-24	Withholding Tax	5,172.40
837	30-Jun-24	Withholding Tax	32,275.85
838	30-Jun-24	Withholding Tax	60,103.45
839	30-Jun-24	Withholding Tax	134,531.80
840	30-Jun-24	BINGWA SACCO LIMITED	817,811.00
841	30-Jun-24	KENYA POWER AND LIGHTING COMPANY	7,824.00
842	30-Jun-24	KENYA POWER AND LIGHTING COMPANY	2,499,514.00

843	30-Jun-24	NATION MEDIA GROUP LIMITED	180,120.00
844	30-Jun-24	NATION MEDIA GROUP LIMITED	274,740.00
845	30-Jun-24	HAVILA RESORT LIMITED	1,096,050.00
846	30-Jun-24	TRFS Payments	4,995,515.00
847	30-Jun-24	TRFS Payments	5,268,069.40
848	30-Jun-24	TRFS Payments	5,311,397.30
849	30-Jun-24	BEATRICE MUKUHI KIROGO	20,000.00
850	30-Jun-24	BEATRICE MUKUHI KIROGO	40,000.00
851	30-Jun-24	BENSON MWENDA M'IKAMATI	15,000.00
852	30-Jun-24	BINGWA SACCO LIMITED	21,400.00
853	30-Jun-24	BINGWA SACCO LIMITED	37,000.00
854	30-Jun-24	BINGWA SACCO LIMITED	55,450.00
855	30-Jun-24	CHRISTOPHER GITAHU MUGO	20,000.00
856	30-Jun-24	CHRISTOPHER GITAHU MUGO	40,000.00
857	30-Jun-24	co-operative bank kerugoya salary s	21,400.00
858	30-Jun-24	co-operative bank kerugoya salary s	22,800.00
859	30-Jun-24	co-operative bank kerugoya salary s	37,000.00
860	30-Jun-24	DANIEL WAIRIUKO KINYANJUI	15,000.00
861	30-Jun-24	DIANA MUTHONI WAMBUI	15,000.00
862	30-Jun-24	ELIZABETH NJOKI NYAGA	52,000.00
863	30-Jun-24	ELIZABETH NJOKI NYAGA	160,000.00
864	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	178,750.00
865	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	180,000.00
866	30-Jun-24	EQUITY BANK SUSPENSE SALARY ACCOUNT	241,950.00
867	30-Jun-24	ERIC KIREMA	15,000.00
868	30-Jun-24	ERNEST KAGUA KINUTHIA	20,000.00
869	30-Jun-24	ERNEST KAGUA KINUTHIA	40,000.00
870	30-Jun-24	EUNICE WARUGURU NJAMUMO	50,000.00
871	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	25,200.00
872	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	40,500.00
873	30-Jun-24	FAMILY BANK SUSPENSE SALARY ACCOUNT	42,500.00
874	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	19,950.00
875	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	24,200.00
876	30-Jun-24	FORTUNE SACCO SOCIETY LIMITED	24,400.00
877	30-Jun-24	GERALD THUKU MWANGI	15,000.00
878	30-Jun-24	GOLLO ALI KOTORE	15,000.00
879	30-Jun-24	HANIEL CHOMBA WANGERWE	20,000.00
880	30-Jun-24	HAVILA RESORT LIMITED	1,096,050.00
881	30-Jun-24	JENNIFER WAIRIMU NYAGA	49,800.00
882	30-Jun-24	JOHN GACHOKI MUGO	20,000.00
883	30-Jun-24	JOHN GACHOKI MUGO	40,000.00
884	30-Jun-24	JULIAH WANGECHI MURIITHI	20,000.00
885	30-Jun-24	JULIAH WANGECHI MURIITHI	40,000.00
886	30-Jun-24	JULIET MUTHONI MUTEI	65,000.00
887	30-Jun-24	KENNEDY MUNENE	20,000.00
888	30-Jun-24	KENNEDY MUNENE	40,000.00
889	30-Jun-24	KEVIN DOMINIC MUTINDA	20,000.00

890	30-Jun-24	KEVIN DOMINIC MUTINDA	220,000.00
891	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	20,400.00
892	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	59,400.00
893	30-Jun-24	KIRINYAGA COUNTY GOVT PAYMENT ACCOU	81,450.00
894	30-Jun-24	KIRINYAGA WATER AND SANITATION COMP	2,429.70
895	30-Jun-24	MARTIN NGARI MUGO	20,000.00
896	30-Jun-24	MARTIN NGARI MUGO	40,000.00
897	30-Jun-24	MICHAEL GAITHO MUNGAI	37,800.00
898	30-Jun-24	NICHOLAS MAINA IRUNGU	15,000.00
899	30-Jun-24	NJAGI GACIGI GACIGI	25,000.00
900	30-Jun-24	NJAGI GACIGI GACIGI	50,000.00
901	30-Jun-24	NUFAIKA FOSA	189,400.00
902	30-Jun-24	NUFAIKA FOSA	330,700.00
903	30-Jun-24	NUFAIKA FOSA	349,550.00
904	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	19,400.00
905	30-Jun-24	OLLIN SACCO SOCIETY LIMITED	20,400.00
906	30-Jun-24	PRISCA NJOKI KINYUA	57,000.00
907	30-Jun-24	PURITY NJOKI KAWERU	15,000.00
908	30-Jun-24	REBECCA NJAGI	20,000.00
909	30-Jun-24	REBECCA NJAGI	40,000.00
910	30-Jun-24	ROSE NYAMATHI KIONGO	20,000.00
911	30-Jun-24	ROSE NYAMATHI KIONGO	40,000.00
912	30-Jun-24	SAMUEL KINUTHIA NGANGA	20,000.00
913	30-Jun-24	SAMUEL KINUTHIA NGANGA	40,000.00
914	30-Jun-24	TABITHA MUTHONI GITERE	20,000.00
915	30-Jun-24	TABITHA MUTHONI GITERE	40,000.00
		TOTAL	746,078,596.95

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENTS			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	FUND REQUISITION COB/KRG/001/92(2)	10,601,597.00
2	30-Jun-24	FUND REQUISITION COB/KRG/001/92(3)	10,670,000.00
3	30-Jun-24	FUND REQUISITION COB/KRG/001/92(5)	8,331,800.00
4	30-Jun-24	FUND REQUISITION COB/KRG/001/92(4)	193,100,203.00
5	30-Jun-24	FUND REQUISITION COB/KRG/001/91(10)	500,000.00
6	30-Jun-24	FUND REQUISITION COB/KRG/001/92(1)	190,866,349.00
7	30-Jun-24	FUND REQUISITION COB/KRG/001/92(6)	9,132,657.00
8	30-Jun-24	Returned RTGS Payment	180,120.00
9	30-Jun-24	Returned RTGS Payment	274,740.00
10	30-Jun-24	FUND REQUISITION COB/KRG/001/93 (3)	94,251,863.00
11	30-Jun-24	FUND REQUISITION COB/KRG/001/93 (1)	192,717,802.00
12	30-Jun-24	STANDARD CHARTERED BANK KENYA LIMIT	7,824.00
13	30-Jun-24	STANDARD CHARTERED BANK KENYA LIMIT	2,499,514.00
14	30-Jun-24	BNF HAVILA RESORT LIMITED	1,096,050.00
15	30-Jun-24	COB/KRG/001/93(2) DD 28062024	14,802,464.00

	TOTAL	729,032,983.00
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**KIRINYAGA COUNTY DEPOSIT A/C
REPUBLIC OF KENYA**

F.O. 30

BANK RECONCILIATION

as at 30 June 2024

KIRINYAGA COUNTY DEPOSIT A/C

Station KIRINYAGA

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

Sh.	cts	Sh.	cts	Sh.	cts
		9,873,271	55		
20,000,000	00				
	0.00	20,000,000	00		
	0.00				
24,272,551	80	24,272,551	80	24,272,551	80
				14,145,823.35	

Bank Balance as per cash book

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

Signature

ACCOUNTANT
Designation

1/7/2024

Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
	30/06/23	Scoreline Insurance Brokers Limited	20,000,000.00				
			20,000,000.00				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT	DETAILS	AMOUNT
		ANABRA GENERAL MERCHANTS	843,865.30
		TRFS Payments	13,182,555.00
		Withholding Tax 10% RETENTION	257,677.30
		Withholding Tax 10% RETENTION	2,700,918.00
		Withholding Tax 10% RETENTION	7,287,536.20
			24,272,551.80

GKP(L)

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENTS

SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	Scoreline Insurance Brokers Limited	20,000,000.00
	TOTAL		20,000,000.00

RECIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT

SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	ANABRA GENERAL MERCHANTS	843,865.30
2	30-Jun-24	TRFS Payments	13,182,555.00
3	30-Jun-24	Withholding Tax 10% RETENTION	257,677.30
4	30-Jun-24	Withholding Tax 10% RETENTION	2,700,918.00
5	30-Jun-24	Withholding Tax 10% RETENTION	7,287,536.20
	TOTAL		24,272,551.80

**KIRINYAGA COUNTY SAGANA AGRO INDU P-KES
REPUBLIC OF KENYA**

F.O. 30

BANK RECONCILIATION

KIRINYAGA COUNTY SAGANA AGRO INDU P-KES

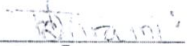
as at 30 June 2024

Station **KIRINYAGA**

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

	Sh.	cts	Sh.	cts	Sh.	cts
				7.40		
	72,875,361.90					
	0.00		72,875,361.90			
	0.00					
	72,875,363.00		72,875,363.00		72,875,363.00	
Bank Balance as per cash book					8.50	

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


Signature

ACCOUNTANT
Designation

1/7/2024

Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
1	30.06.2024	2% WHVAT NIGHTIGALE	1,256,471.75				
2	30.06.2024	3% WHIT NIGHTIGALE	2,186,260.85				
3	30.06.2024	10% RETENTION NIGHTIGALE	7,287,536.20				
4	30.06.2024	NIGHTIGALE NET	62,145,093.10				
			72,875,361.90				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT	DETAILS	AMOUNT
		FUND REQUISITION COB/KRG/001/93 (7)	72,875,363.00
			72,875,363.00

GKP(L)

**KIRINYAGA COUNTY CLIMATE CHANGE FUN-KE
REPUBLIC OF KENYA**

F.O. 30

BANK RECONCILIATION

KIRINYAGA COUNTY CLIMATE CHANGE FUN-KEs

as at 30 June 2024

Station **KIRINYAGA**

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

Sh.	cts	Sh.	cts	Sh.	cts
		82,041,905.00			
1,200,000.00					
	0.00	1,200,000.00			
	0.00				
41,716,020.00		41,716,020.00		41,716,020.00	
				122,557,925.00	

Bank Balance as per cash book

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

Signature

ACCOUNTANT
Designation

1/7/2024

Date

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
	30.06.2024	KAARA FRANCIS MURIITHI	1,200,000.00				
			1,200,000.00				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
DETAILS		AMOUNT	DETAILS		AMOUNT
			FUND REQUISITION COB/KRG/001/91(8)		41,716,020.00
					41,716,020.00

GKP(L)

KIRINYAGA COUNTY PRIMARY HEALTHCARE A/
REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

KIRINYAGA COUNTY PRIMARY HEALTHCARE A/C

as at 30 June 2024

Station KIRINYAGA

	Sh.	cts	Sh.	cts	Sh.	cts
Balance as per bank certificate:				0.00		
<i>less:-</i> 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..	7,738,500.00					
2. Receipts in Bank Statement not yet recorded in Cash Book ..	0.00		7,738,500.00			
<i>Add:-</i> 3. Payments in Bank Statement not yet recorded in Cash Book ..	0.00					
4. Receipts in Cash Book not yet Recorded in Bank Statement ..	7,738,500.00		7,738,500.00		7,738,500.00	
						0.00

Bank Balance as per cash book

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



Signature

ACCOUNTANT
Designation

1/7/2024

Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
	30/06/23	AS PER SCHEDULE	7,738,500.00				
			7,738,500.00				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
DETAILS			AMOUNT	DETAILS			AMOUNT
			2-Jul-24	FUND REQUISITON COB/KRG/001/91(9)			7,738,500.00
							7,738,500.00

GKP(L)

44	30-Jun-24	DANIDA MATANDARA DISPENSARY	66,500.00
45	30-Jun-24	DANIDA MUKANGU HEALTH CENTRE	81,500.00
46	30-Jun-24	DANIDA MUMBUINI DISPENSARY	81,500.00
47	30-Jun-24	DANIDA MURINDUKO HEALTH CENTRE	125,000.00
48	30-Jun-24	DANIDA MUTITHI HEALTH CENTRE	125,000.00
49	30-Jun-24	DANIDA MUTITU DISPENSARY	81,500.00
50	30-Jun-24	DANIDA NGUGUINI DISPENSARY	81,500.00
51	30-Jun-24	DANIDA NGUKA HEALTH CENTRE	125,000.00
52	30-Jun-24	DANIDA NJEGAS HEALTH CENTRE	125,000.00
53	30-Jun-24	DANIDA RIAKITHIGA DISPENSARY	81,500.00
54	30-Jun-24	DANIDA RUKANGA DISPENSARY	81,500.00
55	30-Jun-24	DANIDA RURII KIANDEGWA DISPENSARY	125,000.00
56	30-Jun-24	DANIDA THIBA HEALTH CENTRE	125,000.00
57	30-Jun-24	DANIDA THIGIRICI-MUKUI DISPENSARY	81,500.00
58	30-Jun-24	DANIDA TOGONYE DISPENSARY	81,500.00
59	30-Jun-24	DANIDA UCERU HEALTH CENTRE	81,500.00
60	30-Jun-24	DANIDA UMOJA DISPENSARY	67,500.00
61	30-Jun-24	DANIDA WAMUMU DISPENSARY	125,000.00
62	30-Jun-24	KAMUIRU DISPENSARY	81,500.00
63	30-Jun-24	KIAGA DISPENSARY	81,500.00
64	30-Jun-24	KIAMANYEKI DISPENSARY DANIDA PRIMAR	858,300.00
65	30-Jun-24	KIUMBU HEALTH CENTRE DANIDA PRIMARY	425,600.00
66	30-Jun-24	MUCHAGARA DISPENSARY DANIDA	68,500.00
67	30-Jun-24	SOUTH NGARIAMA DISPENSARY DANIDA PR	424,600.00
	TOTAL		7,738,500.00

RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENTS

SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	FUND REQUISITON COB/KRG/001/79(7)	7,738,500.00
			7,738,500.00

PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT			
SNO	DATE	DESCRIPTION	AMOUNT
1	30-Jun-24	DANIDA BARICHO HEALTH CENTRE	125,000.00
2	30-Jun-24	DANIDA CIAGINI DISPENSARY	81,500.00
3	30-Jun-24	DANIDA DIFATHAS HEALTH CENTRE	125,000.00
4	30-Jun-24	DANIDA GACIOGO DISPENSARY	81,500.00
5	30-Jun-24	DANIDA GATHAMBI HEALTH CENTRE	125,000.00
6	30-Jun-24	DANIDA GATHIGIRIRI HEALTH CENTRE	125,000.00
7	30-Jun-24	DANIDA GATHUTHUMA DISPENSARY	81,500.00
8	30-Jun-24	DANIDA GATITHI DISPENSARY	81,500.00
9	30-Jun-24	DANIDA GATUGURA DISPENSARY	81,500.00
10	30-Jun-24	DANIDA GATUTO DISPENSARY	81,500.00
11	30-Jun-24	DANIDA GATWE HEALTH CENTRE	81,500.00
12	30-Jun-24	DANIDA ITANGI(SOUTH NGARIAMA) DISPE	125,000.00
13	30-Jun-24	DANIDA JOSHUA MBAI DISPENSARY	81,500.00
14	30-Jun-24	DANIDA KABARE HEALTH CENTRE	125,000.00
15	30-Jun-24	DANIDA KAGUMO HEALTH CENTRE	125,000.00
16	30-Jun-24	DANIDA KAIRINI DISPENSARY	81,500.00
17	30-Jun-24	DANIDA KAMWANA DISPENSARY	65,500.00
18	30-Jun-24	DANIDA KAMWETI DISPENSARY	81,500.00
19	30-Jun-24	DANIDA KANDONGU DISPENSARY	81,000.00
20	30-Jun-24	DANIDA KANGAITA HEALTH CENTRE	125,000.00
21	30-Jun-24	DANIDA KANG'ARU DISPENSARY	81,500.00
22	30-Jun-24	DANIDA KANGU DISPENSARY	81,500.00
23	30-Jun-24	DANIDA KANJINJI DISPENSARY	81,500.00
24	30-Jun-24	DANIDA KARIKO DISPENSARY	81,500.00
25	30-Jun-24	DANIDA KARIMAINI DISPENSARY	81,500.00
26	30-Jun-24	DANIDA KARUMANDI HEALTH CENTRE	125,000.00
27	30-Jun-24	DANIDA KIAMANYEKI DISPENSARY	81,500.00
28	30-Jun-24	DANIDA KIAMUTHAMBI	81,500.00
29	30-Jun-24	DANIDA KIAMUTUGU HEALTH CENTRE	125,000.00
30	30-Jun-24	DANIDA KIAMWATHI DISPENSARY	70,000.00
31	30-Jun-24	DANIDA KIANGAI HEALTH CENTRE	125,000.00
32	30-Jun-24	DANIDA KIANGOMBE DISPENSARY	81,500.00
33	30-Jun-24	DANIDA KIANJEJE DISPENSARY	81,500.00
34	30-Jun-24	DANIDA KIANJIRU DISPENSARY	66,500.00
35	30-Jun-24	DANIDA KIARAGANA DISPENSARY	81,500.00
36	30-Jun-24	danida kiarukungu health center	81,500.00
37	30-Jun-24	DANIDA KIAUMBUI DISPENSARY	67,000.00
38	30-Jun-24	DANIDA KIAWAKARA DISPENSARY	81,500.00
39	30-Jun-24	DANIDA KIBIRIGWI HEALTH CENTRE	125,000.00
40	30-Jun-24	DANIDA KIBURU DISPENSARY	81,500.00
41	30-Jun-24	DANIDA KIROGO DISPENSARY	125,000.00
42	30-Jun-24	DANIDA KIUMBU HEALTH CENTRE	125,000.00
43	30-Jun-24	DANIDA KUTUS DISPENSARY	81,500.00

**KIRINYAGA COUNTY KDSP LEVEL 1 A/C
REPUBLIC OF KENYA**

F.O. 30

BANK RECONCILIATION

KIRINYAGA COUNTY KDSP LEVEL 1 A/C

as at 30 June 2024


Station **KIRINYAGA**

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

	Sh.	cts	Sh.	cts	Sh.	cts
				0.00		
		0.00				
		0.00		0.00		
		0.00				
		0.00		0.00		0.00
						0.00

Bank Balance as per cash book

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


Signature

ACCOUNTANT
Designation

1/7/2024
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
			0.00				

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

F.O. 30

BANK RECONCILIATION

as at 30 June 2024

KIRINYAGA COUNTY HEALTH COND GRANT A/C

Station **KIRINYAGA**

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

Add:- 3. Payments in Bank Statement not yet recorded in Cash Book ..
4. Receipts in Cash Book not yet Recorded in Bank Statement ..

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

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


Signature

ACCOUNTANT
Designation

1/7/2024
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
No.	Date			No.	Date		
			0.00				

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
DETAILS		AMOUNT	DETAILS		AMOUNT	
						0.00

GKP(L)