REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF NYANDARUA

FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF THE AUDITOR GENERAL
CENTRAL HUB
RECEIVED
P.O Box 987-10100, NYERI

COUNTY GOVERNMENT OF NYANDARUA

EXECUTIVE

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

No.	Designation	Name
1.	Governor	H.E. Daniel Waithaka Mwangi
2.	Deputy Governor	H.E. Waithaka Mwangi Kirika
3.	CEC Member – Finance & Economic Planning	Hon. Amon Kimani Kinyanjui
4.	CEC Member – Agriculture, Livestock & Fisheries	Hon. Agatha Wamuyu Thuo
5.	CEC Member – Health Services	Hon. Peter Kungu Mbugua
6.	CEC Member – Roads, Public Works & Transport	Hon. Geoffrey Mundia
7.	CEC Member – Industry, Trade, Co-op. & E.D.	Ag.Hon. Judy Nyambura Mwangi
8.	CEC Member – Tourism Sports Wildlife & Youth A.	Hon. Judy Nyambura Mwangi
9.	CEC Member -Water, Environ. & N. Resources	Eng. Martin Kamami
10.	CEC Member – Educ, Culture & Social Services	Hon. Peter M. Macharia
11.	CEC Member – Lands, Housing & Physical Planning	Hon. Gitau Thabanja
12.	CEC Member - Comm., Legal, ITC & Intergovt. Affairs	Hon. Julius Muthanwa

Note: Changes after 2017 General Elections

No.	Designation	Name
13.	Governor	H.E. Francis Thuita Kimemia
14.	Deputy Governor	H.E. (Mrs) Cecilia Mbuthia

Other office holders remained the same.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer – Finance & Economic Planning	Mr. John Gitau Njoroge
2.	Chief Officer – Agriculture, Livestock & Fisheries	Mr. William K. Cheruiyot
3.	Chief Officer – Health Services	Mr. Daniel M. Irungu
4.	Chief Officer – Roads, Public Works & Transport	Eng. Robert Maina Ndumia
5.	Chief Officer - Industrialization, Trade, Coop. & Ent. Devt.	Daniel Kamau Muguko
6.	Chief Officer – Tourism, Sports, Wildlife & Youth Affairs	Ag. David Kanyoni
7.	Chief Officer – Water, Environment & N. Resources	Ag. Eng. Kihiu Gaiko
8.	Chief Officer – Education, Culture & Social Services	Ms. Charity Nduta Maina
9.	Chief Officer – Lands, Housing & Physical Planning	Dr. Daniel Gikaara
10.	Chief Officer – Comm. Legal, ICT, -Intergovt Affairs	Ag Ms Beatrice Nyambura

(d) **Fiduciary Oversight Arrangements**

- County public accounts committee
- County public investments committee
- County assembly

(e) **Entity Headquarters**

County Government of Nyandarua
P.O. Box 701-20303
Ol kalou, KENYA

(f) **Entity Contacts**

Telephone: (254) 20266859
E-mail: info@nyandarua.go.ke
Website: www.nyandarua.go.ke

(g) **Entity Bankers**

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

2. Kenya Commercial Bank
   Ol kalou branch
   P.O Box 138-20303
   Olkalou

3. Equity Bank
   Ol kalou branch
   P.O Box 215-203030
   Ol kalou

(h) **Independent Auditors**

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) **Principal Legal Adviser**

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

FORWARD BY THE CEC

The county government's mandate as stipulated by the constitution of Kenya is discharged by departments through implementation of projects and programmes. These projects and programmes are allocated funds through county budgeting.

In the 2016/17 FY the county had a budget of Ksh 5,668,123,647 of which Ksh 3,779,421,819 (66.7%) was allocated for recurrent expenditure and Ksh 1,888,701,828 (33.3%) was allocated for development expenditure. The county therefore met the minimum requirements of PFM Act Sec. 107 (2) which requires that at least 30% of the county budget to be dedicated for development.

The expected revenue for the county budget included the following:

	Kshs.
• Balance brought forward from previous year	296,375,595
• Equitable share	4,647,384,382
• DANIDA	9,430,000
• Fuel levy fund	71,407,030
• Reimbursement for user fee foregone	13,122,329
• Local revenue	390,000,000
• Reimbursement for free maternity	46,514,879
• Leasing of medical equipment	95,744,681
• Maternal health (world bank)	10,000,000
• Grant from MOH (doctors &nurses' allowances)	61,455,000
• IDA grant (county capacity building)	26,689,751

However, some of the revenues were not realized. The IDA grant and maternal health (World Bank) were not received while the local revenue had a short fall of Ksh. 89,908,736 whereby only Ksh. 300,091, 264 was realized. The reimbursement for free maternity had a shortfall of Ksh 8,812,379.

DEPARTMENT OF ROADS AND PUBLIC WORKS.

In order to transform the county's economy, the FY 2016/17 budget aimed at continuous improvement of the infrastructural facilities. A sum of Ksh 1,027,392,104 was allocated to this department. This was a decrease from Ksh 1,049,234,194 allocated to the department in FY 2015/16 budget. A total of Ksh 906,194,670 was set aside for the construction of roads, bridges, boda boda sheds and construction of executive offices. The construction of county executive offices was identified as a flagship project costing Kshs 608 Million and was allocated a sum of

Ksh 19,800,000. This project is phased in three years with the county government contributing 30% and the national government contributing 70%.

DEPARTMENT OF HEALTH SERVICES

Investing in quality and accessible health care services was a priority in the budget. The department had an allocation of Ksh. 1,330,646,511 out of which Ksh. 186,109,760 was for development and Ksh. 1,114,536,751 was for recurrent expenditure. The major development projects included construction of JM hospital incinerator, upgrading of JM and Engineer hospitals and improvement of other health facilities in the county. Upgrading of JM and Engineer hospitals was identified as flagship projects and they were allocated a sum of Ksh 50,460,000 and Ksh 30,610,000 respectively. The implementation of the two projects is ongoing and they are funded in phases.

DEPARTMENT OF LANDS, HOUSING & PHYSICAL PLANNING

To streamline land ownership and promote investment in the county this department was allocated a sum of Ksh 173,406,276 representing Ksh. 110,267,726 for development and Ksh. 63,138,552 for recurrent expenditure. This was to facilitate buying land (for public facilities), land survey & mapping, drainage construction, urban development, construction of lands offices which was a flagship project, spatial planning and county lighting.

DEPARTMENT OF COOPERATIVE DEVELOPMENT, TRADE & INDUSTRIALISATION

The department had an allocation of Ksh 97,765,376 with Ksh 43,123,496 for development and Ksh 54,641,880 for recurrent. This amount was used for upgrade & completion of market sheds county branding, construction of jua kali sheds, purchase of milk coolers and development of software for SACCOs.

DEPARTMENT OF EDUCATION, CULTURE & CULTURE & SOCIAL SERVICES

For the purposes of promoting education in the county, Ksh 256,993,714 was allocated to this department of which Ksh 64,896,983 was allocated for development and was used for construction of ECDE centers and completion of youth polytechnics. Ksh 192,096,731 was allocated for recurrent expenditure.

DEPARTMENT OF TOURISM, SPORTS & YOUTH

In an effort to promote tourism, develop the youth and sporting activities in Nyandarua, Ksh119,953,195 was allocated for this department out of which Ksh 66,173,190 was for development and Ksh 53,780,005 for recurrent. This amount was meant for development and gazettement of tourist sites and upgrading of sports facilities out of which 52 million was for upgrading Ol Kalou stadium which was a flagship project. The stadium upgrading is ongoing and it is being funded in phases. Also a sum of Ksh 6,900,000 was set aside for promotion of youth group's activities like purchase of green houses, incubators and public address systems.

DEPARTMENT OF WATER, ENERGY, ENVIRONMENT, NATURAL RESOURCES AND IRRIGATION

It is the county government priority to provide clean water in a clean environment for the people of Nyandarua. In this regard the department was allocated Ksh 383,591,875 out of which Ksh. 323,181,088 was for development and Ksh. 60,410,787 for recurrent expenditure. Part of the development funds were utilized for construction and completion of water projects in the county which includes drilling of boreholes, construction of tanks, laying of pipes and installation of water pumps. Nguruka, Suguroi, Kitiri and Magomano water projects were identified as flagship projects and were allocated a sum of Ksh 16,780,000 from the development fund. These projects are ongoing and are being funded in phases. In environment development Ksh. 20,604,600 was budgeted for rehabilitation of community dams, tree planting & beautification of Engineer town, development of green energy and improvement of drainage systems.

DEPARTMENT OF AGRICULTURE LIVESTOCK & FISHERIES

The county is rich with under exploited and unexploited Agricultural opportunities. To tap on these opportunities a sum of Ksh 321,585,642 was allocated to this department. Out of this Ksh 65,229,855 was set aside for development projects and Ksh 256,355,787 for recurrent expenditure. Part of the development funds were used for pack house construction, soil testing laboratory construction, and pyrethrum development and extension services. The other amount was used for input subsidies and veterinary services development.

DEPARTMENT OF COMMUNICATION, LEGAL, ICT & INTERGOVERNMENTAL AFFAIRS

This department was allocated Ksh. 101,926,597 whereby Ksh 23,184,220 was for development and Ksh 78,742,377 for recurrent. The funds were to be utilized for the purpose of infrastructure connectivity across county offices, enhancement of revenue collection and installation of unified communication platform.

DEPARTMENT OF FINANCE & ECONOMIC PLANNING

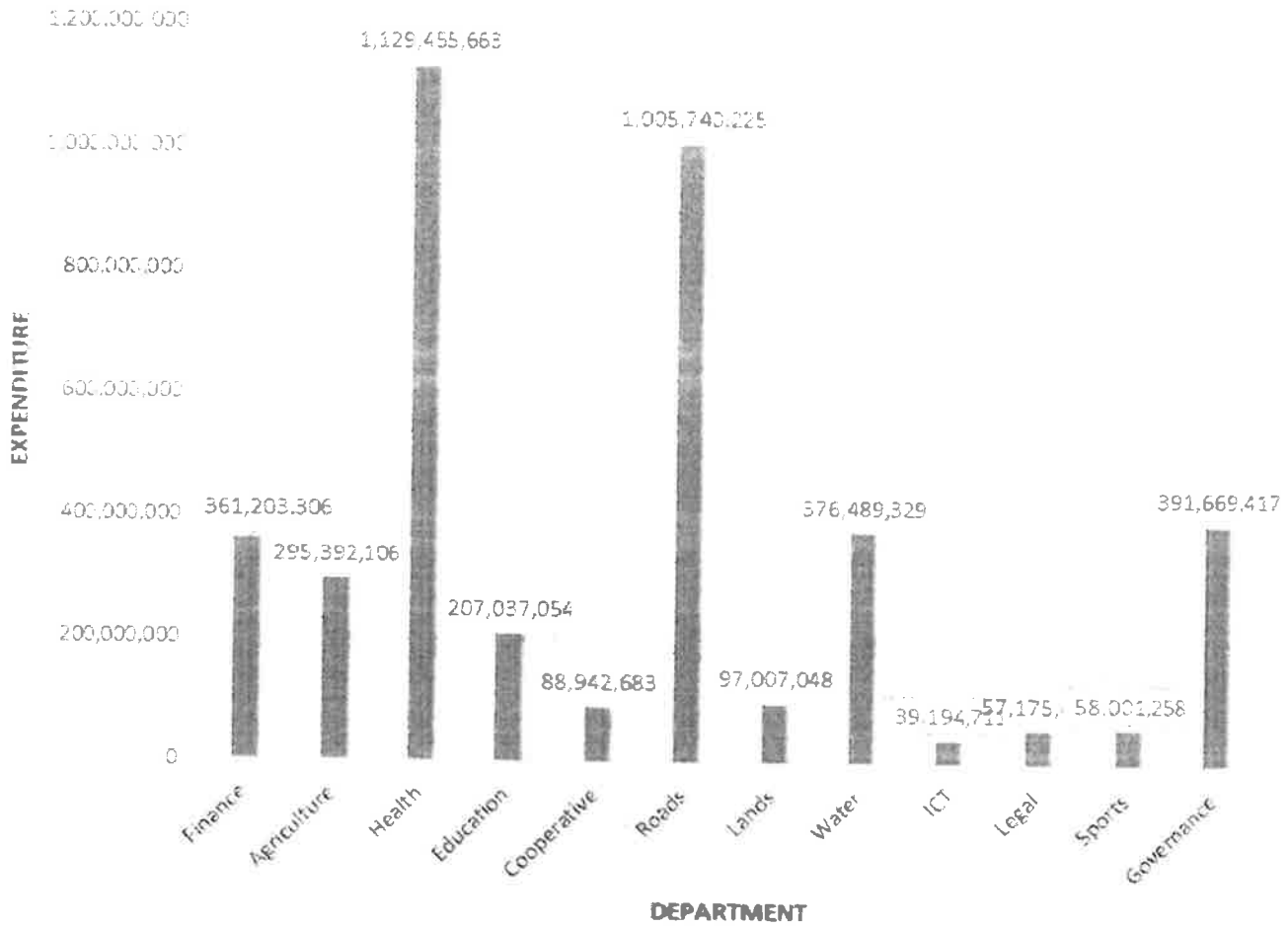
In order to improve resource mobilization for sustainable development this department was allocated Ksh. 619,516,035 which includes Ksh 238,405,490 county funds.

In its spending, the county government was guided by the PFM Act, 2012 and other financial guidelines and standards as directed by the county treasury. This ensured that funds were appropriated prudently.

SUMMARY OF EXPENDITURE BY DEPARTMENTS

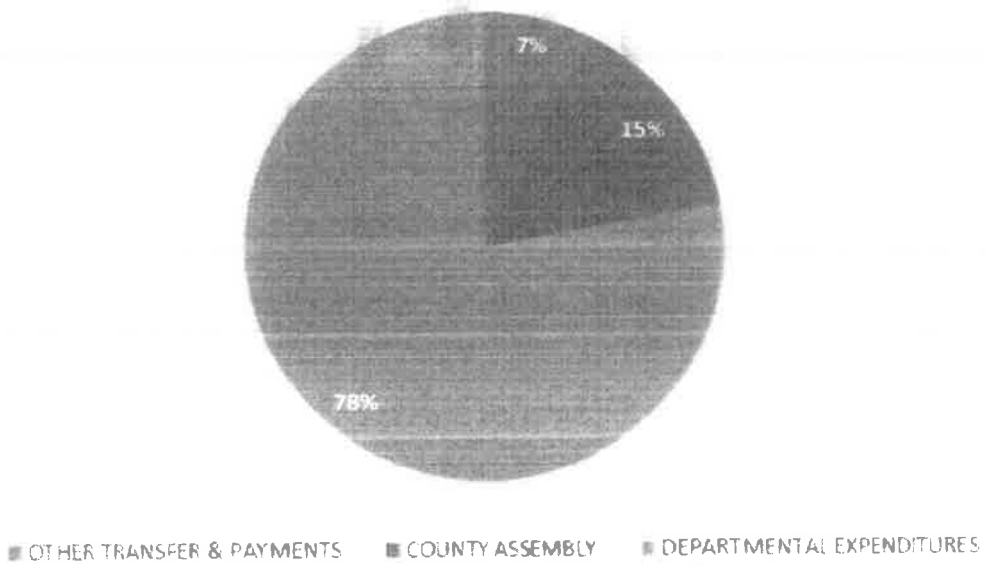
DEPARTMENT	USE OF GOODS	ACQUISITION OF ASSETS	CAPITAL EXPENDITURE	SALARIES	TOTAL
Finance	177,152,064	5,106,008	4,429,219	174,516,015	**361,203,306**
Agriculture	46,643,074	56,000	44,465,048	204,227,984	**295,392,106**
Health	197,887,119	113665091	102,643,719	715,259,734	**1,129,455,663**
Education	45,089,246	0	27,861,077	134,086,731	**207,037,054**
Cooperative	32,077,806	6,479,120	25,785,600	24,600,157	**88,942,683**
Roads	53,120,318	0	902,217,024	50,402,883	**1,005,740,225**
Lands	26,324,216	68,000	56,220,585	14,394,247	**97,007,048**
Water	10,810,456	474,440	310,856,153	54,348,280	**376,489,329**
ICT	13,342,391	2,024,480	23,827,840	0	**39,194,711**
Legal	27,580,074	0	11,771,788	17,823,620	**57,175,482**
Sports	42,636,774	2,690,729	0	12,673,755	**58,001,258**
Governance	200,479,864	6,719,013	0	184,470,540	**391,669,417**
Sub total	**873,143,402**	**137,282,881**	**1,510,078,053**	**1,586,803,946**	**4,107,308,282**
County assembly					**749,216,763**
TOTALS					**4,856,525,045**

SUMMARY OF EXPENDITURES BY DEPARTMENT



OTHER TRANSFERS & PAYMENTS	
bursary fund	87,810,000
mortgage fund	40,000,000
Pension and Retirement Benefits	90,563,589
Emergency fund	20,000,000
Hospital Transfers	146,486,133
TOTALS	**384,859,722**

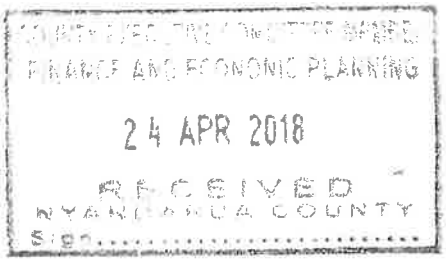
SUMMARY OF TOTAL EXPENDITURES



IMPLEMENTATION CHALLENGES

- Delays in exchequer releases
- Unrealized budget revenues
- Heavy rains that interfered with construction of roads
- Bureaucracy in procurement process

In the financial year 2017/18 the budget will be reorganized in order to incorporate the Governor's pledge to the people of Nyandarua. On this note, a flagship project per sub-county and five ward priority projects will be identified, be incorporated in the CIDP and be budgeted for.



HON. MARY MUGWANJA

COUNTY EXECUTIVE COMMITTEE MEMBER - FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2017, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacyof the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government'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 Government's financial statements were approved and signed by the CEC member for finance on _____ 2017.

COUNTY GOVERNMENT OF NYANDARUA
FINANCE AND ECONOMIC PLANNING
24 APR 2018
RECEIVED

_____

County Executive Committee member – Finance

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYANDARUA FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nyandarua set out on pages 13 to 89, which comprise the statement of financial assets as at 30 June 2017 and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined and budget execution by programmes and sub-programmes 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 Nyandarua as at 30 June 2017, 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.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1.0 Variances between the Financial Statements and IFMIS

The figures in the financial statements for the year ended 30 June 2017 contain discrepancies compared with the IFMIS report totaling Kshs.9,534,551,790 as summarized below:

Item	Amounts as per Financial Statements - (Kshs.)	Amounts as per IFMIS Report - (Kshs.)	Variance - (Kshs.)
Receipts	5,140,592,416	506,695,349	4,633,897,067
Payments	5,094,898,634	4,685,132,868	409,765,766
Cash and Bank	341,841,349	2,168,364,228	(1,826,522,879)
Receivables	2,332,408	-953,790,283	956,122,691
Payables	26,920,119	13,734,734,554	(13,707,814,435)
Total	**10,606,584,926**	**20,141,136,716**	**(9,534,551,790)**

Consequently, the accuracy, validity and completeness of the balances reflected in these financial statements for the year ended 30 June 2017 could not be confirmed.

2.0 Acquisition of Assets

2.1 Accuracy of Acquisition of Assets Balance

The statement of receipts and payments for the year ended 30 June 2017 reflects acquisition of assets balance of Kshs.1,647,360. However, the following were noted:

i. Included in the acquisition of assets balance as disclosed in Note 17 to the financial statements is acquisition of land worth Kshs.55,508,691. However, annexure 4 on summary of fixed asset register reflects land additions during the financial year totalling Kshs.29,412,332 resulting in unexplained and unreconciled variance of Kshs.26,096,359.

ii. The reporting template prescribed by the Public Sector Accounting Standards Board require that the closing cumulative balance of assets should include assets as at the beginning of the period and assets acquired during the year. However, note 17 to the financial statements reflects comparative figure for previous year (2015/2016) of Kshs.1,904,484,825 while annexure 4 on summary of fixed asset register reflects additions figure of Kshs.1,367,182,662 resulting in unexplained variance of Kshs.537,302,163.

Consequently, the accuracy of acquisition of assets balance of Kshs.1,647,360,934 for the year ended 30 June 2017 could not be confirmed.

2.2 Summary Statement of Fixed Assets

As previously reported in the financial year 2015/2016, the financial statements excluded the opening balances for assets and liabilities inherited from the defunct Local authorities. Further, the official handover of assets and liabilities inherited from former local authorities of Nyandarua County has not been finalized.

Consequently, the accuracy and completeness of summary statement of fixed assets register as at 30 June 2017 could not be confirmed.

3.0 Pending bills

Note 26.1 and note 26.2 to financial statements as at 30 June 2017 reflects pending accounts payables and pending staff payables of Kshs.311,023,245 and Kshs.76,548,005 respectively. However, the following observations were noted:

i. Included in outstanding pending accounts payables balance of Kshs.311,023,245 are bills totaling Kshs.98,998,401 and Kshs.24,460,465 relating to 2013/2014 and 2014/2015 respectively for which no reason has been provided for the delay in settling the bills. Further, had the bills been paid and charged to the 2016/2017 accounts, the financial statements would have reflected a deficit of Kshs.341,877,469 instead of the surplus of Kshs.45,693,781 now shown.

ii. Further, included in the pending accounts payable balance of Kshs.311,023,245 for the year under review is an amount of Kshs.24,107,125.43 relating to Ministry of Roads, Public Works and Transport which was not supported.

iii. Note 26.1 to the financial statements reflects pending bills of Kshs.219,033,065 as at 30 June 2016 which is at variance with the previously reported balance of Kshs.563,895,932. The resultant difference of Kshs.344,862,867 has not been reconciled or explained.

In the circumstances, the accuracy and completeness of the pending accounts payables balance of Kshs.311,023,245 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Nyandarua in accordance with ISSAI 30 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. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1.1 Budget Performance Analysis

During the financial year ended 30 June 2017, the Nyandarua County Executive had an approved budget of Kshs.5,668,123,646 comprising of recurrent vote of Kshs.3,929,421,818 (69%) and development vote of Kshs.1,738,701,828 (31%).The summary statement of appropriation recurrent and development; combined reflected

overall expenditure totalling Kshs.5,094,898,634 equivalent to 90% absorption rate as follows:

Vote	Approved Budget 2016/17 (Kshs.)	Actual Expenditure 2016/17 (Kshs.)	Under Absorption (Kshs.)	Absorption Rate %
Recurrent	1,738,701,828	1,647,360,934	91,340,894	95
Development	3,929,421,818	3,447,537,700	481,884,118	88
Total	**5,668,123,646**	**5,094,898,634**	**573,225,012**	**90**

The above table shows that the county spent Kshs.1,647,360,934 on development expenditure or 32.33% of total expenditure which is above the set threshold as per section 107 (2) b of PFM Act, 2012 which requires that over the medium term, a minimum of thirty (30) percent of the county government's budget shall be allocated to development expenditure. However, overall under expenditure of Kshs.573,225,012 was realized during the year. This implies that planned programmes and activities were not fully implemented for the benefit of residents of Nyandarua County.

1.2 Detailed Expenditure Analysis

Detailed analysis of budget against actual expenditure for the year ended 30 June 2017 is as follows:

Item	Approved Budget 2016/17 (Kshs.)	Actual Expenditure 2016/17 (Kshs.)	Over-expenditure (Kshs.)	Under-expenditure (Kshs.)
Compensation of Employees	1,605,788,286	1,586,803,946		18,984,340
Use of Goods and Services	1,064,181,319	726,657,269		337,524,050
Transfers to Other Government Entities	810,500,445	749,216,763		61,283,682
Other Grants and Transfers	264,877,118	274,296,133	9,419,015	
Social Security Benefits	90,595,490	90,563,589		31,901
Acquisition of Assets	1,812,180,988	1,647,360,934		164,820,054
Other Payments	20,000,000	20,000,000		
Total	**5,668,123,646**	**5,094,898,634**	**9,419,015**	**563,627,786**

From the above analysis, it is clear that the county under spent in all expenditure items except on other grants and transfers which recorded an over expenditure of Kshs.9,419,015. No explanation was provided for the failure to adhere to the approved budgetary provisions.

1.3 Revenue Budget Analysis

During the year under review, the County Government had projected to collect revenue amounting to Kshs.5,668,123,647. However, the County realized revenue totaling Kshs.5,436,968,011, resulting to overall revenue shortfall of Kshs.231,155,636. Further, revenue records indicate that the County Government realized revenue from local sources of Kshs.300,091,264 against an estimated budget of Kshs.390,000,000, resulting in an under collection of Kshs.89,908,736 or 23% of the budget.

In addition, the actual revenue collection was a marginal increase in 2016/2017 as compared to previous financial year 2015/2016 by Kshs.18,149,795 or 6% as analyzed below:

Year	Revenue Estimates (Kshs.)	Actual Collection – (Kshs.)	Actual/Budget %	Increase from Previous Year (Kshs.)	Revenue Growth %
2014/2015	200,000,000	240,629,472	120		-
2015/2016	392,000,000	281,941,469	72	41,311,997	17%
2016/2017	390,000,000	300,091,264	77	18,149,795	6%
Total	**982,000,000**	**822,662,205**	**84**		

The table above shows a general revenue growth over the three (3) years, but budgeted revenue has not been achieved. The management should put in place revenue collection measures and controls to achieve its revenue targets.

1.4 Arrears of Revenue

Revenue records presented for audit review revealed that as at 30 June 2017, arrears of revenue in respect of property rates and rent amounted to Kshs.5,265,497,440. The management has not explained why the revenue was not collected as and when it is due. The uncollected revenue reduces available resources to the County and impacts negatively on planned development projects and service delivery to the public.

2.0 Value for Money Report on County Projects

2.1 Specialized Materials and Services - Unutilized Health Facility and Idle Medical Equipment – Charagita Dispensary

Note 12 on use of goods and services for the year ended 30 June 2017 reflects specialized materials and services expenditure figure of Kshs.32,270,862. Included in the figure is an expenditure of Kshs.1,506,698 under Ministry of Health being supply of assorted medical equipment to Charagita Dispensary. The Ministry had spent Kshs.3,973,370 during the financial year 2014/2015 on completion of the dispensary and a further Kshs.899,684 on construction of a toilet for the facility.

A physical verification exercise carried out on 12 January 2018 revealed that the health facility had not been put into use despite being complete and equipment purchased. The

medical equipment had been stored in the neighboring Ngano Health Centre. Further, the facility lacked water and power supply. The management has not provided explanation for the failure to utilize the facility.

Consequently, the value for money so far spent on the project totaling Kshs.6,379,438 could not be confirmed.

2.2 Construction of Buildings - Unutilized Facility at Tulaga Dumpsite

Included in the construction of building figure of Kshs.147,676,307 as disclosed in note 17 to the financial statements is an expenditure of Kshs.1,000,065 paid to M/s Hapema Building and General Contractors Ltd in respect of 2nd certificate on a contract awarded to the company at a sum of Kshs.3,405,354 for fencing a parcel of land Ref. No. NYA/Tulaga/9233 measuring 2.02Ha earmarked as a dumpsite. The parcel of land was acquired on 12 July 2014 at a total cost of Kshs.5,700,000. Audit verification carried out on 16 January 2018 revealed that the land, which was acquired in the financial year 2014/2015, had not been put into use. It was also noted that the proposed dumpsite was surrounded by several homesteads making it unsuitable for a dumpsite. It is not clear whether the community was involved before the location was identified and purchased. Further, the management has not provided environmental impact assessment report for the dumpsite.

Consequently, the propriety and value for money in respect of the expenditure of Kshs.1,000,065 incurred during the year ended 30 June 2017 could not be confirmed.

2.3 Unutilized Health Facility – Kihuho Dispensary

Further, included in construction of building figure of Kshs.147,676,307 as disclosed in note 17 to the financial statements is an amount of Kshs.2,963,655 paid to M/s Tramtel Enterprises (K) Ltd being full contract sum for renovation of an existing building in Kihuho Dispensary. However, the bill of quantities and contract included provisional sums of Kshs.1,020,000 or 34% of contract sum in respect of drainage, plumbing, firefighting equipment, project management expenses, Kenya Power connection charges and contingencies. No specifications and quantities were provided for the scope of works relating to provisional sums for the bidders to quote. Further, the County Executive did not provide evidence on how these provisional sums were valued and certified in completion certificate issued and payments for works done.

In addition, the County Executive purchased assorted medical equipment at a cost of Kshs.1,508,600 for the health facility. Audit verification exercise conducted on 12 January 2018 revealed that the renovation works were complete but no power had been connected, despite the full contract amount having been paid to the contractor. Further, the equipment purchased for the facility were stored at the neighbouring Mirangine Dispensary.

The management has not explained the anomalies noted.

Consequently, the propriety and value for money so far spent on the project of Kshs.4,472,255 could not be confirmed.

2.4 Unutilized Health Facility – Munoru Dispensary

Included in construction of buildings figure of Kshs.147,676,307 as disclosed in note 17 to the financial statements is an expenditure of Kshs.4,803,707 being second and final payment in respect of contract No. NYA/CG/OT/HT/03/2015-2016 awarded to M/s Robkam Building Contractors Ltd for the construction and completion of Munoru Dispensary at a contract sum of Kshs.11,615,126.40. As at the time of audit, the full contract sum had been paid to the contractor and a certificate of practical completion issued. It was also noted that the County purchased medical equipment for the facility worth Kshs.1,508,600. Audit verification exercise carried out on 16th January 2018 revealed that the construction works for the dispensary were complete although the facility remains unutilized. The medical equipment had been delivered but stored in the neighboring Tulasha Dispensary.

The county management has not provided reasons for the unutilized facility which deny the public provision of health services.

2.5 Construction of Biogas Digesters

Included in construction of buildings figure of Kshs.147,676,307 as disclosed in note 17 to the financial statements is an amount of Kshs.3,976,200 for construction of biogas digesters in the county during the year under review. According to the work plan and other records made available, the project was to benefit self-help groups. However, physical verification of the projects revealed that the biogases were constructed in private residences of individuals indicated as owned by the self-help groups. A visit to sampled private homes revealed that the biogases were benefitting only the individual homeowners and not the groups as intended.

The county management has not provided explanation for the anomaly and action being taken to ensure that the public benefit from the project.

2.6 Construction of Horticulture Pack House

Included in the construction of building figure of Kshs.147,676,307 as disclosed in note 17 to the financial statements is an amount of Kshs.3,000,000 paid to a construction company for construction of horticulture pack house in Ol Kalou. As previously reported, the contract for construction of the Pack House was competitively awarded by the Department of Agriculture to the lowest evaluated contractor at a contract sum of Kshs.50,175,680. The works involved construction of a cold storage and packing area for county produce by local farmers. The company was paid an amount of Kshs.24,815,708 in 2015/2016 bringing the total payments as at 30 June 2017 to Kshs.27,815,708. The contract agreement was signed on 19 June 2015 and the works were to commence immediately and were scheduled for completion within one (1) year. A review of the progress of the project January 2018 revealed that the contractor was not on site and yet the project was behind schedule with overall progress standing at approximately 60%,

while about 250% of the contract period had elapsed. No explanation was provided for the slow progress of the works. Further, it is not clear whether a request for extension of contract period was sought and approved to ensure completion of the project.
As a result, cost escalation on the project may arise and the County Government has not explained measures put in place to ensure that the construction is completed to serve the intended purpose.

2.7 Proposed Construction and Completion of Casualty / Emergency Unit at J. M. Kariuki Hospital

Included in the construction and civil works figure of Kshs.1,197,341,545 is an amount of Kshs.4,290,880.20 paid to a construction company in respect of second certificate for contract no. NYA/CG/OT/06/2015-2016 for construction of casualty / emergency unit at J.M Kariuki Hospital. The procurement for the works was done through open tender and a review of the documents revealed that although one of the bidders, M/s Zaina Building Construction Ltd, was the lowest responsive bidder at a tender sum of Kshs.19,916,719.68, a professional opinion provided by head of supply chain management unit recommended the award of contract to the second lowest bidder, Civitra Company Ltd, at a contract sum of Kshs.21,109,607.08. The reason given was that the winning bidder was undertaking other three contracts in the county and had qualified to be awarded another tender. The decision to award the tender to the second lowest bidder resulted in lost savings on cost of Kshs.1,192,887.40.

Other observations noted on the project are as follows:

i. Notification of award was issued on 30 April, 2016, and a contract entered into the same day between the County Government and Civitra Company Ltd contrary to provisions of Section 135(3) of Public Procurement Asset Disposal Act, 2015 which prohibits signing of contract before 14 days have expired after notification of award. Further, it was noted that acceptance for the award was issued by the contractor on 3 May 2016 long after the contract had been signed.

ii. The contract completion period was 28 weeks, approximately 7 months from the date of possession to site which was 16 June, 2016. A physical verification carried out on 18 of January 2018 revealed internal finishes, painting and fixing of doors were remaining. Review of site meeting minutes dated 14th March 2017 indicated that the project was 90% complete. With the contract duration having expired, the project was still incomplete. No evidence of extension of contract period for project was provided for audit. Although the management attributes the delay in completion of the project to delay in release of funds by the National Treasury, adequate measures have not been put in place to ensure that the project is completed to serve the public.

2.8 Proposed Construction and Completion of Gathiriga Dispensary

Included in the construction and civil works figure of Kshs.1,197,341,545 is an amount of Kshs.6,342,786 paid to Gouanzhaou Construction Co. Ltd for construction and completion of a dispensary at Gathiriga. Available records presented for audit indicates

the contract period was to run for 28 weeks from the date of site handover on 29 March 2017. However, a physical verification exercise carried out on 16th January 2018 revealed that the project had not been completed and the contract period had lapsed. The remaining works included painting, glazing, fixing of the ceiling, fixing of doors, electrical installations, floor, and construction of a toilet. The project appeared to have stalled since no works were going on as at the time of the visit. No evidence of any extension of contract was provided for audit verification. It is not clear and it has not been explained when the project will be completed.

2.9 Proposed Construction and Completion of a Twin Ward at Shamata Health Centre

Included in the construction and civil works figure of Kshs.1,197,341,545 is an amount of Kshs.7,000,322.35 paid to Gouanzhaou Construction Co. Ltd for construction and completion of twin ward at Shamata Health Centre. According to the signed contract agreement, the works commenced on 29 March 2017, which was the date of site handing over and the construction was scheduled for completion within a period 25 weeks, thus was expected to be completed by 6 January 2018. However, a physical verification exercise carried out on 17 January 2018 revealed that the project had not been completed although the contract duration had elapsed. The project appeared to have stalled since no works were going on as at the time of this audit. It is not clear whether and when the project will be completed.

2.10 Unutilized Magumu Market Sheds

Note 17 to the financial statements for the year ended 30 June 2017 reflects construction and civil works figure of Kshs.1,197,341,545 out of which an amount of Kshs.4,190,530 was in respect of construction of Magumu market sheds. The contract was awarded to M/s Nyonjoro Hardware and Supplies. However, physical verification revealed that the paving slabs on the floor of the passage around the market had broken and one of the external doors vandalized. Further, the market sheds had not been utilized for over one and a half years since completion, and thus not serving the purpose for which it was intended. The management has not provided justification for the failure to complete and utilize the project for the benefit of Nyandarua residents.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the County Executive`s ability to sustain services, disclosing, as applicable, matters related to sustainability of services.

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.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Executive's 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue 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.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2018

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	4,647,384,382	3,928,417,599
Proceeds from Domestic and Foreign Grants	2	9,430,000	18,860,000
Transfers from Other Government Entities	3	183,686,770	99,303,109
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	300,091,264	281,941,469
Returned CRF issues	10	-	-
TOTAL RECEIPTS		**5,140,592,416**	**4,328,522,177**
PAYMENTS			
Compensation of Employees	11	1,616,334,394	1,499,140,147
Use of goods and services	12	726,657,269	849,619,047
Subsidies	13	-	-
Transfers to Other Government Units	14	749,216,763	159,749,356
Other grants and transfers	15	274,296,133	65,600,000
Social Security Benefits	16	61,033,141	71,935,265
Acquisition of Assets	17	1,647,360,934	1,904,484,825
Finance Costs, including Loan Interest	18	-	-

Repayment of principal on Domestic and Foreign borrowing	**19**	-	-
Other Payments	**20**	20,000,000	158,419,576
TOTAL PAYMENTS		**5,094,898,634**	**4,708,948,216**
SURPLUS/DEFICIT		**45,693,781**	**(380,426,039)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
John Gitau Njoroge
Finance and Economic Development

Head of Treasury Accounts
Joseph Wahome
ICPAK Member Number: 13674

STATEMENT OF ASSETS

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	341,841,349	287,328,625
Cash Balances	21B	-	-
Total Cash and cash equivalent		**341,841,349**	**287,328,625**
Accounts receivables – Outstanding Imprests	22	2,332,408	7,986,067
TOTAL FINANCIAL ASSETS		**344,173,757**	**295,314,692**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	26,920,119	23,754,835
NET FINANCIAL ASSETS		**317,253,638**	**271,559,857**
REPRESENTED BY			
Fund balance b/fwd	24	271,559,857	651,985,896
Prior year adjustments	25	-	-
Surplus/Deficit for the year		45,693,781	(380,426,039)
NET FINANCIAL POSITION		**317,253,638**	**271,559,857**
	Control	***0***	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
John Gitau Njoroge
Finance and Economic Planning

Head of Treasury Accounts
Joseph Wahome
ICPAK Member Number: 13674

I. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015 - 2016 Kshs
Receipts from operating income			
Exchequer Releases	1	4,647,384,382	3,928,417,599
Proceeds from Domestic and Foreign Grants	2	9,430,000	18,860,000
Transfers from Other Government Entities	3	183,686,770	99,303,109
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	300,091,264	281,941,469
Returned CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	(1,616,334,394)	(1,499,140,147)
Use of goods and services	12	(726,657,269)	(849,619,047)
Subsidies	13	-	-
Transfers to Other Government Units	14	(749,216,763)	(159,749,356)
Other grants and transfers	15	(274,296,133)	(65,600,000)
Social Security Benefits	16	(61,033,141)	(71,935,265)
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	(20,000,000)	(158,419,576)
Adjusted for:			
Adjustments during the year	25	-	-
Net cash flow from operating activities		**1,693,054,715**	**1,524,058,786**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(1,647,360,934)	(1,904,484,825)
Net cash flows from Investing Activities		**(1,647,360,934)**	**(1,904,484,825)**

CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**45,693,781**	**(380,426,039)**
Cash and cash equivalent at BEGINNING of the year	21	**271,559,857**	**651,985,896**
Cash and cash equivalent at END of the year		**317,253,638**	**271,559,857**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
John N Gitau
Finance and Economic Planning

Head of Treasury Accounts
Joseph Wahome
ICPAK Member Number: 13674

II. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			-			
Exchequer releases	4,731,317,027	(83,932,645)	4,647,384,382	4,647,384,382	0	100%
Proceeds from Domestic and Foreign Grants	128,860,000	(82,740,249)	46,119,751	9,430,000	36,689,751	20%
Transfers from Other Government Entities	231,790,697	56,453,222	288,243,919	183,686,770	104,557,149	64%
Proceeds from Domestic Borrowings	-	-	-	-	-	0
Proceeds from Foreign Borrowings	-	-	-	-	-	0
Proceeds from Sale of Assets	-	-	-	-	-	0
Reimbursements and Refunds	-	-	-	-	-	0
Returns of Equity Holdings	-	-	-	-	-	0
County Own Generated receipts	430,000,000	(40,000,000)	390,000,000	300,091,264	89,908,736	77%
Return issues to CRF	-	296,375,595	296,375,595	296,375,595	-	100%
TOTAL	5,521,967,724	146,155,923	5,668,123,647	5,436,968,011	231,155,636	96%

NYANDARUA COUNTY GOVERNMENT
EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2017

					-	
PAYMENTS					-	
Compensation of Employees	1,554,124,355	51,663,931	1,605,788,286	1,586,803,946	18,984,340	99%
Use of goods and services	1,046,219,636	17,961,683	1,064,181,319	726,657,269	337,524,050	68%
Subsidies	-	-	-	-	-	0
Transfers to Other Government Units	766,306,532	44,193,913	810,500,445	749,216,763	61,283,682	92%
Other grants and transfers	297,308,986	(32,431,868)	264,877,118	274,296,133	(9,419,015)	104%
Social Security Benefits	55,054,552	35,540,938	90,595,490	90,563,589	31,901	100%
Acquisition of Assets	1,746,435,663	(36,873,909)	1,812,180,988	1,647,360,934	164,820,054	91%
Finance Costs, including Loan Interest	-	-	-	-	-	0
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0
Other Payments	56,518,000	(36,518,000)	20,000,000	20,000,000	-	100%
TOTAL	5,521,967,724	43,536,688	5,668,123,646	5,094,898,634	573,225,012	90%
SURPLUS/(DEFICIT)	-		1			

Proceed from Domestic & Foreign Grants with utilisation of 20%, the following grants were not received

1. Maternal Health care (World Bank) – 10,000,000
2. IDA Capacity Building Grant – 26,689 751

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
Name: John Gitau Njoroge

Head of Treasury Accounts
Joseph Wahome
ICPAK Member Number: 13674

III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,095,234,433	(186,551,879)	2,908,682,554	2,908,682,554	-	100%
Proceeds from Domestic and Foreign Grants	128,860,000	(82,740,249)	46,119,751	9,430,000	36,689,751	20%
Transfers from Other Government Entities	231,790,697	56,453,222	288,243,919	183,686,770	104,557,149	64%
Proceeds from Domestic Borrowings			-		-	0
Proceeds from Foreign Borrowings			-		-	0
Proceeds from Sale of Assets			-		-	0
Reimbursements and Refunds			-		-	0
Returns of Equity Holdings			-		-	0
County Own Generated receipts	430,000,000	(40,000,000)	390,000,000	300,091,264	89,908,736	77%

Return CRF issues		296,375,595	296,375,595	296,375,595	-	100%
TOTAL	3,885,885,130	43,536,689	3,929,421,819	3,698,266,183	231,155,636	94%
PAYMENTS						
Compensation of Employees	1,554,124,355	51,663,931	1,605,788,286	1,586,803,946	18,984,340	99%
Use of goods and services	1,046,219,636	17,961,683	1,064,181,319	726,657,269	337,524,050	68%
Subsidies			-		-	0
Transfers to Other Government Units	766,306,532	44,193,913	810,500,445	749,216,763	61,283,682	92%
Other grants and transfers	297,308,986	(32,431,868)	264,877,118	274,296,133	(9,419,015)	104%
Social Security Benefits	55,054,552	35,540,938	90,595,490	90,563,589	31,901	100%
Acquisition of Assets	110,353,069	(36,873,909)	73,479,160		73,479,160	0%
Finance Costs, including Loan Interest			-		-	0
Repayment of principal on Domestic and Foreign borrowing	-		-		-	0
Other Payments	56,518,000	(36,518,000)	20,000,000	20,000,000	-	100%

TOTAL	**3,885,885,130**	**43,536,688**	**3,929,421,818**	**3,447,537,700**	481,884,118	88%
SURPLUS/(DEFICIT)	-					

Proceed from Domestic & Foreign Grants with utilisation of 20%, the following grants were not received

3. Maternal Health care (World Bank) – 10,000,000
4. IDA Capacity Building Grant – 26,689 751

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
John Gitau Njoroge
Finance and Economic Planning

Head of Treasury Accounts
Joseph Wahome
ICPAK Member Number: 13674

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,636,082,594.00	102,619,234.19	1,738,701,828.19	1,738,701,828	0.00	100%
Proceeds from Domestic and Foreign Grants			-		-	0
Transfers from Other Government Entities			-		-	0
Proceeds from Domestic Borrowings			-		-	0
Proceeds from Foreign Borrowings			-		-	0
Proceeds from Sale of Assets			-		-	0
Reimbursements and Refunds			-		-	0
Returns of Equity Holdings			-		-	0

County Own Generated receipts			-		-	0
					-	0
TOTAL	1,636,082,594.00	102,619,234.19	1,738,701,828.19	1,738,701,828.19	0.00	100%
					-	0
PAYMENTS					-	0
Compensation of Employees					-	0
Use of goods and services					-	0
Transfers to Other Government Units					-	0
Other grants and transfers					-	0
Social Security Benefits					-	0
Acquisition of Assets	1,636,082,594		1,738,701,828	1,647,360,934	91,340,894.19	95%
Finance Costs, including Loan Interest					-	0
Repayment of principal on Domestic and Foreign borrowing					-	0
Other Payments					-	0

TOTALS	**1,636,082,594**	-	**1,738,701,828**	**1,647,360,934**	91,340,894.19	95%
SURPLUS/(DEFICIT)	-	-	-	-		

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer
John Gitau Njoroge
Finance and Economic Planning

Head of Treasury Accounts
Joseph Wahome
ICPAK Member Number: 13674

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

DEPARTMENT/PROGRAMME	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017		2017	Date, 2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
GOVERNANCE & ADMINISTRATION SECTOR					
Governor service delivery Programme	151,191,349	65,057,800	216,249,149	205,119,483	11,129,666
County public service board		-			-
County Public service management	38,206,740	353,320	38,560,060	38,323,153	236,907
Office of the County Secretary					-
County Administration	134,246,914	25,089,751	159,336,665	132,277,124	27,059,541
enforcement & compliance	5,000,000	3,200,000	8,200,000	6,580,645	1,619,355
payroll management	-	2,500,000	2,500,000	1,423,712	1,076,288
County attorney, e-government & intergovernmental relations					-
County legal services	62,215,834	(9,450,000)	52,765,834	38,313,674	14,452,160
Intergovernmental Relations	3,000,000	-	3,000,000	2,781,950	218,050
Communication Services	4,720,000	(500,000)	4,220,000	1,927,870	2,292,130
ICT & E government services	34,070,000	7,870,763	41,940,763	35,536,090	6,404,673

Finance and economic planning		-			-
county funds	257,382,552	(18,977,062)	238,405,490	238,373,589	31,901
County economic planning	38,290,005	(4,188,684)	34,101,321	32,821,004	1,280,317
Monitoring evaluation & statistics	21,000,000	(2,185,000)	18,815,000	17,759,505	1,055,495
Community Empowerment and Institutional Support Program	4,200,000	216,803	4,416,803	3,302,024	1,114,779
Public Finance Management	297,061,711	(51,240,564)	245,821,147	231,374,751	14,446,396
Supply Chain Management	7,800,000	422,000	8,222,000	6,811,259	1,410,741
Audit, Internal Control and Risk Management	10,200,000	(431,500)	9,768,500	8,480,960	1,287,540
Revenue collection & administration	46,000,000	13,965,774	59,965,774	58,380,458	1,585,316
AGRICULTURE SECTOR		-			-
Agriculture, Livestock and Fisheries		-			-
extension services	247,508,097	(14,065,000)	233,443,097	233,267,406	175,691
Crops development (including EU grant)	144,100,000	(128,250,520)	15,849,480	7,267,850	8,581,630
Sustainable Land Management (Irrigation)	8,500,000	4,552,575	13,052,575	4,750,512	8,302,063
Agricultural Infrastructure Development	5,500,000	(3,001,815)	2,498,185	998,185	1,500,000
animal value chain	2,000,000	18,312,820	20,312,820	17,307,914	3,004,906
veterinary services	-		5,653,000	4,958,288	694,712
input cost reduction	10,200,000	(146,205)	10,053,795	9,853,795	200,000
animal health ,pest and diseases	22,850,000	(13,687,310)	9,162,690	5,299,501	3,863,189

subsidized AI and institution support	30,000,000	(18,440,000)	11,560,000	3,222,828	8,337,172
INFRASTRUCTURE SECTOR					-
Roads, transport and public works		-			-
General administration planning & support services	143,813,623	(18,172,189)	125,641,434	123,926,791	1,714,643
Development and Maintenance of County Roads, Bridges And Drainage Works	555,528,482	211,870,292	767,398,774	765,964,848	1,433,926
Development & maintenance of public transport	22,310,000	(13,434,783)	8,875,217	8,875,217	-
public works services	66,000,000	(46,200,000)	19,800,000	-	19,800,000
County lighting programme	4,520,000	11,749,649	16,269,649	16,269,649	-
Fire fighting & emergency response services	40,000,000	(22,000,000)	18,000,000	18,000,000	-
Roads maintenance levy fund	71,407,030	-	71,407,030	47,720,411	23,686,619
Lands ,Housing and Physical Planning					-
Land use administration & management	82,119,592	12,181,541	94,301,133	71,790,146	22,510,987
Physical planning services	30,000,000	(15,000,000)	15,000,000	-	15,000,000
Housing development & management (	3,000,000	267,114	3,267,114	3,267,114	-
Survey & mapping services	48,550,000	12,288,031	60,838,031	19,510,723	41,327,308

PRODUCTIVE SECTOR		-			-
Industrialization , cooperatives ,trade and enterprise development		-			-
Cooperative development	51,547,636	11,037,500	62,585,136	61,801,058	784,078
Industrial development	5,100,000	(2,310,000)	2,790,000	2,729,560	60,440
Enterprise development	4,500,000	(405,285)	4,094,715	2,523,725	1,570,990
Trade development	18,808,760	5,605,587	24,414,347	15,750,949	8,663,398
Weights and measures	3,836,178	45,000	3,881,178	3,504,770	376,408
Tourism ,sports and youth		-			-
Tourism development	33,473,013	(10,194,000)	23,279,013	22,627,611	651,402
Sports development	97,000,000	(7,241,684)	89,758,316	39,706,117	50,052,199
Youth development	6,400,000	515,866	6,915,866	6,626,218	289,648
Water and environment		-			-
Water resource management	260,386,118	102,601,157	362,987,275	353,330,967	9,656,308
Environmental conservation	37,086,237		20,604,600	19,046,547	1,558,053
HUMAN RESOURCE DEVELOPMENT SECTOR					-
Health services					-
Preventive & Promotive health care	5,000,000	(900,000)	4,100,000	2,729,514	1,370,486
Curative health care	1,254,290,062	53,256,449	1,307,546,511	1,151,876,308	155,670,203
solid waste and cementry	29,500,000	(10,500,000)	19,000,000	6,900,652	12,099,348
Education culture and social services					-
ECD development	203,741,259	2,982,455	206,723,714	187,251,538	19,472,176

youth training	61,400,000	(39,030,000)	22,370,000	22,370,000	-
Talent and cultural services development	2,000,000	1,500,000	3,500,000	3,005,000	495,000
Alcoholics drinks control & civic education	7,000,000	1,900,000	8,900,000	6,562,908	2,337,092
Gender and Social Service	22,100,000	(6,600,000)	15,500,000	15,500,000	-
County Assembly	766,306,532	44,193,913	810,500,445	749,216,763	61,283,682
TOTAL	**5,521,967,724**	**156,984,559**	**5,668,123,646**	**5,094,898,634**	**573,225,012**

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

SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**

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

   The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity 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 xxx County Government. 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

   Tax receipts

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

   Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

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

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.

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

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

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

4. In-kind contributions
In-kind contributions are donations that are made to the *entity* 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 *entity* 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. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

As at 30th June 2017, this amounted to Kshs 26,920,119 compared to Kshs 23,754,835 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non current assets

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

9. Pending bills

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

10. 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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28th June 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. Errors

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

14. Related party transactions

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

NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	790,055,344	344,565,666
Total Exchequer Releases for quarter 2	1,185,083,018	1,098,303,062
Total Exchequer Releases for quarter 3	1,161,846,096	1,076,767,707
Total Exchequer Releases for quarter 4	1,510,399,924	1,787,434,396
	-	(378,653,232)
Total	**4,647,384,382**	**3,928,417,599**

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 - 2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	0	0	0	0
(Insert name of donor)	0	0	0	0
Grants Received from Multilateral Donors (International Organisations)			-	-
Danida	0	0	9,430,000	18,860,000
(Insert name of donor)	0	0	0	0
Grants Received from other levels of government				
(Insert name of donor)	0	0	0	
Total			9,430,000	18,860,000

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers from Central government entities		
Lease of Medical Equipments		0
Free Maternity Healthcare	37,702,500	30,690,000
Abolishment of uer fee in heaqlth centres and Dispensaries	13,122,240	13,898,986
Nurses Allowances	61,455,000	
Fuel Levy	71,407,030	54,714,123
Transfers from Counties		
(insert name of budget agency)	0	0
(insert name of budget agency)	0	0
TOTAL	**183,686,770**	**99,303,109**

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
Total	0	0

5 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
	0	0
Total	0	0

6 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Total	0	0

7 REIMBURSEMENTS AND REFUNDS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals and Private Organisations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organisations	0	0

Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	0	0

8 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	0	0
Returns of Equity Holdings in International Organisations	0	0
	0	0
Total	0	0

9 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Interest Received		
Profits and Dividends		
Rents		3,438,917.0
Other Property Income	725,230.0	
Sales of Market Establishments		
Receipts from Administrative Fees and Charges		4,764,000.0
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Incidental Sales by Non-Market Establishments		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods		
Fines Penalties and Forfeitures	4,384,479.0	4,158,300.0
Receipts from Voluntary transfers other than grants		
Business permits	84,861,880.0	135,635,140.0

Cesses	51,327,751.0	
Poll rates		
Plot rents	16,451,178.0	19,333,131.0
Other local levies	1,028,760.0	
Administrative services fees	340,907.0	2,682,320.0
Various fees		
Council's natural resources		
Exploitation		
Sales of council assets		
Lease / rental of council's	3,046,294.0	2,185,578.0
Infrastructure assets		
Other miscellaneous receipts	5,811,315.5	14,762,062.0
Other miscellaneous receipts		
Insurance claims recovery		11,201,100.0
Medium term loans (1-3 yr repayment)		
Long term loans (over 3 yr rpayment)		
Transfers from reserve funds		
Donations		
Fund raising events		
Other receipts from financial assets loan	9,526,968.0	
Market/trade centre fee	13,002,636.0	10,754,926.0
Vehicle parking fees	19,394,794.0	19,349,195.0
Housing	5,442,060.0	
Social premises use charges	588,700.0	570,300.0

School fees		
Other education-related		
Other education receipts		
Public health services	16,253,600.0	37,069,007.0
Public health facilities operations	48,098,979.0	13,162,331.0
Environment & conservancy	302,300.0	539,200.0
Administration		
Slaughter houses administration	5,501,890.0	1,203,345.0
Water supply administration	1,427,414.0	276,217.0
Sewerage administration		856,400.0
Other health & sanitation		
Technical services fees	12,511,428.0	
External services fees	62,700.0	
	300,091,263.5	**281,941,469.0**

10 RETURNED CRF ISSUES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Recurrent account	0	0
Development account	0	0
Deposit account	0	0
Total	0	0

11 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Basic salaries of permanent employees	1,613,300,460	1,456,399,409
Basic wages of temporary employees	3,033,934	2,660,574
Personal allowances paid as part of salary	-	40,038,778
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	41,386
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments		0
Total	**1,616,300,460**	**1,499,140,147**

12 USE OF GOODS AND SERVICES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	19,773,574	17,098,034
Communication, supplies and services	20,948,119	18,425,540
Domestic travel and subsistence	181,864,227	227,598,789
Foreign travel and subsistence	42,594,006	38,319,208
Printing, advertising and information supplies & services	49,360,324	52,045,641
Rentals of produced assets	5,339,195	9,243,165
Training expenses	52,140,084	42,227,813
Hospitality supplies and services	86,019,412	91,618,405
Insurance costs	41,603,339	53,774,889
Specialized materials and services	32,270,862	42,045,889
Office and general supplies and services	32,346,216	30,162,610
Other operating expenses	65,402,807	127,216,785
Routine maintenance – vehicles and other transport equipment	16,797,177	19,392,432
Routine maintenance – other assets	32,340,475	33,103,204
Fuel and Lubricants	47,857,452	46,446,643
Total	**726,657,269**	**849,619,047**

13 SUBSIDIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	0	0
(insert name)	0	0
	0	0
Subsidies to Private Enterprises	0	0
See list attached	0	0
(insert name)	0	0
	0	0
TOTAL	0	0

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Transfers to Central government entities		
County Assembly	749,216,763	159,749,356
Transfers to Other Counties		
(insert name of budget agency)	0	0
(insert name of budget agency)	0	0
TOTAL	**749,216,763**	**159,749,356**

15 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Scholarships and other educational benefits	87,810,000	65,600,000
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants	146,486,133	
Other capital grants and transfers	40,000,000	
Total	**274,296,133**	**65,600,000**

16 SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Government pension and retirement benefits	61,033,141	71,935,265
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
Total	**61,033,141**	**71,935,265**

17 ACQUISITION OF ASSETS

Non-Financial Assets	2016 – 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	-	
Construction of Buildings	147,676,307	256,007,657
Refurbishment of Buildings	186,050	1,113,601
Construction of Roads	2,628,700	135,287,150
Construction and Civil Works	1,197,341,545	1,175,567,200
Overhaul and Refurbishment of Construction and Civil Works	-	
Purchase of Vehicles and Other Transport Equipment	7,794,000	51,211,110
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment	11,921,150	15,000,000
Purchase of Office Furniture and General Equipment	3,851,457	19,933,077
Purchase of ICT Equipment	6,871,880	
Purchase of Specialized Plant, Equipment and Machinery	97,386,491	25,820,148
Rehabilitation and Renovation of Plant, Machinery and Equip.	2,950,512	
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	2,001,450
Research, Studies, Project Preparation, Design & Supervision	5,822,112	4,159,218
Rehabilitation of Civil Works	22,520,232	29,658,337
Acquisition of Strategic Stocks and commodities	80,472,588	99,424,214
Acquisition of Land	55,508,691	14,301,663

Acquisition of Intangible Assets	-	
Financial Assets		
Domestic Public Non-Financial Enterprises	4,429,219	75,000,000
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
Total	**1,647,360,934**	**1,904,484,825**

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Exchange Rate Losses	0	0
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Total	0	0

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
	0	0
Total	0	0

20 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	20,000,000	41,393,447
Other payments	0	117,026,129
	20,000,000	**158,419,576**

21A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2016-2017 Kshs	2015-2016 Kshs
CBK- 1000170182(CRF)		Revenue	0	271,632,685	201,470,082
CBK- 1000170174		Development	0	3,433,027	7,724,395
CBK- 1000237295		Deposit	0	28,160,356	23,754,834
CBK-1000170204		Recurrent	0	121,879	7,269,970
KCB-1140736779		Revenue	0	9,040,950	7,260,467
EQUITY-0620261016673		Revenue	0	6,205,170	12,971,665
Fuel Levy Account - CBK		Fuel Levy	0	24,487,519	
Family a/c 03700006218					

					157,710.00
Coop a/c 01141467471300					168,621.50
Family Bank a/c 37000008303					26,550,881.00
Total				**343,081,586**	**287,328,625**

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
	0	0
Total	0	0

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	2,332,408	7,986,067
Clearance accounts	0	0
Total	2,332,408	7,986,067

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Deposits/Retention	28,160,356	23,754,835
Total	**28,160,356**	**23,754,835**

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	343,081,586	287,328,626
Cash in hand	0	0
Accounts Receivables	2,332,408	7,986,067
Accounts Payables	(28,160,356)	(23,754,835)
Total	**317,253,638**	**271,559,858**

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	0	0
Adjustments on cash in hand	0	0
Adjustments on payables	0	0
Adjustments on receivables	0	0
Others (*specify*)	0	0
	0	0

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	50,162,206	476,534
Construction of civil works	172,444,674	113,638,130
Supply of goods	48,200,587	17,466,200
Supply of services	40,215,778	87,452,201
	311,023,245	219,033,065

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (*Salaries*)	76,548,005	0
	0	0

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	0	0
Amounts due to County Government entities	0	0
Amounts due to third parties	0	0
Others (*specify*)	0	0
	0	0

27 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 Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation		
Transfers to the County Assembly	749,216,763	159,749,356
Transfers to other County Government entities	147,810,000	156,993,447
Transfers to County Ministries and Departments		
Transfers from other County Government Entities		

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve 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	Location	Accounting Officer responsible
Trade Fund	26/09/2014	H/Q	Mr. Daniel Muguku
Car Loan & Mortgage fund	19/10/2015	H/Q	Mr. Daniel Irungu
Bursary Fund	29/09/2014	H/Q	Ms Charity Maina

Annex 1 - Analysis Of Pending Accounts Payable

Supplier	Description	Lso/Lpo No.	Year	Amount
	Civil Works			
Tuxy Construction Co. Ltd	Construction Of 50m^3 Masonry Storage Water Tank At Canary In Kirima Water Project	Lso.1542	2015/2016	1,199,967.50
Penta Farm Co. Ltd	Trenching, Pipelaying And Installation Of Pipes And Fittings For Forest One Hydram Water Project	Lso. 4207	2015/2016	585,350.00
Water Africa International Ltd	Drilling Of Production Borehole At Gachwe Primary School	Lpo.4213	2016/2017	3,497,182.50
Geocast Agencies	Drilling Of Itomboya Production Borehole	Lso. 5515	2016/2017	2,299,993.50
Pamojabora Enterprises Ltd	Construction Of 100m^3 Masonry Storage Tank In Githunguri Area-Muhonia Turasha Water Project	Lso. 5530	2016/2017	1,798,833.03
Peali Building Contractors Ltd	Construction Of A 1.5m X 1.5m X 2.3m High Front Elevation And 2.15m High Back Elevation Control Panel House At Weru (Central) Primary School Borehole	Lso.4127	2016/2017	213,527.12
Frank Fundi's Enterprises	Roof Harvesting For Kio Primary School	Lso.4116	2016/2017	309,150.00
Framu Contractors Ltd	Drilling Of Production Borehole At Heni	Lso.4151	2016/2017	3,359,973.75
Aquasan Systems	Drilling Of Production Borehole At Kamichege	Lso.4164	2016/2017	1,894,830.00
Kaka Building And Construction Ltd	Fabrication And Erection Of Steel Tower For Malan-Kahonge Borehole Water Project	Lpo.4212	2016/2017	699,900.00
Framu Contractors Ltd	Construction Of A 50m^{3}masonry Storage Tank At Kiamugu Water Project	Lso.4169	2016/2017	1,199,995.50
Ol Kalou Builders	Supply Of Pipes, Fittings, Repair Of Intake Weir And Rising Main For Kieni Water Project	Lpo.5580	2016/2017	999,380.80

Peali Enterprises Ltd	Construction Of A 50m3 Masonry Storage Tank At Subego	Lso.4139	2016/2017	1,241,450.00
Guzmania General Contractors	Supply Of Pipes And Fittings, Trenching And Laying At Njunu Water Project	Lso.4128	2016/2017	1,782,462.00
Nyahururu Building & Construction	Supply Of Pipes And Fittings, Trenching And Laying At Njunu Hawa Line Water Project	Lso.4122	2016/2017	867,823.00
Guzmania General Contractors	Supply Of Pipes And Fittings,Trenching And Laying At Kibathi Muhindi Pipeline Extensions	Lso.4126	2016/2017	1,589,203.00
Elmin Building Construction	Supply Of Pipes And Fittings,Trenching And Laying At Gatimu/Gikingi Water Project	Lso.4121	2016/2017	931,040.00
Nyahururu Building & Construction Ltd	Supply And Delivery Of Pipes And Fittings, Trenching And Laying At Muhonia Turasha Water Project Sub Mains	Lso.4205	2016/2017	2,405,755.00
Gradtech Holdings Ltd	Supply Of Pipes, Fittings, Trenching And Laying At Ruiru Water Project	Lso.4131	2016/2017	2,446,345.00
Aquasan Systems Ltd	Design Of Nyairoko - Matindiri Water Project	Lso.4181	2016/2017	385,000.00
Pitbull Agencies Ltd	Drilling Of Ndongonye Production Borehole	Lso.4149	2016/2017	2,624,737.50
Ngure Structural Builders & Civil Engineering	Construction Of Kega Intake Works At Kega Water Project	Lso.4155	2016/2017	1,704,075.00
Exclusive General Merchants	Construction Of A 1.5m X 1.5m X 2.3m High Facade And 2.15m High Back Elevation Control Panel House At Itomboya Borehole	Lso.4170	2016/2017	219,027.95
Cenrift Contruction Co. Ltd	Development Of Kambaa Spring And Construction Of Cattle Trough	Lso.4115	2016/2017	2,446,090.00
Pitbull Agencies Ltd	Drilling Of Karagoini Mung'etho Production Borehole	Lso.4182	2016/2017	2,624,475.00
Johagez Investments	Supply And Delivery Of Pipes And Fittings For Leshau Karogoini Water Project	Lso.4153	2016/2017	953,200.00
Sawasawa	Drilling Of Gitwe Production Borehole	Lpo.5596/5597	2016/2017	2,189,565.00

Cenrift Building Contractors	Rehabilitation Of Shauri Kianda Borehole And Laying Of Pipelines	Lso.4154	2016/2017	1,994,663.00
Frapert Construction Ltd	Construction Of A 1.5m X 1.5m X 2.3m High Facade And 2.15m High Back Elevation Control Panel House At Warukira Borehole	Lso.4179	2016/2017	274,996.00
Fourwheel Contractors	Construction Of A 1.5m×1.5m×2.3m High Façade And 2.15m High Back Elevation Control Panel House At Koinange Borehole	Lso.4177	2016/2017	274,175.60
Infotrak Investments Ltd	Supply And Delivery Of Pipes And Fittings For Gathamaki Water Project	Lso.4165	2016/2017	2,528,860.00
Mergra Trading & Services	Construction Of A 1.5m X 1.5m X 2.3m High Façade And 2.15m High Back Elevation Control Panel House At Gachwe Borehole	Lpo.5588	2016/2017	298,683.00
Ndirangu's Hardware	Supply And Delivery Of Pipes And Fittings For Ol'jororok Water Project	Lso.4171	2016/2017	332,900.00
Ndirangu's Hardware	Supply And Delivery Of Pipes For Miji Kenda Water Project	Lso.4166	2016/2017	375,000.00
Mergra Trading & Services	Construction Of A 1.5m X 1.5m X 2.3m High Façade And 2.15m High Back Elevation Control Panel House At Gitwe Borehole	Lpo.5599	2016/2017	298,683.00
Sawasawa Co .Ltd	Supply And Delivery Of Pipes And Fittings For Water Projects	Lso.4173	2016/2017	1,140,900.00
Aquasan Systems Ltd	Installation Of Submersible Pump At Boiman Borehole	Lso.4176	2016/2017	374,640.00
Tropsy Investments Ltd	Fabricating And Erecting A Tank Tower For Gachwe Borehole	Lso.4175	2016/2017	760,000.00
Mergra Trading & Services	Installation Of Water Master Meter And At Raitha Kahuru Water Project	Lso.4210	2016/2017	190,300.00

Robkam	Construction Of Running Trucks Ol'kalou Stadium(Ongoing	4055	2016/2017	7,325,400.00
Wilter Construction	Supply And Assembling Of Green Houses	4054	2016/2017	2,300,000.00
Gesa	Construction Of V.I.P Dias Ol'kalou Stadium	4056	2016/2017	51,107,550.00
Glare Technology &Electricals Ltd	Room Conversion Fencing And Water Reticulation Of Rurii Dispensary(Gate Constructionand Chainlink		2016/2017	2,057,363.00
	Flag Ship Projects Jm Kariuki		2016/2017	7,106,775.70
	Flag Ship Projects Engineer Hospital		2016/2017	24,161,394.20
	Jm Kariuki Incenerator		2016/2017	10,000,000.00
Kamunju Costruction	Installation Of Engineer Water Tank		2016/2017	1,116,755.00
Sakametal	Improvement Works At Ngano Hc		2016/2017	370,000.00
Civitra Co Ltd	Engineer Mortuary Additional Works		2016/2017	418,142.00
Kaka Building Construction	Vip Toilet At Charagita		2016/2017	725,684.40
Glare Technology &Electricals Ltd	Installation Of Tvs, Accessories At Chmt Block		2016/2017	655,759.00
Glare Technology &Electricals Ltd	Installation Of A Central Command System		2016/2017	2,410,480.00
Chabaha Enterprises Ltd	Construction Of Septic Tank And Related Facilities At Bahati Estate	4002	2016-2017	2,375,937.52
Juwalister Enterprises	Construction Of Timber Bridge	Lpo 1935	2016/2017	800,000.00
Lexcon Civil Contractors Ltd	Construction Of Pit Latrine	Lso 534	2016/2017	1,498,708.00
Samaton Enterprises	Construction Of Muua Bridge	Lso 513	2016/2017	5,091,240.00
Elmin Building Construction	Maintenance Of Building		2014/15	574,896.00
Josper Building Construction	Maintenance Of Building		2014/15	129,920.00
Olkalou Youth General Merchants Ltd	Improvement Of Mihaati Market Shed-In Process	1245468	2016/17	678,917.35
Shelloh Enterprises	Mairo Inya Market Stalls	1245455	2015/16	227,619.90
	Total			

	2015/2016			
Vladken Contractors	Improvement Works	1144	2016/2017	1,878,100.00
Juwalister Enterprises	Improvement Works	674	2016/2017	3,897,500.00
Aliceka Enterprises Ltd	Gravelling And Culvert Installation	1143	2016/2017	2,468,000.00
Guzmania General Co.	Culvert Installation	942	2016/2017	1,873,100.00
Tropsy Investment Ltd	Culvert Supply	2206	2016/2017	495,000.00
Wilter Construction	Gravelling Works	1351	2016/2017	980,560.00
Ascom Network Ltd	Floodlight	897	2016/2017	3,894,874.00
Ascom Network Ltd	Floodlight	944	2016/2017	1,299,026.00
Eclat Merchants	Bodaboda Shade		2016/2017	1,350,000.00
Kamunju Construction	Grading And Gravelling	950	2016/2017	987,000.00
Marcs Enterprises	Grading, Gravelling And Culvert Installation	1300	2016/2017	980,000.00
Jimtab Agencies	Bodaboda Shade		2016/2017	239,500.00
Bashan Motors Kenya Ltd	Supply Of Tires	2188	2016/2017	2,040,000.00
Grandthree Co. Ltd	Cleaning Of Side Drains, Gravell ng And Culvert Installation	1077	2016/2017	1,479,000.00
Kametha Ridges	Gravelling Works	1250	2016/2017	395,000.00
Glokev Ltd	Culvert Installation	1148	2016/2017	987,920.00
Ascom Network Ltd	Floodlight		2016/2017	3,896,324.00
Dafred Kenya Ltd	Improvement Works	1229	2016/2017	1,430,000.00
Chaita Timber And General Works	Potato Shed	1276	2016/2017	374,950.00
Chaita Timber And General Works	Potato Shed	1277	2016/2017	375,000.00
Unarak Cleaning Services	Supply Of Cleaning Services	3039	2016/2017	149,587.00
Aneru Enterprices	Supply Of Software	3042	2016/2017	367,100.00

Three Sons Wear Ltd	Gravelling Works	1071	2016/2017	1,928,520.00
Aneru Enterprices	Supply Of Tonner Cutridges	3043	2016/2017	247,300.00
Gouanzhaou Construction Company	Boundary Wall In Nyahururu	408	2016/2017	1,099,968.00
Gouanzhaou Construction Company	Grading And Gravelling	1020	2016/2017	1,811,000.00
Isalab Construction Company	General Culvert Installation	1353	2016/2017	1,480,000.00
Jimtab Agencies Ltd	Culverts Installation	900	2016/2017	983,000.00
Njambini Enterprises	Road Improvement	1135	2016/2017	760,000.00
Fountain Solution	Grading And Gravelling	1036	2016/2017	1,795,815.00
Mabraso Ent. Ltd	Heavy Grading And Gravelling	636	2016/2017	985,061.00
Joycot General Contractors	Hard Rock Excavation	1299	2016/2017	490,000.00
Lexcon Civil Contractorsculverts Works	Culvert Installation	1288	2016/2017	1,628,872.00
Perrin Enterprises	Fencing	1100	2016/2017	1,498,082.00
Procivil Engineering	Gravelling	1086	2016/2017	590,200.00
Procivil Engineering	Gravelling Works	375	2014/2015	1,610,000.00
Procivil Engineering	Gravelling	3779	2014/2015	378,000.00
Procivil Engineering	Culvert Installation	3788	2014/2015	178,500.00
Gradrins Construction	Grading	1273	2016/2017	560,400.00
Sonic Construction Ltd	Gravelling And Compaction	1361	2016/2017	946,857.00
Ambi Finch	Crushed Rocks	1357	2016/2017	998,400.00
Dafred Kenya Ltd	Gravel Patching	1358	2016/2017	997,300.00
Tropsy Investment Ltd	Bridge Construction	1344	2016/2017	4,995,238.00
Pitbull Agencies Ltd	Bridge Construction	1345	2016/2017	5,155,968.00
Geodorm E.A Ltd	Improvement Works	1302	2016/2017	1,989,632.00
Olkalou Builders	Improvement Works	1329	2016/2017	1,993,506.00

Precyvonne Engineering Company	Improvement Works	1312	2016/2017	2,683,277.00
Thejay Investments	Improvement Works	1340	2016/2017	1,224,090.00
Juwalister Enterprises Ltd	Improvement Works	1331	2016/2017	1,249,324.00
Githioro Highland Contractors	Improvement Works	1328	2016/2017	1,746,797.60
Samaton Enter	Improvement Works	1304	2016/2017	1,490,321.60
Synga Enterprises	Improvement Works	1330	2016/2017	1,723,377.20
Waki Drive Contactors Ltd	Improvement Works	1334	2016/2017	1,496,214.00
Shakers International Ltd	Improvement Works	1338	2016/2017	4,527,828.00
Jomwa Construction Ltd	Improvement Works	1343	2016/2017	3,497,806.00
Gouanzhaou Construction Company	Walk Way And Drainage	784	2016/2017	6,782,530.44
				93,360,725.84
	2014/2015			
Danja Builders & Civil Eng.	Culvert Installation	2368	2014/2015	295,500.00
Jicom Entreprises	Gravelling		2014/2015	500,000.00
Stewy Enterprises Ltd	Gravelling		2014/2015	797,211.00
Stelny Enterprises Ltd	Grading	2351	2014/2015	998,850.00
Metro Contractors	Gravelling		2014/2015	210,500.00
Muhindi Enterprises	Culvert Installation		2014/2015	430,200.00
Anga Bewan	Culvert Installation	3861	2014/2015	924,000.00
Symwangi Construction	Culvert Installation	3798	2014/2015	108,000.00
Dorak Co. Ltd	Bridge Work At Kihingo		2014/2015	1,024,580.00
Roffra Gen. Contractors	Gravelling		2014/2015	2,377,940.00
International Ltd	Road Improvement	3554	2014/2015	4,934,872.00
Dorak Co. Ltd	Culvert Installation		2014/2015	774,000.00

Dorak Co. Ltd	Grading	3868	2014/2015	1,000,000.00
Tripple Brothers Contractos	Drainange Work		2015/2016	391,720.00
	2015/2016			
Samu General Marchant	Construction Of Bodaboda Sheds	Lso 2154	2015/2016	423,316.00
Seaman Building And Contractors	Road Improvement	186	2015/2016	5,086,716.00
	Services			
Tramtel Enterprises	Provision Of Motor Cycle And Motor Vehicle Driving Licenses	2885	2016/2017	240,000.00
Aquasan Systems Ltd	Hydrogeological Survey For Proposed Munyeki Secondary School Borehole	Lpo.4202/4203/4204/4205	2016/2017	90,000.00
Woteck Kenya Ltd	Hydrogeological Survey For Kiburuti 2 Borehole	Lso.570	2016/2017	72,000.00
Jenius Enterprises	Supply& Delivery Of Office Furniture's	2705381		485,600.00
Magumu Junction Self Group	Purchase Of Land Parcel Nyandarua/Mutonyora/4592	Lpo.4210	2016/2017	1,125,000.00
Gatung'ang'a Auto Spares	Supply And Delivery Of All Terrain Tubeless Tyres	Lpo.4210	2016/2017	131,200.00
Kenya Power And Lighting Company	Supply Of Power To Kaimbaga Borehole	4251	2016/2017	1,079,235.00
Factor Security Systems Ltd	Provision Of Security Services	4279	2016/2017	400,000.00
Sonic Construction Ltd	Provision Of Dozer Transportation Services	4284	2016/2017	130,000.00
Esperdare Garage	Repair Of Gkq 808	4286	2016/2017	87,000.00
Wanyoni Auto Enterprises	Repair Of Gka318s	4292	2016/2017	124,850.00
Gouanzhaou Construction Co Ltd	Jm Kariuki Hospital Gate, Walling , Sentry Box And Improvement Of Road Works And Bounderies		2016/2017	812,318.80
Pro Civil Engineering	Eia For The Incenerator		2016/2017	180,000.0

Gatunganga Autospares	Repair Gka492t		2016/2017	246,450.00
Gatunganga Autospares	"		2016/2017	289,100.00
Gatunganga Autospares	"		2016/2017	274,400.00
Trepa Garage	Repair Gka245g		2016/2017	229,500.00
Trepa Garage	Repair Of Gka634q		2016/2017	358,600.00
Trepa Garage	Repair Gka334u		2016/2017	167,000.00
Trepa Garage	Ndaragwa Ambulance		2016/2017	467,000.00
Kmpdu			2016/2017	10,000.00
Prudential Life Assurance			2016/2017	6,081.00
Kenya Water Technicians Association			2016/2017	100.00
Geo-Acre Surveys Ltd	Provision Of Survey Services For Magumu And Kambaa Villages	4013	2016-2017	3,096,000.00
Geo-Surv System Ltd	Provision Of Survey Services In Mbuyu Township	4011	2016-2017	1,854,000.00
The Standard Group	Advert For Survey Services In Squatter Villages	D	2016-2017	88,160.00
The Star	Advert For Construction Of Land Office And Preparation Of Nyandarua Spatial Plan		2016-2017	74,629.76
Britam General Insurance Co. Ltd	General Insurance Services	Lso 543	2016/2017	8,877,927.00
Disney Insurance Brokers Ltd	General Insurance Services		2016/2017	7,791,436.00
Nation Media Group	Advertisement	Lso 3347	2016/2017	73,080.00
Nation Media Group	Advertisement	Lso 1932	2016/2017	46,029.00
Nation Media Group	Advertisement	Lso 610	2016/2017	73,080.00
The Star News Paper	Advertisement	Lso 540	2016/2017	73,470.00
Cmc Motors Group Ltd	Repair And Servicing Of Motor Vehicle	Lso 533	2016/2017	295,276.00
The Standard Group (K) Ltd	Advertisement	Lso 549	2016/2017	88,160.00
Kaharis Garage	Moter Vehicle Repair And Servicing	Lso 547	2016/2017	74,000.00

The Standard Group (K) Ltd	Advertisement	Lso 539	2016/2017	88,160.00
Zaina Building And Construction	Provision Of Service	624	16/17	344,148.90
Thika Motor Dealers Ltd	Provision Of Service	/639/1872/1856/638642	16/17	453,685.63
Zaina Building And Construction	Provision Of Service	625	16/17	563,222.36
The Star News Paper	Advertisement	Lso 3346	2016/2017	63,336.00
The Star News Paper	Advertisement	Lso 1833	2016/2017	73,497.00
The Star News Paper	Advertisement	Lso 1930	2016/2017	63,336.00
The Star News Paper	Advertisement	Lso 1835	2016/2017	171,007.00
The Star News Paper	Advertisement	Lso 529	2016/2017	260,436.00
The Star News Paper	Advertisement	Lso 548	2016/2017	73,469.00
Shamata Durable And Construction	Provision Of Advertisement	2994	16/17	145,000.00
Nation Media Group	Provision Of Advertisement Services		2016/17	73,080.00
Nation Media Group	Provision Of Advertisement Services		2016/17	73,080.00
Ava Company Ltd	Hire Of Roller	1227	2016/2017	2,869,000.00
Bhogals Autoworld	Engine Service	763	2016/2017	106,732.01
Achelis Material Handling	Engine Service	762	2016/2017	1,134,022.74
Public-Craft	Grading	1009	2016/2017	2,839,340.00
Cmc Motors	Engine Service	664	2016/2017	61,705.15
Achelis Material Handling	Engine Service	662	2016/2017	718,130.31
Achelis Material Handling	Engine Service	661	2016/2017	366,474.23
Cmc Motors	Service For Ford Everest		2016/2017	180,414.55
				40,231,959.44
	2015/2016			
Vuka Solutions Ltd	Purchase Of Wireless Phones		2015-	35,000.00

			2016	
Kenya Commercial Bank/ Riverbank Solutions	Revenue Automation(The Project Is Ongoing)	4089	2015/2016	4,396,864.00
Kenya Puxin Renewable	Subdivision Of Parcels Of Land, Physical Planning, Approval Of Registry Index Map, Amending Registration Of Mutation And Production Of Copies Of Title Deeds	523	2015-2016	1,085,760.00
	2013/2014			
25. Seaman Contractors Ltd	Hire Of Trucks, Excavator And Grader	1261	2013/2014	799,200.00
26. Nyonjoro Ea Ltd	Truck Hired For Quarry Dust	854	2013/2014	614,400.00
27. Nyonjoro Ea Ltd	Hired Of Trucks To Ferry Quarry Dustin Muthama Road	3009	2013/2014	2,048,000.00
3. Coastal Kenya Enterprises			2013/2014	1,211,500.00
4. Coastal Kenya Enterprises	Offer Of Excavator	1274	2013/2014	695,200.00
5. Coastal Kenya Enterprises	Offer Of Truck	1272	2013/2014	150,000.00
6. Coastal Kenya Enterprises	Offer Of Shovel And Roller	1270	2013/2014	540,000.00
7. Coastal Kenya Enterprises	Offer Of Grader	1245	2013/2014	360,000.00
8. Coastal Kenya Enterprises	Offer Of Truck	1244	2013/2014	135,000.00
9. Coastal Kenya Enterprises	Offer Of Truck	1315	2013/2014	230,400.00
10. Coastal Kenya Enterprises	Offer Of Grader	1312	2013/2014	640,000.00

11. Coastal Kenya Enterprises	Offer Of Wheel Loader	1481	2013/2014	190,000.00
12. Tri End Enterprises			2013/2014	332,800.00
13. Tri End Enterprises	Hired Of Trucks To Ferry Quarry Dustin Muthama Road	876	2013/2014	307,200.00
14. Tri End Enterprises			2013/2014	230,400.00
15. Tradewise Logistics Ltd	Hired Of Trucks To Ferry Quarry Dust.		2013/2014	358,400.00
16. Zakayo Githingi Rangata			2013/2014	31,870.00
17. Richard Duncan			2013/2014	2,176,000.00
18. Peter Maina Ngaruiya			2013/2014	1,049,600.00
19. Joseph Gichuki Mugo			2013/2014	307,200.00
19. Joseph Gichuki Mugo		131	2013/2014	2,992,000.00
20. David Wambugu			2013/2014	420,000.00
21. Lendabu Engineering Works	Hired Of Trucks To Ferry Quarry Dustin Muthama Road	666	2013/2014	426,000.00
28. Nyonjoro East Africa Ltd	Machinary Hired To Work Along Penga Matura Road	3017	2013/2014	1,612,800.00
46. Tri End Enterprises			2013/2014	332,800.00
47. Tri End Enterprises			2013/2014	307,200.00
48. Tri End Enterprises			2013/2014	230,400.00
49. Tradewise Logistics Ltd			2013/2014	358,400.00
50. Zakayo Githingi Rangata			2013/2014	31,870.00
51. Richard Duncan			2013/2014	2,176,000.00
52. Peter Maina Ngaruiya			2013/2014	1,049,600.00
53. Joseph Gichuko Mugo			2013/2014	307,200.00

54. David Wambugu			2013/2014	420,000.00
55. Lendabu Engineering Works	Offer Of Truck To Ferry Quarry Dust	324	2013/2014	426,000.00
57. Achelis Materials Handling Ltd	Sevices Offered To Grader Kbz168l	3073	2013/2014	60,230.00
58. Achelis Materials Handling Ltd			2013/2014	41,471.00
64. Colti Construction	0ffer Of Truck	947	2013/2014	201,600.00
65. Tri End Enterprises	Offer Of Truck To Ferry Quarry Dust	1332	2013/2014	409,600.00
66. Vineyard Holdings Ltd	Offer Of Grader	1155	2013/2014	920,000.00
67. Simon Chege Ruku	Offer Of Truck To Ferry Quarry Dust	1408	2013/2014	307,200.00
68. Munjiru Enterprises Ltd			2013/2014	179,200.00
69. Kamelyte Properties & General Company	Offer Of Truck To Ferry Quarry Dust	647	2013/2014	291,200.00
70. Kamelyte Properties & General Company	Offer Of Truck To Ferry Quarry Dust	906	2013/2014	806,400.00
71. Kamelyte Properties & General Company	Offer Of Truck To Ferry Quarry Dust	943	2013/2014	576,000.00
72. Kamelyte Properties & General Company	Offer Of Truck To Ferry Quarry Dust	1205	2013/2014	1,267,200.00
80. Joseph Kahhu			2013/2014	268,800.00
81. Digital Den Company	Offer Of Truck	1440	2013/2014	1,971,200.00
82. Doch Co. Ltd	Offer Of Grader	1243	2013/2014	360,000.00
83. Ezemar Construction	Offer Of Machinery	3019	2013/2014	665,600.00
84. George Mungai Mbugua			2013/2014	3,096,800.00
85. George Mungai Mbugua			2013/2014	568,800.00

86. George Mungai Mbugua			2013/2014	568,800.00
87. Jocypal Auto Spares	Payment For Services Of Vehicle No. Kbt 784u	2327	2013/2014	287,200.00
88. Iota Excavators	Offer Of Trucks And Shovel	1199	2013/2014	1,209,600.00
89. Iota Excavators	Offer Of Excavator	1308	2013/2014	568,800.00
90. Iota Excavators	Offer Of Excavator	1248	2013/2014	568,800.00
91. Iota Excavators	Offer Of Excavator	1303	2013/2014	568,800.00
92. Iota Excavators	Offer Of Machinary Khma	1338	2013/2014	505,600.00
93. Iota Excavators	Offer Of Roller	1498	2013/2014	360,000.00
94. Jentex Enterprises Ltd	Offer Of Motor Grader	1302	2013/2014	360,000.00
95. Jentex Enterprises Ltd	Offer Of Motor Grader	1496	2013/2014	360,000.00
96. Jentex Enterprises Ltd	Offer Of Motor Grader	1307	2013/2014	360,000.00
97. Jentex Enterprises Ltd	Offer Of Grader And Excavator	Not Visible	2013/2014	928,800.00
98. Kiarigi Building Co.	Offer Of Grader And Excavator	1491	2013/2014	360,000.00
99. Kaharis Garage	Services Offered To Tripper Lorry KBJ 784U	304	2013/2014	39,600.00
100. Logic Link	Offer Of Truck To Ferry Quarry Dust	1328	2013/2014	201,600.00
101. Micheal Wainaina	Offer Of Truck To Ferry Quarry Dust	1171	2013/2014	230,400.00
103. Agricultural Mechanisation Station	Offer Of Grader	682	2013/2014	184,828.00
104.Joseph Gichuko Mugo	Offer Of Truck To Ferry Quarry Dust	104	2013/2014	2,928,000.00
105. Ministry Of Agriculture, Livestock And Fisheries	Offer Of Grader	254	2013/2014	211,232.00
105. Mt Moriah Co. Ltd	Offer Of Truck To Ferry Quarry Dust	1488	2013/2014	136,000.00
106. Morein Ngugi	Offer Of Truck To Ferry Quarry Dust	993	2013/2014	307,200.00

107.	Peth Construction Ltd	Offer Of Truck To Ferry Quarry Dust	1465	2013/2014	230,400.00
108.	Paul Kababii	Supply Of Quarry Dust	942	2013/2014	84,000.00
109.	Path Way Co Ltd			2013/2014	457,600.00
110.	Richard Duncan	Offer Of Truck To Ferry Quarry Dust	1701	2013/2014	281,600.00
111.	Remerge Conteactors Ltd	Offer Of Truck To Ferry Quarry Dust	1329	2013/2014	135,000.00
114.	Roch Mamet	Offer Of Trucks To Ferry Quarry Materials	1489	2013/2014	230,400.00
115.	Roch Mamet	Offer Of Trucks To Ferry Quarry Materials	1321	2013/2014	201,600.00
116.	Roch Mamet	Offer Of Trucks To Ferry Quarry Materials	1405	2013/2014	268,800.00
117.	Stephen Mwangi	Offer Of Truck To Ferry Quarry Dust	1702	2013/2014	230,400.00
118.	Thumbi Company Ltd	Hire Of Grader KAM	783	2013/2014	480,000.00
119.	Thumbi Company Ltd	Offer Of Excavator	1284	2013/2014	568,800.00
120.	Thumbi Company Ltd	Offer Of Wheel Loader	1285	2013/2014	316,800.00
121.	Thumbi Company Ltd	Offer Of Motor Grader	1777	2013/2014	120,000.00
122.	Thumbi Company Ltd	Offer Of Trucks To Ferry Quarry Materials	1494	2013/2014	134,400.00
123.	Thumbi Company Ltd	Offer Of Roller	1283	2013/2014	270,000.00
124.	Thumbi Company Ltd	Offer Of Dozer	1438	2013/2014	691,200.00
125.	Thumbi Company Ltd	Hired Machinery To Work In Matura Passenga Road	3014	2013/2014	3,946,400.00

126.	Thumbi Company Ltd	Offer Of Grader	964	2013/2014	480,000.00
127.	Thumbi Company Ltd	Offer Of Grader	1286	2013/2014	360,000.00
128.	Thumbi Company Ltd	Offer Of Grader And Drum Roller	1790	2013/2014	350,000.00
129.	Thumbi Company Ltd	Hired Of Machineries	3012	2013/2014	13,611,200.00
130.	Thumbi Company Ltd	Offer Of Roller	836	2013/2014	90,000.00
131.	Thumbi Company Ltd	Offer Of Excavator	1147	2013/2014	758,400.00
132.	Thumbi Company Ltd	Offer Of Truck To Ferry Quarry Dust	1111	2013/2014	566,400.00
133.	Thumbi Company Ltd	Offer Of Grader And Wheel Loader	963	2013/2014	902,400.00
134.	Thumbi Company Ltd	Offer Of Grader	1126	2013/2014	480,000.00
135.	Thumbi Company Ltd	Offer Of Grader	1436	2013/2014	480,000.00
136.	Thumbi Company Ltd	Offer Of Roller	962	2013/2014	360,000.00
137.	Thumbi Company Ltd	Offer Of Excavator	932	2013/2014	758,400.00
138.	Thumbi Company Ltd	Offer Trucks To Ferry Quarry Dust	1375	2013/2014	243,200.00
140.	Ten Fold Ltd	Offer Of Roller	1230	2013/2014	270,000.00
141.	Votex Ltd	Offer Trucks To Ferry Quarry Dust	1320	2013/2014	460,800.00
142.	Votex Ltd	Offer Trucks To Ferry Quarry Dust	1499	2013/2014	614,400.00
143.	Vijino Enterprises	Offer Trucks To Ferry Quarry Dust	3008	2013/2014	1,117,600.00
144.	Vijino Enterprises	Hire Of Machinery	3026	2013/2014	25,600.00

145. Foundland Construction Company	Offer Of Excavator	1324	2013/2014	505,600.00
146. Foundland Construction Company	Offer Of Machinery	1340	2013/2014	915,200.00
147. Wilson Mwaura K	Offer Trucks To Ferry Quarry Dust	1252	2013/2014	230,400.00
151. James Kibicho	Offer Of Truck To Ferry Quarry Dust	926	2013/2014	716,800.00
152. Jacksipho Co Ltd	Offer Of Truck To Ferry Quarry Dust	1229	2013/2014	230,400.00
153. Jacksipho Co Ltd	Offer Of Truck To Ferry Quarry Dust	1402	2013/2014	403,200.00
154. Jefla Agencies	Offer Of Truck To Ferry Quarry Dust	1304	2013/2014	432,000.00
155. Jefla Agencies	Offer Of Truck To Ferry Quarry Dust	976	2013/2014	739,200.00
156. Top Performance International	Offer Of Truck And Grader	1365	2013/2014	2,920,000.00
157. Stanely Kamae Ndarwa	Offer Of Quarry Dust	1220	2013/2014	201,600.00
158. Stanely Kamae Ndarwa	Offer Of Truck To Ferry Quarry Dust	1223	2013/2014	230,400.00
159. Benicia Company Limited	0ffer Of Truck And Grader	1500	2013/2014	748,800.00
160. Samson W Mwaura	Offer Of Truck To Ferry Quarry Dust	3006	2013/2014	1,152,000.00
161. Samson W Mwaura	Offer Of Truck To Ferry Quarry Dust	3018	2013/2014	716,800.00
				87,452,201.00
Supply Of Goods				
Paul Ndungu Macharia	Acquisition Of Land For The Purpose Of Road Of Access Parcel No. Nya/Silibwet /6069/	33	2016-2017	430,000.00
Joseph Gichuna Maina	Acquisition Of Land For The Purpose Of Social Amenity Parcel No. Nya Mawingo /2755	41	2016-2017	580,000.00

Kianda Water Self Help Group	Acquisition Of Land For Purpose Of Social Amenity Parcel No.Nya Ol Kalou South/2135	38	2016-2017	1,200,000.00
Lucy Wanjeri Gichuki	Acquisition Of Land For Road Of Access Parcel No. Nya /Muruaki/2621	76	2015-2016	180,000.00
Wachira Kamau Njuguna	Acquisition Of Land For The Purpose Of Social Amenity Parcel No. Nya /Njabini/4390	3196	2015-2016	400,000.00
Kimani Koigi Muguchia	Acquisition Of Land For Road Of Access Parcel No. Nya/Wanjohi/423		2015-2016	200,000.00
Ndirangu Kimaru Kinyua	Acquisition Of Land For Road Of Access Parcel No. Nya /Wanjohi/424		2015-2016	200,000.00
Njuguna Kihara	Acquisition Of Land Parcel No. Nya/Wanjohi/229		2015-2016	300,000.00
Topomaps Consultants Ltd	Survey Services For Ol Kalou Township	3383	2015-2016	2,425,560.00
Grace Njoki Kahora	Acquisition Of Land For Road Of Access Parcel No .Nya/Njabini /10115	29	2016-2017	700,000.00
Zipporah Nduta Waweru	Acquisition Of Land For Social Amenity Parcel/ Njabini/ 4878	32	2016-2017	800,000.00
Jecinta Kabura Ndungu	Acquisition Of Land For The Purpose Of Social Amenity Parcel No Njabini /11169	31	2016-2017	800,000.00
Simon Mwangi Ndemenge	Acquisition Of Roar Of Road Of Access Parcel No. Nya /Silibwet 3691.		2016-2017	900,000.00
Daniel Ngure Macharia	Acquisition Of Land For Road Of Access Parcel No. Nya/Silibwet /6077		2016-2017	250,000.00
Kemsa	(Non) Pharmaceuticals		2016/2017	13,899,080.18

Kemsa	Linen		2016/2017	860,250.00
Sanitary	Jackidaniel Enterprise Ltd		2016/2017	336,300.00
Tramtel Enterprises Ltd	Tyres		2016/2017	645,612.50
Marksons Supplies	Supply Of Floods Light		2016/2017	1,284,500.00

Karlo –Tigoni	Supply Of Potato Seeds To Njabini Atc.	2569	2016/2017	480,000.00
Ujumbe Consultancy Ltd	Supply Of Tyres	2579	2016/2017	308,000.00
Vuka Solutions	Supply Of Tyres	2592	2016/2017	92,000.00
Frapert Construction Ltd	Supply Of A Two Row Maize Planter	2594	2016/2017	720,000.00
Roy Team Kenya	Supply Of Acaricides	1136712/12/17	2016/2017	520,500.00
Highchem Agriculture Ltd	Supply Of Pyrethrum Splits And Seedlings	1136720	2016/2017	3,100,000.00
Kenya Veterinary Vaccines Production Institute	Supply Of Vaccines	1136729	2016/2017	2,999,500.00
Karlo- Tigoni	Supply Of Potato Seeds For Polseki Grps.	1136748	2016/2017	2,400,000.00
Genuity Conveyers	Supply Of Stationery	1136737	2016/2017	185,525.00
Quest General Merchants	Supply Of Tonners And Catridges.	1136738/743	2016/2017	564,400.00
Ndirangu Hardware	Supply Of Upvc Pipes	1136742	2016/2017	645,500.00
Kenya Animal Genetic Resource Centre	Supply Of Local Semen And Liquid Nitrogen	1136749	2016/2017	1,200,000.00
Wilter Construction Ltd	Supply Of Farm Inputs For Atc's	4252/3/4/5/63	2016/2017	123,655.00
Aliceka Enterprises Ltd	Supply And Delivery Of Motor Vehicle Pats	2203	2016/2017	968,000.00
Gatung'ang'a Auto Spares	Supply And Delivery Of All Terrain Tubeless Tyres	Lso.5547	2016/2017	186,000.00
Frank Fundis Enterprises	Supply And Delivery Of 3 No. 10m^3 Plastic Water Tanks To Public Institutions	Lso.4125	2016/2017	315,000.00
Olkalou Enterprises	Fuel And Lubricants	22	2016-2017	713,000.00
Nyahururu Petrol Station	Fuel And Lubricants	5,019	2016-	1,272,000.00

			2017	
Necta Petrol Station	Fuel And Lubricants	4	2016-2017	200,000.00
Rohan Technology	Supply And Delivery Of Laptops	Lpo 2983	2016/2017	204,000.00
Pamoja Bora Enterprises	Supply And Delivery Of Computers And Accessories	Lpo 4042	2016/2017	560,000.00
Herper Co. Ltd	Supply And Delivery Of Tyres	Lpo 4041	2016/2017	200,000.00
Olkalou Water & Sanitation Co Ltd	Supply Of Water		2016/2017	74,537.00
Olkalou Water & Sanitation Co Ltd	Supply Of Water		2016/2017	65,920.00
Johagez Investment	Supply Of Tyres	Lpo 4043	2016/2017	135,400.00
Shavia Enterprises	Supply Of Furniture	4066	2016/2017	262,000.00
Fiable Enterprises	Supply Of Printers	2950	16/17	1,220,000.00
Echostar Products	Suppl Of Tyres	136	16/17	162,158.00
Hard Copy Technologies Ltd	Supply Of Furniture	647	16/17	59,000.00
Nation Media	Supply Of Cleaning Materials	357	16/17	472,120.00
Nation Media Group	Provision Of Advertisement Services	3257/2994	2016/2017	539,200.00
Nation Youth Services	Supply Of Uniform	481	2016/2017	539,200.00
Unique Point	Supply Of Stationery	476		322,670.00
				48,200,587.68
	2014/2015			
Kinde Engineering	Supply Of Bandwidth	1269519	2014/2015	2,004,480.00
Hardcopy Technologies	Supply Of Laptops And Printers	2865	2014/2015	139,240.00
Ol'kalou Entreprises	Supply Of Fuel And Lubricants	241	2016/2017	98,000.00
Githuthi Enterprises	Supply Of Screen Projector		2014/15	404,000.00
Freeza Enterprises	5000ltr Milk Cooler -Nyala Fc	2	2015/16	90,000.00
Sonic Construction Ltd	Supply And Culvert Installation	1294	2016/2017	1,495,270.00
2013/2014				

1. Francis Mwaura Gitonga	Supply Of Quarry Dust		2013/2014	440,000.00
2. Francis Mwaura Gitonga	Supply Of Quarry Dust		2013/2014	53,000.00
22. Peter M Murage	Supply Of Quarry Dust	1056	2013/2014	1,257,000.00
23. Munjiru Enterprises Ltd			2013/2014	268,800.00
24. James Waithaka	Supply Of Quarry Dust	918	2013/2014	13,500.00
29. Simon Kariuki Gachie	Supply Of Quarry Dust	1268	2013/2014	151,200.00
30. Samuel Njatha Wathuko	Supply Of Quarry Dust	1013	2013/2014	66,000.00
31. Susan Wambui	Supply Of Quarry Dust	1102	2013/2014	888,000.00
32. Samuel Chege	Supply Of Quarry Dust	1063	2013/2014	20,000.00
34. Evans Kimemia Wainaina	Truck Hired For Quarry Dust	1290	2013/2014	201,600.00
35. Francis Mwaura Gitonga	Supply Of Quarry Dust		2013/2014	440,000.00
36. Francis Mwaura Gitonga	Supply Of Quarry Dust		2013/2014	53,000.00
56. Agnes Wambui Ng'ang'a	Supply Of Quarry Dust		2013/2014	168,600.00
59. Samuel Mburu Wa-Ng'ang'a	Supply Of Quarry Dust		2013/2014	24,000.00
60. Mary Wairimu	Supply Of Quarry Dust	1005	2013/2014	420,000.00
61. Norah M'mbone Gishangi	Supply Of Quarry Dust	3060	2013/2014	159,000.00
62. Joseph Kihungi Machua	Supply Of Quarry Dust		2013/2014	912,000.00
63. Joseph Kihungi Machua	Supply Of Quarry Dust		2013/2014	224,000.00

73. Nyahururu Service Station	Supply Of Fuel To County Government	943	2013/2014	2,000,000.00
74. Nyahururu Service Station	Supply Of Fuel To County Government	926	2013/2014	2,000,000.00
75. Nyahururu Service Station	Supply Of Fuel To County Government	979	2013/2014	318,000.00
76. Nyahururu Service Station	Supply Of Fuel To County Government	977	2013/2014	1,000,000.00
77. Nyahururu Service Station	Supply Of Fuel To County Government	972	2013/2014	318,000.00
78. Nyahururu Service Station	Supply Of Fuel To County Government	1046	2013/2014	2,000,000.00
79. Nyahururu Service Station			2013/2014	2,000,000.00
112. Reliable Concrete Works	Supply And Delivery Of Culverts	1092	2013/2014	150,000.00
113. Reliable Concrete Works	Supply And Delivery Of Culverts	967	2013/2014	664,000.00
148. Eliud Nyogoro Nduati	Supply Of Quarry Dust	2429	2013/2014	910,000.00
149. Joseph Karuri	Supply Of Quarry Dust	1098	2013/2014	28,500.00
150. Wanya Construction Co.	Supply Of Quarry Dust	369	2013/2014	318,000.00
				17,466,200.00
Building Works				
Robkam Building Contractors	Construction Of Nyandarua Kmtc		2016/2017	2,693,674.80
Gouanzhaou Construction Co Ltd	Construction Of County Health Offices		2016/2017	328,895.64
Robkam Building Contractors	Construction Of Laboratory At Olkalou Hospital		2016/2017	886,994.00

Rukwaro Wamathai Building Construction Ltd	Construction Of Mukindu Maternity		2016/2017	344,342.00
Zaina Building Construction	Jm Kariuki Hospital Maternity Theatre		2016/2017	2,320,037.38
Civitra Co Ltd	Jm Kariuki Hospital Emergency Unit		2016/2017	9,063,085.32
Gouanzhaou Construction Co Ltd	Construction And Completion Of Jm Kariuki Eco Toilet		2016/2017	540,480.32
Peali Building Contractors	Jm Kariuki Block A Renovations		2016/2017	300.00
Nakims Merchants And Contractors Ltd	Construction Of Engineer Hospital Laboratory		2016/2017	1,732,949.90
Robkam Building Contractors	Construction Of Engineer Hospital Maternity		2016/2017	5,284,535.88
Lendambu Engineering Works Ltd	Renovations And Completion Of Kamuchege Dispensary		2016/2017	598.00
Peali Building Contractors	Construction And Completion Of Shalom Dispensary(Kanyiriri)		2016/2017	4,222.40
Robkam Building Contractors	Construction And Completion Of Kanjuiri Maternity		2016/2017	86,610.60
Tuxy Construction Co Ltd	Renovations And Completion Of Pesi Maternity		2016/2017	535,570.80
Magi Co Ltd	Construction And Completion Of Kiambogo Maternity		2016/2017	1,375,844.84
Robkam Building Contractors	Construction Of Mumui Dispensary		2016/2017	1,742,032.40
Gouanzhaou Construction Co Ltd	Construction Of Gathiriga Dispensary		2016/2017	6,985,160.00
Robkam Building Contractors	Construction Of Munoru Dispensary		2016/2017	1,914,592.25
Nakims Merchants And Contractors Ltd	Completion Of Captain Dispensary		2016/2017	167,896.60
Various	Completion Of The Eco Toilet		2016/2017	2,401,905.00
Edmar Enterprises	Proposed Construction And Completion Of Land Office Nyandarua	4005	2016-2017	3,287,500.00

Amazon General Merchants	Construction Of Bethsaida Ecde In Njabini	2882	2016/2017	999,653.00
Nelcy Enterprises	Construction Of Nairobi Ecde In Kiriiita Ward	2876	2016/2017	100,000.00
Slamara Enterprises	Comstruction Of Raitha Ecde In Gathaara Ward	2840	2016/2017	600,000.00
Nakureso General Enterprises	Construction Of Ngatho Ecde In Geta Ward	2851	2016/2017	994,620.00
Prigaz Concepts Ltd	Construction Of Rutumo Ecde In Wanjohi Ward	2890	2016/2017	800,000.00
Violet General Suppliers	Construction Of Kigogo Ecde In Wanjohi Ward	2853	2016/2017	997,450.00
Begra Contractors	Construction Of P.N Ecde In Magumu Ward	2881	2016/2017	600,000.00
Yonax General Suppliers	Consstruction Of Subego Ecde In Ndaragwa Central Ward	2843	2016/2017	197,740.00
Symwangi Co Ltd	Construction Of Kanyugi Ecde Latrine In Engneer Ward	2884	2016/2017	399,077.00
Symwangi Co Ltd	Renovation Of Bahati Ecde In Engneer Ward	2883	2016/2017	221,345.00
Jomusons Investment Ltd	.	2847	2016/2017	999,987.00
Josma Ltd	Construction Of Munanda Ecde In Leshau Pondo Ward	2746	2016/2017	49,347.00
Steircom Enterprises Ltd	Construction Of Sasumwa Ecde In Njabini Ward	2858	2016/2017	18,350.00
Nakosis Investment	Construction Of Muturio Ecde In Wanjohi Ward	2842	2016/2017	123,075.00
Kaka Building & Construction Ltd	Construction Of Mwihoti Ecde In Shamata Ward	2877	2016/2017	110,950.00
Juwalister Enterprises	Construction Of Njoguini Ecde In Nyakio Ward	2864	2016/2017	700,000.00
Gathirus Enterprises	Construction Of Mihuti Ecde In N. Kinangop Ward	2865	2016/2017	247,775.00
Gitmac Company Ltd	Construction Of Kihunguru Ecde In Nyakio Ward	2837	2016/2017	85,609.00
Johagez Investment Ltd	Construction Of Mutonyora C Ecde In Nyakio	2746	2016/2017	120,000.00

	Ward			
Nyahururu Building & Construction Ltd	Construction Of Oraimutai Ecd In Charagita Ward	2848	2016/2017	100,000.00
				50,162,206.13
Cadasta Building And Construction	Construction And Completion Of Olkalou Law Courts	4031	2014/2015	476,534.00
				476,534.00

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

NO	PAYEE	AMOUNT
1	USHURU SACCO	10,590
2	SHIRIKA SACCO	867,033.40
3	HARAMBEE SACCO	217,085.95
4	AFYA SACCO	4,290,499.45
5	HAZINA SACCO	126,894.45
6	ARDHI SACCO	195,395.65
7	UKULIMA SACCO	3,448,668.90
8	JAMII SACCO	60,475
9	UFUNDI SACCO	7,970.00
10	MWALIMU NATIONAL SACCO	202,655
11	NYANDA SACCO	1,650,748.85
12	TRANSCOM SACCO	4,596.30
13	BORESHA SACCO	1,495
14	TOWER SACCO	3,490,446.90
15	NEWFORTIS SACCO	105,707.70
16	METROPOLITAN TEACHERS SACCO	2,345
17	WINAS SACCO	4,505.80
18	MENTOR SACCO	62,594
19	UNISON SACCO	151,522
20	MWITO SACCO	4,732
21	OLKALOU TOWN COUNCIL SACCO	384,780.25
22	KENYA MEDICAL ASSOCIATION	25,556
23	JUBILEE INSURANCE	20,756.05
24	LIBERTY LIFE ASSURANCE KENYA	23,716.45
25	PAN AFRICAN INSURANCE	179,463.25
26	PIONEER ASSURANCE	43,216.50
27	BRITISH AMERICAN INSURANCE	22,089.90
28	MADISON INSURANCE	162,380.90
29	CIC INSURANCE GROUP	29,728.55
30	SAHAM ASSURANCE CO LTD	824.50
31	INSURANCE CO OF EAST AFRICA	7,597.05
32	PRUDENTIAL LIFE ASSURANCE	6,080.90
33	EGLET INSURANCE SOLUTIONS LTD	1,871.15
34	ARGOS FURNISHERS LTD	2,772.25
35	KUKOPESHA	562.30

36	FAMILY BANK	1,226,989.85
37	PLATINUM CREDIT LTD	225,033.65
38	HARAMBEE SACCO	10,170.55
39	BARCLAYS BANK OF KENYA	1,199,063.65
40	KENYA COMMERCIAL BANK	7,489,387.50
41	COOPERATIVE BANK OF KENYA	2,351,541.35
42	EQUITY BANK LTD	4,369,762.05
43	AFRICAN CAPITAL LTD	3,384.70
44	FAULU KENYA LTD	690,890.60
45	SELECT MANAGEMENT SERVICES LTD	3,478
46	LETSHEGO KENYA LTD	60,131.50
47	NGAO CREDIT	3,290.00
48	RAFIKI MICROFINANCE BANK LTD	36,488.00
49	IZWE LOANS KENYA LTD	8,883.00
50	PREMIER KENYA LTD	31,358.00
51	UNION OF KENYA CIVIL SERVANTS	137,437.95
52	MAZINGIRA WELFARE	41,028
53	NATIONAL NURSES ASSOCIATION OF KENYA	13,763
54	MOW SPORTS AND WELFARE	14,900.00
55	MURANG'A WELFARE	150.00
56	ASSOCIATION OF MEDICAL RECORDS OFFICERS	1,100.00
57	ASSOCIATION OF PUBLIC HEALTH OFFICERS	28,500.00
58	KENYA ASSOCIATION OF LIVESTOCK TECHNICIAN	1,200.00
59	SOCIETY OF RADIOGRAPHY KENYA (SORK)	1,000.00
60	KENYA CLINICAL OFFICERS ASSOCIATION	2,800.00
61	KENYA OCCUPATIONAL THERAPY ASSOCIATION	600.00
62	KENYA PLASTERS ASSOCIATION	100.00
63	KENYA SOCIETY OF PHYSIOTHERAPY	600.00
64	ASSOCIATION OF KENYA MED LAB SCI OFFICERS	4,400.00
65	WATER WELFARE ASSOCIATION	2,500.00
66	KENYA VET ASSOCIATION OF NYERI	1,000.00
67	MLWASA	6,450.00
68	NYANDARUA WELFARE	47,100.00
69	KISUMU DISTRICT WELFARE ASSOCIATION	200.00

70	KENYA SOCIETY OF AGRICULTURAL PROFESSIONALS	3,100.00
71	KENYA PROGRESSIVE NURSES ASSOCIATION	19,950.00
72	KENYA WATER TECHNICIANS ASSOCIATION	100.00
73	KENYA COUNTY GOVERNMENT WORKERS UNION	137,721.00
74	ANIMAL PRODUCTION SOCIETY	400.00
75	KENYA MEDICAL PP & DENTIST UNION	10,000.00
76	KENYA NATIONAL UNION OF NURSES	85,892.80
77	POSTBANK SAYE	7,000.00
78	FAMILY BANK	1,312,469.40
79	KENYA REVENUE AUTHORITY	27,683,277.15
80	WOMEN AND CHILDREN PENSION SCHEME	406,178.45
81	LAP-TRUST	6,321,749.36
82	LAP-FUND	3,006,837.15
83	NSSF	113,600.00
84	HELB	239,809.30
85	CS HOUSING	46,382.00
86	REBECCA WAGAKI (COURT ATTACHMENT)	25,000.00
87	TABITHA WAITHERA (COURT ATTACHMENT)	11,970.00
88	JUBILI E PARTY	32,000.00
89	KRA (I YE FOR AMON KIMANI)	51,073.80
90	KRA (RVICE GRATUITY FOR FRANK KANJ	104,895.00
91	KRA (M NUAL PAYROLL)	750,976.70
92	NSSF (M ANUAL PAYROLL)	253,600
93	FAMILY BANK (MANUAL PAYROLL)	329,658.00
94	EQUITY BANK LTD	21,000.00
95	TOWER SACCO	4,200.00
96	PRUDEN TIAL LIFE ASSURANCE	6,081
97	KMPDU	10,000
98	KENYA WATER TECHNICIANS ASSOCIATION	100
	SALARY REFUND DUE TO UNSURRENDERED IMPRESTS	
96	MAIN GACHOMBA	86,918.00
97	SAMUEL KURIA MACHARIA	33,190.00
98	DAVID NGUGI KURIA	52,500.00

99	DANIEL NYONGO	9,000.00
100	JOSEPHAT MAINA CHEGE	76,234.55
	COURT AWARDS	
101	FRANK KANJA MUCHINA	244,755.00
102	Zablon Gichuki	353,323.00
103	John Thiari Kimani	549,284.00
104	Damaris Muthoni Baru	315,741.00
	GRAND TOTAL	**76,548,005**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Category	Cost as at 1st July 2015	Additions FY 2015/16	Cumulative Cost Of Assets as as 30th June 2016	Additions FY 2016/17	Cumulative Cost Of Assets as at 30th June 2016
Land	123,585,989	13,193,794	136,779,783	29,412,332	166,192,115
Buildings and structures	328,412,173	234,358,640	562,770,813	80,326,732	643,097,545
Transport equipment	74,042,668	58,559,138	132,601,806	9,000,000	141,601,806
Office equipment, furniture and fittings	17,811,917	34,510,944	52,322,861	28,324,818	80,647,679
ICT Equipment, Software and Other ICT Assets	28,775,028	-	28,775,028	7,269,591	36,044,619
Other Machinery and Equipment	94,114,069	18,465,054	112,579,123	36,529,298	149,108,421
Infrastructure Assets	715,702,166	918,421,842	1,634,124,008	1,456,498,164	3,090,622,172

Heritage and cultural assets			-		-
Intangible assets	61,439,257	89,673,250	151,112,507		151,112,507
Total	1,443,883,267	1,367,182,662	2,811,065,929	1,647,360,934	4,458,426,863

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 18 on acquisition of assets during the year.

ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly	166,778,000	170,705,000	262,733,763	149,000,000	749,216,763	749,216,763	0	
2	Emergency fund	0	0	20,000,000		20,000,000	20,000,000	0	
3	Car Loan & Mortgage Fund	0	30,000,000	0	10,000,000	40,000,000	40,000,000	0	
4	Bursary Fund	0	40,000,000	47,810,000	0	87,810,000	87,810,000	0	
9	**Total**	166,778,000	240,705,000	330,543,763	159,000,000	897,026,763	897,026,763	0	

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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