REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

PAPERS LAID	
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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYERI

FOR THE YEAR ENDED 30 JUNE, 2022

COUNTY GOVERNMENT OF NYERI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE, 2022

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

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1. Key Entity Information and Management

a) Background information

The County Government is constituted as per the Constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County government is guided by the vision and mission stated below;

Vision: A wealthy county with happy, healthy and secure people

Mission: To create and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open government.

The County Government has set out the following objectives;

- Improve productivity and enhance food security
- Enhance good governance and active citizenry
- Promote shared economic growth and job creation
- Enhance basic infrastructure for effective service delivery
- Promote sustainable use of natural resources
- Improve financial sustainability and resilience
- Provide accessible and quality health care services
- Scale up institutional development, transformation and innovation

To realise the above, County Government purposes to act with integrity, in a patriotic way, to nurture and support innovation, enhance team work in service delivery and foster accountability and transparency.

b) Key Management

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

- Office of the Governor
- Office of the Deputy Governor
- County Government's Departments headed by County Executive Committee Members
- The County Assembly

As indicated below;

Governor
His Excellency: Mutahi Kahiga

County Secretary
Mr. Gachichio Benjamin Wachira

Deputy Governor
Her Excellency Dr. Caroline Karugu

CECM Finance and Economic Planning
Mr. Mwangi Robert Thuo,
Ag CECM Health Services

CECM Education and Sports
Ms. Macharia Margaret Wangechi,

CECM Water, Irrigation, Environment and Climate Change
Mr. Kinyua Fredrick Wanjohi

CECM Transport, Infrastructure, Public Works and Energy
Mr. Kariuki Muthui

CECM Agriculture, Livestock and Fisheries
Mr. James Wachihi

CECM Lands Housing, Planning and Urbanization
Ms. Beth Karimi

CECM Gender, Youth & Social Service
Ms. Esther Ndung'u

CECM Trade, Culture, Tourism and Co-Operative
Ms. Tarichia Diana Kendi

CECM County Public Service Management & Solid Waste Management
Mr. Simon Gachunia Ndirangu

County Attorney
Mr. Kimani Ruchuiya

c) Fiduciary Management

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

No.	Designation	Portfolio	Name
1.	County Executive Committee Member	Finance and Economic Planning	**Robert Thuo**
2.	Accounting Officer	Finance and Accounting	**John Ngugi**
3.	Accounting Officer	Economic Planning	**Francis M. Kirira**
4.	Accounting Officer	Lands, Housing, Physical Planning & Urban Development	**Beatrice Cheragat**
5.	Accounting Officer	Health Services	**Ibrahim Adan Eden**
6.	Accounting Officer	Education and Sports	**James Kiretai**
7.	Accounting Officer	Public Service Management	**Joseph Kanyi King'ori**
8.	Accounting Officer	Solid Waste Management	**Mary Violet Koigi**
9.	Accounting Officer	Transport, Infrastructure, Public Works and Energy	**Julius Ringera**
10.	Accounting Officer	Agriculture, Livestock & Fisheries	**Ruth Mwangi**
11.	Accounting Officer	Trade, Tourism And Co-Operatives	**George M. Mwangi**
12.	Accounting Officer	Gender, Social Services & Youth	**Mwangi Kamanja**
13.	Accounting Officer	Water, Irrigation, Environment and Climate Change	**Pauline Ndegwa**
14.	Accounting Officer	County Secretary's Office	**Solomon N. Chengecha**
15.	Accounting Officer	Governor's Office	**Boniface Mwangi**
16.	Accounting Officer	County Assembly	**Jenard Mwiggeh**

d) Fiduciary Oversight Arrangements

i. Audit and Finance Committee

The committee provides oversight on risk management, controls and governance processes and audit affairs of the County Government. The committee also enhances implementation on the recommendations of the internal and external auditors.

The committee constitutes of the following members;

No.	Name	Designation
1.	**Chrispus Mbogo**	Chairman
2.	**John K. Muchira**	Secretary
3.	**Pauline Wanjiru**	Member
4.	**Michael Chege**	Member
5.	**Margaret Macharia**	Member
6.	**Lucy K. Kangangi**	Member
7.	**Martha Wamuicho**	Member

e. County Assembly Oversight Committees

i. Public Accounts Committee

The committee has provided oversight on expenditure of public funds by the county executive for FY 2021/2022. This is by evaluating as to whether the County has attained value for money, adhered to the set financial regulations and procedures in funds utilization and preparation of the financial statements.

The committee constitutes of the listed members:

No.	MEMBER	DESIGNATION
1.	Hon. Richard Kamuhia Karue	Chairperson
2.	Hon. Elizabeth Wanjiku Mugo	Vice Chairperson
3.	Hon. Linet Wanjiru Kinyua	Member
4.	Hon. Samwel Kariuki Gichuki	Member
5.	Hon. Pauline Wanjira Maina	Member
6.	Hon. Mary Wamuyu Wamui	Member
7.	Hon. Watson Ngurungo Weru	Member
8.	Hon. John Gachau Theuri	Member
9.	Hon. Rose Wairimu Kamau	Member

ii. Public Finance & Economic Planning Committees

The committee provided oversight on revenue collection, imposition of taxes and charges, County Fiscal Planning and development including statistics; borrowing by the County Government, Consideration of the debt management strategy paper, examination of the Finance Bill and the County Revenue Fund Bill and inventory of the county government's assets, considering the financial and economic policies of the County.

The committee constitutes of the listed members:

No.	MEMBER	DESIGNATION
1.	Hon. Erastus Karanja Muriuki	Chairperson
2.	Hon. Eric Mwangi Kahugu	Vice Chairperson
3.	Hon. Margaret Muthoni Kuruga	Member
4.	Hon. Omari Esha Wanjiku	Member
5.	Hon. Njuguna Wanjiku Kawanjiku	Member
6.	Hon. Kenneth Gatheru Gatiithi	Member
7.	Hon. Beth Nyawira Kimaili	Member
8.	Hon. Sabastian Mugo Theuri	Member
9.	Hon. Lilian Wanjiku Gathua	Member

f. Development Partner`s oversight.

The World Bank

Has provided oversight for Kenya Devolution Support Program (KDSP) and Kenya Urban Support program (KUSP) funds implementation.

Through KDSP, oversight is continuously carried out for the Naromoru Level IV Hospital under KDSP Level II.

Under KUSP, oversight was carried out for the completed Modern Asian Quarter bus terminus construction.

g) County Government of Nyeri Headquarters

P.O. BOX 1112-10100
Town Hall Building
Kenyatta Road/Highway
NYERI, KENYA

h) County Executive Contacts

Telephone: (254) 0612030700
E-mail: infonyericounty@gmail.com
Website: www.nyeri.go.ke.

i) County Government of Nyeri Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Kenya Commercial Bank
   Nyeri Branch

3. Co-operative Bank of Kenya
   Nyeri Branch

4. Equity Bank
   Nyeri Branch.

j) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

k) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

The County Attorney
P.O. BOX 1112-10100
Town Hall Building
Kenyatta Road/Highway
Nyeri, Kenya

2. Foreword. by the CECM Finance and Economic Planning

A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament. This is achieved through coordinating and enhancing participation in governance of communities at the local level especially in the wards and sub counties. The communities will be empowered to develop administrative capacity for effective exercise of functions and powers of governance.

This financial statement is prepared in accordance with Section 163, 164, and 165 of the Public Finance Management Act, 2012. The sections of the PFM listed above require all County Governments through their respective county treasuries to prepare financial statements at the end of every quarter and end of each financial year.

Preparation of these statements is in accordance with the guidelines, standard, and format prescribed by the Public Sector Accounting Standard Board. The financial statements provide a true and fair view of the financial position of the County as at 30th June 2022.

In the fiscal year 2021/2022, the total County Approved Supplementary Budget is Kshs 8,733,268,481 from this amount; Kshs. 6,097,464,070.00 is allocated for recurrent expenditure while Kshs 2,635,804,411 is set aside for development projects. The funding of this budget is expected from Equitable Share, Local Revenue including revenue from health facilities, Conditional Grants, Donor Funds and Transfers from other Government Entities & Agencies.

Local revenue was expected to contribute 11% in financing the 2021-2022 FY budget. The cumulative local revenue collected as at 30th June 2022 amounted to Kshs. 984,749,915, Kshs. 642,371,032 being own source revenue while Kshs. 342,378,883 being revenue collected from hospitals. This is 7% increase from income generated in the previous financial year, 2020/2021.

The expected equitable share from the National Government for the FY 2021-2022 was Kshs 6,228,728,555, out of this, Kshs 5,730,430,268.00 was received as at 30th June 2022. The conditional grants received amounted to Kshs 297,314,061.45 out of the expected Kshs 1,504,539,926.

Financial Management & Service Delivery:

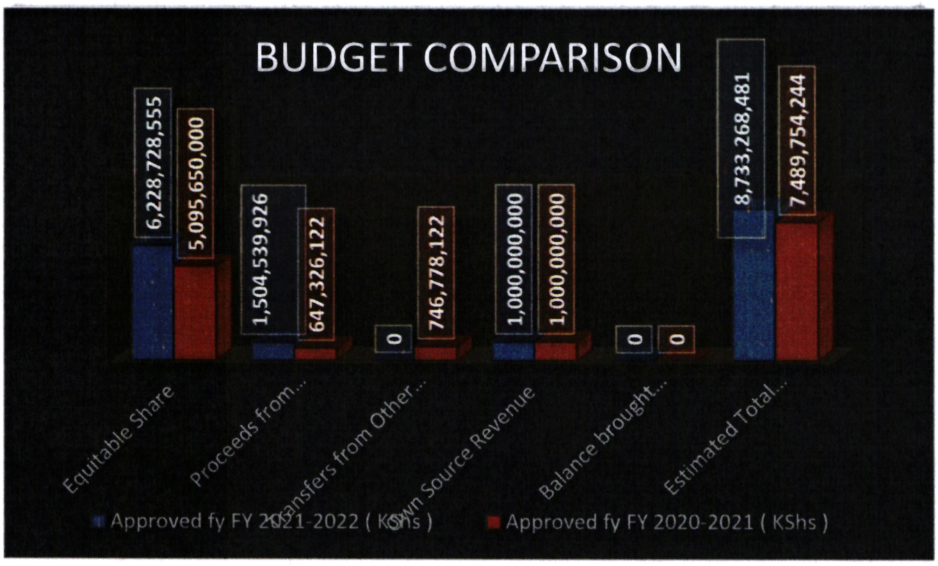
The County is committed to its development agenda in the execution of its budget for the FY 2021-2022. The County Treasury continues encouraging departments to be prudent in management and utilization of the allocated resources which are limited to fit all the competing needs. The County endeavors to add value for the money in the budget implementation and utilization of public funds. Therefore, focus is geared towards ensuring resources are allocated to priority areas in line with the County's long-term development agenda.

The table below illustrates budget comparison for two (2) financial years.

Table 1: Approved Budget.

APPROVED BUDGET - FY 2021 / 2022		
Description	**FY 2021-2022 (KShs)**	**FY 2020-2021 (KShs)**
Equitable Share	6,228,728,555	5,095,650,000
Proceeds from Domestic and Foreign Grants (Loans & Grants)	1,504,539,926	647,326,122
Transfers from Other Government Entities (Conditional Grants)	0	746,778,122
Own Source Revenue	1,000,000,000	1,000,000,000
Balance brought forward	0	0.00
Estimated Total Revenue	**8,733,268,481**	**7,489,754,244**

Figure 1: Graphical presentation of comparison of Approved Budget for FY 2021 / 2022 and FY 2020-2021.



Budget Performance:
In the FY 2021-2022, the County Treasury budget absorption rate was at 97% Recurrent, and 56% on Development calculated as cumulative expenditure as at 30th June 2022 against total budget for the year.

Performance of key development projects.

Nyeri County Projects:

The County government has taken great strides towards the improvement of people's livelihoods and the realization of the President's Big 4 Agenda. In addition to the Big 4 Agenda of Affordable Healthcare, Food Security, Affordable Housing and Manufacturing, the County Government of Nyeri has come up with three additional pillars namely; Transport through road networks, Youth Empowerment through annual internship programs and entrepreneurship through Enterprise Development Fund (EDF) to form the Governor's Big 7

Agenda. Nyeri County Government continues to work hard towards the achievement of these objectives and the satisfaction of residents, investors, tourists and all stake holders in general. Some of the projects undertaken during the year in various departments were as follows;

A. Lands, Housing, Physical Planning & Urban Development

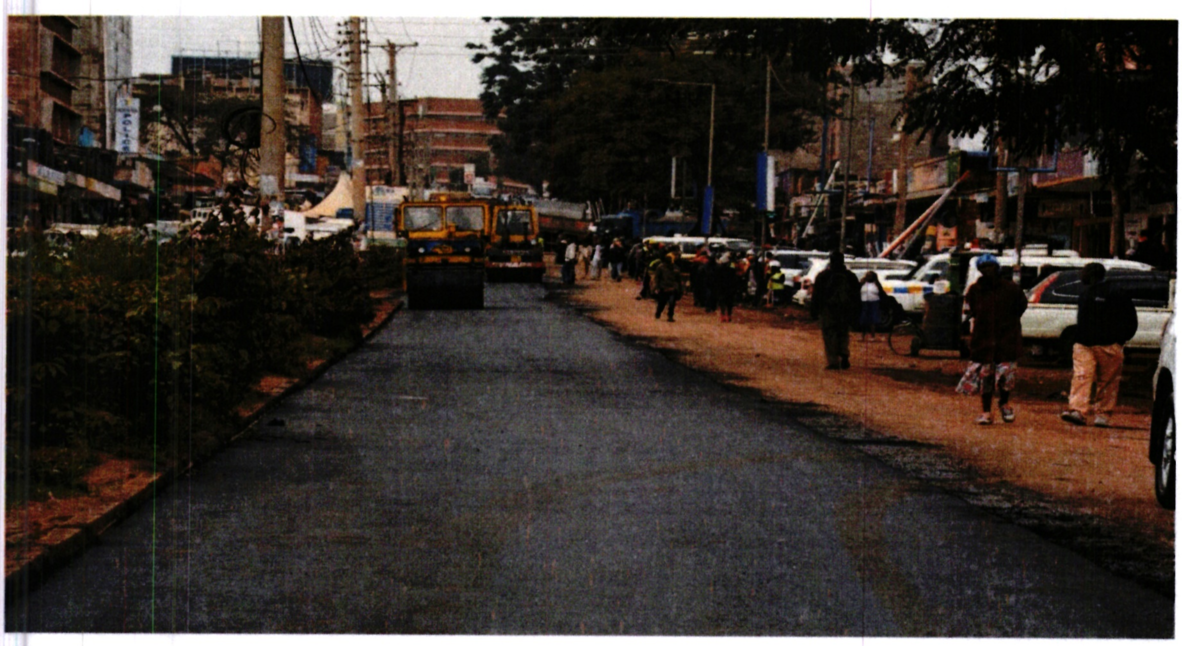
The County Government has continued to work together with other development partners to bridge the financing gap especially in provision of infrastructure. Through the World Bank support under the Kenya Urban Support Programme (KUSP), the County Government undertook construction of a modern bus termini at Asian Quarters in Nyeri Town which entailed construction of roads, market stalls, ICT hub, Revenue office and a bus stage and is currently 99% complete. The project is expected to decongest Nyeri Town and provide employment opportunities.

Below, is the ongoing flagship project – Nyeri Town Bus Terminus

Nyeri Town New Bus Termini

Upgrading and tarmacking of access roads to the Nyeri Town Bus Termini

The County Government constructed roads in Rware , Ruringu, Kiganjo/Mathari, Gatitu/ Muruguru, and Kamakwa/Mukaro wards within Nyeri Municipality at a cost of Ksh. 23,119,035.40. Other roads constructed in the county were in Karatina, Mathira Sub County.



Tarmacking of roads in Nyeri County.

b. Health Services

The department of health services is mandated to oversee and coordinate the overall health service delivery systems. The Department is focused on attaining the goal of "Health for all, by all" working with both the duty bearers and rights holders alike through a Primary Health Care (PHC) approach. This approach embraces curative and rehabilitative care concurrently with preventive and promotive care, a variety of care through the populations' life-cycle and a tiered and integrated people-centred health care system from households

The County Government of Nyeri has ensured Nyeri residents enjoy improved access to both preventive and curative health care services that are easily accessible and affordable. To this end, the County allocates over **30%** of the County budget to health services every financial year. As a result, the County has been able to provide ambulances to cater for emergencies all over the County, equipped the health facilities through provision of medical drugs, equipment and personnel among others to enhance service delivery.

In the financial year 2021/2022, the County under the Kenya Devolution Support Programme (KDSP Level II) had an ongoing construction of Narumoru Level IV hospital which has a bed capacity of 175. The phase 1 of the project is at completion stage with a cost of over Kshs. 300 million. The phase II of the project has with an estimated cost of Ksh. 72m is ongoing having the laundry, Kitchen and the mortuary under construction.

In Mt. Kenya hospital some of the projects included construction of extension block, installation of sanitary fittings, plumbing and drainage, solar water heating system and fire protection service. In Karatina Hospital there were renovations of mortuary and theatre, completion of new born unit, installation of medical gas piping especially at the height of Covid-19. In Nyeri County Referral Hospital, there was construction of a Diabetic Clinic, purchase of medical equipment and enhancement of the sitting area at the outpatient waiting lobby.

In addition, renovations were done at Bellevue Dispensary, Gatiko Dispensary, Thunguma Dispensary, Gaikuyu Dispensary, Thaithi Health Centre, Mbiriri Dispensary, Kangurwe Dispensary, Iruri Dispensary, Othaya Sub-County Hospital, Wamagana Health Centre, Gitathini Dispensary, Karaba Health Centre and Zaina Dispensary. The County Government also procured and distributed medical drugs and other medical supplies worth more than Kshs. 291M.

Waiting lobby at Nyeri County Referral Hospital

Narumoru level iv Hospital aimed at serving the larger Kieni Constituency in Nyeri County.

Construction of extension block at Mt. Kenya Hospital

c. County Public Service and Solid Management

This department deals with county human resource and solid waste management. It aims at ensuring a harmonious coexistence between various actors in development of the county. In the Financial year 2021/2022, the Department acquired a garbage truck and 20 skip loaders to facilitate in waste management in the County. The annual waste in the county is approximately 35,000 tons. There was also construction of a sorting shed, ablution block and erecting a flood light at Karindundu dumpsite.

Refuse collection truck

d. Agriculture, Livestock and Fisheries

The County Government has continued to support the agricultural sector since over 85% of the population depends on it. This has enhanced agricultural production and as a result boosted overall rural development. To improve coffee production, the County Government procured 250 tons of organic manure and 25,000 coffee seedlings for the farmers in Kirimukuyu Ward, 10.9 tons of Mycorrhizae Bio fertilizer and 12,307 bags of agricultural lime aimed at improving soil health and thus boost coffee production. Under the ward specific program, the County Government in the FY 2021-2022 procured hass avocado seedlings for farmers at Iria-ini, procured improved poultry breed through Kenya Agricultural & Livestock Research Organization (KALRO) and procured dairy goats for farmer`s groups in Mukurwe-ini.

Small-scale dairy farming dominates the farming system in Nyeri County generating employment and stable income to farmers. Under Agricultural Sector Development Support Program (ASDSP), funded by Swedish International Development Cooperation (SIDA), the Governor launched 20 solar power incubators to 20 groups in the county, provided value addition equipment such as de-feathering machine, deep freezers, fridges and roasting ovens. This contributes to the fight against food insecurity and malnutrition. The dairy value chain in place has also benefitted farmers with automatic yoghurt packaging machine, two solar milk pre-chillers, milk atms for dairy cooperatives, four chuff cutters for dairy groups, and establish 15 acres of brachiaria. In addition, there was mechanization for four value chain organizations, Irish potato value chain received walking tractors for potatoes production, 1,346 potato storage crates, 605 packaging sacks and cottage processing facilities.

Under Kenya Climate Smart Agriculture Program (KCSAP), funded by the World Bank, Community Driven Development Committee (CDDC) groups in Gakawa Ward in Kieni East Sub County were issued with chain link, hosepipes, spray pumps, plastic drinkers, watering cans, one month old chicks, growers and chick mash and assorted pesticides. In addition, under the micro project funding 51 farmer`s group have benefitted with grants in the dairy cow, indigenous chicken, Irish potatoes and beans value chains. Under the sub project funding, the ward has benefitted with funds for rehabilitation of Kamangura/ Mikumbune earth dam which has benefitted over 800 farmers. The construction of Mureru/acacia irrigation water project is currently ongoing set to benefit over 569 farmers with coverage of 145 acres.

In line with the County Government agenda on food security, farm machinery including walking tractor 18.5hp with rotavator, double disk, ridger, planter, potato harvester and ditcher were acquired and distributed to Naromoru Farmers` groups. To address water security at Kiambogo/ Mugunda ward in Kieni west Sub County, a 225m^3 capacity water tank was constructed. This was targeted to benefit over 500 residents in the area.

In support of the fish farming in the County, the governor flagged off 448 bags of fish feeds which directly benefitted the fish farmers across the county. The total number of fish farmers under Aquaculture Business Development Program in Nyeri County is currently 2,319 who own 3,328 fish ponds.

Poultry by KARLO

Goats procured for Mukurwe-ini farmers` groups

A sample of fish feed for distribution

launching of water tank at Kiambogo/Mugunda

e. **Trade, Tourism, Culture and Cooperatives Development**

During the F/Y 2021-2022, the County Government constructed several new markets and rehabilitated the existing ones across the county, these include ongoing construction of ablution block, roofing and drainage at Pakoni market in Karatina Ward with an estimated budget of at Ksh. 7,196,860, construction of ablution block at Gatitu market at a cost of Ksh. 816,550, construction of toilets at Kiawarigi market at a cost of Ksh. 605,601.20, construction of market shed at Gatitu market at Ksh. 1,707,560, construction of market shade at Marua market, roofing of Kanyango market (Soko mjinga), Mudavadi market in Rware ward, construction of stalls at kiawara market in Mugunda at a cost of Ksh. 1,687,956, ongoing construction of ablution block with septic tanks in Kiahungu

Market in Mukurwe-ini Central at an approximated budget of Ksh. 2,493,043, construction of Mihuti market gate in Rugi at a cost of Ksh. 797,726, ongoing construction works and drainage in Gakindu Market in Mukurwe-ini West and solar installation at Narumoru Market at a budget of ksh. 2,821,375 among others.

The Nyeri county Enterprise Development fund has contributed to economic recovery through capital injection. The fund has created employment through business expansion and technology acquisition, while asset financing has promoted self-employment. The fund has trained over 500 entrepreneurs with 102 of them benefitting from loans ranging from Kshs. 50,000 to 500,000. To date a total of Kshs. 32,954,150 has been disbursed and this is expected to spur rapid economic development in the county.

Roofing of open air market in Marua, Gatitu/Muruguru

Rehabilitation of the stage at Mukurwe-ini bus stop and construction of ablution block

f. Education and Sports

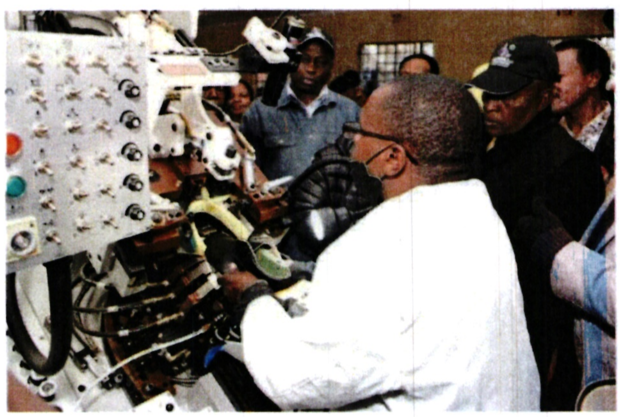
The department provides quality assurance and standards for Vocational Training Centres (VTCs) and Early Childhood Development Education (ECDE) as well as provide infrastructure and equipment. In addition, the department improves recreation services and promote sporting activities for the sportsmen/women, sport managers and staff in the county and advances the infrastructure and sporting skills through trainings. Administration of Elimu Fund which provides bursary to the needy children also falls under the docket.

During the FY 2021/2022, the Governor commissioned the first modern leather goods production unit fully funded by the County Government of Nyeri at Rukira Vocational Training Centre in Mahiga ward, Othaya. The unit was equipped with machines that have a capacity to produce 900 pairs of shoes per day creating employment for the youth. The department budgeted to train Nyeri Youth for the production of foot ware, leather bags, wallets, leather belts among others. To ensure this vision is attained, 10 trainer of trainers (TOTs) have been trained.

Other projects were; ongoing constructions of two classrooms at Karundas ECDE centre in Thegu River ward at an approximated budget of Ksh. 2,420,932, construction of two classrooms at Thaiti ECDE in Kirimukuyu at a budget of Ksh. 1,209,074, renovation of Kihuti-ini ECDE centre in Konyu Ward, construction of a toilet block and chain link fence at Kanyinya ECDE in Dedan Kimathi ward at a cost of Ksh. 746,425, construction of a pit latrine at Gichira ECDE centre in Aguthii/ Gakii at a budget Ksh. 560,292, construction of pit latrine at Ihiga ECDE centre in Konyu ward at a cost of Ksh. 596,356, construction of a pit latrine at Rwanyaga ECDE centre in Kirimukuyu ward at a cost of Ksh. 517,488, construction of Mutonga Youth Polytechnic toilet block and workshop at a cost of Ksh. 4,919,177. In addition, the County`s contribution to the education sector in the year under review was equipping ECDEs and Youth Polytechnics at a cost of Kshs. 6,699,991.

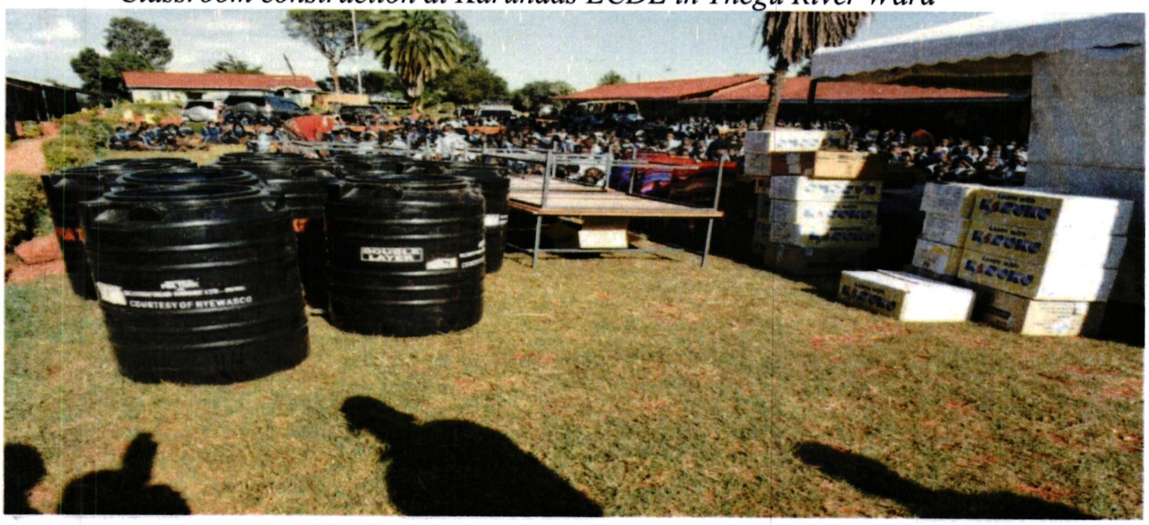
In support of the sports sector, the County Government constructed Ruringu boundary wall at a cost of Kshs. 10,419,648 and graded Kigogoini playground at Dedan Kimathi Ward.

For prudence utilization of funds, the department acquired an internet server to host the Elimu Fund operating system and procured ICT equipment.



Modern Leather Goods Production Unit at Rukira Vocational Training Centre in Mahiga ward, Othaya.

Classroom construction at Karundas ECDE in Thegu River Ward



Learning materials and other items for distribution.

Distribution of learning materials at Wamagana ECDE

g. Water, Irrigation, Environment and Climate Change

The department consists of Water, Irrigation, Environment and Natural Resources sub sections. The department aims to increase the forest cover, conserve water catchment areas, increase water supply and employ modern farming methods in the design for irrigation projects.

During the FY 2021/2022, the County Government carried out the following activities ; procured and delivered pipes and fittings at Guraga/ Burguret Water Project, Ndathi Mbiriri Water Project, Gikanga Water Project, Warazo Water Project at a cost of Kshs. 3,316,410, facilitated Karage Bara Maina Water Project in Gatarakwa at a cost of Ksh. 979,150, provided piping and fitting at Mugunda Water Project-Mutitu B, Birisha 2A, Gatarakwa Water Project in Mugunda ward at a cost of Kshs. 959,195, piping and fitting Iganjo water project and Gatura Bore Hole in Mukurwe-ini West at a cost of Kshs. 461,283 and Kshs. 940,387 respectively, installation of solar backup and pump at Kaaga Toll Station in Gakawa ward at a cost of Kshs. 1,294,500 and construction of Narumoru Water Project at Narumoru Kiamathaga at a cost of Kshs. 1,780,650. Similarly, at Simbara water project in Mweiga ward, the County rehabilitated, replaced dilapidated and added new pipes at a cost of Kshs. 4,862,400. In Mukurweini Central, Thiha Sagana Irrigation Water Project was also commissioned. There was also an ongoing construction of tank stand and installation of 10m^3 plastic tank and procurement and distribution of poly tubes and seedlings county wide at a cost of Kshs. 7,050,000. This is to ensure that there is water security in the county.

Narumoru water treatment project

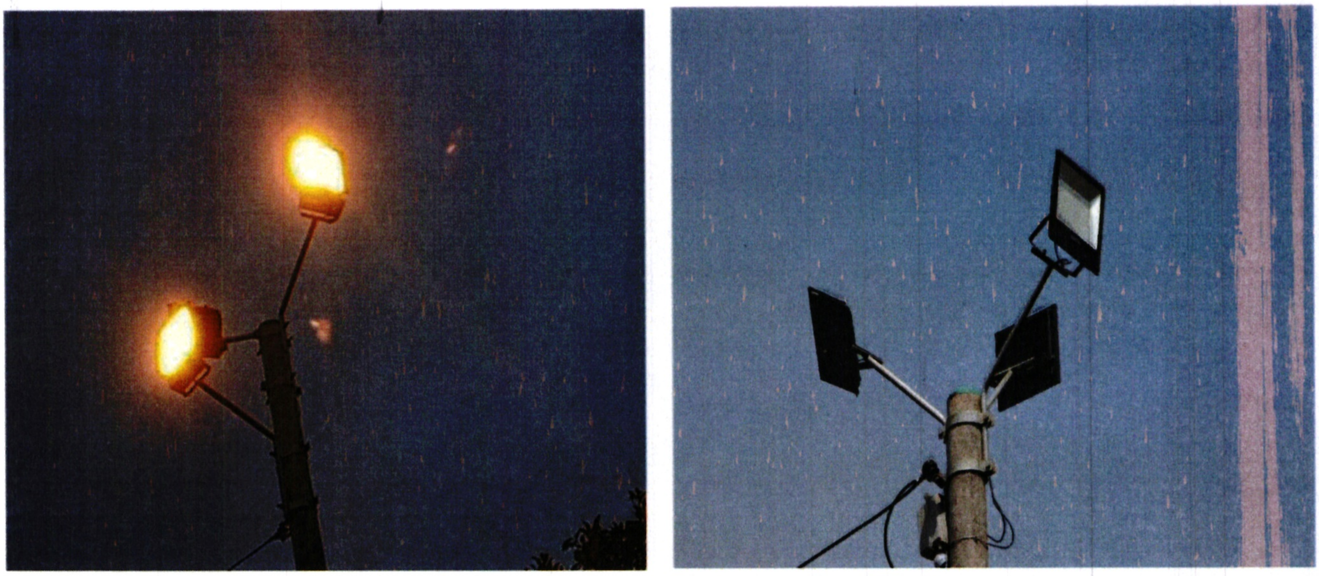
Thiha Sagana Irrigation Scheme

h. **Transport, Public Works, Infrastructure and Energy**

The County Government through this department maintains and develops roads network, ensures standard designing and construction of buildings, enhances electricity connectivity to public institutions, lighting of all urban areas and develops transport policies, regulations and guidelines to ensure smooth flow of traffic.

Among other projects, the County government upgraded Gitunduti Village Road and Gakure in Magutu at a cost of Ksh. 3,132,696, upgraded Kiririchua Road in Gakawa ward costing Ksh. 3,154,620, maintained Gura Migombeni Road and Gachongocho kagere at Ksh. 4,699,865, upgraded Wakimonye road in Kabaru ward at Ksh. 4,166,656, upgraded Mutwewathi Karogoto Road to Upper Kahiga Road at Kirimukuyu ward costing Ksh. 4,799,614, graded and gravelled Chief Mwangi Kiabari road at Gatarakwa and Mwinamia- Kangei- Kibiru- Kinyaiti Primary school road at Endarasha Mwiyogo at Ksh. 4,699,131 and Ksh. 4,903,644 respectively as well as commissioning of Maramiga bridge in Thegu River Ward.

There was also installation of street lights in the following areas; Kangurwe Giathugu in Rugi ward at Ksh. 2,863,112, at Kiamwathi Kanjuru in Ruringu at Ksh. 4,197,344, Mucharage in Chinga at Ksh. 3,841,920, at Karia Mbaria Karanja at Ksh. 4,453,628, at Chieni2, Ngorano3, Hiriga shopping center 2, Kabiruini at Ruguru at a cost of Ksh. 3,569,080 and Gatandara, Gathambara, Kamunyu kwa Waititu at Ruringu ward for Ksh. 4,952,968.



Lighting at Kangurwe, Giathugu in Rugi Ward

Commissioning of Maragima Bridge in Thegu River Ward

JOB CREATION AND INNOVATION

The County Government under the leadership of H.E Mutahi Kahiga has embraced innovation and job creation. This is aimed at enhancing long term economic prosperity for the County and also addressing youth unemployment.

During the FY 2021/2022, the County Government engaged 200 youths under the annual internship program. This provides unemployed graduates with an opportunity to acquire hands on training for skills acquisition to enhance their future employability.

In an effort to attract investors through the Private Public Partnership (PPP), the County Government has launched partnership with ONQ Kenya, an international Technology company with medical billing and robotics experts with branches in Panama and India. The company targets to hire 2,500 youth in the next five years with 1,000 young people having direct employment by the end of FY 2022-2023. The Company's Chief Operations Officer Sean Hammerle indicated that the office aims to significantly impact on the youth in Nyeri and Kenya at large by providing stable employment and professional growth opportunities.

The Governor and ONQ Kenya COO Sean Hammerle opens International Company.

Value-for-money achievements:

The County endeavoured to adhere to the PFM Act 2012, the Public Procurement and Asset Disposal Act 2015, Revenue Administration Act 2014 and other relevant laws and regulations. As a result, the County was able to work towards optimal service delivery and improved quality of life to the residents. This was attained through improved agricultural measures to enhance food security, re-carpeting and construction of roads which resulted to improved infrastructure, equipping of hospitals, providing drugs and non-pharmaceutical that boosted affordable healthcare, youth empowerment by engaging interns for an on-job training on their areas of study and expertise, partnering with private practitioners in public private partnership to create employment opportunities and fostering entrepreneurship through the Enterprise Development Fund that provided loans as per set criteria for small business owners. These among other projects resulted to the realization of set objectives.

The County`s achievement on the value for money was heightened through public participation where citizens identified key projects for implementation.

Challenges and recommended way forward:
During the reporting period, the challenge encountered was late disbursement of exchequers by the National Treasury as well as arrears of Ksh. 498,298,287 in exchequer releases as at 30th June 2022.

The way forward to counter the challenge;

The National Treasury should ensure timely release of exchequer. The County remains committed to ensure that the available resources are directed to the priority areas to ensure optimal utilization for maximum benefit to the people of Nyeri. The County Government is confident in achieving its desired development agenda.

Key risk management strategies applied by the County

The County has developed and approved the Risk Management Policy framework. The County is also keen in facilitating the following strategies;

- Capacity building of staff,
- Awareness campaigns through public participation,
- Compliance with the objectives of CIDP and ADP,
- Functional internal controls,
- Use of automated management information systems,
- Continuous monitoring and evaluation of projects.

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CECM Finance and Economic Planning

County Government of Nyeri

3. Statement of Performance against County Predetermined Objectives

Introduction

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

Nyeri County Strategic development objectives.

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

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

The key development objectives of the Nyeri County's 2018-2022 CIDP are to:

- Improve productivity in agriculture and overall food and nutrition security.
- Promote shared economic growth and job creation.
- Enhance good governance and active citizenry.
- Enhance basic infrastructure for effective service delivery.
- Promote sustainable use of natural resources.
- Improve financial sustainability and resilience.
- Provide accessible and quality health care services.
- Scale up institutional development, transformation and innovation.

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

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain the reasons underperformance/ Over performance)
1.	County Government Brand Visibility	Established Governor's Press Services Unit	The press unit is operational and it provides media coverage for governor's events and disseminates information to the citizenry on county projects and programmes
2.	Improved service delivery	Established Governor's Delivery Unit	The delivery unit implements and monitors performance management systems for the county government
3.	To provide quality agricultural training Services and facilities for enhancing agriculture development in Nyeri County and beyond	Trainings hosted at Wambugu ATC increased by 20% over the period	This was due to establishment of a new hostel thus increasing the training capacity of the institution
4.	To increase livestock production by 25% for increased income	Milk production on average has increased from 5 Lts to 8 Lts per cow per day in the County	This is due to improved capacity for milk storage and value addition through provision of milk coolers to self-help groups and cooperatives and milk

			pasteurizers. This has resulted in organized marketing of the milk hence motivating the farmers to produce more
5.	To Manage and control pests and diseases in animals to safeguard human and animal health	Disease outbreak and incidences have been reduced by unto 20%	This has been possible due to the department ensuring availability of vaccines and acaricides for timely control of diseases and pests
6.	To offer mechanization services to the Agricultural Sector	Revenue collected increased by over 30%	This was made possible by procurement of new machineries and equipment that included three tractors, one bailer, one raker, a trailer and a planter for offering service to farmers hence enhancing the capacity of the station
7.	Increase enrolment, provide conducive learning environment.	Hired 800 ECDE teachers	The target to engage ECDE teachers was achieved
8.	Improve ECDE infrastructure for a conducive learning environment	Renovated and constructed 128 ECDE classroom and toilets	Habitable learning environment for ECDE pupil was achieved.
9.	To offer technical, vocational and entrepreneurial skills	Construction of 13 workshop in Vocational Training Centres	Technical trainings enhanced in the County

Progress on Attainment of Development Objectives from Nyeri Annual Development Plan.

10	Health Sector Strategic and Policy Direction	Developed several key documents to enable achievement of strategic departmental objectives. They include: - County Health Sector Strategic & Investment Plan (CHSSIP) 2017/18 -2022/23 - Nyeri County Health Services fund Act, 2021 Nyeri County Health Services Fund Regulation, 2021 - Nyeri County Emergency Medical Care Plan (2020/21-2024/25) - Nyeri County Nutrition Action Plan (2020/21-2024/25) - Nyeri County AIDS Implementation Plan (2020/21-2024/25) - Nyeri County Community Health Services Bill, 2021 - Nyeri County Universal Health Coverage Sustainability Strategy (2020-2023)	The key challenge has been inadequate funding to implement the developed the County health policies that spell out the County health agenda due to competing priorities The department plans to conduct end-term reviews of the County Integrated Development Plan and the County Health Sector Strategic and Investment Plan, and to start the preparation of the next generation County Integrated Development Plan and the County Health Sector Strategic and Investment Plan
11	Essential Medicines and Technologies	Regular supply of high-quality essential medicines and supplies to county health facilities.	Challenges with cash flow resulted in delayed procurement of commodities
12	Health Infrastructure	The department invested in renovation of health facilities,	The department intends to fast-track completion of 2nd phase

		expansion of critical care space (expansion of intensive care unit from 3 bed to 6 bed: operationalization of the 3-bed high dependency unit) as well as installation of specialized imaging units (CT-scan and MRI)) at the County Referral Hospital.	for Narumoru Level 4 hospital i.e., Morgue, Laundry, and Kitchen, and to operationalize the hospital to serve the community.
13	To Spur economic development through market development	65 market projects developed against a target of 50	Over performance due to introduction of ward specific programs.
14	To Promote fair trade through Increased customer protection	Weights and measures verified and stamped 46,000 equipment	This over performance witnessed due to procurement of mobile verification Unit
15	Promote sustainable use of natural resources	Tree coverage increased to 45.17% 22.42 kms of river banks conserved	County Tree planting programs done for schools, communities and forests with partnership and support from many other stakeholders. Done through tree planting program with support from various stakeholders. Minimal funding from county set specifically for riparian

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.

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% Of motorable and passable roads within the city	In FY 21/22 we increased motorable and passable roads by 4.11% the following roads were upgraded 127KM
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	% Reduction of crime	Street lighting was undertaken in 28 wards and there has been 50% reduction in crime
Agriculture, Livestock and Fisheries	Enhance County Agriculture Extension services	Improved productivity	Increased production per unit.	Generally there has been improved productivity with for example coffee production increasing from 2Kg to 5Kg per tree and milk production has increased from 5Lts to 8 Lts per cow

Department	Objective	Outcome	Indicator	Performance
	Improved Fisheries development and Management	Improved productivity	Increased production per unit area by 5%	Active fish ponds have increased by 15%
	Strengthening of Wambugu ATC	Increased output in training	No. of trainings	Trainings hosted at Wambugu ATC has increased by 20%
	Improved Livestock Production management	Improved productivity	Increased production per unit	Milk production has increased from 5 Lts to 8 Lts per cow
	Strengthening of the capacity of AMS Naromoru	Procurement of more machineries and equipment	Procured machineries and equipment	Capacity of AMS enhanced through procurement of three tractors, one bailer, one raker, a trailer and a planter for offering service to farmers
	Improved Veterinary Services	Improved productivity through increased AI services	Increased production	Increased AI services offered to farmers by 28%
County Public Service Management and Solid Waste Management	To provide Sustainable development in solid waste management and disposal	Properly periodically pushed and compacted dumpsites	No. of well managed dumpsites	4 (100%)

Department	Objective	Outcome	Indicator	Performance
		Improved dumpsite facility	Construction of sorting sheds	1 (25%)
			connection of electricity and installation of floodlight masts	2 dumpsites (50%)
			Ablution blocks	1 dumpsite (25%)
			Flood mast	2 dumpsites (50%)
			Perimeter wall	2 dumpsites (75%)
			Construction of a gatehouse	1 dumpsites (75%)
		Increased garbage trucks fleets	No. of skip loaders and trucks procured and operational	4 specialized trucks and 7 tippers
Health Services	To Strengthen health systems, general logistical and other support for efficient service delivery	An efficient and effective health system	Preparation of annual Signed Performance Contract	Performance Contracts have been prepared, signed and implemented annually by the Department during the period of the CIDP
	Increase TB Treatment success rate	TB patients completing treatment regime	78.2% of TB patients initiated on treatment successfully completed their regimens. This is against a target of 80%.	83% against a target of 85%.
		Early detection and treatment of NCDs	No. of people screened for hypertension at the community/Outreaches	150,600 persons were screened for both Hypertension and Diabetes. This

Department	Objective	Outcome	Indicator	Performance
				was against a target of 74,000. The achievement was attributed to active community engagement by CHVs, and an RRI that targeted screen at community level.
		Reduced maternal mortality	% of skilled deliveries conducted in our health facilities	88.5% against the target of 90%. Achievement affected the estimated denominator
			% of pregnant women attending 4 ANC visit	53.3% against the target of 60%. Achievement affected the estimated denominator
Trade, Culture, Tourism and Cooperatives Development	To development of Markets Management of market for efficient operations	Improved trading environment and organized trading centres to improved livelihood	7 markets Developed and 5 markets improved	In FY 21/22 we developed 7 markets and improved 5

Department	Objective	Outcome	Indicator	Performance
	Develop And Promote Tourism in Nyeri County for Increased Economic Growth as Well as Market Tourism Attractions Sites	Promotion of Tourism	Hold Nyeri county Cultural and Tourism festival	In FY 21/22 Nyeri county cultural and tourism festival not funded
		Improve Visual artists skills	Train at least 50 Nyeri county tourism and visual artists in animation and creatives	In FY 21/22 we trained 50 visual artists in animation and creatives
		Increased tourists	Train at least 150 Nyeri county tourism and culture mountain tour guides, porters & cooks	In FY 21/22 we trained 150 mountain tour guides, porters & cooks
		Increased tourist attractions	Develop 4 tourist attractions	In FY 21/22 we developed 1 tourist attraction
	Develop and promote all aspects of visual arts, performing arts and educate the public on all aspects of	Increased talent identification	10 % talent identification in both youth and women	In FY 21/22 we were not funded

Department	Objective	Outcome	Indicator	Performance
	tangible and intangible cultural heritage			
	To strengthen cooperative movement and enhance governance	Increased governance	Train at least 600 co-operative leaders	In FY 21/22 we trained 600 co-operatives leaders
Water and Irrigation	To increase water services for domestic and irrigation purposes	Increased adequate, affordable, safe and clean water.	No. of households connected to piped water	From 2018 we increase the water pipelines by 275 km, 34No masonry storage tanks constructed, 14 No water intakes constructed and 359 plastic tanks of various sizes procured and provided to users. The department also drilled equipped and rehabilitated bores 34 No translating to 240m3 /h of water. **51,100 households were connected**
		Reduced distance to fetching water point.	Average distance to nearest water point (kms)	Due to the increased project implementation the walking distance was reduced to between 1 - 0.1 km where households don't have individual connections
	Promote strong collaboration with National	Increased projects	No of constructed and completed projects	The department liaised with other stake holders like Upper Tana

Department	Objective	Outcome	Indicator	Performance
	Government, Development partners, Communities and private sector.	funding by various stakeholders		Project, Tana Water Works Development Agency, NIA, AMREF. This led to drilling and equipping of 15 boreholes.
Irrigation services	To increase water services for irrigation	Increased area under Irrigation	No. of Hectares under irrigation	During the period various water projects and water pans were constructed through the collaboration of other partners like NIA, and Upper Tana this assisted to put 4795 acres under irrigation.

4. Environmental and Sustainability Reporting

I. Sustainability strategy and profile

The World has dealt with multiple challenges in the past year among them Covid 19 pandemic that affected all aspects of humanity. This however has not been the only challenge that the world has faced but climate change also presents environmental, social and economic crisis at a whole new level.

Climate change has adverse impacts on County's economic development and threatens the realization of our vision of a wealthy county with happy and secure people. Nyeri county`s economy is highly dependent on natural resources. With recurring droughts, landslides, unpredictable rainfall patterns and floods, livelihoods and communities' resources continues to be negatively impacted.

II. Environmental performance

Policies and guidelines such as the Constitution (2010), County Government Act (2012), Climate Change Act (2016) among others have been used to address issues on environmental factors. The County Government of Nyeri recognizing the threats posed by climate change, has taken action to address them through establishment of a County Climate Change Steering Committee. The committee coordinated the development of Nyeri Climate Change Policy 2019, Nyeri County Climate Change Act 2020, Nyeri County Climate Change Action Plan (2019-2022) to give guidance on environmental issues especially those that are directly affected by climate change.

Climate hazards and vulnerability that affects the County Government of Nyeri include drought that lead to loss of biodiversity of both flora and fauna, drying up of water bodies, water pollution, human wildlife conflict, increased trekking distance to water points and community conflicts. Other climate change impacts that have been experienced in the tea growing zones and other areas of the county include landslides, floods and forest fires which is a common phenomenon in the Aberdare and Mt. Kenya Forests during drought.

The County Government through the interlinkage between environmental factors and key sectors in Nyeri County, has strived to manage environmental impact of climate change by coming up with the following measures;

- In the Department of Agriculture, Climate Smart Agriculture (CSA) has been identified as a viable approach to provide solutions towards increased agricultural sector productivity through sustainably increasing productivity and removing greenhouse gas emission with a bid to ensure food security in a changing climate.

- In the Department of Water and Irrigation, the County Government has enhanced agro-forestry and greening initiatives, invested in energy saving jiko project initiative to promote low carbon emission technologies and also drilling and equipping of boreholes with solar powered pumps thus promoting transition from fossil fuel to clean energy.

- According to the World Health Organization, climate change affects social and environmental determinates of health. These includes clean air, safe drinking water, sufficient foods and secure shelter. Nyeri County is not an exception to the said factors. This has prompted the County to invest in the Health Services department to ensure the citizens are facilitated with ample health care by provision of medical drugs, supplies as well as qualified medical personnel to attend to their needs at the hospital and health facilities level.

- The Transport and infrastructure sector is a major contributor of greenhouse gas (GHG) emissions impacting on climate change. Vehicular emissions from road works and transport activities account for a considerably large percentage of global GHG emissions. The County Government has put the following measures in place to ensure a prosperous and climate change resilient environment; ensuring climate proof physical infrastructure projects are carried out including Geo-site Investigations (GSIs), engaging all stakeholders towards adapting and mitigating against climate change, investigation to determine appropriate sites for infrastructure, factoring a maintenance component in infrastructural development funds and designing infrastructure that can withstand prevailing climatic conditions, sorting and recycling of garbage.

III. Employee welfare

The County Government of Nyeri, through the County Public Service Board ensures there is compliance with the prevailing laws in regard to recruitment and selection process. The Board has adopted the public service regulations governing recruitment, as well as following the provisions of the County Government Act, 2012. Further, the board has formulated a recruitment and selection guideline to help in the implementation of the laws. Through adherence to the laws, policies and guidelines, the board ensures that the process is fair and transparent, with the overriding factors being merit, diversity, fair competition and representation. However, most of the County Government employees were inherited from the defunct local authority which had no ethnic diversity but in the subsequent recruitments regional balance is considered. The stakeholders involved in the process are fully engaged. These stakeholders include; Departments, the County Executive Committee, the County

Assembly and in some instances, the National Government Public institutions with the responsibility of the public service. Where there are emerging issues that necessitate the board to amend any of the recruitment processes in line with the laws and regulations, the Board readily changes with the guiding factor being compliance to the laws. The review undertaken annually can be revised in case of necessary issues that may emerge and warrant review of the policies.

The Board is in the process of undertaking a skills audit in order to ensure appropriate deployment of staff. Before this is undertaken, re-designation has been undertaken, where officers have been aligned to their professions, and have been designated and deployed to relevant areas that match their qualifications. Training approvals, based on the training needs identified for the purpose of improving service delivery have been given to various officers. This has ensured that there is capacity building of officers.

To enhance service delivery through improved performance, the Board has initiated the process of adopting the performance module integrated in the IPPD. This system will ensure that officers set their performance targets through the system, and appraisal is undertaken through the same system used to generate payslips. Initial training has been undertaken on the accounting officers, with the rest of the officers expected to be trained once mapping of all the officers to the performance module of the IPPD is undertaken. It is expected that the process will be finalised in the financial year 2022/2023.

On the issue of Occupational Safety and Health Act of 2007, (OSHA), the Board has adopted the current regulations by the Public Service Commission.

IV. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations

Nyeri County is committed to adhere to quality control as far as procurement processes are concerned. This is guided by compliance of the relevant laws and regulations in place especially the Public, procurement& Disposal Act 2005 and Regulation 2006. This ensures that every purchase represents a fair and reasonable cost to the tax payer for the required goods and services. The department has also put in place procedures that ensure all the qualified and interested potential suppliers are extended the opportunity to compete in the County Government tenders. Once qualified suppliers are identified, purchasing transactions are processed in a timely and cost effective manner that fulfils the requirements of the user and satisfies the value for money concept.

b) Responsible ethical practices

The County Government has the responsibility to act in all fairness and with integrity to attain the highest quality control as far as procurement is concerned. The department has procurement procedures that are adhered to. Consequently, representatives of the County act in transparent manner on use of public funds and transacts in a fair, equitable way and ensure value for money is attained. Due diligence and use of appropriate competitive process is also ensured especially in evaluating suppliers against set criteria. This ensures that all qualified suppliers are given equal opportunity to suit the market, nature and size of each procurement being carried out.

c) Stewardship of goods and Services

The Directorate of Procurement has engaged qualified, committed personnel who undergo continuous training on contemporary issues to ensure that their actions are a representation of procurement requirements prescribed by the County Government in line with the Public, Procurement & Disposal Act 2015 and Regulations 2020 and other relevant laws.

V. Community Engagements

Nyeri County Government is citizen centric, hence engagement of the communities in various activities. Some of these activities include;

- During the Nyeri Tourism and Cultural Festival, the County Government presents the culture and traditions of Nyeri people.
- In the Department of Health Services in order to ensure quality and timely service delivery the County Government introduced health services fund that allows the hospitals to spend at source while ensuring they adhere to all legal requirements, the County Government has engaged 2,510 Community Health Volunteers (CHVs) who are distributed in all sub counties tasked to assists patients with palliative care at the community level.

VI. Others

The County Government of Nyeri also takes part in Corporate Social Responsibility by supporting its staff to participate in KICOSCA (Kenya Inter County Sports and Cultural Association) this keeps the staff motivated and also promotes interactions with staff from other counties for exchange of progressive ideas.

The County also has a CHRAC (County Human Resource Advisory Committee) that evaluates and approves staff training in the County in line with qualifications and as per staff performance and expected competency.

5. Statement of Management Responsibilities

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

The County Executive Committee Member (CECM) for Finance and Economic Planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. These responsibilities include:

(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.

(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, 2022, and of its financial position as at that date.

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

The CEC Member for Finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC Member for Finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC Member for Finance on 17/11/ 2022.

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CECM Finance and Economic Planning
County Government of Nyeri

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OFFICE OF THE AUDITOR-GENERAL

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

PREAMBLE

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

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

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nyeri set out on pages 1 to 54, which comprise of the statement of assets and liabilities as at

30 June, 2022, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Nyeri as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Overstated Local Revenue

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects others receipts amount of Kshs.663,794,673 This amount includes other receipts (local revenue) of Kshs.642,371,032 out of which Kshs.36,436,287 was received in July, 2022 after the financial year end, but included in the year under review. This is contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1 July to 30 June.

In the circumstances, the cut-off, presentation and disclosure of other receipts from local sources of Kshs.36,436,287 could not be confirmed.

2. Unsupported Fuel Expenditure

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services amount of Kshs.1,164,577,308 which includes fuel, oil and lubricants amount of Kshs.38,503,325 out of which an amount of Kshs.9,861,316 was paid to various firms for supply of fuel. However, the fuel consumption could not be traced to the fuel statements, fuel registers and motor vehicle work tickets. Further, the motor vehicle work tickets lacked key details such as receipts and detail order numbers for the supplied fuel.

In the circumstances, the validity of the expenditure of Kshs.9,861,316 in respect of fuel, oil and lubricants could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.8,733,268,481 and Kshs.6,691,539,002 respectively resulting to an under-funding of Kshs.2,041,729,479 or 23% of the budget. Similarly, the County Executive expended Kshs.7,359,778,039 against an approved budget of Kshs.8,733,268,481 resulting to an under-expenditure amounting to Kshs.1,373,490,442 or 16% of the budget.

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

1.1 Shortfall in Local Revenue Collection

The statement of comparison of budget and actual amounts reflects a budgeted other receipts amount of Kshs.1,000,000,000 against actual amount of Kshs.642,371,032 representing 64% of projected local revenue, resulting in a revenue shortfall of Kshs.357,628,968 or 36 %. Further, a comparison of performance against the previous year revealed a decline of Kshs.244,569,798 or 28% from the previous year collection of Kshs.886,940,830.

Failure to achieve revenue targets and decline in revenue collection is an indication of inadequate revenue collection internal control systems and possible revenue leakages.

1.2 Unresolved Prior Year matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Excessive Wage Bill

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects Kshs.3,601,050,748 in respect of compensation of employees. As previously reported, this amount is an equivalent to 54% of the County's total revenue of Kshs.6,691,539,003 contravening Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which sets the limit of compensation of employees at 35% of the total revenue.

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

2.0 Non-Compliance with Law on Ethnic Composition

Review of the personnel records provided for audit revealed that the County Executive had 92% of its workforce from the same/dominant community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

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

3.0 Failure to Adhere to a Third Rule on Basic Salary

During the year ended 30 June, 2022, two hundred and eight four (284) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016.The Management has not given explanation for failure to comply with the policy and Section19(3) of the Employment Act, 2007.

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

4.0 Non-Adherence to Imprest Controls and Regulations

As disclosed in Note 15 to the financial statements, the statement of assets and liabilities reflects outstanding imprests balance of Kshs.8,533,328 which is an increase of

Kshs.879,128 from the previous year balance of Kshs.7,654,200. However, review of the recurrent account bank statements and other records revealed that a total of Kshs.1,010,426 was issued to seven (7) officers as temporary imprest without recording in the imprest register. Further, analysis of the County bank statements and recurrent cashbook revealed that the County Executive of Nyeri issued standing imprest amounting to Kshs.23,713,068 to various departments instead of the officers in their names. In addition, the departments operated official bank accounts with various commercial banks where they held the standing imprest disbursements and re-imbursements instead of a separate or personal bank account operated by the imprest holder or in the form of cash under safe.

This was contrary to the provisions of Regulation 93(4), (5) and 12 of the Public Finance Management (County Governments) Regulations, 2015 which requires Accounting Officer to ensure that the applicant has been recorded in the imprest register and a holder of a temporary imprest to account or surrender imprest within seven (7) working days after returning to duty station and standing imprest to be issued to an officer's name.

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

4.1 Failure to Adhere to Vote Control Procedures for Imprest

The statement of receipts and payments reflects Kshs.1,164,577,308 in respect of use of goods and services which includes domestic travel and subsistence expenditure of Kshs.120,579,495, out of which Kshs.88,637,010 was paid as reimbursements. However, applications for imprests were not provided for audit to confirm the vote control procedures. This is contrary to Regulations 51(1) and Regulation 93(1) of the Public Finance Management (County Governments) Regulations, 2015 that provides that, no public officer shall spend or commit funds until he or she has been properly authorized by means of an Authority to Incur Expenditure and an imprest shall be issued for a specific purpose, and any payments made from it, shall be only for the purposes specified in the imprest warrant.

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

5.0 Payment of Staff Outside IPPD Payroll

The County has an automated Integrated Payroll and Personnel Database (IPPD) system in place. However, a review of the monthly payrolls provided revealed that staff salaries totaling Kshs.145,093,924 was paid outside the IPPD payroll contrary to The National Treasury Circular No. 9/2017 that requires Personnel emolument to be supported by IPPD.

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

6.0 Unexplained Payment of Field Allowances

The statement of receipts and payments reflects Kshs.1,164,577,308 in respect of use of goods and services as disclosed in Note 5 to the financial statements, which includes domestic travel and subsistence amount of Kshs.120,579,495 out of which Kshs.4,249,600 was paid to various officers as field allowances. However, there was no evidence provided for audit that the Management had approval from Salaries and Remuneration Commission (SRC) or any other policy for payment of field allowance.

In the circumstances, the regularity of the expenditure of Kshs.4,249,600 could not be confirmed.

7.0 Unsupported Expenditure on Facilitation of County Assembly Staff and Members of County Assembly (MCAs)

During the year under review, the County Executive paid allowances amounting to Kshs.20,459,624 to forty-four (44) MCA's and five (5) County Assembly staff for attending ESAMI training in Arusha, Tanzania. However, the Management did not provide evidence as to why the MCAs and County Assembly staff were facilitated by the County Executive despite the County Assembly having its own budget and resources for such activities.

In the circumstances, the regularity of the expenditure of Kshs.20,459,624 could not be confirmed.

8.0 Non- Remittance of Monthly Pension Deductions

Review of payroll deductions and records provided for audit revealed that a total of Kshs.26,922,280 for staff pension contributions consisting of Kshs.10,018,313 and Kshs.16,903,967 in respect of principal amount and interest respectively for the period April, 2013 to 31 December, 2021 had not been remitted to the respective Pension Fund. Although the County Executive paid the principal amount of Ksh.10,018,313 on 22 March, 2022, accrued interest totaling Kshs.16,903,967 had not been paid as at 30 June, 2022. The County Executive is likely to incur further interests and penalties on non-remittance of pension contributions.

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

9.0 Delay in Implementation and operationalization of Development Projects

Analysis of projects implementation status report provided for audit revealed that fifteen (15) projects with a budget amount of Kshs.82,719,904 had not started. This is an indication of inappropriate project implementation mechanism hence denying the residents the likely benefits and service delivery.

Further, the County Executive entered into a contract for the construction of Nyeri Municipal Bus terminus at a contact sum of Kshs.575,688,291 on 27 May, 2019.

Physical verification carried out in the month of July, 2022, revealed that, although the market works had been completed, the contractor had not handed over the project and hence the market had not been operationalized.

In the circumstances, the citizens of Nyeri County did not get the expected value for money from Kshs.82,719,904 and Kshs.575,688,299 from the non-started and non-operationalized projects respectively.

10.0 Excessive Budgetary Allocation to the County Assembly

Review of the County Executive budget revealed that Kshs.746,500,292 was allocated to Nyeri County Assembly. This allocation was equivalent to 8.5% of the total County Revenue budget for the year of Kshs.8,733,268,481 contrary to the required threshold of 7% required in Regulations 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which provides that the approved expenditures of a county assembly shall not exceed 7% (seven percent) of the total revenues of the County Government or twice the personnel emoluments of that county assembly, whichever is lower. The excess budgetary provisions led to less allocation to the development vote hence denying the residents of Nyeri County the benefit that would have accrued if the money was allocated to development projects.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk Management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, risk Management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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

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

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 January, 2023

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

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	6,027,744,330	7,240,602,888
Proceeds from sale of assets	2	-	-
Other receipts	3	663,794,673	886,940,830
Total receipts		**6,691,539,003**	**8,127,543,718**
Payments			
Compensation of employees	4	3,601,050,748	3,620,664,500
Use of goods and services	5	1,164,577,308	1,291,903,951
Subsidies	6	-	-
Transfers to other government entities	7	719,190,493	701,649,261
Other grants and transfers	8	619,895,883	692,205,939
Social security benefits	9	175,927,126	126,608,926
Acquisition of assets	10	1,079,136,480	1,341,191,434
Finance costs, including loan interest	11		98,845
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13		-
Total payments		**7,359,778,039**	**7,774,322,856**
Surplus/deficit		**(668,239,036)**	**353,220,862**

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 17/11/ 2022 and signed by:

....

Name: John Ngugi

Chief Officer - Finance

....

Name: Lucy Kangangi

Head of Accounting Unit

ICPAK M/No 8456

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

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	463,565,425	1,206,560,158
Cash balances	14B	-	-
Total cash and cash equivalent		463,565,425	1,206,560,158
Outstanding imprests and advances	15	8,533,328	7,654,200
Total financial assets		472,098,753	1,214,214,358
Financial liabilities			
Deposits and retentions	16	145,026,677	211,249,047
Net financial assets		327,072,076	1,002,965,311
Represented by			
Fund balance b/fwd.	17	995,311,112	649,744,449
Prior year adjustments	18	-	
Surplus/deficit for the year		(668,239,036)	353,220,862
Net financial position		327,072,076	1,002,965,311

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 17/11 2022 and signed by:

……………………………… ………………………………

Name: John Ngugi
Chief Officer - Finance

Name: Lucy Kangangi
Head of Accounting Services
ICPAK M/No 8456

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

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	6,027,744,330	7,240,602,888
Other receipts	3	663,794,673	886,940,830
Payments for operating expenses		**6,691,539,003**	**8,127,543,718**
Compensation of employees	4	3,601,050,748	3,620,664,500
Use of goods and services	5	1,164,577,308	1,291,903,951
Subsidies	6	-	-
Transfers to other government units	7	719,190,493	701,649,261
Other grants and transfers	8	619,895,883	692,205,939
Social security benefits	9	175,927,126	126,608,926
Finance costs, including loan interest	11	-	98,845
Other payments	13	-	-
		6,280,641,559	**6,433,131,422**
surplus/deficit		**410,897,444**	**1,694,412,296**
Adjusted for:			
Other adjustments Prior year adjustments	18	-	
Decrease/(increase) in outstanding imprests & advances	19	(8,533,328)	(7,654,200)
Increase/(decrease) in deposits and retentions	20	(66,222,369)	51,061,254
Net cash flow from operating activities		**(74,755,697)**	**43,407,054**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	1,079,136,480	1,341,191,434
Net cash flows from investing activities		**1,079,136,480**	**1,341,191,434**
Cash flow from borrowing activities			-
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities			
Net increase in cash and cash equivalents		**(742,994,733)**	**396,627,916**
Cash and cash equivalents at beginning of the year		**1,206,560,157**	**809,932,241**
Cash and cash equivalents at end of the year		**463,565,424**	**1,206,560,157**
As per assets and liabilities		**463,565,424**	**1,206,560,157**

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 17/11/ 2022 and signed by:

....

Name: John Ngugi
Chief Officer - Finance

Name: Lucy Kangangi
Head of Accounting Services

ICPAK Member Number 8456

10. Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	7,189,994,227	543,274,254	7,733,268,481	6,027,744,329	1,705,524,152	78%
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	1,000,000,000	-	1,000,000,000	642,371,032	357,628,968	64%
Return to CRF	-	-	-	21,423,641	(21,423,641)	
Total	**8,189,994,227**	**543,274,254**	**8,733,268,481**	**6,691,539,002**	**2,041,729,479**	**77%**
Payments						
Compensation of employees	3,608,325,920	60,000,000	3,668,325,920	3,601,050,748	67,275,172	98%
Use of goods and services	1,021,753,957	311,552,713	1,333,306,670	1,164,577,308	168,729,362	87%
Subsidies	-	-	-	-	-	
Transfers to other government units	756,085,232	(9,584,940)	746,500,292	719,190,493	27,309,799	96%
Other grants and transfers	811,702,925	80,018,841	891,721,766	619,895,883	271,825,884	70%
Social security benefits	176,774,080	40,000,000	216,774,080	175,927,126	40,846,954	81%
Acquisition of assets	1,815,352,113	61,287,640	1,876,639,753	1,079,136,480	797,503,273	58%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Total	**8,189,994,227**	**543,274,254**	**8,733,268,481**	**7,359,778,039**	**1,373,490,442**	**84%**
Surplus/(Deficit)				**(668,239,036)**		

The County Executive's financial statements were approved on 17/11 2022 and signed by:

....

Name: John Ngugi

Chief Officer Finance

....

Name: Lucy Kangangi

Head of Accounting Services

ICPAK Member Number: 8456

11. Statement of Comparison of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	4,694,667,557	402,796,513	5,097,464,070	4,235,123,106	862,340,964	83%
Proceeds from sale of assets					-	
Other receipts	1,000,000,000	-	1,000,000,000	642,371,032	357,628,968	64%
Returned CRF issues				21,423,641	-21,423,641	
Total	**5,694,667,557**	**402,796,513**	**6,097,464,070**	**4,898,917,779**	**1,198,546,291**	80%
Payments						
Compensation of employees	3,608,325,920	60,000,000	3,668,325,920	3,601,050,748	67,275,172	98%
Use of goods and services	891,283,457	255,932,298	1,147,215,755	1,075,252,006	71,963,749	94%
Subsidies	-	-	-		-	
Transfers to other government units	706,085,232	28,415,060	734,500,292	716,414,033	18,086,259	98%
Other grants and transfers	304,453,379	19,151,144	323,604,523	317,815,553	5,788,970	98%
Social security benefits	176,774,080	40,000,000	216,774,080	175,927,126	40,846,954	81%
Acquisition of assets	7,745,489	(701,989)	7,043,500	5,350,667	1,692,833	76%
Finance costs, including loan interest	-	-	-		-	
Repayment of principal on borrowings	-	-	-		-	
Other payments	-	-	-		-	
Total	**5,694,667,557**	**402,796,513**	**6,097,464,070**	**5,891,810,134**	**205,653,936**	97%
Surplus/(deficit)			-	**(992,892,355)**		

The County Executive's financial statements were approved on 17/11 2022 and signed by:

………………………………………	………………………………………
Name: John Ngugi	**Name: Lucy Kangangi**
Chief Officer Finance	**Head of Accounting Services**
	ICPAK Member Number: 8456

12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	2,495,326,670	140,477,741	2,635,804,411	1,792,621,223	843,183,188	68%
Proceeds from sale of assets						
Other receipts						
Total	**2,495,326,670**	**140,477,741**	**2,635,804,411**	**1,792,621,223**	**843,183,188**	**68%**
Payments						
Compensation of employees	-	-	-			
Use of goods and services	130,470,500	55,620,415	186,090,915	89,325,302	96,765,613	48%
Subsidies	-	-	-		-	
Transfers to other government units	50,000,000	(38,000,000)	12,000,000	2,776,460	9,223,540	23%
Other grants and transfers	507,249,546	60,867,697	568,117,243	302,080,330	266,036,913	53%
Social security benefits	-	-	-		-	
Acquisition of assets	1,807,606,624	61,989,629	1,869,596,253	1,073,785,813	795,810,440	57%
Finance costs, including loan interest	-	-	-		-	
Repayment of principal on borrowings	-	-	-		-	
Other payments	-	-	-		-	
Totals	**2,495,326,670**	**140,477,741**	**2,635,804,411**	**1,467,967,905**	1,167,836,506	56%
Surplus/(deficit)				**324,653,319**		

The County Executive's financial statements were approved on 17/11 2022 and signed by:

Name: John Ngugi	**Name: Lucy Kangangi**
Chief Officer Finance	**Head of Accounting Services**
	ICPAK Member Number: 8456

13. Budget Execution by Programmes and Sub-Programmes

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
3910			**-**	**-**	**-**	**-**	**-**
	0	Default - Non Programmatic	-	-	-	-	-
102003910		**Agricultural Management**	**667,508,729**	**10,185,514**	**677,694,243**	**448,153,363**	**229,540,880**
	102013910	Administration and planning services	655,485,229	14,535,514	670,020,743	444,309,802	225,710,941
	102023910	County Agriculture Extension Program	12,023,500	(4,350,000)	7,673,500	3,843,561	3,829,939
103003910		**Wambugu ATC**	**5,751,500**	**1,100,000**	**6,851,500**	**6,851,500**	**-**
	103033910	Farm Development	5,751,500	1,100,000	6,851,500	6,851,500	-
104003910		**AMS Naromoru**	**8,710,500**	**(1,000,000)**	**7,710,500**	**4,901,152**	**2,809,348**

	104023910	Development Of Agricultural Land For Crop Production	8,710,500	(1,000,000)	7,710,500	4,901,152	2,809,348
105003910		**Livestock Production Management**	**11,671,100**	**5,850,000**	**17,521,100**	**13,997,994**	**3,523,106**
	105023910	Provision of Extension Services to Livestock farmers	11,671,100	5,850,000	17,521,100	13,997,994	3,523,106
106003910		**Co-operative development**	**9,970,000**	**380,000**	**10,350,000**	**2,551,149**	**7,798,851**
	106013910	Administrative Support Services	-	-	-	-	-
	106023910	Cooperative Development And Management	9,970,000	380,000	10,350,000	2,551,149	7,798,851
107003910		**Fisheries development**	**8,909,500**	**(1,700,000)**	**7,209,500**	**3,974,963**	**3,234,537**

	107013910	Administrative Support Services	8,909,500	(1,700,000	7,209,500	3,974,963	3,234,537
108003910		**Veterinary services**	**30,996,340**	**(9,750,000)**	**21,246,340**	**14,389,092**	**6,857,248**
	108013910	Administrative Support Services	30,996,340	(9,750,000)	21,246,340	14,389,092	6,857,248
111003910		**1 Physical planning services**	**480,339,640**	**(89,579,490)**	**390,760,150**	**248,843,088**	**141,917,062**
	111013910	Administration and personnel services	480,339,640	(89,579,490)	390,760,150	248,843,088	141,917,062
114003910		**Land Policy and Planning**	**14,445,000**	**612,481**	**15,057,481**	**13,193,750**	**1,863,731**
	114013910	Land Policy Formulation	14,445,000	612,481	15,057,481	13,193,750	1,863,731
115003910		**Housing Development and Human Settlement**	**1,495,000**	**(55,000)**	**1,440,000**	**1,066,533**	**373,467**
	115013910	Government Building	1,495,000	(55,000)	1,440,000	1,066,533	373,467

201003910		**General administration and policy Development and implementation**	**71,425,887**	**2,537,000**	**73,962,887**	**69,254,921**	**4,707,966**
	201013910	Administration, planning and support services	71,425,887	2,537,000	73,962,887	69,254,921	4,707,966
203003910		**Energy Sector development**	**1,730,000**	**39,463,000**	**41,193,000**	**41,176,539**	**16,461**
	203013910	Street lighting programme	1,730,000	39,463,000	41,193,000	41,176,539	16,461
205003910		**Roads development, maintenance and management**	**356,300,000**	**148,725,159**	**505,025,159**	**414,581,446**	**90,443,713**
	205013910	County access and feeder roads improvement	356,300,000	148,725,159	505,025,159	414,581,446	90,443,713

206003910		**Electricity Accessibility and Connectivity**	**145,500,000**	**52,200,000**	**197,700,000**	**116,203,703**	**81,496,297**
	206023910	Street Lighting	145,500,000	52,200,000	197,700,000	116,203,703	81,496,297
307003910		**Tourism Development**	**23,014,585**	**(16,690,000)**	**6,324,585**	**2,318,005**	**4,006,580**
	307013910	Promotion of Tourism	23,014,585	(16,690,000)	6,324,585	2,318,005	4,006,580
308003910		**Trade and Cooperative Development**	**111,287,395**	**7,260,000**	**118,547,395**	**69,902,234**	**48,645,161**
	308013910	Trade Promotion	111,287,395	7,260,000	118,547,395	69,902,234	48,645,161
313003910		**Revenue Mobilization**	**16,200,000**	**9,070,000**	**25,270,000**	**23,901,187**	**1,368,813**
	313013910	Revenue Mobilization	16,200,000	9,070,000	25,270,000	23,901,187	1,368,813
401003910		**Adminstration, Planning and General Support Services**	**2,869,934,199**	**84,332,183**	**2,954,266,382**	**2,738,391,636**	**215,874,746**

	401033910	Administation, Planning and General Support Services	2,733,227,711	104,332,183	2,837,559,894	2,627,291,305	210,268,589
	401043910	Health Services	136,706,488	(20,000,000)	116,706,488	111,100,331	5,606,157
501003910		**General administration and policy Development and implementation**	**432,496,287**	**36,351,144**	**468,847,431**	**429,249,217**	**39,598,214**
	501023910	Administrative Support Services	432,496,287	36,351,144	468,847,431	429,249,217	39,598,214
502003910		**County Sports Development**	**25,431,000**	**17,200,000**	**42,631,000**	**37,928,083**	**4,702,917**
	502023910	Search and nurture talents	25,431,000	17,200,000	42,631,000	37,928,083	4,702,917
503003910		**ECDE Management**	**6,067,496**	**350,000**	**6,417,496**	**5,663,321**	**754,175**
	503043910	ECDE Management	6,067,496	350,000	6,417,496	5,663,321	754,175
504003910		**ICT Development**	**8,100,000**	**-**	**8,100,000**	**5,940,815**	**2,159,185**

	504023910	ICT Infrastructure Development	8,100,000	-	8,100,000	5,940,815	2,159,185
507003910		**Youth Training and Development**	**10,000,000**	**3,000,000**	**13,000,000**	**8,883,142**	**4,116,858**
	507013910	Youth Training and Development	10,000,000	3,000,000	13,000,000	8,883,142	4,116,858
701003910		**Management and Co-ordination of county affairs**	**173,817,442**	**24,500,000**	**198,317,442**	**177,591,009**	**20,726,433**
	701013910	Administration, planning and support services	158,869,436	(7,211,600)	151,657,836	138,954,257	12,703,579
	701023910	Management of county affairs	14,948,006	31,711,600	46,659,606	38,636,752	8,022,854
702003910		**Coordination of County Functions and Public Service Management**	**330,929,168**	**7,492,660**	**338,421,828**	**329,362,524**	**9,059,304**

	702013910	Administration, planning and support services	330,929,168	7,492,660	338,421,828	329,362,524	9,059,304
703003910		**Executive services**	**1,030,966,436**	**168,033,553**	**1,198,999,989**	**940,078,345**	**258,921,644**
	703013910	Administration and personnel services	1,030,966,436	168,033,553	1,198,999,989	940,078,345	258,921,644
705003910		**Economic Planning**	**3,200,000**	**2,926,372**	**6,126,372**	**5,721,245**	**405,127**
	705053910	Monitoring and Evaluation	3,200,000	2,926,372	6,126,372	5,721,245	405,127
711003910		**1 Community sensitization, education and public participation**	**1,170,000**	**-**	**1,170,000**	**996,583**	**173,417**
	711013910	County publicity campaign	1,170,000	-	1,170,000	996,583	173,417
716003910			**106,985,107**	**70,180**	**107,055,287**	**96,468,191**	**10,587,096**
	716013910	Administration Planning and Support Services	106,985,107	70,180	107,055,287	96,468,191	10,587,096
717003910			**44,548,187**	**4,000,000**	**48,548,187**	**47,777,440**	**770,747**

	717013910	Administration and Personnel Services	44,548,187	4,000,000	48,548,187	47,777,440	770,747
718003910			**22,860,800**	**8,000,000**	**30,860,800**	**29,531,125**	**1,329,675**
	718013910	Financial Accounting	8,901,000	3,000,000	11,901,000	11,764,417	136,583
	718023910	Procurement Compliance and Reporting	8,100,000	3,000,000	11,100,000	10,100,126	999,874
	718033910	Internal Audit	5,859,800	2,000,000	7,859,800	7,666,582	193,218
719003910			**9,790,401**	**3,956,865**	**13,747,266**	**12,440,498**	**1,306,768**
	719023910	Economic Planning and Policy Formulation	9,790,401	3,956,865	13,747,266	12,440,498	1,306,768
901003910		**General Administration and Planning services**	**51,252,024**	**6,000,000**	**57,252,024**	**52,301,615**	**4,950,409**
	901013910	Administration and personnel services	51,252,024	6,000,000	57,252,024	52,301,615	4,950,409
904003910		**Social development**	**61,112,000**	**16,650,000**	**77,762,000**	**47,766,305**	**29,995,695**
	904013910	Administration and planning services	59,400,000	14,950,000	74,350,000	44,890,706	29,459,294

	904023910	County children?s home management	1,712,000	1,700,000	3,412,000	2,875,599	536,401
1001003910		**Water Management**	**72,079,777**	**200,000**	**72,279,777**	**64,620,861**	**7,658,916**
	1001013910	Administrative Support Services	72,079,777	200,000	72,279,777	64,620,861	7,658,916
1002003910		**Sanitation management**	**63,500,000**	**-**	**63,500,000**	**43,455,333**	**20,044,667**
	1002013910	Administrative Support Services	63,500,000	-	63,500,000	43,455,333	20,044,667
1006003910			**124,719,171**	**2,450,000**	**127,169,171**	**48,201,767**	**78,967,404**
	1006013910	Water Servises	124,719,171	2,450,000	127,169,171	48,201,767	78,967,404
1007003910			**19,694,324**	**8,737,573**	**28,431,897**	**22,957,871**	**5,474,026**
	1007013910	Environment Conservation, Protection and Management	19,694,324	8,737,573	28,431,897	22,957,871	5,474,026
		County Assembly	**756,085,232**	**(9,584,940)**	**746,500,292**	**719,190,493**	**27,309,799**
		Grand Total	**8,189,994,227**	**543,274,254**	**8,733,268,481**	**7,359,778,039**	**1,373,490,442**

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

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

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

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County annual financial statements.

Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

Significant Accounting Policies (Continued)

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 145,026,677 compared to Kshs 213,742,467 in prior period as indicated on note 16.

7. Imprests and Advances

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

8. Third Party Deposits and Retention

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

9. Non-current assets

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

Significant Accounting Policies (Continued)

10. Pending bills

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

11. Contingent Liabilities

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

A contingent liability is:

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

b) A present obligation that arises from past events but is not recognised because:
   - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
   - ii) The amount of the obligation cannot be measured with sufficient reliability.

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

Significant Accounting Policies (Continued)

12. Contingent Assets

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

13. Budget

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

14. Comparative figures

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

15. Subsequent events

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

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

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

17. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Exchequer Releases (Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	1,027,740,211	465,444,900
Total exchequer releases for quarter 2	1,036,845,229	2,032,679,529
Total exchequer releases for quarter 3	1,557,182,138	1,251,140,453
Total exchequer releases for quarter 4	2,405,976,752	3,491,338,006
Total	**6,027,744,330**	**7,240,602,888**

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,027,740,211	1,027,740,211	1,557,182,138	2,117,767,708	**5,730,430,268.00**
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	5,995,688	**5,995,688.00**
World Bank – THUSCP	-	-	-	43,479,045	**43,479,045.00**
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)	-	2,500,000	-	3,000,000	**5,500,000.00**
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	235,734,311	**235,734,311.00**
Centre For Disease Control	-	6,605,018	-		**6,605,018.00**
Road Maintenance Fuel Levy fund	-	-	-	-	-
Total	**1,027,740,211**	**1,036,845,229**	**1,557,182,138**	**2,405,976,752**	**6,027,744,330.00**

2. Proceeds from Sale of Assets

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

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received		
Other Receipts II- (Own Source revenue)	642,371,032	886,940,830
Other Receipts III-(Return To CRF)	21,423,641	-
Other Receipts IV		
Total	**663,794,673**	**886,940,830**

3A. Other Receipts II (LOCAL REVENUE)

3A. Other Receipts II (LOCAL REVENUE)		
	2021-2022	2020-2021
RECEIPTS	**Kshs**	**Kshs**
Cess	**57,551,167**	**66,852,790**
Land/Poll Rate	**50,014,771**	**60,564,523**
Single/Business Permits	**104,516,416**	**120,973,216**
Property Rent	**56,425,814**	**73,108,358**
Parking Fees	**111,757,461**	**110,204,937**
Market Fees	**14,511,659**	**23,734,597**
Advertising	**36,322,165**	**32,368,819**
Hospital Fees	**-**	**182,735,460**
Public Health Service Fees	**13,113,820**	**13,306,421**
Physical Planning and Development	**38,017,361**	**38,672,813**
Hire of County Assets	**9,145,092**	**3,870,601**
Conservancy Administration	**34,342,865**	**49,366,462**
Administration Control Fees and Charges	**68,517,134**	**93,933,184**
Park Fees	**-**	**-**
Other Fines, Penalties, And Forfeiture Fees	**4,272,751**	**7,795,120**
Miscellaneous receipts	**7,426,270**	**9,453,529**
Unreceipted Revenue for July 2022	**36,436,286.25**	**-**
	642,371,032	**886,940,830**

3B. Other Receipts III (RETURNED TO CRF ISSUES)

	2021-2022	2020-2021
	Kshs	Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634	-	
Nyeri County Recurrent Account 1000171227		
Nyeri County Development Account 1000171197		
Nyeri County Main. Levy Fund Account 1000252804 (KRB)	-	
Nyeri County Health Sector Special Purpose Account 1000339241	-	
Nyeri County Govt Imprest Imprest Account (Cooperative Bank)-01141511315000	-	
Nyeri County Youth Polytechnic Project Grant Account 1000367358	-	
Nyeri County Climate Smart Agric Sector Special Purpose Account 1000364793	-	
Nyeri County Agric Sector Dev Support Programme II Account 1000364807	-	
Municipality of Nyeri Urban Dev Grant Account 1000372214	-	
Municipality of Nyeri Urban Institute Grant Account 1000372222	-	
Nyeri County Universal Health Care Special Purpose Account 1000432233	-	
Nyeri County Assembly Recurrent Account 1000243805		
Nyeri County Assembly Development Account 1000282298		
Nyeri County Assembly Deposit Account 1000282274		
Nyeri County Kenya Devol Sup Progra Special Purpose Account 1000432225	-	
Nyeri County Deposit Account 1000243058 Central Bank		
Nyeri County Climate Change Fund Special purpose Account 1000549769		
Nyeri County Primary Health Care Special Purpose Account 1000567872		
Nyeri County Primary Health Care Special Purpose Account 1000567872		
Return to CRF from national youth service	**6,185,200**	
Return to CRF from unspent imprest and Salary Recoveries	**15,238,441**	
Total	**21,423,641**	-

4. Compensation of Employees

DESCRIPTION	2021-2022	2020-2021
	Kshs	Kshs
Basic Salaries of Permanent Employees	3,152,776,939	3,227,388,439
Basic Wages of Temporary Employees	85,177,554	104,516,204
Personal allowances paid as part of salary	236,395,606	220,313,809
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes		68,446,048
Employer contribution to compulsory national health insurance schemes	126,700,650	-
Pension and other social security contributions	-	-
Social benefit schemes outside government		-
Other personnel payments		-
Total	**3,601,050,748**	**3,620,664,500**

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022 Kshs	2020-2021 Kshs
Utilities, supplies and services	81,851,809	114,257,379
Communication, supplies and services	14,659,320	16,436,380
Domestic travel and subsistence	120,579,495	111,591,719
Foreign travel and subsistence	45,026,082	270,655
Printing, advertising and information supplies & services	20,780,042	19,561,823
Rentals of produced assets	3,114,250	4,356,113
Training expenses	53,926,354	28,239,715
Hospitality supplies and services	106,627,390	85,400,478
Insurance costs	232,564,194	221,473,063
Specialized materials and services	291,847,841	212,187,026
Office and general supplies and services	21,290,432	21,004,475
Fuel, oil and lubricants	38,503,325	30,702,429
Other operating expenses	74,485,833	61,793,401
Routine maintenance – vehicles and other transport equipment	20,381,780	19,869,170
Routine maintenance – other assets	38,939,162	344,760,125
Total	**1,164,577,308**	**1,291,903,951**

Notes to the Financial Statements (Continued)

6. Subsidies

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

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
County Assembly of Nyeri	719,190,493.00	701,649,261
Transfers to other counties		
(Insert name of budget agency)		
(Insert name of budget agency)		
Transfers to national government entities		
Total	**719,190,493**	**701,649,261**

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	2,157,842	315,000
Other Current Transfers and subsidies	100,405,188	146,681,794
Other Capital Grants and Transfers	517,332,853	545,209,145
Emergency relief and refugee assistance		-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**619,895,883**	**692,205,939**

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	175,927,126	126,608,926
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	**175,927,126**	**126,608,926**

This relates to payment of gratuity for staff on contract

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	10,593,665	55,397,010
Refurbishment of buildings	54,289,393	40,350,974
Construction of roads	336,491,667	345,548,875
Construction and civil works	458,287,552	674,097,263
Overhaul and refurbishment of construction & civil works	1,994,150	11,074,820
Purchase of vehicles and other transport equipment	0	15,390,000
Overhaul of vehicles and other transport equipment	5,097,200	543,695
Purchase of household furniture and institutional equipment	507,178	199,888
Purchase of office furniture and general equipment	26,580,753	17,971,351
Purchase of ICT equipment's	0	-
Purchase of specialized plant, equipment and machinery	55,700,836	90,555,850
Rehabilitation and renovation of plant, machinery and equip.	0	-
Purchase of certified seeds, breeding stock and live animals	28,948,540	18,387,510
Research, studies, project preparation, design & supervision	10,819,558	57,048,816
Rehabilitation of civil works	89,825,988	14,440,018
Acquisition of strategic stocks and commodities	0	185,364
Acquisition of land		-
Acquisition of intangible assets	0	-
Total acquisition of non- financial assets	**1,079,136,480**	**1,341,191,434**
Financial assets		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets	-	-
Total acquisition of assets	**1,079,136,480**	**1,341,191,434**

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	98,845
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	**-**	**98,845**

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

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	**-**	**-**

13. Other Payments

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

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances
14A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021-2022	2020-2021
			Kshs	Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634	-	Revenue	20,933,050	662,057,938
Nyeri County Recurrent Account 1000171227	-	Recurrent	288,211	1,408,950
Nyeri County Development Account 1000171197	-	Development	92	8,836,549
Nyeri County Main. Levy Fund Account 1000252804 (KRB)	-	Special Purpose	22,720,433	55,275,159
Nyeri County Health Sector Special Purpose Account 1000339241	-	Special Purpose	45,711,078	12,742,525
Nyeri County Govt Imprest Account (Cooperative Bank)-01141511315000	-	Deposit	21,343,916	38,138,807
Nyeri County Youth Polytechnic Project Grant Account 1000367358	-	Special Purpose	0	26,551,144
Nyeri County Climate Smart Agric Sector Special Purpose Account 1000364793	-	Special Purpose	58,447,975	23,138
Nyeri County Agric Sector Dev Support Programme II Account 1000364807	-	Special Purpose	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214	-	Special Purpose	2,743,024	80,162,735
Municipality of Nyeri Urban Institute Grant Account 1000372222	-	Special Purpose	5,807,236	17,215,256
Nyeri County Universal Health Care Special Purpose Account 1000432233	-	Special Purpose	4,170,886	34,884,640
Nyeri County Assembly Recurrent Account 1000243805	-	Recurrent	-	-
Nyeri County Assembly Development Account 1000282298	-	Development	-	-
Nyeri County Assembly Deposit Account 1000282274	-	Deposit	-	-
Nyeri County Kenya Devol Sup Progra Special Purpose Account 1000432225	-	Special Purpose	157,716,762	96,153,078
Nyeri County Deposit Account 1000243058 Central Bank	-	Deposit	123,682,761	173,110,239
Nyeri County Climate Change Fund Special purpose Account 1000549769	-	Special Purpose	-	-
Nyeri County Primary Health Care Special Purpose Account 1000567872	-	Special Purpose	-	-
Total			**463,565,425**	**1,206,560,158**

14 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

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

15. Outstanding imprests and advances

Description	2021-2022 Kshs	2020-2021 Kshs
Government Imprests	8,533,328	7,654,200
Salary Advance		
Clearance accounts		
Total	**8,533,328**	**7,654,200**

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

Breakdown of Imprest and Salary Advance per Department	2021-2022	2020-2021
Imprest	Kshs	Kshs
Office of the Governor and Deputy Governor	629,800	-
Office of the County Secretary	2,731,200	794,000
Finance and Economic planning	294,600	-
Lands Housing and Physical planning	2,161,400	-
Health Services	892,362	5,248,450
Gender and social services	483,000	-
Education and Sports	689,040	1,611,750
Water,Environment and Natural Resources	80,726	-
Office of County Attorney	571,200	-
Sub-Total	**8,533,328**	**7,654,200**
Salary Advance		
Department Xx	-	-
Department Xx	-	-
Sub-Total		-
Grand Total	**8,533,328**	**7,654,200**

**See Annex on outstanding imprest for a detailed analysis of the outstanding imprests and salary advance.*

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Nyeri County Deposit Account 1000243058 CBK	123,682,761	173,110,239
Nyeri County Imprest account No 01141511315000	21,343,916	38,138,808
Retention Monies		
Total	**145,026,677**	**211,249,047**

17. Fund Balance Brought Forward

	2021-2022 Kshs	2020-2021 Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634	662,057,938	68,750,000
Nyeri County Recurrent Account 1000171227	1,408,950	223,060
Nyeri County Development Account 1000171197	8,836,549	1,817
Nyeri County Main. Levy Fund Account 1000252804 (KRB)	55,275,159	198,081,165
Nyeri County Health Sector Special Purpose Account 1000339241	12,742,525	12,512,453
Nyeri County Govt Imprest Imprest Account (Cooperative Bank)-01141511315000	-	-
Nyeri County Youth Polytechnic Project Grant Account 1000367358	26,551,144	5,731,745
Nyeri County Climate Smart Agric Sector Special Purpose Account 1000364793	23,138	2,151,713
Nyeri County Agric Sector Dev Support Programme II Account 1000364807	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214	80,162,735	171,783,762
Municipality of Nyeri Urban Institute Grant Account 1000372222	17,215,256	38,652,260
Nyeri County Universal Health Care Special Purpose Account 1000432233	34,884,640	2
Nyeri County Assembly Recurrent Account 1000243805		-
Nyeri County Assembly Development Account 1000282298		
Nyeri County Assembly Deposit Account 1000282274		
Nyeri County Kenya Devol Sup Progra Special Purpose Account 1000432225	96,153,078	151,856,472
Nyeri County Deposit Account 1000243058 Central Bank		
Nyeri County Climate Change Fund Special purpose Account 1000549769		
Nyeri County Primary Health Care Special Purpose Account 1000567872		
Nyeri County Primary Health Care Special Purpose Account 1000567872		
Total	**995,311,112**	**649,744,449**

[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

18. Prior Year Adjustments

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

Description Of The Error	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (*Specify*)	-	-	-
Total	-	-	-

Notes to the Financial Statements (Continued)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances issued during the year	107,019,854	81,748,031
Imprest and Advances surrendered	98,486,526	74,093,831
Increase)/ Decrease in Imprest and Advances (C=(B-A))	**(8,533,328)**	**(7,654,200)**

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	211,249,046	160,187,792
Deposits and Retention as at 30th June (B)	145,026,677	211,249,046
Increase/ (Decrease) in Deposits and Retentions C= B-A	**(66,222,369)**	**51,061,254**

Other Important Disclosures

1. Pending Accounts Payable for the FY 2020/2021

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020-2021			FY 2021-2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Pending bills	106,432,693	-	98,869,431	7,563,262

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

2. Pending Staff Payables

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020-2021			FY 2021-2022
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Other Important Disclosures (Continued)

3. Other Pending Payables for the FY 2020/2021

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	44,186,820	-	44,186,820	-
Total	**44,186,820**	**-**	**44,186,820**	**-**

4. External Assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

Other Important Disclosures (Continued)

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021
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 2021-2022	FY 2020-2021
Description		**Kshs**	**Kshs**
Undrawn External Assistance - Loans	-	-	-
Undrawn External Assistance - Grants	-	-	-
Total	-	-	-

c). Classes of providers of external assistance

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

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

Other Important Disclosures (Continued)

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

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

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

e. Purpose and use of external assistance.

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

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

Other Important Disclosures (Continued)

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

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

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

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

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

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

Other Important Disclosures (Continued)

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

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

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

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Other Important Disclosures (Continued)

Related party transactions

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
Corporation	N/A	N/A	N/A
Water and Sewerage Company: • **Nyeri Water and Sanitation Company. (NYEWASCO)**	Formation date: 23rd September, 1997. Devolved in January 2014.	Nyeri Central Sub county.	Eng, Peter Kahuthu
• **Tetu Aberdare Water and Sanitation Company. (TEAWASCO)**	Formation date: 13th April, 2006. Devolved in January 2014.	Tetu Sub county.	Mr. Simon Wanjau.
• **Mathira Water and Sanitation Company. (MAWASCO)**	Formation date: 19th August, 2004. Devolved in January 2014.	Mathira Sub county.	Mr. David Gathogo Kamau.
• **Naromoru Water and Sanitation Company. (NAROWASCO)**	Formation date: 28th August, 2012. Devolved in January 2014.	Naromoru Sub County.	Ag,Ms Gladys Njeri Warugongo
• **Othaya Mukurwe-ini Water Services Company. (OMWASCO)**	Formation date: May 2006. Devolved in June 2019.	Othaya Sub County.	Mr. Moses N. N. Munyi
• **Mutitu Water Company.**	Formation date: January 2010. Devolved in January 2014.	Mugunda / Nairutia, Kieni West Sub County.	Mr. Peter Muturi Mwangi

Fund:	Formation date:	Nyeri Town	Mr. Simon Wachira Ngatia/ James Kiretai
• **Elimu Fund.**	23rd July,2015		
• **Car Loan and Mortgage Fund.**		Nyeri Town	Mr. John Ngugi.
• **Enterprise Development Fund.**		Nyeri Town	Mr.Ibrahim Aden.
Board:		Nyeri Town	Mrs. Perister Kigwa.
• **Municipal Board.**			
• **County Public Service Board.**		Nyeri Town	Mr. David Ruga
Project:	Formation date:	Nyeri Town.	Mrs. Ruth Mwangi.
• **Kenya Climate Smart Agriculture Project.(KCSAP)**	16th October,2017		
Scheme	**N/A**	**N/A**	**N/A**

Other Important Disclosures (Continued)

8. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency (KSHS)	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
KENYA COMMERCIAL BANK 1140760319		-	6,807,803	903,461.00
COOPERATIVE BANK 01141666594400		-	1,822,363	860,863
EQUITY BANK 0110280843674		-	356,330	-
KCB HEALTH 1177001608		-	-	711,988
Total	-		**8,986,496**	**2,476,312**

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs 0

10. Contingent Liabilities

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

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (Note 3)	-	-
Other Donations For Covid-19 Received Directly	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments	-	-
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	-
Purchase Of Beds And ICU Units	-	-
Subsidies To The Community	-	-
Payment Of Hospital Bills	-	-
Donations To Schools And Other Institutions	-	-
Other Expenses (Specify)	-	-
Total Payments	-	-
Balance In The Covid 19 Fund	-	-

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

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

S. No	Issues/Observation From Auditor	Management Comments	Focal Person To Resolve The Issue	Status
1.	Unconfirmed County Own generated revenue		Rehema Salim	Pending senate
2.	Variances between financial statements and payment details and the votebook	The figures in the financial statements cannot reconcile with the payment details because the payment details contains imprests which are below the line items. The votebook amounts have included the County assembly expenditures.	Lucy kangangi	Pending senate
3.	Variances between the trial balance and financial statements balance	This was caused by late surrender of imprest after preparation of F/S. Additionally there were in complete IFMIS transactions.	Lucy Kangangi	Pending senate
4.	Variances between statement of appropriations combined and budget execution by programs	The variance is as a result of including the County Assembly Figures	Lucy Kangangi	Pending senate
5.	Transfer to Youth Polytechnics	The management of the youth polytechnics acknowledged receipt.	James Kiretai	Pending senate
6.	Accounts Receivable-Outstanding imprests	The new template required the disclosure of the closing imprest balance.	Lucy Kangangi	Pending senate
7.1	Inaccurate outstanding pending bills	The assets and Liabilities of defunct Local Authorities have not been handed over.	Beatrice Muturi	Pending senate
7.2	Pending staff payables	The respective departmental budgets were reduced to cater for Covid -19 containment measures as directed by the Presidential Executive order of 18th March, 2021	Beatrice Muturi	Pending senate
7.3	Other undisclosed pending bills	Legal fees could not be disclosed as the fee notes was pending verification	Beatrice Muturi	Pending senate
8.	Summary of fixed assets register	Failure to disclose the defunct Local authority assets was due to the fact that the ITGRC Report had not been handed over to the County	Eunice Mwangi	Pending senate
9.0	EFFECTIVENESS IN USE OF PUBLIC FUNDS			

9.1	Outstanding imprest of Kshs 5,671,031.00	The physical surrender of imprests was done but the system surrender was not done to avoid interferences with the Financial Statements	Lucy Kangangi	Pending senate
9.2	Arrears of revenue of Kshs 3,401,467,381.00	The rent arrears was due to the economic hardship and the effects of Covid -19 whereby the County Government would not evict the tenants	Rehema Salim	Pending senate
9.3	Excessive expenditure on personnel emoluments (52%)	The County inherited all defunct local authority employees and the devolved functions which belonged to the previous central province headquarters. The County set aside an allocation of Kshs. 10 million for early retirement in an endeavour to ease the pressure on wage bill and comply with the set limit of 35%	Ben Gachichio	Pending senate
9.4	Noncompliance with regional diversity requirement (92,8% from dominant community)	The board advertises all external recruitments through the daily papers with a large circulation, however, over 95% of the applications received by the board are usually from the dominant community. The Board always makes effort in selection to consider ethnic diversity in the selection of the available threshold.	David Ruga	Pending senate
9.5	Failure to comply with 1/3 basic salary rule	Some officers had fines/surcharges that had to be recovered, thus this reduced their net pay, while others were introduced to a pension scheme midway, where officers must contribute 7.5% of the basic salary, thus it reduced the officers net pay since their salary had already been committed among other reasons.	Elizabeth Mathenge	Pending Senate

9.6	Appointment of persons without requisite qualifications	The Board considered the qualifications of the officer as equivalent qualifications to the given qualifications.	David Ruga	Pending Senate
9.7	Irregular allowances to alcoholic drinks committee members,	Director of Alcoholic Drinks Control regulates the number of meetings held. Sub-County Chairpersons seek formal authority to hold any meeting at the Sub-County level. The activities spelt out in the calendar of activities dictate the number of meetings to be held. Payment of allowances for the Committee Members is contained in the SRC Circular No: SRC/ADM/CIR/1/13 (122) dated 16th April, 2014.	Solomon Chengecha	Pending Senate
10	Regularity of legal fees of Kshs 18,432,198.00 despite having a County Attorney.	The County had not appointed a County Attorney in the period under review. The County Attorney was appointed with effect from 27th July 2020 and assumed office upon taking oath on 10th September 2020 in accordance with the Office of the County Attorney Act. The county has further recruited two Legal Officers in a bid to capacitate the office adequately and also commence the process of taking over the outstanding cases from external lawyers	Kimani Ruchuiya	Pending Senate
11.	Payment to county public service board consultative forum	The amount is budgeted for every year under vote of membership fees, dues, and	David Ruga	Pending Senate

		subscriptions to professional and trade bodies.		
12.	Rent of liaison office of the Council of Governors, Kshs 2,758,993.00	The Council of Governors, on behalf of Counties, entered into an agreement for lease of County liaison offices at Delta Centre, Westlands, Nairobi, on 6th January 2014. The Counties have been paying rental fees for the facility as per the lease agreement. The lease for the Nyeri County Liaison office expired on 31st January 2020 and the county has since vacated the premises.	Boniface Mbaaru	Pending Senate
13.	Other grants and transfers, Kshs11,113,064.00	The department created a budgetary item for direct transfer for some budgetary items and developed a draft Agricultural Institutions Grant Regulations, 2020 to guide on how the funds shall be spent prudently	Ruth Mwangi	Pending Senate
14.1	Construction of market stalls at Kaheti	The Department of Trade initiated Construction of 17 market stalls at Kaheti Market however after the excavation of the ground at the Site, the Traders Representative together with other Traders complained of the sizes of the stalls to be too small to operate in. They requested to the site handing over Committee to revise the valuation of the BQ, the committee did conquer with the traders that the sizes were too small to operate in. The clerk of works promised to revise BQ in the manner it will	George Mwangi	Pending Senate

		not affect Cost of undertaking the project as well as ensure value for money.		
14.2	Construction of market shed at Ruthagati	The Construction of Ruthagati market was proposed by the members of the public and was included in the CIDP for the period 2018-2022.The same was also included in the ADP for Financial year 2018/2019.Therefore it's clear that consultation was made before the project was undertaken by the county Government. The Department of Trade Conducted open balloting for the award of the stalls to Ruthagati market was allocated to **89** traders where **10** were allocated stalls and **79** were allocated open space as a way of operationalizing the project. The vandalized gate was not part of the works under review, the Department has scheduled to Carry out repair works for the gate in the F/Y 2020/2021.	George Mwangi	Pending Senate
15.1	Upgrading and rehabilitation of Thiha-sagana irrigation scheme	The contract works delayed due to some unavoidable circumstance unable to control and the contractor requested for extension period up to 20th January 2020 The department issued a no objection letter to the contractor on 15th December 2020 granting an extension	Ruth Mwangi	Pending Senate
15.2	Desilting and construction of Kiria Earth dam	The contract works delayed due to some unavoidable circumstance the contractor was unable to control and the contractor requested for extension of 30 days. The	Ruth Mwangi	Pending Senate

		department issued a no objection letter to the contractor granting an extension of 30 days ending 28th December 2020. The project is 100% complete.		
16	Wasteful expenditure on sign posts	Huge bill board sense of community ownership Part of Civil education to the community so that the community can own and protect and develop the project.	Julius Ringera	Pending Senate
17.	Construction of boundary wall for proposed waste station.	The department ensured that public participation for the site was done as it is a requirement. This was done through 3 meetings (evidence attached) – with area residents, with other stakeholders and with the general public. This is well documented in the Environmental Impact Assessment report, NEMA/EIA/5/2/1704, for which the county is awaiting license from NEMA so as to proceed with the other phases of the project.	Violet Koigi	Pending Senate
18.	Implementation of e-procurement.	Request for quotations are fully processed on IFMIS platform. As for open tenders, adverts are made on IFMIS but evaluation is done manually due to lack of officers from user departments mapped as evaluators. However, the county is continuing to build capacity for its IFMIS users to achieve the same in open tendering.	Patrick Gitobu	Pending Senate

19.1	Lack of segregation of duties on revenue collection	Based on the audit advice, the county is reviewing the user roles so that a clear segregation structure is created, distributed and adhered to. It is important to note that the system is still under development stage hence it's important for the revenue in charge to have all the rights to be able to monitor the system development and confirm any reported malfunction by the system users.	Rehema Salim	Pending Senate
19.2	Failure to use standard naming convention	Although the county keeps record of user activities and all usernames contain a part of all official user's names or part of some official names. The county will be introducing a naming convention for all users. Users will also be tracked by their PF. Numbers.	Rehema Salim	Pending Senate
19.3	Access to operational environment by consultants	The county is still engaging the consultant to make updates to the system. The consultant has also primarily been given a "Dummy Test" environment and once dummy test is completed a final live test is done on the live system. This arrangement was not permanent and was intended to run until a formal handover of the system is done.	Rehema Salim	Pending Senate
19.4	Inactive users in Nyeri pay system	The county had initially intended to register all staff into the system to conclude a register so that only a simpler task of deployment and re-deployment of user roles would remain to be undertaken	Rehema Salim	Pending Senate

		on need basis. This would be to ease the process during busy operation seasons.		
19.5	IT general controls	Although there was no formal documentation for the migration, the county took initiative to check that the customer accounts and the closing statuses and balances in LAIFOMS as at the time of migration were reflected as the opening balances in NyeriPay System. Moreover, as months went by, the county checked that the system correctly computed respective charges related to various migrated modules as would be computed in LAIFOMS.	Rehema Salim	Pending Senate
20.1	Lack of IT strategy committee and an IT steering committee, resulting to inadequacy in IT governance.	The ICT steering committee is in its formulation stage, this has taken longer than expected because of the transfer of Directorate of ICT to Governor's office and the COVID19 scourge. The process is however being fast tracked as operations are slowly getting back to normal	Dadson Ngatia	Pending Senate
20.2	Lack of IT security policy to ensure data confidentiality, integrity and availability. Therefore, there is no clear direction of maintaining information security across the county in order to safeguard the county's information assets;	The County Government has developed an ICT Policy. This Document is still a draft form but this has not left a void in the ICT legal and policy Framework as the County is also Guided by the Following; - National Policy on Information and Communication Technology (ICT); GoK, 2007. - ICT Standards and Guidelines. Directorate of E-Government. Kenya (2011)	Dadson Ngatia	Pending Senate

		- Information Security Standard, ICTA-3.002:2019		
20.3	Inadequate knowledge to process transactions;by the procurement staff operating the procurement software module	The County Government is planning for continuous capacity building for officers interacting with the procurement software	Dadson Ngatia	Pending Senate
20.4	Lack of policies to regulate physical access to IT environments. This could result in loss to information assets due to damages or theft	The County Government has developed an ICT Policy that encompasses this guideline under Section 3.3 "ICT facility Usage" This Document is still in draft form but this has not left a void in the ICT legal and policy Framework as the County is also Guided by the Following; -National Policy on Information and Communication Technology (ICT); GoK, 2007. -ICT Standards and Guidelines. Directorate of E-Government. Kenya (2011) - Information Security Standard, ICTA-3.002:2019 which coers the following areas	Dadson Ngatia	Pending Senate
20.5	Absence of disaster management and recovery policies in place including fire suppression systems and the county operations might not recover from a disaster;	The department has already developed a disaster management bill of 2020 which is aimed at providing a more effective organization of disaster reduction, mitigation and preparedness for response to and recovery from emergencies and disasters. The department also has a disaster risk management policy which is at the review stage awaiting to be tabled at the county executive committee for approval before being submitted to the County Assembly of Nyeri.	Dadson Ngatia	Pending Senate
20.6	Absence of business continuity plan including the IT continuity plan such an off-site back-up plan	The Draft ICT policy 2018 encompasses Backup & Disaster Recovery **Section 4.6** on the Same topic	Dadson Ngatia	Pending Senate

		• An offsite back up is available with Nyewasco Hosting our offsite backup • The revenue management system also has a cloud backup facility integrated into it.		
20.7	Absence of user management standards and procedures for the county. As such, staff do not have standard procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality and integrity.	User management is covered respectively in each individual system under the system Manuals and also this is covered in the ICT draft Policy under section **4.4 on Cyber Security, Privacy and Confidentiality**	Dadson Ngatia	Pending Senate

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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CEC,County Treasury

Date 17/11/2022

17. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,027,740,211	1,027,740,211	1,557,182,138	2,117,767,708	**5,730,430,268**
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	5,995,688	**5,995,688**
World Bank – THUSCP	-	-	-	43,479,045	**43,479,045**
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)	-	2,500,000	-	3,000,000	**5,500,000**
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	235,734,311	**235,734,311**
Centre For Disease Control	-	6,605,018	-		**6,605,018**
Road Maintenance Fuel Levy fund	-	-	-	-	-
Total	**1,027,740,211**	**1,036,845,229**	**1,557,182,138**	**2,405,976,752**	**6,027,744,330**

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

Annex 2 – Analysis of Pending Accounts Payable

NAME OF COUNTY : NYERI COUNTY GOVERNMENT								
ANALYSIS OF DEVELOPMENT PENDING BILLS AS AT 30TH JUNE, 2022								
		(Amounts in Kshs.)	-	-	-			
		Name of Supplier/		Date of	Details of Supply/		Amount of Pending	
	S/No.	Contractor	LPO/LSO/Contract no.	LPO/LSO/Contract no.	Work Performed	Department	Bills at 30.6.2022	Comments
	1	NIVERTEXAS GENERAL CONTRACTORS	640	10/3/2022	Proposed boundary wall and gate house at Nyeri Hill	OFFICE OF THE COUNTY SECRETARY	1,781,010	
	2	DANMARTINS COMPANY LIMITED	655	25/05/2022	Construction of ward office at giathugu in rugi ward	OFFICE OF THE COUNTY SECRETARY	525,804	
							2,306,814	
	1	JANWAYS SUPPLIES	3723	22/04/2022	Renovation works and perimeter wall at Mweiga subcounty revenue offices	FINANCE AND ECONOMIC PLANNING	1,709,144	

	2	NDEITHI CONTRACTORS CO LTD	3722	22/04/2022	Marking of parking bays at karatina market	FINANCE AND ECONOMIC PLANNING	464,000	
	3	GEOKRAM ENTERPRISES LTD	3709	8/4/2022	Proposed renovation works for mukurweini sub county revenue offices	FINANCE AND ECONOMIC PLANNING	1,348,256	
	4	JOSEWA ENTERPRISES LTD	3708	8/4/2022	Renovation works at narumoru sub county revenue offices	FINANCE AND ECONOMIC PLANNING	1,382,795	
	5	EQUITORIAL CONTRACTORS LTD	3749	11/5/2022	Renovation of county treasury offices andinstallation of 2 containers	FINANCE AND ECONOMIC PLANNING	178,524	
							5,082,720	

	1	PROPER MOTOR GARAGE LTD	871	14/06/2022	Payment of Vehicle maintenance KBQ 174D	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	45,878	
	2	AWANTECH LIMITED	874	15/06/2022	Construction of asian qtrs transport termini civil work cluster 1 roards	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	12,396,217	
	3	GEODEV LIMITED	858	30/05/2022	Preparation of Mukurweini intergrated local physical land use plan	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	1,661,051	
	4	PROPER MOTOR GARAGE LTD	853	20/05/2022	Supply and delivery of motor vehicle batteries	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	120,000	

	5	SHITHUKA ENTERPRISES LTD	866	7/6/2022	Supply and delivery of tires	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	531,000	
	6	SAMLEY ENTERPRISES LIMITED	872	15/06/2022	Upgrading of step by step road	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	3,710,028	
	7	GEODEV LIMITED	859	30/05/2022	Surveying and registration of titles for 10 excolonial settlements	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	9,860,000	
	8	GEODEV LIMITED	860	30/05/2022	Consultant services for surveying and titling lot.1 Thunguma Gakanga & Kiandere	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	2,082,200	

	9	SATOM ENTERPRISE S LIMITED		837	4/4/2022	Proposed upgrading of Mwenji road	LANDS,HOUSI NG,PHYSICAL PLANNING &URBAN DEVELOPMEN T	2,620,962	
	10	EZEILI COMPANY LIMITED		827	29/03/2022	Proposed upgrading of Transformer road	LANDS,HOUSI NG,PHYSICAL PLANNING &URBAN DEVELOPMEN T	1,189,232	
	11	KASIMA GENERAL MERCHANTS		833	4/4/2022	Proposed Uprgrading Kimathi Estates roads	LANDS,HOUSI NG,PHYSICAL PLANNING &URBAN DEVELOPMEN T	1,169,396	
	12	TERRENIAL LOGIISTCS AND HAULAGE		855	25/05/2022	Updating of asset register and maitenance of asset management software	LANDS,HOUSI NG,PHYSICAL PLANNING &URBAN DEVELOPMEN T	680,000	

	13	TRINIDAD VENTURES	864	6/6/2022	supply and delivery of office documents	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	195,000	
	14	THE STANDARD GROUP PLC LTD	876	24/06/2022	Newspaper advertising (supply and delivery of GNSS Receiver)	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	68,440	
	15	THIKA MOTOR DEALERS	849	28/04/2022	Payment for Isuzu FVR 34P refuse collection side loading tipper truck chassis no. K7000534, engine no. 255913	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	10,788,000	

	16	URBAN LINES CONSULTANTS LIMITED	868	7/6/2022	Payment for consultant services for the preparation of a base map for Kiuu village	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	1,165,800	
	17	LAMCOOH TOP TECH. LTD	841	6/4/2022	Contracted professional services	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	1,992,000	
	18	CMC MOTOR GARAGE LTD	880	28/06/2022	Repair and maintenance of motor vehicle (19CG010A)	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	139,503	
	19	HARVWAY LIMITED	840	6/4/2022	Upgrading Gitathini, Wandimi Muchemi road (Kamakwa Ward)	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	1,186,042	

	20	GEODEV LIMITED	861	30/05/2022	Consultant services for surveying and titling lot.2 Ihururu Kiamwangi	LANDS,HOUSING,PHYSICAL PLANNING &URBAN DEVELOPMENT	2,079,880	
							53,680,629	
	1	FRANKS REFRIGERATION & ELECTRICAL ENTERPRISES LTD	2859	27/05/2022	Supply of medical equipment for repair of mukurweini hospital morgue cold room	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	1,987,000	
	2	BOC KENYA PLC	2784	7/4/2022	Supply of oxytherapy kits	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	1,523,080	

	3	PENTA MEDICALS LTD	2748	3/8/2022	Supply of laboratory hospital chairs and hematology roller mixer to nyeri county	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	112,000	
	4	PENTA MEDICALS LTD	2749	3/8/2022	Supply of digital weighing scales and oxygen flow meter and gauge to nyeri county government	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	356,000	
	5	FRAMAWAKI GACHUIGA LIMITED	2766	22/03/2022	Cabro paving at karatina hospital	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	4,874,471	

	6	CHARAN LAKES (K) LTD	2600	########	Waterproofing of New Mt.Kenya Isolation ward building	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	3,969,497	
	7	PECYKI PRINTERS AND GENERAL SUPPLIES	2913	27/06/2022	Construction of toilet block at Kagere dispensary	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	1,060,958	
	8	NDEITHI CONTRACTORS LIMITED	2894	22/06/2022	Construction of toilet block at Kiaguthu dispensary	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	825,282	

	9	REMERA INVESTMENTS	2806	10/5/2022	Renovations of outpatient block and laboratory extension	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	1,452,262	
	10	GIBMEC LIMITED	2916	27/06/2022	proposed electrical works at Mt kenya Hospital	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	304,006	
	11	JANWAYS SUPPLIES	2900	23/06/2022	Construction of iruri dispensary phase I	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	2,395,267	

	12	TIDYSITE SERVICES LTD	2800	6/5/2022	Proposed construction of Kaheti Dispensary	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	1,654,172	
	13	PENTA MEDICALS LTD	2912	27/05/2022	Supply of infant bubble-pap machine	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	534,600	
	14	PENTA MEDICALS LTD	2914	27/06/2022	Supply of medical equipment	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	974,000	

	15	PENTA MEDICALS LTD	2896	22/06/2022	Supply of various medical equipment	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	903,000	
	16	PENTA MEDICALS LTD	2895	22/06/2022	Supply of patient monitors	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	190,000	
	17	FINESCOPE SYSTEM LIMITED	2905	24/06/2022	Supply of electrical oxygen concentrator, x-ray viewer, paediatric weight and height machine,drip stands and room heaters	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	600,650	

	18	FINESCOPE SYSTEM LIMITED	2908	25/06/2022	Supply of operating theatre light	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	500,000	
	19	FINESCOPE SYSTEM LIMITED	2910	25/06/2022	Supply of small biosafety cabinet	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	403,975	
	20	FINESCOPE SYSTEM LIMITED	2909	25/06/2022	Supply of laundry drier	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	1,600,000	

	21	FINESCOPE SYSTEM LIMITED	2898	22/06/2022	Supply of dental x-ray	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	150,000	
	22	SPECIALISED WATER SYSTEM	2897	22/06/2022	Proposed isolation ward at mt.kenya hospital sanitary fittings drainage, plumbing,solar hot water heating and fire protection works	DEPARTMENT OF HEALTH, PUBLIC HEALTH AND SANITATION SERVICES	1,723,580	
							28,093,799	

	1	ARCLIFE			PROPOSED 2NO STAFF HOUSES ,ABLUTION BLOCK AND SEPTIC TANK	GENDER	1,643,939	
							1,643,939	PB as at 30 June 2021
	1	NITHEN ENTERPRISE S	573	30/05/2022	Supply and delivery of branded 50 seater tents	GENDER,YOU TH AND SOCIAL SERVICES	1,425,000	
	2	MICHELLE AND AUSTIN LOGISTICS	572	25/05/2022	Supply and delivery of branded doomed tents 100 seater	GENDER,YOU TH AND SOCIAL SERVICES	5,643,000	
	3	MERMAC SUPPLIERS	578	2/6/2022	Supply and delivery of salon and barber shop equipment	GENDER,YOU TH AND SOCIAL SERVICES	751,700	

	4	GENEXHIT CONTRACTORS LIMITED	558	5/5/2022	Supply and delivery of sound equipments	GENDER,YOUTH AND SOCIAL SERVICES	2,890,000	
	5	SANS PEREIL LIMITED	549	31/03/2022	Septic tank and mechanical works at kiawara fire station	GENDER,YOUTH AND SOCIAL SERVICES	989,468	
	6	AUSPICIOUS SOLUTIONS LTD	575	30/05/2022	Proposed construction of infrastructure and installation of equipment for toll free emergency line at Nyeri and karatina fire stations	GENDER,YOUTH AND SOCIAL SERVICES	1,497,825	
	7	VENTAIR CONSTRUCTION LIMITED	588		Renovation works at mweiga community hall	GENDER,YOUTH AND SOCIAL SERVICES	759,177	

	8	CELIM COMMERCIAL AGENCIES LIMITED	579	2/6/2022	supply and delivery of equipments	GENDER,YOUTH AND SOCIAL SERVICES	1,195,000	
	9	DANTEZKI SOLUTIONS LIMITED	591	9/6/2022	supply and delivery of branded stackable plastic chairs	GENDER,YOUTH AND SOCIAL SERVICES	663,850	
	10	HILL BUILDING SYSTEMS LTD	556	20/04/2022	Proposed landscaping and outdoor part at ihururu center phase II	GENDER,YOUTH AND SOCIAL SERVICES	1,707,365	
	11	MARKET AND VIEW ENTERPRISES	590	9/6/2022	Supply and delivery of staff uniforms	GENDER,YOUTH AND SOCIAL SERVICES	241,500	
	12	CATELINA INVESTMENT LTD	547	31/03/2022	proposed chainlink fence at Karatina fire station	GENDER,YOUTH AND SOCIAL SERVICES	223,648	

	13	WINLONDE ENTERPRISES	598	6/20/2022	Supply and delivery of uniforms	GENDER,YOUTH AND SOCIAL SERVICES	104,000	
	14	MARWAGI ENTERPRISES	596	16/06/2022	Supply and delivery of sports equipments	GENDER,YOUTH AND SOCIAL SERVICES	998,900	
							19,090,433	PB as at 30 June 2022
		Sub Total					20,734,372	
	1	MWALONI ENTERPRISES	721	2/6/2022	Supply of tyres 245/70R16	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATION AND YOUTH AFFAIRS	265,600	
	2	PINNIE AGENCY LIMITED	689	8/3/2022	Proposed erecting a flood light mast at karindundu dumpsite	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATION AND YOUTH AFFAIRS	402,230	

	3	GOLDSTOCKS COMPANY LIMITED	716	30/05/2022	cost of supply of glass crusher	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATION AND YOUTH AFFAIRS	918,500	
	4	BLUEVALLEY ENTERPRISES	722	2/6/2022	proposed ablution block,gatehouse and sorting shed at karindundu dumpsite	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATION AND YOUTH AFFAIRS	7,155,100	
	5	JOMWA AGENCIES LTD	688	17/02/2022	Proposed erecting a flood light mast at gikeu dumpsite	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATION AND YOUTH AFFAIRS	495,888	

	6	LEINAD GENERAL SUPPLIERS LIMITED	708	10/5/2022	Construction of refuse chute at mathira west kiawarigi	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATI ON AND YOUTH AFFAIRS	266,675	
	7	WISA GENERAL MERCHANTS LIMITED	725	6/6/2022	Re-roofing and renovation works for block C	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATI ON AND YOUTH AFFAIRS	1,071,973	

	8	GOLDSTOCKS COMPANY LIMITED	671	16-12-21	Supply of Tyres size 9r20	DEPARTMENT OF COUNTY PUBLIC SERVICE, ADMINISTRATION AND YOUTH AFFAIRS	519,300	
							11,095,267	
	1	JOEJU GENERAL MERCHANTS LIMITED	1426	25/01/2022	Supply of 164.47 well decomposed boma manure shoats	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	999,978	

	2	EMMICK ENTERPRISES	1525	2/6/2022	Supply of 40000 tilapia post fingering	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	1,000,000	
	3	SPARLEX LIMITED	1537	7/6/2022	Supply and delivery of 50k aluminium milk cans	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	433,400	
	4	LICHAZ INVESTMENTS LIMITED	1486		Proposed construction of cattle vaccination crushes	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	1,649,498	

	5	POWER PLANT SUPPORT LIMITED	1465	14/03/2022	Servicing GK141T motor grader	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	522,874	
	6	GLACIER HILL TECHNICAL LIMITED	1491	21/04/2022	Proposed construction of surround walkway pavement - Landscaping and rain water goods at new hostel -wambugu atc	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	1,008,516	
	7	SUPERNOF VENTURES	1513	26/05/2022	Supply and delivery of 1*5000 plastic tank	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	58,000	

	8	GLACIER HILL TECHNICAL LIMITED	1492	21/04/2022	Repair of walkways pavements at Wambugu ATC	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	1,413,970	
	9	SAMJE CONTRACTO RS LIMITED	1511	26/05/2022	Chainlink fence at Mwereri cattledip	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	499,078	
	10	DONELLA ROADS AND BUILDING CONTRACTO RS	1519	31/05/2022	Proposed repairs and renovation works at wamagana fish processing plant	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	999,224	

	11	JUNCTION KOGI AUTO GARAGE	1498	6/5/2022	Cost of motor vehicle service for GK A125R	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	201,300	
	12	EMMICK ENTERPRISES	1499	16/05/2022	Supply of tilapia monosex fingering	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	1,000,000	
	13	TRINION TRADING COMPANY	1562	28/06/2022	Servicing GKA M141T motor grader	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	399,195	

	14	JUPITER FARMPUT SUPPLIES	1552	16/06/2022	cost of supply of farm inputs to wambugu atc	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	136,800	
	15	TRISHAN COMPANY ENTERPRISES	1530	3/6/2022	Renovation of nyamakuyu tea buying centre	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	1,207,189	
	16	MIKRO HOLDINGS LIMITED	1539	9/6/2022	Renovation of kianguta tea buying centre	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	750,114	

	17	PROTETTA HOLDINGS LIMITED	1495	4/5/2022	Construction of a sedimentation tank, septic tank and accessories at mweiga slaughter house	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	2,515,100	
	18	JUPITER FARMPUT SUPPLIES LTD	1554	22/06/2022	Supply of farm inputs to wambugu ATC	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	192,640	
	19	MIKE AUTOSPARE S AND METAL WORKS LIMITED	1551	13/06/2022	phase power connection for kirimukuyu feed mill	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMEN T	746,054	

	20	KATELINK LIMITED	1477	29/03/2022	proposed repair and renovation works at kamakia tea collection centre	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	974,423	
	21	AQUA PRO LIMITED	1512	2605/2022	Construction of a green house and coffee drying beds at rui ruiru coffee factory	DEPARTMENT OF AGRICULTURE ,LIVESTOCK AND FISHERIES DEVELOPMENT	1,445,672	
							18,153,024	
	1	RUTCA ENTERPRISES	471		Proposed roofing of soko mjinga market walkways	TRADE,TOURISM,CULTURE AND COOPERATIVES	996,880	
	2	ALYSHAM VENTURES LIMITED	472	10/2/2022	Proposed fencing at Kiawara Open air market	TRADE,TOURISM,CULTURE AND COOPERATIVES	565,500	

	3	EQUITORIAL CONTRACTORS	459	19/05/2022	Proposed extension kiosk at kamakwa market	TRADE,TOURISM,CULTURE AND COOPERATIVES	2,421,398	
	4	PINULA ENTERPRISES LIMITED			Proposed renovation at trade offices at ruring'u	TRADE,TOURISM,CULTURE AND COOPERATIVES	1,536,041	
	5	PAMMY GENERAL MERCHANTS	452		Catering services	TRADE,TOURISM,CULTURE AND COOPERATIVES	594,000	
	6	KARITAS TENT MAKERS	458	19/05/2022	Provision of tents,chairs and toilets	TRADE,TOURISM,CULTURE AND COOPERATIVES	749,000	
	7	MIDOTI ENGINEERING GROUP LTD	461	19/05/2022	Proposed side sheeting of Ruthagati market	TRADE,TOURISM,CULTURE AND COOPERATIVES	679,161	
	8	SONWAYS ENTERPRISES LTD	460	19/05/2022	Proposed construction chainlink fence at Kiawairigi market	TRADE,TOURISM,CULTURE AND COOPERATIVES	552,276	

	9	NEWSOX SOUNDS	480		Provison of public adress	TRADE,TOURISM,CULTURE AND COOPERATIVES	284,000	
	10	NEWSOX SOUNDS	495	10/6/2022	Provison of public adress system,standby generator and screens	TRADE,TOURISM,CULTURE AND COOPERATIVES	208,800	
	11	MARYA SOLUTIONS ENTERPRISES	462	19/05/2022	Proposed renovation works at Gakindu market	TRADE,TOURISM,CULTURE AND COOPERATIVES	274,975	
	12	MARKAN COMPANY LIMITED	478	21/05/2022	Proposed renovation of othaya cooperative subcounty offices	TRADE,TOURISM,CULTURE AND COOPERATIVES	2,493,942	

	13	ORLAKES ENTERPRISE S	465	19/05/2022	Proposed gate,gatehouse at trade offices;renovation and gate at batian market and gate and repairs at mweiga	TRADE,TOURI SM,CULTURE AND COOPERATIVE S	1,371,706	
	14	MASSLINK LIMITED			Proposed road works and gate at mihuti market	TRADE,TOURI SM,CULTURE AND COOPERATIVE S	795,789	
	15	EDICAH CONSTRUCTI ON LIMITED	476	20/05/2022	Proposed cabro paving at mucatha market	TRADE,TOURI SM,CULTURE AND COOPERATIVE S	801,100	
	16	EPIC ZONE LIMITED	499		proposed renovation works at kabuta market	TRADE,TOURI SM,CULTURE AND COOPERATIVE S	609,139	
	17	JOEDREAMS LIMITED	457		Proposed construction of stall/shops at mudavadi market	TRADE,TOURI SM,CULTURE AND COOPERATIVE S	894,256	

	18	SHREEN VENTURES LIMITED	477	21/05/2022	Market signage for all county markets	TRADE,TOURISM,CULTURE AND COOPERATIVES	2,180,266	
	19	BEWA WHOLESALERS LIMITED			Installation of solar at narumoru market	TRADE,TOURISM,CULTURE AND COOPERATIVES	1,818,800	
	20	BEWA WHOLESALERS LIMITED			Installation of solar at narumoru market	TRADE,TOURISM,CULTURE AND COOPERATIVES	1,000,000	
	21	ALLYN ENTERPRISES LIMITED	456		Ablution block at kiahungu market	TRADE,TOURISM,CULTURE AND COOPERATIVES	1,723,777	
	22	AFRICAN KITCHEN KIKWETU & EVENTS	498	28/06/2022	Trade shows and exhibitions materials	TRADE,TOURISM,CULTURE AND COOPERATIVES	310,000	
	23	WILLWA ENTERPRISES LIMITED	500		Construction of 7 stalls at kiawara market	TRADE,TOURISM,CULTURE AND COOPERATIVES	1,677,969	

	24	WIWAMENYA ENTERPRISES	497		Trade shows and exhibitions materials	TRADE,TOURISM,CULTURE AND COOPERATIVES	511,100	
		SUB-TOTAL					25,049,875	
		SANKARA SERVICES LIMITED	802	26/04/2022	Completion works of 2 classrooms at gatumbiro youth polytechnic	EDUCATION,SCIENCE AND TECHNOLOGY	934,160	
		SIATE LIMITED			Construction of 2 classrooms at karundas ECDE	EDUCATION,SCIENCE AND TECHNOLOGY	2,193,200	
		MIDOTI ENGINEERING GROUP LTD	808	19/05/2022	Construction of pit latrine at gichira ECDE centre	EDUCATION,SCIENCE AND TECHNOLOGY	560,112	
		MJENGO AND ALLLIED COMPANY LTD	795	7/4/2022	construction of 2 No classroom block at maragima ECDE	EDUCATION,SCIENCE AND TECHNOLOGY	2,329,738	

		GEAN HOLDINGS COMPANY LTD	814	2/6/2022	Construction of 1 classroom block at thaithi ECDE	EDUCATION,SCIENCE AND TECHNOLOGY	1,020,756	
		JULIN VENTURES LIMITED	815	2/6/2022	Supply and delivery of sport uniforms and equipments	EDUCATION,SCIENCE AND TECHNOLOGY	2,799,400	
		MWAKAGA BUILDING CONSTRUCTION	806	17/05/2022	Renovation of 1 classroom at kahutini ECDE Centre	EDUCATION,SCIENCE AND TECHNOLOGY	123,424	
		CHAMAWA SUPPLIES LIMITED	803	6/5/2022	proposed renovation of classrooms at kabiruini ECDE centre	EDUCATION,SCIENCE AND TECHNOLOGY	699,202	
		SUB-TOTAL					10,659,992	

		PRIME RIGS DRILLERS	847	12/2/2021	HYDROLOGIST CARRYING OUT SURVEY AND ENVIROMENTAL IMPACT ASSESSMENT FOR GIAKAGINA IN MAGUTU WARD	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	465,000	
		GEOMS LIMITED		13/03/2022	FENCING OF BLUEVALLEY WASTE TRANSFER STATION	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	4,916,129	
							5,381,129	PB as at 30 June 2021

		NIMKRISMER CONTRACTORS LTD	1122	19/04/2022	Supply and delivery of plastic tanks for mukurweini central	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	1,947,030	
		RUDAS CONSTRUCTION	1188	31/05/2022	Rehabilitation of Ngonde Plastic tank	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	295,500	
		RAZAPTRONICS ENTERPRISES LTD	1132	22/04/2022	Equipping Mahiga Cattle Dip in Kieni West Sub County	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	1,983,219	

		BLUE MOUNTAIN CONSTRUCTION LTD	1165	13/05/2022	Construction of waste water pipeline for Titie treatment works being engineers payment certificate NO.1	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	2,921,415	
		NEWSOX SOUNDS ENTERTAINMENT	1201	8/6/2022	Provision of Public Address System during the World Day to combat desertification	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	35,000	
		PLAINSVIEW SOLUTIONS	1137	22/04/2022	Construction of Kihuyo pipeline project in Nyeri Central subcounty	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	775,400	

		AFRICAN KITCHEN KIKWETU & EVENTS			Provision of Catering services for World day to combat Desertification	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	110,000	
		NIMKRISMER CONTRACTORS LTD	1138	22/04/2022	Construction of pipeline for Kamatongu water projects in Kamatongu water projects in Kieni west sub-county	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	2,972,240	
		MURRAD VENTURES	1128	22/04/2022	Rehabilitation of Ragati Ebenezer borehole	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	598,000	

		GERBERA TENTS	1202	14/06/2022	Provision of dressed seats for world day to combat desertification	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	12,000	
		SUPERPROD COMPANY	1139	22/04/2022	Rehabilitation and protection of new city springs in Kieni west subcounnty	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	911,970	
		JANMERS CONTRACTORS AND SUPPLIERS LTD	1135	22/04/2022	Construction of gaithuri water project in tetu sub county	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	580,035	

		PLAINSVIEW SOLUTIONS	1206	28/06/2022	construction of gathogorero water pipeline in mathira west subcounty	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	48,735	
		AUTO CONCEPT COMPANY	1166	16/05/2022	improvement of Naromoru treatment plant in kieni east subcounty	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	2,765,440	
		OLE SEGUTI INVESTMENT LTD	1126	21/04/2022	Payment for giakagina borehole distribution line and construction of elevated tank in mathira east sub county	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	2,643,231	

		DIANI SUNFLOWER TENTS & DÉCOR	1103	10/3/2022	Provision of 100 seater tents and decorations during official launch of the wangari mathai 1M tree challenge at governor's office grounds	WATER,FORESTRY AND WILDLIFE, ENVIRONMENT AND NATURAL RESOURCES	52,900	
		SUB-TOTAL					18,652,115	PB as at 30 June 2022
		TOTAL					24,033,245	

	1	BARAKA ENTERPRISES			GRADING AND GRAVELLING OF ICHAMARA TRADING CENTRE-MUKURWEINI	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	34,452	
		SUB-TOTAL					34,452	RD Retension PB as at 30 June 2021
	1	PANAFRICAN EQUIPMENT KENYA LIMITED	2279	30/05/2022	Supply of water pump assy for GKA 678H motor grader	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	193,667	

	2	TRISHAN ENTERPRISES LIMITED	2285	31/05/2022	Upgrading of kimondo road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,949,044	
	3	ILLUSTAR INVESTMENT LIMITED	2238	18/05/2022	Installation of stand alone lights at munungaini/mummbuini/kibaara-kamakwa ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	3,938,200	
	4	WESTCOAST ROCK LANDSCAPERS LIMITED	2280	31/05/2022	Upgrading of kwa muraya kiriini road nduyi road, kianjamba road, chief ruruguti and kanyange road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,960,105	

	5	DARKAD AFRICA INVESTMENTS LIMITED	2218	9/5/2022	Upgrading of full gospel church road gatumbiro primary road, wandumbi junction and nyakahiti	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,334,968	
	6	KEVKI LIMITED	2200	26/04/2022	Upgrading of ciagumba irima road and kagicha thwani road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	3,117,696	
	7	WILLWA ENTERPRISES LIMITED	2228	16/05/2022	Installation of stand alone lights at Kiamucheru/kihuri/kagochi/ ngurweini- magutu ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	990,640	

	8	HARTHWAY CONTRACTORS LIMITED	2271	27/05/2022	Upgrading of gathambari kianwe road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,713,177	
	9	JANWAYS LIMITED	2265	5/27/2022	Installation of streetlights at mutaga shopping centre - ruguru ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	3,569,088	
	10	BEWA WHOLESALERS LIMITED	2291	2/6/2022	Installation of streetlights at various junctions-mahiga ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,238,300	

	11	JUNCTION KOGI AUTO GARAGE	2307	18/06/2022	Payment for repair of GKA 246G	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	134,800	
	12	ROKEN CONSTRUCTION LTD	2308	28/06/2022	Construction of lusoi culvert bridges	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,120,189	
	13	HAYTCH ENTERPRISES LIMITED	2222	10/5/2022	Installation of streetlights at ruringu gichamengo village-ruringu ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,723,992	

	14	MATLEON ELECTRICAL SERVICES	2268	27/05/2022	Installation of streetlights at kahawa ridge- wamagana ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	989,248	
	15	WAGI OVERHEAD CONSTRUCTION LIMITED	2203	26/04/2022	Installation of stand alone streetlights at mukurweini mortuary behind equity stage junction and taifa sacco-mukurweini central ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	990,640	

	16	TORONO SUPPLIERS	2292	3/6/2022	Supply of electrical items for maintenance	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,980,000	
	17	ZIKTO ENTERPRISES LIMITED	2136	23/03/2022	Upgrading of kariokor steve wandeto, kambi,kiambiriria roads	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,739,238	
	18	KAXPAR TECHNICAL WORKS LTD	2309	28/06/2022	Construction of kianjiru-wamagana 12M footbridge wamagana ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,497,374	

	19	TRICON LIMITED	2149	3/4/2022	Proposed upgrading of kwa Njogu - Karemenu and Ramuria Ihingo Inya	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,934,727	
	20	LEINAD GENERAL SUPPLIERS LIMITED	2303	15/06/2022	Supply of tyres size 315/80R/22.5	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	596,000	
	21	NEW MT KENYA ECONOMICAL GARAGE	2306	18/06/2022	Repar of 19CG045A	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	59,160	

	22	DARKAD AFRICA INVESTMENTS LIMITED	2141	4563208	Upgrading of Equator roads Kiambiriria roads and pastor and pastor mutitu wa Rachael bishop roads	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,563,208	
	23	MWALONI ENTERPRISES	2223	13/05/2022	Proposed upgrading of OG Kanyuira -Mbunda Ndumaini road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,015,386	
	24	BLUE MOUNTAIN CONSTRUCTION LTD	2239	18/05/2022	Installation of street lights at Kirurumi/Nyamakuyu-Dedan Kimathi ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,964,113	

	25	PATIENCE CONSTRUCTION LIMITED	2177	12/4/2022	Upgrading of Itundu Gachuina road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	3,040,000	
	26	MOLECOM LIMITED	2286	31/05/2022	Upgrading of Jericho road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	948,042	
	27	HUMZONE SERVICES LIMITED	2296	3/6/2022	Repair of motor grader 19CG052A	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	275,848	

	28	FEFRA VENTURES	2305	18/06/2022	Repair of shacman tipper 19CG049A	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	157,564	
	29	JUNCTION KOGI AUTO GARAGE	2103	7/2/2022	Repair of fuso tipper 19CG021A	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	198,766	
	30	SAMMIR VENTURES LIMITED	2210	4/5/2022	Installation of stand alone lights at Kigogoini/Huhoini/Karunaini - Dedan Kimathi ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	3,707,070	

	31	MIKE AUTOSPARES AND METAL WORKS LIMITED	2229	16/05/2022	Installation of streetlights at Gamerock/Kiganjo shopping centre/wachari junction - Kiganjo Mathari WD	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	988,320	
	32	CONTRALINKS SOLUTIONS AND SERVICES LIMITED	2230	16/05/2022	Installation of stand alone lights at Miiri/Ndima/Kianjuu TBC/ Oldoiyo Wngoru - Iriani mathira ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,932,746	
	33	POESI CONSTRUCTION COMPANY	2158	8/4/2022	Upgrading of Kahara Road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,979,979	

	34	EDNIR GENERAL CONTRACTORS	2312	30/06/2022	Upgrading of Mbari ya Hiti road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	285,786	
	35	ABUJA ENGINEERING CO. LIMITED	2232	5/16/2022	Installation of streetlights at gamerock extension/berry's field/vera's/Kahawa campus	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,258,868	
	36	GYPSY GENERAL ENTERPRISES LIMITED	2236	18/05/2022	Upgrading of Karifi - Munyange road and munyange secondary A road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,205,311	

	37	DHAMANA SERVICES	2287	31/05/2022	Installation of streetlights at Ihururu town extension - Dedan Kimathi WD	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,700,596	
	38	WARDA ELECTRICALS SALES & SERVICES LIMITED	2277	29/05/2022	Installation of solar street lights at Njuguna Kairu extension/tree tops-Mweiga WD	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,478,640	
	39	G5 HAULIER LIMITED	2192	22/04/2022	Upgrading of Kiagonde Secondary school road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,399,655	

	40	ZIWALAKE MERCHANTS LIMITED	2247	24/05/200	Installation of streetlights at Kirathimo PCEA - Kabaru ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,944,160	
	41	CHAMAWA SUPPLIERS LIMITED	2301	7/6/2022	Installation of stand alone lights at Wakamata/Ngaini/Ruthagati/ Kiangoma	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,229,600	
	42	MIKE AUTOSPARES AND METAL WORKS LIMITED	2253	26/05/2022	Installation of street lights at Mihuti/Kirarniro Rugi Ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,948,105	

	43	ABUJA ENGINEERIN G CO. LIMITED	2087	1/25/2022	Connection of 7 no highmasts at ngaini/ruthagati/rititi/thaithi/ gatiko-kirimukuyu ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCT URE AND COMMUNICATI ON	429,548	
	44	FERWA COMPANY LIMITED	2252	25/05/2022	Installation of stand alone streetlights at ihithe/mbaaini/kihora/matha kwaini/hubuini- wamagana ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCT URE AND COMMUNICATI ON	3,715,248	
	45	GEE TWO TALENT CO LTD	2278	29/05/2022	Installation of streetlihghts at Jambo and Gatura Iriani Mathira ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCT URE AND COMMUNICATI ON	185,600	

	46	DALINE GENERAL MERCHANTS LIMITED	2234	17/05/2022	Installation of streetlights at karindundu/karatina town/grand kago-karatina ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	995,326	
	47	LA DAVCON ENTERPRISES LIMITED	2302	10/6/2022	Installation of streetlights at chinga dam/iganjo/kianguru buying centre - chinga ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,043,014	
	48	ROSANAD KENYA LIMITED	2313	30/06/2022	Hire of lowloader	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	561,520	

	49	LESEDI ENTERPRISES LIMITED	2294	3/6/2022	Installation of stand alone streetlights at karundas shopping- thegu ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,448,144	
	50	KATELINK LIMITED	2251	25/05/2022	Installation of streetlights at Ihururu town extension - Dedan Kimathi WD	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,202,306	
	51	LIMUTHIE SUPPLIERS LIMITED	2245	20/05/20022	Installation of stand alone streetlights at kamoko/ndunyu/kagonye/gaturuturu wamagana ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	3,961,632	

	52	SANS PAREIL COMPANY LIMITED	2184	22/04/2022	Upgrading of power server room and replacement of backup systems at town hall	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,637,600	
	53	CEPRIONT TRADERS LIMITED	2297	6/6/2022	Installation of stand alone streetlights at mutoigu/matangi-ini-ruringu ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,723,135	
	54	AFRIHOST CONSTRUCTION CO LIMITED	2254	26/05/2022	Installation of streetlight at Chorongi kwa Wambui/Kiamunyi/Muhindis- Ruringu ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,897,448	

	55	TRYON CONSTRUCTION LIMITED	2273	29/05/2022	Installation of stand alone streetlights at kirachini/childrens home/umbui-mahiga ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,211,206	
	56	SHAWNANCY ENTERPRISES LTD	2299	7/6/2022	Installation of stand alone streetlights at karia/mbari ya komu/nderi memorial-ruringu wd	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	3,220,937	
	57	SACORINNA COMPANY LIMITED	2267	27/05/2022	Installation of stand alone streetlights at karangia/wamagana/kariguini/kigwandi - wamagana ward	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,952,504	

	58	ANCHOR LIMITED	2231	16/05/2022	Installation of streetlights at itiati/mathaithi/muthua/jamaica - karatina	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	1,879,200	
	59	BRIKIM SOLUTIONS LIMITED	2173	12/4/2022	Upgrading of chief mwangi kiabari marara warugongo road and gatangiini road	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,697,862	
	60	COFARD CONTRACTORS LIMITED	2314	4/7/2022	Construction of ha mukira culvert bridge	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	2,047,806	

	61	ZIKTO ENTERPRISES LIMITED	2315		Upgrading of storm water drainage at ruringu meeting point	DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND COMMUNICATION	4,268,000	
		SUB-TOTAL					130,070,052	PB as at 30 June 2022
		TOTAL					130,104,504	
		GRAND TOTAL					328,994,239	

ANALYSIS OF RECURRENT PENDING BILLS AS AT 30TH JUNE 2021 AND 2022

S/No.	Name of Supplier/ Contractor	LPO/LSO/Contract no.	Date of LPO/LSO/Contract no.	Details of Supply/ Work Performed	Department	Amount of Pending Bills at 30.6.2022	Comments
1	CMC Motors			Repair of GKB 570E	Office of the County Secretary	166,851	
2	Othaya Mukurweini Water and Sanitation			CATERING FOR PROVISION OF WATER AT OTHAYA AND MUKURWEINI OFFICES	Office of the County Secretary	24,173	
	TOTAL					**191,024**	PB as at 30th June 2021
1	GOVERNMENT PRINTERS	3807		SUPPLY OF REVENUE COLLECTION BOOKS	Finance & Economic Planning	105,560	
2	DEBRATAK ENTERPRISES	3590		SUPPLY OF CLEANING MATERIALS	Finance & Economic Planning	9,360	
3	LAPFUND			UNREMITTED LAPFUND APRIL 2013 TO JULY 2022	Finance & Economic Planning	126,391,511	
						126,506,431	Unremitted Lapfund April 2013 to July 2022
1	Betroy Phamaceuticals		16/4/2015	For Karatina Hospital	Health	48,617	
2	Betroy Phamaceuticals			For Karatina Hospital	Health	27,771	
3	Kamau G.Garage			Repair of vehicle KUL 353	Health	38,000	
4	Kamau G.Garage		21/6/2019	Repair of vehicle KUL 353	Health	31,700	
5	Kamau G.Garage			Repair of vehicle KUL 353	Health	44,800	
6	Kagori Kimondo			Repair of vehicle KUL 353	Health	16,830	
7	Mob House			Mukurweini Hospital	Health	105,000	
	sub-total				-	312,718	PB as at 30th June 2021
1	Safaricom Kenya Ltd	798	14/02/2022	Payment of calling cards	Education & Sports	317,500	
2	Genietax Business Solutions	787	02-02-22	Payment of supply of ECDE porridge flour	Education & Sports	415,158	
	Sub Total					**732,658**	PB as at 30th June 2022
	Grand total					**127,742,831**	

Supplier Of Goods Or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction Of Buildings			-	8,055,653	-	8,055,653	
						-	
						-	
Sub-Total						-	
Construction Of Civil Works			25,700,860	244,584,811	18,661,740	251,623,931	
						-	
						-	
Sub-Total						-	
Supply Of Goods			4,287,682	43,290,034	4,061,722	43,515,994	
						-	
						-	
Sub-Total						-	
Supply Of Services			1,044,872	153,243,311	746,691	153,541,492	
						-	
Sub-Total						-	
Grand Total			**31,033,414**	**449,173,809**	**23,470,153**	**456,737,070**	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Middle Management	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Unionisable Employees	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Others *(specify)*							
Casuals	-	-	237,504	237,504	-	-	
Sub-Total	-	-	237,504	237,504	-	-	
Grand Total	-	-	**237,504**	**237,504**	-	-	

Annex 4 –Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities			-	-			
Sub-Total							
Amounts Due To County Govt Entities			-	-	-		
Sub-Total							
Amounts Due To Third Parties	Lapfund		126,391,511	-	126,391,511		
Sub-Total							
Others (*Specify*)			-	-	-		
Sub-Total			-		-		
Grand Total			**126,391,511**	-	**126,391,511**		

Annex 5 –Analysis Of Imprests and Advances

Name Of Officer Or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Solomon Ngatia Chengecha	7/10/2021	550,000	-	550,000
Cyrus Njige Kamuri	14/09/21	30,000	30,000	-
Cyrus Njige Kamuri	10/11/2021	50,000	50,000	-
Cyrus Njige Kamuri	12/11/2021	58,800	58,800	-
Peter Gakinya Waigwa	12/10/2021	254,800	254,800	-
Peter Gakinya Waigwa	7/10/2021	82,900	82,900	-
Peter Gakinya Waigwa	12/11/2021	327,600	327,600	-
Peter Gakinya Waigwa	30/12/21	383,600	383,600	-
Peter Gakinya Waigwa	16/05/22	289,800	289,800	-
Boniface Mbaaru Mwangi	14/09/21	178,000	178,000	-
Boniface Mbaaru Mwangi	12/10/2021	430,000	430,000	-
Boniface Mbaaru Mwangi	7/10/2021	550,000	550,000	-
Boniface Mbaaru Mwangi	19/10/21	398,400	398,400	-
Boniface Mbaaru Mwangi	9/11/2021	238,000	238,000	-
Boniface Mbaaru Mwangi	12/11/2021	439,100	439,100	-
Boniface Mbaaru Mwangi	7/12/2021	89,000	89,000	-
Boniface Mbaaru Mwangi	7/12/2021	32,300	32,300	-
Boniface Mbaaru Mwangi	7/12/2021	95,300	95,300	-
Boniface Mbaaru Mwangi	12/1/2022	73,500	73,500	-
Boniface Mbaaru Mwangi	18/01/22	218,400	218,400	-
Boniface Mbaaru Mwangi	9/2/2022	159,394	159,394	-
Boniface Mbaaru Mwangi	10/3/2022	73,000	73,000	-
Boniface Mbaaru Mwangi	14/03/22	133,000	133,000	-
Boniface Mbaaru Mwangi	10/5/2022	81,200	81,200	-
Boniface Mbaaru Mwangi	10/3/2022	102,000	102,000	-
Boniface Mbaaru Mwangi	31/03/22	500,000	500,000	-
Boniface Mbaaru Mwangi	16/05/22	183,090	183,090	-
Boniface Mbaaru Mwangi	16/05/22	129,000	129,000	-
Boniface Mbaaru Mwangi	22/06/22	63,900	63,900	-
Boniface Mbaaru Mwangi	22/06/22	31,200	31,200	-
Perpetua Eunice Wamuyu Macharia	14/09/21	216,000	216,000	-
Perpetua Eunice Wamuyu Macharia	12/10/2021	580,500	580,500	-
Perpetua Eunice Wamuyu Macharia	11/1/2022	750,000	750,000	-

Perpetua Eunice Wamuyu Macharia	12/5/2022	26,900	26,900	-
Perpetua Eunice Wamuyu Macharia	12/5/2022	650,000	650,000	-
Grace Mumbi Rukwaro	7/10/2021	216,000	216,000	-
Grace Mumbi Rukwaro	12/11/2021	361,900	361,900	-
Grace Mumbi Rukwaro	9/11/2021	500,000	500,000	-
Grace Mumbi Rukwaro	7/12/2021	28,000	28,000	-
Grace Mumbi Rukwaro	7/12/2021	19,600	19,600	-
Grace Mumbi Rukwaro	7/12/2021	37,800	37,800	-
Grace Mumbi Rukwaro	30/01/22	142,800	142,800	-
Grace Mumbi Rukwaro	30/01/22	216,000	216,000	-
Grace Mumbi Rukwaro	30/01/22	750,000	750,000	-
Grace Mumbi Rukwaro	30/03/22	83,900	83,900	-
Grace Mumbi Rukwaro	12/5/2022	650,000	650,000	-
Grace Mumbi Rukwaro	15/06/22	370,000	370,000	-
Nahashon Mung'ora Muriuki	14/09/21	100,000	100,000	-
Nahashon Mung'ora Muriuki	14/09/21	247,437	247,437	-
Nahashon Mung'ora Muriuki	14/10/21	100,000	100,000	-
Nahashon Mung'ora Muriuki	10/1/2022	300,000	300,000	-
Nahashon Mung'ora Muriuki	17/02/22	395,980	395,980	-
Nahashon Mung'ora Muriuki	18/02/22	500,000	500,000	-
Carol Wakio Nderi	14/09/21	50,000	50,000	-
Carol Wakio Nderi	19/01/22	120,000	120,000	-
Joseph Mukubwa Wambugu	19/01/22	30,900	30,900	-
Edward Mutahi Kahiga	17/02/22	771,980	771,980	-
Tyson Mwangi Githinji	13/05/22	300,000	300,000	-
Simon Ndirangu Gachunia	7/12/2021	73,500	73,500	-
Samuel Muriuki Wanjau	12/11/2021	53,400	53,400	-
Samuel Muriuki Wanjau	7/12/2021	14,000	14,000	-
Samuel Muriuki Wanjau	19/01/22	12,600	12,600	-
George Washington Kariuki Mwangi	14/09/21	30,000	30,000	-
Francis Ngugi Muiruri	14/09/21	20,000	20,000	-
Francis Ngugi Muiruri	9/11/2021	500,000	500,000	-
Francis Ngugi Muiruri	2/12/2021	85,000	85,000	-
Francis Ngugi Muiruri	7/12/2021	108,400	108,400	-
Francis Ngugi Muiruri	31/03/22	500,000	500,000	-
Patrick Gakuru Waitima	14/09/21	30,000	30,000	-
Patrick Gakuru Waitima	9/11/2021	47,100	47,100	-
Patrick Gakuru Waitima	7/12/2021	34,400	34,400	-

Patrick Gakuru Waitima	14/12/21	160,300	160,300	-
Patrick Gakuru Waitima	11/1/2022	216,000	216,000	-
Patrick Gakuru Waitima	11/1/2022	79,800	-	79,800
Patrick Gakuru Waitima	11/1/2022	750,000	750,000	-
Patrick Gakuru Waitima	12/5/2022	650,000	650,000	-
Grace Wacoro Nyakinyua	14/09/21	216,000	216,000	-
Grace Wacoro Nyakinyua	9/11/2021	69,100	69,100	-
Grace Wacoro Nyakinyua	9/11/2021	500,000	500,000	-
Grace Wacoro Nyakinyua	7/12/2021	19,600	19,600	-
Grace Wacoro Nyakinyua	11/1/2022	750,000	750,000	-
Grace Wacoro Nyakinyua	10/2/2022	216,000	216,000	-
Grace Wacoro Nyakinyua	16/05/22	89,700	89,700	-
Grace Wacoro Nyakinyua	12/5/2022	650,000	650,000	-
Grace Wacoro Nyakinyua	15/06/22	140,000	140,000	-
Sub Total-Office Of The Governor And Deputy Governor		**20,755,881**	**20,126,081**	629,800
Solomon Ngatia Chengecha	15/11/21	180,000	180,000	-
Solomon Ngatia Chengecha	16/05/22	99,000	-	99,000
Charles Gachanja Gachihi	10/3/2022	32,000	32,000	-
Charles Gachanja Gachihi	9/5/2022	345,000	345,000	-
Charles Mugambi Mwendia	15/11/21	475,300	-	475,300
Dadson Ngatia Kanja	12/1/2022	243,600	243,600	-
Jemimah Wangui Ruheni	14/01/22	36,000	36,000	-
Jemimah Wangui Ruheni	9/5/2022	238,000	238,000	-
Richard Maina Irungu	14/01/22	69,000	69,000	-
Richard Maina Irungu	9/5/2022	261,000	261,000	-
Robert Kangethe Baaru	9/5/2022	280,000	280,000	-
Peter Gichuru Wang'ondu	14/01/22	88,000	88,000	-
Peter Gichuru Wang'ondu	9/5/2022	356,000	356,000	-
Ann Kajuju Kathurima	14/01/22	306,000	306,000	-
Peter Macharia Maina	15/11/21	475,300	475,300	-
Bridget Martha Njambi Irungu	15/11/21	58,100	58,100	-
Bridget Martha Njambi Irungu	12/1/2022	268,800	268,800	-
Bridget Martha Njambi Irungu	16/05/22	52,800	52,800	-
Martha Nyawira Kimotho	7/12/2021	215,600	215,600	-
Martha Nyawira Kimotho	17/01/22	384,000	384,000	-
Martha Nyawira Kimotho	16/05/22	82,200	-	82,200
Lucy Wangari Gachanju	15/11/21	207,200	207,200	-

Patrick Mwaniki Wanjohi	9/5/2022	247,000	247,000	-
Nahashon Mung'ora Muriuki	30/10/21	50,000	-	50,000
Nahashon Mung'ora Muriuki	30/10/21	100,000	-	100,000
Peter Kimani Njau	15/11/21	328,300	-	328,300
Peter Kimani Njau	9/5/2022	219,000	-	219,000
Peter Kimani Njau	12/5/2022	86,900	-	86,900
Martin Thuo Maina	15/09/21	96,500	96,500	-
Martin Thuo Maina	7/10/2021	397,000	397,000	-
Martin Thuo Maina	10/3/2022	150,000	-	150,000
Martin Thuo Maina	10/5/2022	516,000	516,000	-
Martin Thuo Maina	17/05/22	30,200	30,200	-
Jane Wangui Ndirangu	14/01/22	35,000	35,000	-
Jane Wangui Ndirangu	9/5/2022	320,000	320,000	-
Loise Wangechi Munyiri	14/09/21	50,000	50,000	-
Josphat Wanyiri Wamathai	14/01/22	345,500	-	345,500
Josphat Wanyiri Wamathai	19/01/22	410,000	-	410,000
Josphat Wanyiri Wamathai	9/5/2022	385,000	-	385,000
Timothy Chiuri Kararu	14/01/22	71,000	71,000	-
Mary Nyawira Ndondoma	7/12/2021	62,400	62,400	-
William Nderitu Muguro	10/3/2022	87,500	87,500	-
William Nderitu Muguro	10/6/2022	37,800	37,800	-
Sub Total -Office Of County Secretary		**8,778,000**	**6,046,800**	2,731,200
John Mungai Ngugi	1/10/2022	524,546	524,546	-
Justus Munyiri Kibira	12/3/2021	294,600	-	294,600
Nancy Njoki Gatei	22/11/21	219,000	219,000	-
Robert Thuo Gathure Mwangi	1/10/2022	524,546	524,546	-
George Munene Karimi	12/3/2021	97,000	97,000	-
Joseph Wahome Wamai	14/09/21	75,000	75,000	-
Joseph Wahome Wamai	23/12/21	63,000	63,000	-
Joseph Wahome Wamai	2/9/2022	150,000	150,000	-
Rose Wairimu Gitahi	25/01/22	254,800	254,800	-
Rose Wairimu Gitahi	3/9/2022	111,400	111,400	-
Dennis Ndegwa Kariuki	30/06/22	986,000	986,000	-
Francis Maranga Kirira	1/10/2022	524,546	524,546	-
Hezron Kanatha Kamiru	3/9/2022	280,000	280,000	-
Hezron Kanatha Kamiru	22/06/22	271,300	271,300	-
Raphael Kanene Ndumia	14/10/21	212,850	212,850	-

Raphael Kanene Ndumia	3/9/2022	245,450	245,450	-
Raphael Kanene Ndumia	16/03/22	63,000	63,000	-
Raphael Kanene Ndumia	22/06/22	291,900	291,900	-
Joseph Mwangi Wachira	14/10/21	214,050	214,050	-
Joseph Mwangi Wachira	1/11/2022	50,000	50,000	-
Lucy Kirigo Kangangi	3/9/2022	111,400	111,400	-
James Wanjogu Warungu	10/12/2021	138,750	138,750	-
James Wanjogu Warungu	14/10/21	230,000	230,000	-
James Wanjogu Warungu	1/10/2022	67,500	67,500	-
James Wanjogu Warungu	1/10/2022	132,750	132,750	-
James Wanjogu Warungu	14/03/22	86,000	86,000	-
James Wanjogu Warungu	13/05/22	132,750	132,750	-
James Wanjogu Warungu	14/05/22	46,000	46,000	-
James Wanjogu Warungu	16/05/22	76,890	76,890	-
James Wanjogu Warungu	30/06/22	815,000	815,000	-
James Wanjogu Warungu	1/7/2022	167,000	167,000	-
Jenard Njagi Kanyi Mwiggeh	1/10/2022	524,546	524,546	-
Anthony Amos Kinguku	14/09/21	100,000	100,000	-
Kezia Njeri Wainana	10/12/2021	116,400	116,400	-
Kezia Njeri Wainana	24/11/21	102,000	102,000	-
David Kathurima Mituru	1/10/2022	314,479	314,479	-
Stephen Mathenge Mwai	1/10/2022	412,676	412,676	-
Nahashon Mungora Muriuki	14/09/21	200,000	200,000	-
Nahashon Mungora Muriuki	1/10/2022	350,526	350,526	-
Cosolata Waithiegeni Kahuho	14/10/21	214,900	214,900	-
Cosolata Waithiegeni Kahuho	3/9/2022	273,600	273,600	-
Cosolata Waithiegeni Kahuho	22/06/22	285,950	285,950	-
Paul Wambugu Muriithi	1/10/2022	524,546	524,546	-
Edward Mutahi Kahiga	1/10/2022	749,529	749,529	-
Yvonne Muthoni Mathenge	22/11/21	159,600	159,600	-
James Gathuri Muturi	14/10/21	211,750	211,750	-
James Gathuri Muturi	3/9/2023	255,300	255,300	-
James Gathuri Muturi	22/06/22	279,350	279,350	-
Florence Warigia Githua	10/7/2021	134,000	134,000	-
Florence Warigia Githua	2/9/2022	134,000	134,000	-
Florence Warigia Githua	22/06/22	122,000	122,000	-
Chris Muguro Gathogo	1/10/2022	350,526	350,526	-
Gibson Theuri Gathogo	1/10/2022	350,526	350,526	-

Susan Wothaya Waithaka	3/9/2022	252,200	252,200	-
Susan Wothaya Waithaka	22/06/22	298,100	298,100	-
Denis Peter Mithamo Maina	3/9/2022	288,400	288,400	-
Ruth Nyambura Kimiti	3/9/2022	266,600	266,600	-
Teresa Nyokabi Maina	3/9/2022	276,800	276,800	-
Damaris Waguthi Gichuhi	14/09/21	100,000	100,000	-
Damaris Waguthi Gichuhi	14/09/21	127,500	127,500	-
Damaris Waguthi Gichuhi	25/10/21	127,500	127,500	-
Damaris Waguthi Gichuhi	1/10/2022	127,500	127,500	-
Damaris Waguthi Gichuhi	5/12/2022	139,500	139,500	-
Rose Wairimu Gichuki	16/03/22	200,000	200,000	-
Rose Wairimu Gichuki	14/04/22	151,200	151,200	-
John Kibuchi Muchira	3/9/2022	131,000	131,000	-
Dorcas Wanjiku Kirangi	1/10/2022	648,200	648,200	-
Sub Total-Finance And Economic Planning		**16,757,732**	**16,463,132**	294,600
Perister Murugi Kigwa	15/11/21	245,500	245,500	-
Duglas Muya Gikonyo	14/01/22	446,500	-	446,500
Duglas Muya Gikonyo	22/06/22	357,500	-	357,500
Nduati Kariri	22/06/22	666,500	-	666,500
Harry Mathenge Ndumia	28/06/22	89,400	-	89,400
Grace Wanjiru Wambugu	15/11/21	563,500	563,500	-
Violet Kabura Muchira	14/06/22	64,500	64,500	-
Violet Kabura Muchira	22/06/22	311,500	-	311,500
Nahashon Mungora Muriuki	15/09/21	85,092	85,092	-
Nahashon Mungora Muriuki	15/09/22	103,658	103,658	-
Patrick Ndungu Muriuki	24/03/22	86,000	-	86,000
Mark Mutitu Karani	14/12/21	204,000	-	204,000
Sub Total-Lands, Housing And Physical Planning		**3,223,650**	**1,062,250**	2,161,400
Shaban Mwangi Kibiru	13/10/21	35,000	35,000	-
Shaban Mwangi Kibiru	18/05/22	75,200	75,200	-
Robert Thuo Gathure Mwangi	14/09/21	326,588	326,588	-
George Munene Karimi	31/05/22	31,500	31,500	-
John Muriuki Gathukumi	18/05/22	13,000	13,000	-
Evelyn Muchiru Gatura	22/06/22	91,250	91,250	-
Richard Kuria Kimani	18/05/22	104,000	104,000	-
Oscar Otieno Agoro	11/1/2022	60,000	60,000	-

Elena Nyaguthii Muriithi	3/12/2021	9,000	9,000	-
Elena Nyaguthii Muriithi	31/03/22	8,700	8,700	-
Elena Nyaguthii Muriithi	31/03/22	300	300	-
Elena Nyaguthii Muriithi	6/1/2022	54,000	54,000	-
Lawrence Kingori Muhuriri	6/1/2022	67,500	67,500	-
James Njuguna Muiruri	10/11/2021	932,000	932,000	-
James Njuguna Muiruri	26/01/22	932,000	932,000	-
James Njuguna Muiruri	9/5/2022	1,222,000	1,222,000	-
Mercy Njoki Ngatia	31/03/22	79,615	79,615	-
Kezia Njeri Wainaina	31/05/22	45,000	-	45,000
Bonface Gathu Macharia	1/9/2021	44,000	44,000	-
Bonface Gathu Macharia	3/12/2021	44,000	44,000	-
Lawrence Muchina Kinyua	30/06/22	28,700	28,700	-
Joseph Macharia Kibicho	30/06/22	70,000	70,000	-
Ann Wambui Thiongo	26/10/21	60,000	60,000	-
Nancy Nyambura Muraguri	13/10/21	571,200	571,200	-
Nancy Nyambura Muraguri	25/10/21	49,250	49,250	-
Joseph Muriithi Njoroge	10/5/2022	72,500	72,500	-
Ann Wanjiku Kinini	30/06/22	86,100	-	86,100
Ann Wanjiku Kinini	30/06/22	192,500	192,500	-
Cecilia Wanjiru Gichuki	30/06/22	645,000	645,000	-
Agnes Wangari Mwendia	10/11/2021	66,250	66,250	-
Esther Wamuyu Minungo	30/06/22	612,000	612,000	-
Rahab Wambui Ndegwa	7/10/2021	43,000	43,000	-
Rahab Wambui Ndegwa	19/10/21	120,800	120,800	-
Isaac Karanja Nderitu	9/5/2022	1,250,000	1,250,000	-
Isaac Karanja Nderitu	30/06/22	626,000	626,000	-
Patrick Murigi Mbugua	10/11/2021	646,600	646,600	-
Patrick Murigi Mbugua	30/06/22	420,000	420,000	-
John Gitahi Kabui	11/1/2022	23,250	23,250	-
Martin Kibuti Kamau	7/10/2021	240,000	240,000	-
Esther Wangui Ngatia	3/12/2021	51,000	51,000	-
Esther Wangui Ngatia	11/1/2022	17,000	17,000	-
Alexander Mwai Mbutu	30/06/22	540,000	491,000	49,000
Alexander Mwai Mbutu	30/06/22	19,500	-	19,500
David Kathurima M'ituru	14/10/21	76,600	76,600	-
Ruth Wanjiru Njogu	3/12/2021	69,750	69,750	-
Rahab Wangechi Guandaru	10/11/2021	1,319,000	1,319,000	-

Rahab Wangechi Guandaru	26/01/22	1,283,000	1,283,000	-
Rahab Wangechi Guandaru	30/06/22	856,000	856,000	-
Rahab Wangechi Guandaru	30/06/22	856,000	856,000	-
Christine Sheunda Shikanda	11/1/2022	84,750	84,750	-
Christine Sheunda Shikanda	1/4/2022	28,250	28,250	-
Christine Mumbi Wambui	22/06/22	69,200	69,200	-
Christine Mumbi Wambui	30/06/22	288,400	288,400	-
Joan Nyambura Kang'ethe	18/05/22	75,200	75,200	-
Magdaline Wangechi Ndiritu	30/06/22	672,000	672,000	-
Linus Wambugu Gichuki	22/06/22	52,500	52,500	-
Zipporah Muthoni Gacheru	13/10/21	20,000	20,000	-
Catherine Wanjiku Thuo	18/05/22	75,200	75,200	-
Josephine Wangari Muthoni	11/1/2022	32,000	32,000	-
Joyce Waceke Gitahi	17/05/22	156,600	-	156,600
Alice Nyaguthii Githinji	9/5/2022	1,710,000	1,710,000	-
Anne Wambui King'ori	10/11/2021	830,000	830,000	-
Anne Wambui King'ori	26/01/22	827,000	827,000	-
Beatrice Wangeci Nyongesa	10/11/2021	773,000	773,000	-
Beatrice Wangeci Nyongesa	26/01/22	773,000	773,000	-
Beatrice Wangeci Nyongesa	9/5/2022	1,026,000	1,026,000	-
Beatrice Wangeci Nyongesa	30/06/22	514,000	514,000	-
Gerald Gacomo Gakuo	1/10/2021	19,250	19,250	-
Nahashon Mung'ora Muriuki	14/09/21	23,415	-	23,415
Christine Njeri Muthee	3/12/2021	88,500	88,500	-
Naomi Wangari Mbuthia	2/6/2022	100,000	100,000	-
Patrick Mwangi Ndungu	22/06/22	41,250	41,250	-
Doris Wambui Njjoki	9/5/2022	25,000	25,000	-
Livingstone Waweru Kamande	31/03/22	50,000	50,000	-
Catherine Wangechi Muthoni	22/06/22	28,250	-	28,250
Terry Wanjiku Mathenge	14/10/21	75,200	75,200	-
Anne Wanjugu Maina	2/6/2022	107,000	107,000	-
Anne Wanjugu Maina	30/06/22	107,000	107,000	-
Jackson Nderitu Njaramba	30/06/22	46,600	46,600	-
Jane Wawira Gatimu	14/10/21	85,000	85,000	-
Jane Wawira Gatimu	30/06/22	85,000	85,000	-
Jane Wawira Gatimu	30/06/22	85,000	85,000	-
Jane Wawira Gatimu	17/01/22	44,000	44,000	-
Jane Wawira Gatimu	30/06/22	44,000	44,000	-

George Mugo Githua	9/5/2022	1,106,000	1,106,000	-
George Mugo Githua	30/06/22	552,000	552,000	-
Johnson Githaiga Karuiru	14/10/21	76,600	76,600	-
Nelia Wangari Muiruri	14/10/21	169,800	169,800	-
Florence Muthoni Mbugua	10/11/2021	1,031,000	1,031,000	-
Florence Muthoni Mbugua	26/01/22	1,025,000	1,025,000	-
Florence Muthoni Mbugua	9/5/2022	1,358,000	1,358,000	-
Florence Muthoni Mbugua	30/06/22	1,358,000	1,358,000	-
Josephine Wambui Mathenge	10/11/2021	665,000	665,000	-
Josephine Wambui Mathenge	26/01/22	665,000	665,000	-
Jane Purity Muthoni	9/5/2022	878,000	878,000	-
Jane Purity Muthoni	30/06/22	440,000	440,000	-
Joseph Kabuu Kageri	10/11/2021	947,000	947,000	-
Joseph Kabuu Kageri	26/01/22	947,000	947,000	-
Joseph Kabuu Kageri	9/5/2022	1,254,000	1,254,000	-
Joseph Kabuu Kageri	30/06/22	628,000	628,000	-
Monicah Wangari Ndegwa	13/10/21	85,750	-	85,750
Monicah Wangari Ndegwa	22/06/22	70,000	-	70,000
Monicah Wangari Ndegwa	30/06/22	512,400	512,400	-
Monicah Wangari Ndegwa	30/06/22	28,750	-	28,750
Merioth Wangui Mugambi	6/1/2022	30,000	30,000	-
Silas Mugo Munyua	10/11/2021	983,000	983,000	-
Silas Mugo Munyua	26/01/22	983,000	983,000	-
Antoniette Wambui Gikanga	18/11/21	462,500	462,500	-
Pauline Watahi Kamau	13/10/21	26,250	26,250	-
Allan Mairo Endeheli	3/12/2021	142,500	142,500	-
Rosemary Wambui Muguongo	11/1/2022	69,500	69,500	-
Rosemary Wambui Muguongo	30/06/22	69,500	69,500	-
Rosemary Wambui Muguongo	23/06/22	84,500	84,500	-
John Kennedy M Munene	30/06/22	20,219	20,219	-
Martha Wanjira Mathenge	11/1/2022	18,000	18,000	-
Gibson Muriithi Muriuki	10/5/2022	59,800	59,800	-
Naomi Mumo Malombe	12/4/2022	300,000	-	300,000
Sub Total-Health, Public Health And Sanitation Services		**41,193,284**	**40,300,922**	892,365
Monicah Njoki Njau	11/5/2022	80,000	-	80,000
Douglas Kingori Kiruri	17/01/22	203,000	-	203,000
Leah Wanjiru Mbatha	11/5/2022	200,000	-	200,000

Sub Total-Department Of Gender, And Social Services		**483,000**	-	483,000
Silvester Muriuki Mwai	8/3/2022	127,000	127,000	-
Silvester Muriuki Mwai	9/5/2022	241,000	241,000	-
Sub Total-County Public Service, Administartion And Youth Affairs		**368,000**	**368,000**	-
Jesee Maina Nyokabi	16/05/22	49,716	49,716	-
Edwin Mwango	11/5/2022	43,000	43,000	-
Edwin Mwango	10/5/2022	35,540	35,540	-
Joseph Ataku Imboba	10/3/2022	15,000	15,000	-
Winfred Nyanjau Njoroge	10/3/2022	37,760	37,760	-
Pauline Njeri Matua	18/01/22	327,600	327,600	-
Naomi Nduta Kuria	15/11/21	700,900	700,900	-
David Karanja Githieya	13/05/22	30,287	30,287	-
Hellen Njoki Maina	10/5/2022	106,600	106,600	-
Hellen Njoki Maina	21/03/22	169,436	169,436	-
George Muraguri Mwangi	10/5/2022	107,175	107,175	-
George Muraguri Mwangi	19/03/22	199,436	199,436	-
Peter Kangara Mwangi	17/01/22	203,000	203,000	-
Peter Kangara Mwangi	9/2/2022	52,700	52,700	-
Beatrice Wangui Mugo	10/3/2022	31,500	31,500	-
Charles Mbau Kabia	10/5/2022	17,013	17,013	-
Simon Ndirangu Waruingi	5/11/2021	50,000	50,000	-
Simon Ndirangu Waruingi	9/2/2022	50,000	50,000	-
Douglas Kiura Munge	5/11/2021	25,000	25,000	-
Douglas Kiura Munge	10/2/2022	25,000	25,000	-
Douglas Kiura Munge	9/2/2022	37,000	37,000	-
Joseph Gichomo Mwangi	17/01/22	109,700	109,700	-
Joseph Gichomo Mwangi	10/5/2022	45,400	45,400	-
David Maina Ndungu	5/11/2021	58,500	58,500	-
David Maina Ndungu	10/5/2022	86,000	86,000	-
David Maina Ndungu	13/05/22	30,000	30,000	-
Anthony Njogu Muguro	5/11/2021	50,000	50,000	-
Anthony Njogu Muguro	13/05/22	84,700	84,700	-
Sub Total-Agriculture, Livestock And Fisheries Development		**2,777,963**	**2,777,963**	-
Kitula Philip Mwangangi	11/5/2022	27,400	27,400	-
Harrison Muriuki Ngari	25/11/21	67,300	67,300	-

Harrison Muriuki Ngari	24/06/22	120,000	120,000	-
Mary Wangechi Kimamo	12/11/2021	87,000	87,000	-
Mary Wangechi Kimamo	18/01/22	92,500	92,500	-
Damaris Wanjiku Wanjiru	10/2/2022	180,500	180,500	-
David Mukusya Makau	9/11/2021	195,000	195,000	-
Germano Wambiro Wang'ombe	1/10/2021	178,000	178,000	-
Sub Total-Trade, Culture, Tourism And Cooperative Development		**947,700**	**947,700**	-
Joseph Wanjohi Wangui	12/10/2021	192,500	-	192,500
Joseph Wanjohi Wangui	10/3/2022	365,900	365,900	-
Moses Gachanja Githinji	18/01/22	659,450	659,450	-
Nahashon Mung'ora Muriuki	16/09/21	100,000	-	100,000
Jemimah Wambui Muthoni	18/01/22	262,550	262,550	-
Jemimah Wambui Muthoni	14/06/22	217,000	217,000	-
Samuel Kabui Mwangi	18/10/21	472,650	472,650	-
Samuel Kabui Mwangi	14/06/22	395,000	395,000	-
Rodgers Mwangi Kang'ethe	18/10/21	893,700	893,700	-
Rodgers Mwangi Kang'ethe	5/11/2021	1,273,700	1,273,700	-
Rodgers Mwangi Kang'ethe	10/3/2022	520,250	520,250	-
Rodgers Mwangi Kang'ethe	14/06/22	425,000	425,000	-
Nelius Muthoni Wanjiru	10/3/2022	302,600	302,600	-
Caxton Ithinji Mwiti	15/11/21	1,396,500	1,396,500	-
Jeremiah Muchunu Ndirangu	22/06/22	396,540	-	396,540
Daniel Kariuki Kiama	17/01/22	683,000	683,000	-
Sub Total-Education, Science And Technology		**8,556,340**	**7,867,300**	689,040
Pauline Wachuka Ndegwa	7/12/2021	63,000	63,000	-
Pauline Wachuka Ndegwa	7/12/2021	88,200	88,200	-
Philip Mbugua Mugwima	7/12/2021	58,800	58,800	-
Simon Wambugu Wahaba	7/12/2021	17,500	17,500	-
Simon Wambugu Wahaba	7/12/2021	24,500	24,500	-
Kennedy Kanoga Mundia	7/12/2021	58,800	-	58,800
Nahashon Mung'ora Muriuki	14/09/21	21,926	-	21,926
Fredrick Wanjohi Kinyua	7/12/2021	63,000	63,000	-
Fredrick Wanjohi Kinyua	7/12/2021	88,200	88,200	-
Edward Mutahi Kahiga	14/09/21	378,074	378,074	-
Yvonne Muthoni Mathenge	7/12/2021	52,500	52,500	-
Benson Maringa Wahome	7/12/2021	17,500	17,500	-

Benson Maringa Wahome	7/12/2021	24,500	24,500	-
Brian Murwatetu Mwangi	7/12/2021	58,800	58,800	-
Sub Total-Water, Forestry And Wildlife, Environment And Natural Resources		**1,015,300**	**934,574**	80,726
Edward Irungu Mwangi	10/1/2022	294,000	294,000	-
Edward Irungu Mwangi	12/5/2022	147,000	147,000	-
Mary Wairimu Kanyingi	14/09/21	144,000	144,000	-
Sub Total-County Public Service Board		**585,000**	**585,000**	-
Muthui Kariuki	22/06/22	67,200	67,200	-
Julius Kiogora Ringera	5/11/2021	55,660	55,660	-
Stephen Muchemi Wachira	2/6/2022	180,000	180,000	-
Kennedy Kanoga Mundia	18/10/21	22,400	22,400	-
Jane Wambui Gichuguma	17/01/22	30,000	30,000	-
Jane Wambui Gichuguma	12/5/2022	46,100	46,100	-
Jane Wambui Gichuguma	13/05/22	30,000	30,000	-
John Mbogo Kairu	2/6/2022	206,944	206,944	-
James Kariuki Mutua	22/06/22	56,000	56,000	-
Sub Total-Transport, Public Works, Infrastructure and Communication		**694,304**	**694,304**	-
Bridget Martha Njambi Irungu	16/05/22	79,100	79,100	-
Mary Nyawira Ndondoma	16/05/22	571,200	-	571,200
William Nderitu Muguro	18/05/22	145,200	145,200	-
William Nderitu Muguro	16/05/22	88,200	88,200	-
Subtotal-Office Of The County Attorney		**883,700**	**312,500**	571,200
Grand Total		**107,019,854**	**98,486,526**	**8,533,331.00**

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Assembly Historical Cost b/f (Kshs) 2020-2021	Assembly Additions during the year (Kshs)	Additions during the year (Kshs)	Assembly Disposals during the year (Kshs)	Disposals during the year (Kshs)	Assembly Transfers in/(out) during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2020-2021
Land	-	-	-	-	-	-	-	-	-
Construction of buildings	333,112,583.80	-	-	10,593,665.20	-	-	-	-	343,706,249.00
Refurbishment of Buildings And Structures	142,561,315.00	-	-	54,289,392.95	-	-	-	-	196,850,707.95
Transport Equipment	136,696,675.00	-	-	5,097,200.00	-	-	-	-	141,793,875.00
Office Equipment, Furniture And Fittings	76,200,659.10	-	-	26,580,753.40	-	-	-	-	102,781,412.50
ICT Equipment	-	-	-		-	-	-	-	-
Machinery And Equipment	463,866,534.15	-	-	55,700,835.50	-	-	-	-	519,567,369.65
Purchase of households furniture and institutional equipment	1,128,046.00	-	-	507,178.00	-	-	-	-	1,635,224.00
Heritage And Cultural Assets	-	-	-		-	-	-	-	-
Purchase of certified seeds	21,610,870.00	-	-	28,948,540.00	-	-	-	-	50,559,410.00
Research studies,project preparation design & supervision	86,505,590.65	-	-	10,819,558.00	-	-	-	-	97,325,148.65
Infrastructure Assets- Roads, Rails	2,955,568,587.55	-	-	886,599,357.40	-	-	-	-	3,842,167,944.95
Acquisition of strategic stocks & commodities	850,364.00	-	-		-	-	-	-	850,364.00
Total	4,218,101,225.25	-	-	1,079,136,480.00	-	-	-	-	5,297,237,706.00

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred Kshs
1	County Assembly	104,350,161.00	171,763,935.00	238,082,259.00	204,994,138.00	719,190,493.00
	Total	**104,350,161.00**	**171,763,935.00**	**238,082,259.00**	**204,994,138.00**	**719,190,493.00**

……………………………
Name: **Lucy Kangangi**
Director – County Executive

……………………………
Name: Eustace King'ori
Director – County Assembly

Annex 8 – Contingent Liabilities Register

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

Annex: 9 Reporting of Climate Relevant Expenditures

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

Annex 10 Disaster Expenditure Reporting Template

[redacted]

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

Annex 11: – Bank Reconciliation/FO 30 Reports

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

ACCOUNT No: 1000171634			
BANK RECONCILIATION			
For the month of JUNE 2022			
		Ksh	**Ksh**
Balance as per Bank Certificate:			**763,651,921.60**
Less:			
1	Payments in cash book not yet recorded		
	in bank statement (Unpresented Cheques)	787,868,547.45	
2	Receipts in bank statement not yet recorded		
	in cash book	-	787,868,547.45
Add:			
3	Payments in bank statement not yet recorded		
	in cash book	0.00	
4	Receipts in cashbook not yet recorded in		
	bank statement	45,149,675.95	45,149,675.95
Balance as per Cash Book			**20,933,050.10**
ACTUAL CASH BOOK BALANCE			**20,933,050.10**

I certify that I have verified the bank balances in the cash book with Bank statement and that			
the above reconciliation is correct.			
………………..	*ACCOUNTANT*		29th July 2022………………
Signature	***Designation***		***Date***

	COUNTY GOVERNMENT OF NYERI			
	JUNE 2022			
	F.o. 30			
	REPUBLIC OF KENYA			
	Account number : 1000171227			
	RECURRENT BANK RECONCILIATION			
For the month of JUNE 2022				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				**28,599,980.10**
Less:				
1	Payments in cash book not yet			
	recorded in bank statement			
	(Unpresented cheques)	206,919,511.10		
2	Receipts in bank statement not			
	yet recorded in cash book		206,919,511.10	
Add:				
3	Payments in bank statement not			
	yet recorded in cash book			
4	Receipts in cashbook not yet			
	recorded in bank statement	178,607,742.00	178,607,742.00	
	Balance as per Cash book:			**288,211.00**
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
.... [signature]		ACCOUNTANT		29th July 2022
Signature		Designation		Date

	COUNTY GOVERNMENT OF NYERI			
	JUNE 2022			
	F.o. 30			
	REPUBLIC OF KENYA			
	Account number : 1000171197			
	DEVELOPMENT BANK RECONCILIATION			
For the month of JUNE 2022				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				**92.65**
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 cashbook not yet recorded in bank statement			
	Balance as per Cash book:			**92.65**

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

....	ACCOUNTANT	29th July 2022
Signature	Designation	Date

	COUNTY GOVERNMENT OF NYERI			
	JUNE 2022			
	NYERI KDSP ACCOUNT 1000432225			**F.O. 30**
	BANK RECONCILIATION			
Adjusted f.o.30 For the month of JUNE 2022				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				176,932,257.10
Less:				
1	Payments in cash book not yet			
	recorded in bank statement			
	(Unpresented cheques)	19,215,495.00		
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 cashbook not yet			
	recorded in bank statement	-		
	Balance as per Cash book			**157,716,762.10**
I certify that I have verified the bank balances in the cash book with Bank statement and that				
the above reconciliation is correct.				
....		ACCOUNTANT		29th July 2022
Signature		Designation		Date

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2022				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000252804				
	KRB BANK RECONCILIATION				
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					38,574,356.50
Less:					
1	Payments in cash book not yet		15,853,923.65		
	recorded in bank statement				
	(Unpresented cheques)				
2	Receipts in bank statement not				
	yet recorded in cash book			15,853,923.65	
Add:					
3	Payments in bank statement not				
	yet recorded in cash book				
4	Receipts in cashbook not yet				
	recorded in bank statement			0.00	
	Balance as per Cash book:				**22,720,432.85**

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

....
Signature

ACCOUNTANT
Designation

29th July 2022
....
Date

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2022				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000567872				
	NYR COUNTY PRIMARY HEALTHCARE BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2022					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					0.2
Less:					
1	Payments in cash book not yet				
	recorded in bank statement				
	(Unpresented cheques)		5,995,688.00		
2	Receipts in bank statement not				
	yet recorded in cash book			5,995,688.00	
Add:					
3	Payments in bank statement not				
	yet recorded in cash book				
4	Receipts in cashbook not yet				
	recorded in bank statement		5,995,688.00	5,995,688.00	
	Balance as per Cash book:				**0.20**

.... ACCOUNTANT 20th July 2022 ....

Signature Designation Date

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2022				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000339241				
	HEALTH SPA BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2022					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					**5,944,307.00**
1	Payments in cash book not yet		**3,712,274.15**		
	recorded in bank statement				
	(Unpresented cheques)				
2	Receipts in bank statement not				
	yet recorded in cash book			3,712,274.15	
Add:					
3	Payments in bank statement not				
	yet recorded in cash book				
4	Receipts in cashbook not yet				
	recorded in bank statement		43,479,045.45	43,479,045.45	
	Balance as per Cash book:				**45,711,078.30**

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

....
Signature

ACCOUNTANT
Designation

20th July 2022
....
Date

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2022				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000372214				
	UDG BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2022					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					**5,877,300.00**
Less:					
1	Payments in cash book not yet				
	recorded in bank statement				
	(Unpresented cheques)		**3,134,275.85**		
2	Receipts in bank statement not				
	yet recorded in cash book			3,134,275.85	
Add:					
3	Payments in bank statement not				
	yet recorded in cash book				
4	Receipts in cashbook not yet				
	recorded in bank statement			0.00	
	Balance as per Cash book:				**2,743,024.15**

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

....	ACCOUNTANT	29th July 2022
Signature	Designation	Date

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2022				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000432233				
	UHC BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2022					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					**5,313,061.80**
Less:					
1	Payments in cash book not yet				
	recorded in bank statement				
	(Unpresented cheques)		14,843,555.00		
2	Receipts in bank statement not				
	yet recorded in cash book			14,843,555.00	
Add:					
3	Payments in bank statement not				
	yet recorded in cash book				
4	Receipts in cashbook not yet		13,701,379.00		
	recorded in bank statement			13,701,379.00	
	Balance as per Cash book:				**4,170,885.80**

.... ACCOUNTANT 30th July 2022 ....
Signature Designation Date

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2022				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000372222				
	UIG BANK RECONCILIATION				
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					**5,807,236.30**
Less:					
1	Payments in cash book not yet				
	recorded in bank statement				
	(Unpresented cheques)		0.00		
2	Receipts in bank statement not				
	yet recorded in cash book		0.00	0.00	
Add:					
3	Payments in bank statement not				
	yet recorded in cash book		0.00		
4	Receipts in cashbook not yet				
	recorded in bank statement		0.00	0.00	
	Balance as per Cash book:				**5,807,236.30**

....	ACCOUNTANT	29th July 2022
Signature	Designation	Date

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2022				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000367358				
	NYERI COUNTY YOUTH POLYT PROJ GRANT BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2022					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					**0.05**
Less:					
1	Payments in cash book not yet				
	recorded in bank statement				
	(Unpresented cheques)		**15,000,000.00**		
2	Receipts in bank statement not				
	yet recorded in cash book			15,000,000.00	
Add:					
3	Payments in bank statement not				
	yet recorded in cash book				
4	Receipts in cashbook not yet		15,000,000.00		
	recorded in bank statement			15,000,000.00	
	Balance as per Cash book:				**0.05**

.... Signature

ACCOUNTANT
Designation

29th July 2022
.... Date

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.