REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KIRINYAGA

FOR THE YEAR ENDED 30 JUNE 2018

KIRINYAGA COUNTY GOVERNMENT

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

OFFICE OF THE AUDITOR GENERAL
CENTRAL HUB
08 JAN 2019
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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:

1. Anne M. Waiguru	County Governor
2. Peter Ndambiri	Deputy Governor
3. Moses Migwi	CEC Member for Finance and Economic Planning
4. James Kinyua Mutugi	CEC Member for Education
5. Dr.Agnes Wanjiku Gachoki	CEC Member for Health
6. Mithamo Margaret Kibuci	CEC Member for Trade, Cooperatives and Tourism
7. Peter Muchira Karagumi	CEC Member for Transport and Infrastructure
8. Jacqueline Wanjiku Njogu	CEC Member for Environment, Water and Natural Resouces
9. Judy Wathata Kinyua	CEC Member for Gender, culture &social development
10. Dr Jackan M.Gutu	CEC Member for Agriculture, Livestock and Fisheries
11. Rev. Peter Murimi Kajombe	CEC Member for Lands, Physical Planning and Housing.
12. Dennis Gichobi Mucimi	CEC member for youth & sports
13. Joe Muriuki	County Secretary

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Finance Officer	**Patrick Mugo**
2.	Head of County Treasury (Accounting)	**Zephaniah K. Ndung'u**
3.	Director of Economic Planning	**John N. Mbugua**
4.	Director, Internal Audit	**Phillomena Nyokabi**
5.	Director of Supply Chain	**Carilus Otieno**
6.	Head of County Budget	**Naftaly M. Muikia**

(d) Fiduciary Oversight Arrangements

The County Government consists of two Arms of Government with one mainly undertaking the oversight role namely the **County Assembly.** The activities are checked by the activities of several committees instituted mainly by the County Assembly.The Finance committee is mandated to ensure there is that the public resources in the county are applied prudently for the activities that were meant for in the County. Additionally the members of the County Assembly are representatives of the region all over the County and consequently are able to verify the optimal resource management of the county.
The County has a functional Internal Audit Office which oversees the day to day financial management of the County. They assure sound internal controls are in place. The county is in the process of recruiting audit committee members.

(e) Entity Headquarters

P.O. Box 260
ACK Plaza
KUTUS, KENYA

(f) Entity Contacts

Website: www.kirinyaga.go.ke

(g) Entity Bankers

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

2. Co-operative Bank
   P.O Box 635 – 10300
   Kerugoya

3. Kenya Commercial Bank
   P.O Box 90 - 10300
   Kerugoya

4. ABC Bank
   PO Box 38610-00800
   Nairobi

5. Equity Bank
   Kerugoya Branch
   Kenya

(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

II. FORWARD BY THE CEC FINANCE

I have the pleasure of presenting the annual amended financial statement of the County Government of Kirinyaga for the year ended 30th June, 2018. This annual financial statement has been prepared in accordance with Generally Accepted Accounting Principles (GAAPs), the International Accounting Standards (IAS), the International Public Sector Accounting Standards (IPSAS) cash basis, and Section 163 of the Public Finance Management Act, 2012.

The County realised an overall surplus of KShs. 498,513,319, compared to a budget of KShs. 5,695,002,017.The total operating expenditure was Kshs. 4,617,850,263 which included both recurrent and development expenditure. This was a performance of 81%. Total revenue was Kshs.5,116,363,582, with Kshs. 4,409,200,001 from Equitable share and KShs. 344,408,120 from local sources. This equates to 100% exchequer funding and 57% performance in local revenue collection.

The County Government has made substantial progress in achieving its objectives. The County acquired road maintenance equipments to maintain all weather roads all over the County, initiated water projects in some wards, construction of classrooms and toilets, extension and equipping of existing health facilities and offered bursaries to needy students and pupils all over the County.

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

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

- Unrealised local revenue budget. The County has instituted mechanism to enhance revenue collection. The County is in the process of installing a revenue collection system which will seal loopholes for revenue loss.
- The delay in disbursements of funds to County Governments by the National Government has persisted since inception. The County Government therefore had limited resources, which posed a challenge to timely implementation of the budget during the period under review.
- The integrated Financial Management Information System (IFMIS) had not been fully rolled out in the County to facilitate proper accounting of revenues and auto bank reconciliations (IFMIS FO30) of the county central bank accounts. The county treasury had resorted to manual system of accounting for revenues and bank reconciliation. Variances between the figures in the financial statement and IFMIS are as a result of these challenges. This poses serious challenges in the effective management and preparation of financial statements. The system also experiences network downtimes and consequently affects efficiency.
- Valuation of all the county assets has not been done .These includes all lands where the county buildings are located for instance health centres, county polytechnics and county offices .This poses a great challenge in coming up with a comprehensive asset register for the county. The inter-governmental committee on asset and liabilities is in the process of carrying out valuation of all asset inherited from former county council, municipals and National Government, in order to come up with a consolidated asset register for the county. The asset register included in this report is therefore limited to a list assets acquired after devolution in the year 2013.

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

Moses Migwi
CEC For Finance and Economic Planning
County Government of Kirinyaga

III. 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, 2018. 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 adequacy of 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 15.12.2018

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 KIRINYAGA FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kirinyaga set out on pages 8 to 44, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation-recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Kirinyaga as at 30 June 2018, 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.

Basis for Qualified Opinion

1. Inaccuracy of Receipts

The statement of receipts and payments for the year ended 30 June ,2018 reflects proceeds from domestic and foreign grants of Kshs.189,853,577 and transfers from other government entities of Kshs.172,901,883. However, an analysis of receipts disclosed in Notes 2 and 3 to the financial statements against receipts indicated in the National Treasury records revealed an overall understatement of Kshs.17,182,824 on five items as follows:

Receipts	Financial Statements Amount Kshs.	Amount as per National Treasury Kshs.	Variance Kshs.
Road Maintenance Levy	123,937,522	150,752,571	-26,815,049
Ministry of Health User Fees	11,625,078	11,282,570	342,508
Kenya Devolution Support Program	113,409,565	38,364,055	75,045,510

Receipts	Financial Statements Amount Kshs.	Amount as per National Treasury Kshs.	Variance Kshs.
World Bank Grant-THUSCP	0	32,000,000	-32,000,000
National Agriculture & Rural Inclusive Project	50,609,855	50,000,000	609,855
Total	**299,582,020**	**282,399,196**	**17,182,824**

Under the circumstances, the accuracy of the proceeds from domestic and foreign grants of Kshs.189,853,577 and transfers from other government entities of Kshs.172,901,883 could not be confirmed.

2. County Own Generated Receipts

The statement of receipts and payments reflects county own generated receipts of Kshs.344,408,120 for the year ended 30 June 2018. However, examination of revenue schedules and receipts as per bank statements and remittances to Central Bank of Kenya revealed receipts totalling Kshs.304,407,508. The resultant difference of Kshs.40,000,612 had not been credited/posted into the County Revenue Fund (CRF) account as at 30 June ,2018.

Further, a scrutiny of the utility account maintained at African Banking Corporation for Mpesa payments revealed various transactions without details as follows:

Date	Credit Kshs.	Debit Kshs.	Remarks
10 October 2018		1,637,966	Amount withdrawn but no transaction details
09 February 2018		207,227	Amount withdrawn but no transaction details
30 March 2017	907,154	-	Amount received in the account but no transaction details
Total	**907,154**	**1,845,193**	

Under the circumstances, the accuracy and completeness of the County own generated receipts of Kshs.344,408,120 for the year ended 30 June ,2018 could not be confirmed.

3. Variances Between the Financial Statements and IFMIS Report

The figures in the financial statements for the year ended 30 June 2018 differs with the IFMIS report as summarized below:

Details	Financial Statements Amount-Kshs.	IFMIS Report Amounts Kshs.	Difference Kshs.
Receipts			
Exchequer Releases	4,409,200,001	2,182,554,000	-2,226,646,001
Other Receipts	344,408,120	30,348,715	10,527,676
Tax Receipts	-	75,334,982	75,334,982
Proceeds from Domestic and Foreign Grants	189,853,577	70,825,440	-119,028,137
Transfers from other Government Entities	172,901,883	0	-172,901,883
Payments			
Compensation of Employees	2,446,094,800	2,213,777,303	-232,317,497
Use of Goods and Services	474,994,623	897,409,937	422,415,314
Acquisition of Assets	753,599,776	688,781,320	-64,818,456
Finance Costs, Including Loan Interest	4,659	0	-4,659
Other Grants and Transfers	72,068,000	70,600,000	-1,468,000
Other Payments	28,200,392	17,672,716	-10,527,676
Subsidies	-	1,886,563	1,886,563
Transfers to other Government Units	842,888,013	13,580,680	-829,307,333

No reconciliations or satisfactory explanations have been provided for the above differences.

4. Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2018 reflects cash and cash equivalents balance of Kshs.1,016,303,894 which includes bank balances held in fifty-one bank accounts as disclosed in Note 21A to the financial statements. However, out of the fifty-one bank accounts operated by the County Executive, only eight bank reconciliation statements were presented for audit review. The management did not provide documentary evidence indicating that bank reconciliations for the other forty-three bank accounts were prepared.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.1,016,303,894 could not be confirmed.

5. Unsupported Insurance Costs

Disclosed under use of goods and services in Note 12 to the financial statements are insurance costs of Kshs.30,822,840.50, out of which payment vouchers and supporting documents for expenditure amounting to Kshs.12,550,000 were not provided for audit review. Consequently, the validity and propriety of the expenditure of 12,550,000 could not be confirmed.

6. Acquisition of Assets

6.1. Purchase of Office Furniture and General Equipment

The financial statements reflects an expenditure of Kshs.753,599,775.50 relating to acquisition of assets which includes an amount of Kshs.7,272,081 in respect of purchase of office furniture and general equipment. However, payments details and schedules provided for audit reflects an expenditure of Kshs.14,165,503 on purchase of office furniture and general equipment, resulting in unexplained and unreconciled difference of Kshs.6,893,422.

Further, expenditure records for payments amounting to Kshs.1,992,366 were not presented for audit verification. In addition, the approved budget allocation for the item was Kshs.9,150,000 against the payment details and schedules actual expenditure of Kshs.14,165,503. The resultant difference of Kshs.5,015,503 represents unapproved excess expenditure on the item.

In the circumstances, the completeness and accuracy of purchase of office furniture and general equipment expenditure of Kshs.7,272,180 disclosed in Note 17 to the financial statements could not be confirmed.

6.2. Purchase of Specialized Plant, Equipment and Machinery

Note 17 to the financial statements also includes an expenditure of Kshs.292,838,378 relating to purchase of specialized plant, equipment and machinery. The expenditure in turn include payments Kshs.5,600,473 made to three (3) firms but which was not supported by relevant documentations such as procurements record, tender evaluation minutes, delivery notes and goods received notes. Consequently, the validity and propriety of the payments totaling Kshs.5,600,473 in respect of purchase of specialized plant, equipment and machinery could not be confirmed.

7. Pending Bills

The financial statements reported pending bills totaling Kshs.264,306,959.80 which were not properly disclosed in accordance with the format prescribed by the Public Sector Accounting Standards Board (PSASB). Records maintained in respect of the unpaid bills and related annexures to the financial statements did not include payment voucher numbers, LPO/LSO numbers and chargeable items. Consequently, the validity, completeness and accuracy of the pending bills as at 30 June ,2018 could not be confirmed.

In addition, had the pending bills of Kshs.264,306,959.80 been paid and the expenditure charged to the accounts for the year under review, the statement of receipts and payments would have reflected a reduced surplus of Kshs.234,206,359.2 instead of the surplus of Kshs.498,513,319 now shown. The pending bills are likely to affect subsequent financial year budget implementation because the County Executive might be forced to clear the bills before embarking on execution of the subsequent year`s programmes.

8. Non-current Assets

8.1. Fixed Assets Register

As previously reported, there was no evidence indicating that assets inherited from the defunct local authorities in the County were included in the schedules provided. As a result, the accuracy and completeness of the fixed assets register as at 30 June 2018 could not be confirmed.

8.2. Assets Issued to the Council of Governors

A review of fixed assets register maintained by the County Executive revealed that assets worth Kshs.2,095,335 were issued to the Council of Governors. Further, additional furniture and fittings of Kshs.1,971,885 were purchased and issued to the Council of Governors office in Nairobi. However, no goods received note from the Council of Governors was provided to show that the assets were actually received and accounted for.

8.3. Unaccounted for Fixed Assets

During the year under review, the County Executive procured ICT equipment worth Kshs.1,516,000 which were not entered in the fixed assets register. The accuracy of the fixed assets balance reflected in the financial statements may therefore be doubtful.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kirinyaga County Executive 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 sections I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Statement of Budget Execution

The financial statements presented for audit review do not include a statement of budget execution by programmes and sub-programmes as prescribed by the Public Sector Accounting Standards Board (PSASB). No satisfactory explanation has been provided for this omission.

2. Payment to Council of Governors

Included also under use of goods and services in Note 12 are training expenses of Kshs.54,670,692.05 out of which an amount of Kshs.9,929,020 was in respect of payments

to Council of Governors for various purposes described as rent, contribution towards annual devolution conference and office renovations. However, examination of the payment vouchers revealed that the payments were made as subscription to the Council of Governors (CoG) with different supporting documents. In addition, the management did not provide justification for making such payments to the Council of Governors which has its own budget and is funded by the National Government.

Under the circumstances, the validity of the payment to the Council of Governors of Kshs.9,929,020 for the year ended 30 June 2018 could not be confirmed.

3.0 Fixed Assets – Land

3.1 Disputed Ownership of Land – Kiine/Thingirichi/527

As previously reported, the above parcel of land, measuring approximately 250 acres, was registered on 5 May, 1960 as Native Trust Land Board/County Council of Kirinyaga. The land was reserved as a cattle holding ground under the veterinary department. A civil suit No. 245 of 2000 was however filed by a Mr. Peterson Mwangi Nguu against the defunct County Council of Kirinyaga claiming legal ownership of this parcel of land. On 25 November, 2004, the land was registered in the name of Mrs. Margaret Wambui Mwangi being the widow of Mr. Paterson Mwangi Nguu. The dispute is still pending in court awaiting determination. No evidence was provided by the County Executive on how this registration was done.

The ownership of the land is therefore doubtful and may adversely affect the balance of the assets figure as reflected in the financial statements.

3.2. Land Ownership Documents

As previously reported, records made available from the lands office document Ref: KIR/LND/REG/GRN/ dated 11 April, 2014 indicated the existence of forty-eight (48) parcels of land. However, land ownership documents in respect of these parcels of land were not made available for audit verification. Other vital information among them the date of when they were acquired, purpose of the land and its value were not indicated in the list of parcels of land.

In addition, the audit revealed that twelve (12) parcels of land, with an estimated value of Kshs.2,250,000, were reflected in the fixed asset register. However, ownership documents made available were for only three (3) parcels of land namely Kabare/Nyangati/ 1673 approximately 0.405Ha, Kabare/Kiritini/2496 approximately 0.41Ha and Mwerua/Kibiriri/1825 approximately 0.40Ha.

Further, information from lands office obtained from letter reference No.KIR/LND/REG/GEN of 11 April, 2014, indicated that eight (8) parcels of land owned by the County were not listed in the fixed asset register presented for audit verification. It was not explained why the following parcels of land were omitted from the list of assets:

a) Mwerua/Kabiriri/825
b) Kabare/Mikaraba/146
c) Kiirie/Thingirichi/527
d) Inoi/Kerugoya/194
e) Mwerua/Kagio/128

f) Baragwi/Raimu/38
g) Mwea//Tebere/92
h) Mwea/Bricho/285

Consequently, while the ownership of the land worth Kshs.2,250,000 is doubtful, the County runs the risk of losing the eight (8) pieces of land mentioned above.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Budget Performance

1.1. Overall Budgeted and Actual Expenditure

In the financial year ended 30 June 2018, the County Executive had an approved budget of Kshs.5,695,002,017 comprising of recurrent vote of Kshs.3,985,799,796 and development vote of Kshs.1,709,202,221. The combined actual expenditure was Kshs.4,617,850,262, resulting an overall under-expenditure of Kshs.1,077,151,755 as analyzed below:

Vote	Approved Budget 2017/2018 -Kshs.	Actual Expenditure 2017/2018 - Kshs.	Under-expenditure Kshs.	Under-expenditure Rate in %
Recurrent	3,985,799,796	3,914,653,199	71,146,597	2%
Development	1,709,202,221	703,197,063	1,006,005,158	59%
Total	**5,695,002,017**	**4,617,850,262**	**1,077,151,755**	**19%**

It is clear from the above table that the County Executive did not utilize significant resources amounting to Kshs.1,077,151,755 or 19% meant to develop and improve service delivery to the residents of Kirinyaga County. The implication of the under-expenditure is that some of the projects earmarked for development were not implemented and therefore affecting service delivery to the public.

1.1.2. Budgetary Control on Expenditure Heads / Items

The County Executive overspent by Kshs.136,416,135 or 6% on compensation of employees and incurred excess expenditure of Kshs.28,200,392 on other payments for which there was no budget allocation in the printed estimates.

As a result, the management did not comply with the approved budget provisions as appropriated by the County Assembly.

1.2. Revenue

1.2.1. Overall Budgeted and Actual Revenue

The County Executive of Kirinyaga had an overall revenue budget of Kshs.5,695,002,017 for the year under review and managed to collect a total of Kshs.5,484,484,628 resulting in under-collection of Kshs.210,517,389 or 3.7% as analyzed below:

Revenue Stream	2017/2018 Revenue Budget Kshs.	2017/2018 Actual Revenue Kshs.	Over/(Under) collection Kshs.
Exchequer Releases	4,409,200,000	4,409,200,000	0
Proceed from Domestic & Foreign Grants	121,189,495	189,853,577	68,664,082
Transfers from other Government Entities	199,374,424	172,901,883	-26,472,541
County Generated Revenue	600,000,000	344,408,120	-255,591,880
Unspent Funds	365,238,098	368,121,048	2,882,950
Total	**5,695,002,017**	**5,484,484,628**	**-210,517,389**

No satisfactory reasons have been provided for the net under-collection of Kshs.210,517,389.

1.2.2. Revenue Collection from Local Sources

The County had budgeted to collect KShs.600 million from local sources. However, actual revenue collection from the local sources was Kshs.344,408,120 or 57% of the approved budget, thus recording a shortfall of Kshs.255,591,880 or 43%. The management has not indicated measures being taken to improve on the revenue collection to finance its approved programs and delivery of service to the residents of Kirinyaga County.

2. Compensation of Employees

2.1. Over Expenditure on Compensation of Employees

During the year under review, the County Executive allocated Kshs.2,309,678,665 to compensation of employees but spent Kshs.2,446,094,800 resulting in an excess and unapproved expenditure of Kshs.136,416,135 or 6% of the budget.

2.2. High Wage Bill

The statement of receipts and payments for the year ended 30 June,2018 reflects compensation of employees' expenditure of Kshs.2,446,094,800 which is equivalent to 45% of the total revenue of Kshs.5,484,484,628 collected during the year. The expenditure therefore exceeded the set limit of 35% contrary to regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which provides that the county

government expenditure on wages and benefits for public officers should not exceed 35 percent of the county total revenue.

The high wage bill means that most of the County's financial resources are spent on staff salaries at the expense of development projects and therefore may affect service delivery to the residents of Kirinyaga.

2.3. Lack of Staff Establishment

Records indicate that as at 30 June 2018, the County Executive had a total of 2,711 employees on permanent and contract/temporary terms out of which 2,249 were paid through IPPD payroll and 443 and 19 ECDE staff and other staff, respectively were paid through manual payroll in June 2018. Further, during the year under review, 134 new staff were recruited comprising of 106 (47 ECDE teachers/caregivers and 59 other staff) appointed by the County Public Service Board, 10 County Executive Committee Members appointed by the Governor and 18 personal staff to Governor and Deputy Governor.

Audit verifications carried out however revealed that contrary to the requirement of Section B 5 (2) and Section B 6 (3) of the County Public Service Human Resource Manual and Transition Authority Circular Ref. No TA/2 dated 18 December 2013, Kirinyaga Executive did not have an approved staff establishment in the 2017/2018 financial year and therefore optimal staffing levels for all cadre of staff have not been established. As a result, the basis for declaring vacancies, advertising and subsequent recruitment could not be established.

2.4. Irregularities in Recruitment of Staff

A review of personnel records revealed that the management employed and placed two Chief Drivers at different entry points and used different grading system for the same position without justification. Further, the management backdated effective date of engagement of four casual employees' in the ministry of environment. The officers were employed on 8 December 2017 as support staff at salary scale CPSB 14 but the appointment backdated to 1 September 2017 as contract staff yet the officers were previously in employment as casuals. No explanation has been provided for the irregularity.

2.5. Payment of Special Duty Allowance

The County Public Service Board appointed one staff on acting capacity on 8 September 2017. The officer was paid special duty allowance of Kshs.27,267 for eight months from July 2017 to February 2018 instead of the maximum of six months contrary to the requirements of Section C15 (4) of Public Service Human Resource Policies and Procedures Manual 2016. No reason has been given for the extra payments of special duty allowance beyond the six months stipulated in the manual.

As a result, the County Executive was in breach of the Public Service Human Resource Policies and Procedures.

2.6. Underpayment of Commuter Allowance

Examination of human resource records revealed an under-payment of commuter allowances totalling Kshs.4,583,000 to one hundred and six staff as at 30 June 2018. The underpayment arose as a result of inappropriate application of rates used to pay the commuter allowances in IPPD payroll which are lower than the approved rates as per Ministry of State for Public Service Circular Ref MSPS.16/4A VOL.IX (105) dated 27 June 2011 and staff promotion letters. No reason was provided for the failure to use the correct grading of staff and respective remunerative amounts as per the circular.

2.7. Failure to Remit 31% Gratuity for Seconded Staff

A review of both IPPD system and manual payments on gratuity and pension schedules revealed that during the year, computed 31% gratuity amounting to Kshs.8,186,940 in respect of eight seconded staff was not remitted to either pension scheme or Director of Pensions.

Further, out of the eight staff, release letters and other records for four staff seconded to the County Government were either incomplete or not provided. In addition, although the IPPD data capture show the staff were on secondment, appointment letters for two staff previously employed by Teachers Service Commission indicate that the two officers were on transfer of service. The management has not given explanations for these irregularities.

3. Irregular Extension and Variation of Insurance Contract

The County Executive signed a contract with an insurance company for provision of medical insurance services for the County Staff in Job Group P to U on 14 November 2016 at a contract sum of Kshs.28,528,163. The insurance company was paid the full contract sum of Kshs.28,528,163 and the contract was to end on 14 November 2017. However, the management did not make arrangements for procuring the insurance services for the subsequent year but instead renewed the earlier contract with the Company. The insurance contract was therefore extended for two months from 14 November 2017 to 14 January 2018. The same was communicated to the insurance company through a letter ref CGK/SCM/008/OT/2016/17-VOL.1 dated 8 November 2017 and an amount of Kshs.6,883,187 was paid to the company.

It was, however, noted that management later gave a second extension of contract for two months for the period between 14 January 2018 and 14 March 2018 at Kshs.6,883,146. However, the payment was reflected as part of the original extension to reflect 4 months' extension at a cost of Kshs.13,766,333 in the insurance quotation dated 24 November 2017.

The extension apart from being irregular, denied the County an opportunity of obtaining the most competitive insurance services in the market.

4. Revenue Collection Agreement with African Banking Corporation

Examination of payment records revealed that the County Executive paid a sum of Kshs.3,870,000 for legal services in order to end court/arbitration proceedings instituted by a bank arising from failure by the County Government to adhere to the terms of agreement in respect of provision of revenue collection management system signed by the County

Government and the bank on 28 December 2014. The contract was to facilitate the enhancement of revenue collection.

According to available records, the terms of payments to the bank as per contract agreement was Kshs.50,000,000 per annum or 7.5% of revenue collected through the system whichever is higher. Schedule 3 of the agreement provided that the said amount was to be invoiced annually and payable within thirty days from receipt of the invoice from the bank. Records also showed that the bank had been invoicing the County Government since the implementation of the first phase.

A perusal of legal documents from bank's advocates indicates that the bank was demanding Kshs.150,000,000 as of 22 June 2017. On receipt of the demand letter, the County Executive instructed its lawyer to stop arbitration proceedings that had already been instituted although an arbitrator had been appointed. The advocates billed the County Government initial fees of Kshs.3,870,000 out of which Kshs.2,000,000 has been paid.

As previously reported, failure to honour the contract could lead to payment of penalties and interest in addition to the principal amount in dispute. This potential liability and financial impact on the County has not been disclosed in these financial statements in form of a note on pending contingent liability as the outcome of the court case could not be determined.

5. Stalled Projects

Verification of records and inspection of projects revealed that construction of seventy-seven projects with a total contract sum of Kshs.188,085,355 had stalled. The projects which commenced in prior years appear to have been abandoned as detailed below:

No.	Project Description	Area/County Ward	Amount Spent/Contract Sum Kshs.
	ECDE Classrooms and Other Projects		
1	Construction of Kirinyaga West offices	Kandogu town	11,275,335
2	Construction of Mwea West offices	Baricho town	19,500,000
3	Completion of Hall at Kanjuu	Njukiini	523,000
4	Construction of 1 No Classroom-Kathunguri	Karumandi	700,000
5	Construction of ECDE Toilets-Kiburia Girls	Baragwi	1,098,645
6	Construction of ECDE Toilets-Kiamwathi	Baragwi	1,096,863
7	Construction of ECDE Toilets-Kiandai	Baragwi	1,157,282
8	Construction of ECDE Toilets At Mahigaini	Gathigiriri	1,184,660
9	Construction of ECDE Classroom At Tebere Sec.	Tebere	788,028
10	Completion of 3no.ECDE Classroom Block at Kianjiru Phase 2	Baragwi	300,000
11	Construction of 1No ECDE Classroom at Kiriko	Gathigiriri	900,000
12	Construction of 1 No ECDE Classroom at Gathigiriri	Gathigiriri	1,000,000
13	Construction of 1 No ECDE Classrooms-Mathangauta	Gathigiriri	1,000,000
14	Construction of 1no. ECDE Classroom at Nyamindi	Gathigiriri	973,937
15	Construction of 1no ECDE Classroom at Kangai Phase 2	Kangai	500,000

No.	Project Description	Area/County Ward	Amount Spent/Contract Sum Kshs.
	ECDE Classrooms and Other Projects		
16	Refurbishment of ECDE Classroom at Gacharu	Kariti	250,000
17	Improving 1 No Classroom at Mathia	Kiine	500,000
18	Construction of 1no ECDE Classroom at Kairini	Kiine	800,000
19	Construction of 1no Classroom at Nguguini	Kiine	800,000
20	Improvement of 1 No ECDE Classroom at Gathaka	Kiine	300,000
21	Construction of 1 No ECDE Classroom at Ikurungu Phase 2	Murinduko	250,000
22	Refurbishment of 1 No ECDE Classroom at Kangaru	Mutithi	500,000
23	Refurbishment of 1 No ECDE Class at Rukanga	Mutithi	500,000
24	Construction of An ECDE Toilet Kaminji	Mutithi	515,585
25	Construction of 1 No Classroom at Mburi Christian Phase 2	Njukiini	400,000
26	Construction of 1 No ECDE Classroom at Kiumbu	Tebere	1,000,000
27	Construction of 1No ECDE Classroom at Marurumo	Wamumu	690,476
28	Renovation of 1No ECDE Classroom at Ciagiini	Wamumu	238,095
29	Construction of 1 No ECDE Classroom at Nganga	Wamumu	674,000
30	Construction of ECDE Classroom at Mbui Njeru Pri. school	Thiba	1,000,000
31	Completion of ECDE Classroom at Ndorome Primary school	Thiba	300,000
32	Construction of ECDE Classroom at Karira Primary school	Thiba	1,000,000
33	Construction of Exhaustible Ablution Block at Kiranja Secondary School	Inoi	1,500,000
34	Construction of ECDE Toilet at Kiamiciri	Kabare	599,315
35	Construction of ECDE Toilet at Ngungu	Kabare	599,315
36	Construction of ECDE Toilet at Nyagithuci	Kabare	599,513
37	Construction of Pit Latrine (Mukui, Githuaini & Karima)	Kariti	850,000
38	Construction of 1No ECDE Toilet at Gathuthini	Kiine	1,000,000
39	Construction of 1 No Toilet at Ndindiruku	Tebere	800,000.00
40	Construction of 1 No ECDE Toilet at Mukou	Thiba	750,000.00
41	Construction of ECDE Toilet at Thiba	Thiba	1,000,000
42	Construction of ECDE Toilet at Thome	Wamumu	634,921.00
43	Construction of Pit Latrine at Karimaini	Mukure	300,000
44	Construction of Pit Latrine at Kiburu	Mukure	300,000
45	Construction of 1no. Toilet at Gathigiini	Murinduko	800,000
46	Construction of 1no. Toilet at Karuangi	Murinduko	800,000
47	Construction of ECDE Toilets at Kaminji	Mutithi	515,585
48	Construction of a Stone Wall Toilet at Mutithi Primary school	Mutithi	515,585
49	Construction of ECDE Toilet at Karira Primary school	Thiba	750,000
50	Completion of ECDE Toilet at Ndorome Primary school	Thiba	200,000

	Project Description	Area/County Ward	Amount Spent/Contract Sum Kshs.
No.	**ECDE Classrooms and Other Projects**		
	Sub- Total		**64,230,141**
No.	**Dispensaries and Health Centres**		
1	Ciagini Dispensary- Construction and Equipping 2 inpatient Wards(expansion of a maternity ward and construction of MCH)	Wamumu Ward	4,466,302
2	Ciagini Dispensary- Construction of Staff Quarters	Wamumu Ward	1,994,647
3	Joshua Mbai Dispensary- Construction and Equipping the Laboratory	Ngariama Ward	2,888,450
4	Kiandangae dispensary- Construction of Kiandangae dispensary	Kiini Ward	1,763,282
5	Kamwana Dispensary-Construction of dispensary	Ngariama Ward	2,357,256
6	Kariko Dispensary-Completion of Laboratory	Inoi Ward	1,760,856
7	Kavote Dispensary-Construction of dispensary	Karumande Ward	6,696,950
8	Kiamanyeki Dispensary-Construction of dispensary	Tebere Ward	7,705,580
9	Kiandai Location-Construction of dispensary	Baragwi Ward	6,227,900
10	Kianjiru Dispensary-Construction of dispensary	Baragwi Ward	6,977,835
11	Kianyaga SDH- Conversion of a morgue to MCH block	Baragwi Ward	10,999,971
12	Kianyaga SDH-Construction and Equipping an X-ray Department in Phases	Baragwi Ward	6,605,420
13	Kimweas Dispensary-Construction of dispensary	Njukini Ward	2,780,206
14	Kinyaga Dispensary-Construction of dispensary	Mutithi	6,422,296
15	Kirwara dispensary-Construction of Dispensary Phase I	Mutithi	1,214,679
16	Kutus Dispensary-Expanding maternity Ward at Kutus Dispensary	Nyangati	1,448,046
17	Matandara Dispensary-Purchase of land and Construction	Gathigiriri Ward	2,877,686
18	Mathia Dispensary-Construction of dispensary	Kiini Ward	9,803,343
19	Mucagara Dispensary-Construction of dispensary	Karumande Ward	3,449,730
20	Mukangu Health Centre-Construction of Staff Quarters	Kariti Ward	832,628
21	Ndaba Dispensary-Construction of dispensary	Kangai Ward	3,283,450
22	Ndindiruku Dispensary-Construction of dispensary	Tebere Ward	6,952,018
23	Ngang'a Dispensary-Construction of dispensary	Wamumu Ward	6,498,447
24	Njukini Location- Construction of dispensary	Njukini Ward	8,474,118
25	Riakithiga Dispensary-Construction and Equipping the Laboratory	Kabare Ward	1,901,370
26	Ririi Dispensary-Laboratory Construction and fencing	Wamumu Ward	3,394,993
27	Thigirichi Mukui Dispensary-Construction and Equipping the Laboratory	Kariti Ward	4,077,755
	Sub-Total		**123,855,214**
	Grand Total		**188,085,355**

No explanation has been provided for failure to complete the above projects. In the circumstances, it has not been possible to confirm that the County Government obtained value for money on the expenditure as public funds may go to waste if the projects are not completed.

6. Summary of Fixed Assets Register

Annex 4 to the financial statements relates to summary of fixed assets register of the County Executive. However, the annexure attached to these financial statements does not conform to the reporting format prescribed by the Public Sector Accounting Standards Board (PSASB) through Circular No.AG4/16/1/Vol. IV/76 of 13 July 2017 in that cumulative balances of all assets and additions during the year have not been disclosed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Hospital Stores Management

An audit of the medical stores records at Kerugoya County Hospital revealed internal controls weaknesses. The hospital did not have controlled and standard accountable documents such as counter requisition and issue voucher (S11), counter receipt voucher (S13), stores ledger cards (S3) and a register for the accountable documents. The hospital management had, however, improvised S11 described as Kerugoya County Hospital Receipt and Issue vouchers, which were locally printed in the institution and manually serialized thus no control on their usage. Therefore, the drugs and other assets of the hospital were exposed to possible loss through manipulation of records and misappropriation.

Further, although stores received were posted in bin cards, stock issues were not recorded at all. Therefore, physical stock count could not be carried out. In addition, inspection of the store revealed that the space was inadequate and congested while the items were not

properly arranged as they were placed haphazardly making it difficult to carry out physical verification.

As a result, it was not possible to verify stock balances, receipts and issues at Kerugoya Hospital during the year under review.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability of the Kirinyaga County Executive to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a

material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

- Conclude on the appropriateness of the management's use of the 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 ability 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 sustaining 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 of Kirinyaga 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

18 February 2019

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Exchequer releases	1	4,409,200,001	3,817,781,963
Proceeds from Domestic and Foreign Grants	2	189,853,577	6,385,000
Transfers from Other Government Entities	3	172,901,883	239,897,129
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	344,408,120	320,374,098
TOTAL RECEIPTS		**5,116,363,582**	**4,384,438,190**
PAYMENTS			
Compensation of Employees	11	2,446,094,800	2,134,561,139
Use of goods and services	12	474,994,623	605,101,387
Subsidies	13		
Transfers to Other Government Units	14	842,888,013	568,383,525
Other grants and transfers	15	72,068,000	122,543,040
Social Security Benefits	16		
Acquisition of Assets	17	753,599,776	1,061,341,323
Finance Costs, including Loan Interest	18	4,659	15,000
Repayment of principal on Domestic and Foreign borrowing	19		
Other Payments	20	28,200,392	
TOTAL PAYMENTS		**4,617,850,263**	**4,491,945,414**
SURPLUS/DEFICIT		**498,513,319**	**(107,507,224)**

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 15.12.2018 and signed by:

Chief Officer Finance

Head of Treasury Accounts

II. STATEMENT OF ASSETS

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,016,303,894	517,790,503
Cash Balances	21B		
Total Cash and cash equivalent		**1,016,303,894**	**517,790,503**
Accounts receivables – Outstanding Imprests	22		
TOTAL FINANCIAL ASSETS		**1,016,303,894**	**517,790,503**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	**(97,785,599)**	**(97,785,527)**
NET FINANCIAL ASSETS		**918,518,295**	**420,004,976**
REPRESENTED BY			
Fund balance b/fwd	24	420,004,976	527,512,200
Prior year adjustments	25		
Surplus/Deficit for the year		**498,513,319**	(107,507,224)
NET FINANCIAL POSITION		**918,518,295**	**420,004,976**

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 23.08.2018 and signed by:

Chief Officer Finance

Head of Treasury Accounts

III. STATEMENT OF CASH FLOWS

		2017-2018 Kshs	2016 – 2017 Kshs
Receipts from operating income			
Exchequer Releases	1	4,409,200,001	3,817,781,963
Proceeds from Domestic and Foreign Grants	2	189,853,577	6,385,000
Transfers from Other Government Entities	3	172,901,883	239,897,129
Reimbursements and Refunds	7		
Returns of Equity Holdings	8		
County Own Generated Receipts	9	344,408,120	320,374,098
Payments for operating expenses			
Compensation of Employees	11	(2,446,094,800)	(2,134,561,139)
Use of goods and services	12	(474,994,622)	(605,101,387)
Subsidies	13		
Transfers to Other Government Units	14	(842,888,013)	(568,383,525)
Other grants and transfers	15	(72,068,000)	(122,543,040)
Social Security Benefits	16		
Finance Costs, including Loan Interest	18	(4,659)	(15,000)
Other Payments	20	(28,200,392)	
Adjusted for:-changes in payables		72	50,781,430
-changes in receivables	25		
Net cash flow from operating activities		**1,252,113,167**	**1,004,615,529**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		
Acquisition of Assets	17	(753,599,776)	(1,061,341,323)
Net cash flows from Investing Activities		(753,599,776)	(1,061,341,323)
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		**498,513,391**	**(56,725,794)**
Cash and cash equivalent at BEGINNING of the year	21	**517,790,503**	**574,516,297**
Cash and cash equivalent at END of the year	24	**1,016,303,894**	**517,790,503**

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 15.12.2018 and signed by:

Chief Officer Finance

Head of Treasury Accounts

IV. 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	4,409,200,000		4,409,200,000	**4,409,200,000**	-	100%
Proceeds from Domestic and Foreign Grants	121,189,495		121,189,495	189,853,577	(68,664,082)	156%
Transfers from Other Government Entities	199,374,424		199,374,424	**172,901,883**	26,472,541	86.7%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts	600,000,000		600,000,000	**344,408,120.20**	255,591,880	57.4%
Unspent funds	365,238,098		365,238,098	**368,121,047.65**	(2,882,949.65)	100%
Return issues to CRF						
TOTAL	**5,695,002,017**		**5,695,002,017**	**5,484,484,628**	**210,517,389**	96.3%
PAYMENTS						
Compensation of Employees	2,309,678,665		2,309,678,665	2,446,094,800	(136,416,135)	106%
Use of goods and services	640,483,304		640,483,304	474,994,622	165,488,682	75%
Subsidies						
Transfers to Other Government Units	990,292,068		990,292,068	842,888,013	147,404,055	85%
Other grants and transfers	90,945,650		90,945,650	72,068,000	18,877,650	79%
Social Security Benefits						
Acquisition of Assets	1,663,502,330		1,663,502,330	753,599,776	909,902,555	45%
Finance Costs, including Loan Interest	100,000		100,000	4,659	95,341	4.6%
Repayment of principal on Domestic and Foreign borrowing						
Other Payments				28,200,392	(28,200,392)	-

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 %
TOTAL	5,695,002,017		5,695,002,017	4,617,850,262	1,077,151,755	81%
SURPLUS/(DEFICIT)						

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) The Unspent fund brought forward from 2016/17 financial year of ksh. 368,121,047.65 was factored during the supplementary budget done on February, 2018. This fund was utilized to finance first and second quarter recurrent budget due to delayed exchequer releases by National Treasury.

(b) Development budget was mainly utilised during the fourth quarter at 41% of total development budget. The delay in implementation of development budget was as a result of prolonged electioneering period and transition in county government.

(c) Only 57.4% budget on local revenue was realised by the end of fourth quarter. Supplementary budget done during third quarter adjusted the local revenue budget to Ksh.600 million.

(d) Supplementary budget done during the third quarter significantly altered the original budget and this contributed to variances in the level of utilization both for recurrent and development expenditure.

(e) The actual amount received as proceed from domestic and foreign grants exceeded the budget because of under budgeting for Kenya Devolution Support Program (KDSP).

The entity financial statements were approved on 15.12.2018 and signed by:

Chief Officer Finance

Head of Treasury Accounts

V. 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	3,086,440,000		3,086,440,000	3,086,440,000		100%
Proceeds from Domestic and Foreign Grants	121,189,495		121,189,495	189,853,577.40	(68,664,082)	156%
Transfers from Other Government Entities	48,621,853		48,621,852	48,964,361	(342,509)	100.6%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts	420,000,000		420,000,000	344,408,120	75,591,880	82%
Unspent funds	309,548,448		309,548,448	368,121,047.65	(58,572,600)	118%
Return CRF issues						
TOTAL	**3,985,799,796**		**3,985,799,796**	4,037,787,106	(51,987,311)	101%
PAYMENTS						
Compensation of Employees	2,309,678,665		2,309,678,665	2,446,094,800	(136,416,135)	106%
Use of goods and services	575,883,304		575,883,304	472,798,062	103,085,242	82%
Subsidies						
Transfers to Other Government Units	897,292,068		897,292,068	818,205,455	79,086,613	91%
Other grants and transfers	90,945,650		90,945,650	72,068,000	18,877,650	79%
Social Security Benefits						
Acquisition of Assets	111,900,109		111,900,109	77,281,831	34,618,278	69%
Finance Costs, including Loan Interest	100,000		100,000	4,659	95,341	4.6%

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 %
Repayment of principal on Domestic and Foreign borrowing						
Other Payments				28,200,392	(28,200,392)	
TOTAL	**3,985,799,796**		**3,985,799,796**	**3,914,653,199**	**71,146,597**	**98%**
SURPLUS/(DEFICIT)						

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) The Unspent fund brought forward from 2016/17 financial year of ksh. 368,121,047.65 was factored during the supplementary budget done on February, 2018. This fund was utilized to finance first and second quarter recurrent budget due to delayed exchequer releases by National Treasury.

(b) Development budget was mainly utilised during the fourth quarter at 41% of total development budget. The delay in implementation of development budget was as a result of prolonged electioneering period and transition in county government.

(c) Only 57.4% budget on local revenue was realised by the end of fourth quarter. Supplementary budget done during third quarter adjusted the local revenue budget to Ksh.600 million.

(d) Supplementary budget done during the third quarter significantly altered the original budget and this contributed to variances in the level of utilization both for recurrent and development expenditure.

(e) The actual amount received as proceed from domestic and foreign grants exceeded the budget because of under budgeting for Kenya Devolution Support Program (KDSP).

The entity financial statements were approved on 23.08.2018 and signed by:

Chief Officer Finance

Head of Treasury Accounts

VI. SUMMARY STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,322,760,000		1,322,760,000	1,322,760,000	-	100%
Proceeds from Domestic and Foreign Grants						
Transfers from Other Government Entities	150,752,571		150,752,571	123,937,522	26,815,049	82%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts	180,000,000		180,000,000	-	180,000,000	-
Unspent funds	55,689,650		55,689,650		55,689,650	
Return CRF issues						
TOTAL	**1,709,202,221**		**1,709,202,221**	**1,446,697,522**	**262,504,699**	
PAYMENTS						
Compensation of Employees						
Use of goods and services	64,600,000		64,600,000	2,196,560	62,403,440	3.4%
Subsidies						
Transfers to Other Government Units	93,000,000		93,000,000	24,682,558	68,317,442	27%
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	1,551,602,221		1,551,602,221	676,317,945	875,284,277	43%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						

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 %
Other Payments						
TOTALS	**1,709,202,221**		**1,709,202,221**	**703,197,063**	**1,006,005,159**	**41%**
SURPLUS/(DEFICIT)						

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) The Unspent fund brought forward from 2016/17 financial year of ksh. 368,121,047.65 was factored during the supplementary budget done on February. 2018. This fund was utilized to finance first and second quarter recurrent budget due to delayed exchequer releases by National Treasury.

(b) Development budget was mainly utilised during the fourth quarter at 41% of total development budget. The delay in implementation of development budget was as a result of prolonged electioneering period and transition in county government.

(c) Only 57.4% budget on local revenue was realised by the end of fourth quarter. Supplementary budget done during third quarter adjusted the local revenue budget to Ksh.600 million.

(d) Supplementary budget done during the third quarter significantly altered the original budget and this contributed to variances in the level of utilization both for recurrent and development expenditure.

(e) The actual amount received as proceed from domestic and foreign grants exceeded the budget because of under budgeting for Kenya Devolution Support Program (KDSP).

The entity financial statements were approved on 15.12.2018 and signed by:

Chief Officer Finance

Head of Treasury Accounts

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES (annexed)

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017		2017	Date, 2017	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	Annexed				
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2	Annexed				
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

VII. 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 Kirinyaga 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued

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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs 97,785,527 compared to Kshs 47,004,097 in prior period as indicated on note 24.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.

SIGNIFICANT ACCOUNTING POLICIES (Continued

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 June 2018 for the period 1st July 2017 to 30 June 2018 as required by law. There were 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 amendcd 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: 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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2017- 2018	2016 - 2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	308,644,000	649,022,934
Total Exchequer Releases for quarter 2	705,472,000	973,534,401
Total Exchequer Releases for quarter 3	1,212,530,000	954,445,491
Total Exchequer Releases for quarter 4	2,182,554,000	1,240,779,137
Total	**4,409,200,000**	**3,817,781,963**

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2017 – 2018	2016 – 2017
			Kshs	Kshs
Grants Received from Bilateral Donors (DANIDA)			15,834,157	6,385,000
Health sector support project(HSSP)			10,000,000	
Kenya devolution support program			113,409,565	
National agricultural & rural growth inclusive project			50,609,855	
Total			**189,853,577**	**6,385,000**

(DANIDA fund to county for health centres operations)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 – 2018	2016 - 2017
	Kshs	Kshs
Transfers from Central government entities		
Ministry of Health user fees for health centers and dispensaries	11,625,078	11,625,078
Transfer for Free maternity		45,592,500
Transfer for Health worker allowances		106,749,000
Agriculture Coffe Cess fund Transfer		17,270,356
Road maintenance fuel levy fund	123,937,522	58,660,196
Youth polytechnic	37,339,283	
TOTAL	**172,901,883**	**239,897,129**

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
Total		

5 PROCEEDS FROM FOREIGN BORROWINGS

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Total		

6 PROCEEDS FROM SALE OF ASSETS

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
Total		

7 REIMBURSEMENTS AND REFUNDS

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees		
Reimbursement on Messing Charges (UNICEF)		
Reimbursement from World Bank – ECD		
Reimbursement from Individuals and Private Organisations		
Reimbursement from Local Government Authorities		
Reimbursement from Statutory Organisations		
Reimbursement within Central Government		
Reimbursement Using Bonds		
Total		

8 RETURNS OF EQUITY HOLDINGS

	2017- 2018	2016 – 2017
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
Total		

9 COUNTY OWN GENERATED RECEIPTS

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Interest Received		-
Profits and Dividends		-
Rents	6,371,610	6,683,351
Other Property Income		27,876,425
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges	10,108,664	8,667,425
Receipts from Administrative Fees and Charges - Collected as AIA		4,620,592.85
Receipts from Incidental Sales by Non-Market Establishments		-
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of agricultural goods	2,107,327.30	-
Fines Penalties and Forfeitures		-
Receipts from Voluntary transfers other than grants		-
Business permits	84,814,771	69,893,973
Cesses	5,267,150	7,474,788
Poll rates		
Plot rents	27,515,987	
Other local levies/ liquor	32,762,220	24,271,350
Administrative services fees		
Various fees		
Council's natural resources		-
Exploitation		
Sales of council assets		-
Lease / rental of council's		-
Infrastructure assets		-
Adverts/sign boards	5,582,859	3,263,424
Other miscellaneous receipts	3,626,345	15,249,219
Insurance claims recovery		-
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		-
Market/trade centre fee	31,035,845	34,478,330
Vehicle parking fees	18,036,760	16,958,770
Housing		
Social premises use charges		
School fees		
Other education-related		-
Other education receipts		-
Public health services	29,738,800	17,281,820
Public health facilities operations	73,774,016	55,414,680.50
Environment & conservancy	7,496,486	2,632,321
Administration		-
Slaughter houses administration		
Water supply administration		
Sewerage administration		-
Other health & sanitation		-
Technical services fees	6,169,280	4,790,405
External services fees not classified		20,817,224
TOTAL	344,408,120.30	**320,374,098**

Local revenues increased by 7.5% in the current financial year compared to last financial year. Variances between the amount indicated as local revenue differs with the amount in IFMIS due to revenue not captured in IFMIS, but actually realised by the time of submitting this financial statement.

10 RETURNED CRF ISSUES

	2017- 2018	**2016 – 2017**
	Kshs	**Kshs**
Recurrent account	7,988.05	19,259.60
Development account	433,466.35	1,477,379.50
Deposit account	97,785,598,.70	97,785,527
Total	**98,227,053.10**	**99,282,166.10**

11 COMPENSATION OF EMPLOYEES

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Basic salaries of permanent employees	2,156,759,406	1,886,175,499
Basic wages of temporary employees	46,277,417.90	25,628,617
Personal allowances paid as part of salary		
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	160,219,838.15	159,671,483
Compulsory national social security schemes	4,281,295	3,043,898
Compulsory national health insurance schemes	37,373,650	60,041,643
Social benefit schemes outside government	41,183,193	
Other personnel payments		
Total	**2,446,094,800**	**2,134,561,139**

12 USE OF GOODS AND SERVICES

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Utilities, supplies and services	38,602,473.75	257,567,397
Communication, supplies and services	5,366,321.95	6,531,777
Domestic travel and subsistence	44,870,232.70	47,346,993
Foreign travel and subsistence		1,028,952
Printing, advertising and information supplies & services	19,572,925.65	32,183,808
Rentals of produced assets	1,186,280	
Training expenses	54,670,692.05	46,033,471
Hospitality supplies and services	23,133,966.50	15,145,091
Insurance costs	30,822,840.50	32,191,172
Specialized materials and services	190,192,429.80	38,273,484
Office and general supplies and services	10,775,039	11,697,255
Other operating expenses	22,048,316.65	81,910,646
Routine maintenance – vehicles and other transport equipment	18,200,548.85	29,336,150
Routine maintenance – other assets	1,750,536	5,855,193
Fuel,oil and other lubricants	13,802,019.25	
Total	**474,994,622.65**	**605,101,387**

13 SUBSIDIES

Description	2017 - 2018	2016 – 2017
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached		
(insert name)		
Subsidies to Private Enterprises		
See list attached		
(insert name)		
TOTAL		

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 – 2017
	Kshs	Kshs
Transfers to car & mortage fund	26,000,000	25,000,000
Transfers to :		
County Assembly	651,804,733	480,465,015
Hospital Facility improvement fund	102,612,744	50,170,510
Emergency fund		
Health centres DANIDA & HSSF fund	25,502,944	11,250,000
Alcoholic fund	1,490,000	1,498,000
County Youth Polytechnics	28,004,462	
National agriculture & rural growth project	7,473,130	
TOTAL	**842,888,013**	**568,383,525**

15 OTHER GRANTS AND OTHER PAYMENTS

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Scholarships and other educational benefits(bursary fund)	70,000,000	101,856,164
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants	2,068,000	169,000
Other capital grants and transfers		20,517,876
Total	**72,068,000**	**122,543,040**

16 SOCIAL SECURITY BENEFITS

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total		

17 ACQUISITION OF ASSETS

Non Financial Assets	2017 – 2018	2016 – 2017
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	2,323,991	233,618,888
Refurbishment of Buildings		916,789
Construction of Roads		308,026,780
Construction and Civil Works	233,780,656	427,181,459
Overhaul and Refurbishment of Construction and Civil Works		390,844
Purchase of Vehicles and Other Transport Equipment	179,872,180	9,800,000
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	7,272,081	1,601,750
Purchase of ICT Equipment	6,764,510	4,436,212
Purchase of Specialized Plant, Equipment and Machinery	292,838,378	55,663,299
Rehabilitation and Renovation of Plant, Machinery and Equip.		50,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	15,525,750	3,328,759
Research, Studies, Project Preparation, Design & Supervision	15,222,230	12,000,000
Rehabilitation of Civil Works		1,292,543
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		3,034,000
Acquisition of Intangible Assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Total	**753,599,775.50**	**1,061,341,322.70**

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Bank Charges	4,659	15,000
Interest Payments on Foreign Borrowings		
Interest Payments on Guaranteed Debt Taken over by Govt		
Interest on Domestic Borrowings (Non-Govt)		
Interest on Borrowings from Other Government Units		
Total	**4,659**	**15,000**

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Repayments on Borrowings from Domestic		
Principal Repayments on Guaranteed Debt Taken over by Government		
Repayments on Borrowings from Other Domestic Creditors		
Repayment of Principal from Foreign Lending & On – Lending		
Total		

20 OTHER PAYMENTS

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		
Other expenses	28,200,392	
Total	**28,200,392**	

21A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, receipts	Ex. rate	2017 – 2018	2016 – 2017
			Kshs	Kshs
CBK, 10001700433, KES- CRF	REVENUE		774,669,242.40	365,091,098.60
CBK, 10001700336, KES-RECURRENT	RECURRENT		7,988.05	19,259.60
CBK,1000195614,KES-COUNTY ASSEMBLY RECURRENT	RECURRENT		-	20,452.45
CBK, 1000268271, ROAD LEVY FUND A/C	DEVELOPMENT		3,235,445.05	1,456,927.05
CBK, 1000170247, KES- DEVT	DEVELOPMENT		433,466.35	99,008.40
CBK, 1000268287,KIRINYAGA COUNTY HEALTH CONDITIONAL GRANT	RECURRENT		99,598	0
CBK,COUNTY ASSEMBLY DEV,1000195622	DEVELOPMENT		2,057,095.05	0
CBK,1000364866 AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME	RECURRENT		5,500,000	
CBK,1000364424,KIRINYAGA COUNTY DEPOSIT ACCOUNT	DEPOSIT		97,785,598.70	
CBK,1000369938, NATIONAL AGRICULTURE AND RURAL GROWTH INCLUSIVE PROJECT	RECURRENT		47,526,870	
CO-OP, 1141034580800, KEPI MOH KIRINYAGA	RECURRENT		9,314.60	
CO-OP 1141567236900, CHMT-DANIDA	RECURRENT		3,982,245	
CO-OP, 1141567072600,CHMT,HSSF	RECURRENT		5,474	
KCB, KIRINYAGA CITY PUBLIC HEALTH REV			25,510	
KCB,NATIONAL AGRICULTURE AND RURAL GROWTH INCLUSIVE PROJECT			7,473,130	
KCB, 1140791605, KES- OPERATIONS	RECURRENT		12,934,450	97,785,717.75
CO-OP BANK, STANDING IMPREST AC/C01141273895600	DEVELOPMENT		-	154,592.70
CO-OP,ADSAF OPERATIONS, 01141567202401	RECURRENT		313,330	5,742.50
CO-OP,ADSAF COLLECTION, 0114567202400	FUND		-	698,850
CO-OP, HOSPITAL FUND OPERATION, 01141567073501	RECURRENT		202,486	83,655.30
CO-OP, HOSPITAL FUND COLLECTION, 01141567073500	FUND		-	
CO-OP, SUB COUNTY REVENUE, 01141489581000,	REVENUE		-	2,056,704
CO-OP, KIRINYAGA COUNTY ASSEMBLY, 01141567001400	RECURRENT		323.01	600.30
KCB, KIRINYAGA COUNTY REVENUE ACCOUNT, 1140758497	REVENUE		10,067,696.84	3,892,043.59
EQUITY COLLECTION ACCOUNT, 0420260844601	REVENUE		1,700,473.86	946,087.86
KCB, KAMWETI DEMONSTRATION FUND, 1104075997	FUND		954.85	309,354.85
ABC BANK, REVENUE A/C, 001217001000046	REVENUE		365	12,550
CO-OP, EMERGENCY FUND A/C 01141567510100	FUND		2,756,908	4,121,878
KCB,KERUGOYA HOSPITAL IMPROVEMENT FUND,1104073153	FUND		13,779,859.50	13,540,937.50

FORTUNE SACCO,COUNTY ASSEMBLY MORTGAGE,1011518645270016	FUND		6,031,286.12	1,055,082.60
BINGWA, EXE. MORTGAGE & CAR LOAN FUND A/C 4107-007-124840	FUND		18,199,241.90	24,073,775.08
KCB, K.WEST BURSARY FUND KIINE WARD A/C 1163963879	FUND		432,664	87,629
KCB, K.WEST BURSARY FUND KARITI WARD A/C 1152890018	FUND		422,006	235,806.50
KCB, K.WEST BURSARY FUND MUKURE WARD A/C 1163964123	FUND		333,625	35,847
CO-OP, TEBERE WARD KCBF A/C 01141491690400	FUND		398,875	139,875
CO-OP, MURINDUKO WARD KCBF A/C 01141491693500	FUND		527,735	158,435
CO-OP, GATHIGIRIRI WARD KCBF A/C 01141491690500	FUND		356,157	122,645
CO-OP, NYANGATI WARD KCBF A/C 01141491690200	FUND		354,845	445
KCB, K.COUNTY BURSARY FUND INOI WARD A/C 1161615997	FUND		557,634	3,662.50
KCB, K.COUNTY BURSARY FUND KERUGOYA WARD A/C 1161080740	FUND		346,479	652,585
KCB, K.COUNTY BURSARY FUND MUTIRA WARD A/C 1161093095	FUND		433,101.50	119,296
KCB, K.COUNTY BURSARY FUND KANYEKIINE WARD A/C 1161561358	FUND		341,871.50	50,722.50
KCB, K.COUNTY BURSARY FUND MUTITHI WARD A/C 1205586253	FUND		250,965.50	8,465
KCB, K.COUNTY BURSARY FUND KANGAI WARD A/C 1205585184	FUND		366,249	1,465
KCB, K.COUNTY BURSARY FUND WAMUMU WARD A/C 1205585958	FUND		340,965	26,865
KCB, K.COUNTY BURSARY FUND THIBA WARD A/C 1205586091	FUND		265,085	30,765
KCB, KARUMANDI WARD KCBF A/C 1161083561	FUND		328,377	30,165.50
KCB, BARAGWI WARD KCBF A/C 1161083472	FUND		358,425	97,525
KCB, NJUKIINI WARD KCBF A/C 1161083413	FUND		228,345	465,813.50
KCB, KABARE WARD KCBF A/C 1161083677	FUND		440,810	25,310
KCB, NGARIAMA WARD KCBF A/C 1161083510	FUND		325,269	72,862.50
EQUITY, K.COUNTY BURSARY FUND MUTITHI WARD A/C 0420262390821	FUND		40,925	
EQUITY, K.COUNTY BURSARY FUND KANGAI WARD A/C 0420262390748	FUND		9,488	
EQUITY, K.COUNTY BURSARY FUND WAMUMU WARD A/C 0420262390793	FUND		24,545	
EQUITY, K.COUNTY BURSARY FUND THIBA WARD A/C 0420262390771	FUND		21,100	
Total			**1,016,303,894**	**517,790,503**

21B: CASH IN HAND

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

Cash in hand should also be analysed as follows:

	2017 – 2018	2016 – 2017
Location 1		
Location 2		
Total		

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	**2017 – 2018**	**2016 – 2017**
	Kshs	**Kshs**
Government Imprests		
Clearance accounts		
Total		

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

Name of Officer or Institution	***Date Imprest Taken***	***Amount Taken***	***Amount Surrendered***	***Balance***
		Kshs	***Kshs***	***Kshs***
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Total				

23. ACCOUNTS PAYABLE

	2017 – 2018	**2016 – 2017**
	Kshs	**Kshs**
Deposits	97,785,599	97,785,527
Total	**97,785,599**	**97,785,527**

24. FUND BALANCE BROUGHT FORWARD

	2017 – 2018	**2016 – 2017**
	Kshs	**Kshs**
Bank accounts	517,790,503.13	574,516,297
Cash in hand		
Accounts Receivables		
Accounts Payables	97,785,527	47,004,097
Total	**420,004,976.13**	**527,512,200**

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2017 – 2018	2016 – 2017
	Kshs	Kshs
Adjustments on bank account balances		
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (*specify*)		

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Construction of buildings	annexed	
Construction of civil works	annexed	
Supply of goods	annexed	
Supply of services	annexed	
	264,306,959.80	296,172,067.79

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2017 – 2018	2016 – 2017
	Kshs	Kshs
Senior management	Annexed	
Middle management	Annexed	
Unionisable employees	Annexed	
Others (*specify*)	Annexed	

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2017– 2018	2016 – 2017
	Kshs	Kshs
Amounts due to National Government entities	Annexed	
Amounts due to County Government entities	Annexed	
Amounts due to third parties	Annexed	
Others (*specify*)	Annexed	

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:

	2017/2018	2016/2017
	Kshs	Kshs
Key Management compensation	xxx	xxx
	=======	=======
Transfers to the County Assembly	651,804,733	480,465,015
Transfers to other County Government entities		
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
Kirinyaga Water & Sewerage Co.	2002	KERUGOYA	Managing Director,Robert Munyua
County Assembly car & mortage fund	2014	KERUGOYA	Clerk County Assembly, Kamau Aidi
Kirinyaga County Emergency Fund	2015	KUTUS	Director Accounting services, Zephaniah N. Kiongo
Alcoholic Drink & Substance Abuse Fund	2014	KUTUS	Director Alcoholic Drinks, Samuel M. Muriithi
County Executive car & mortgage fund	2015	KUTUS	Chief officer Finance, Sheila Mukunya
Hospital Facility Improvement Fund	2013	KUTUS	Chief Officer Health, Stanley Muriithi
Kirinyaga County Bursary Fund	2014	KUTUS	Chief officer Education, Priscah Wanjiku

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	**Issue / Observations from Auditor**	**Management comments**	**Focal Point person to resolve the issue** ***(Name and designation)***	**Status:** ***(Resolved / Not Resolved)***	**Timeframe:** ***(Put a date when you expect the issue to be resolved)***
CEN/HUB/KRGA.C/EXEC/3B/9	Presentation and accuracy of the financial statement	Financial statement corrected and amended copy submitted to the auditor	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KRGA.C/EXEC/3B/9	Variances between figures in IFMIS and figures as per the financial statement	National Treasury to operationalise the IFMIS cash payment module to enable auto bank reconciliation and accuracy of the IFMIS trial balance. IFMIS Accounts receivable module to record revenue and reconcile was not operational.	Zephaniah Ndungu Kiongo, Director Accounting Services	Partially resolved	1 year
CEN/HUB/KRGA.C/EXEC/3B/9	Failure to record receipts of ksh.6,000,000 in cash book	Receipt recorded in emergency cashbook	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KRGA.C/EXEC/3B/9	Use of goods and services and acquisition of assets supporting schedule not provided	Supporting schedule for use of good and services ,acquisition of assets, availed to auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KRGA.C/EXEC/3B/9	Unsupported bank balances	Bank certificate and reconciliations availed to the auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
CEN/HUB/KRGA.C/EXEC/3B/9	Undisclosed bank accounts	All county bank accounts disclosed in the amended financial statement	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KRGA.C/EXEC/3B/9	Failure to prepare funds accounts	All county funds financial statement prepared and audited	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign.....

Date.....15/12/2018

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
Construction of buildings	**annexed**					
1.						
2.						
3.						
Sub-Total						
Construction of civil works	**Annexed**					
4.						
5.						
6.						
Sub-Total						
Supply of goods	**Annexed**					
7.						
8.						
9.						
Sub-Total						
Supply of services	**Annexed**					
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	b	c	d=a-c		
Senior Management	**annexed**						
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016
		a	b	c	d=a-c	
Amounts due to National Govt Entities	**annexed**					
1.						
2.						
3.						
Sub-Total						
Amounts due to County Govt Entities						
4.						
5.						
6.						
Sub-Total						
Amounts due to Third Parties	**annexed**					
7.						
8.						
9.						
Sub-Total						
Others (*specify*)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Dispos
Land	**annexed**		
Buildings and structures	**annexed**		
Transport equipment	**annexed**		
Office equipment, furniture and fittings	**annexed**		
ICT Equipment, Software and Other ICT Assets	**annexed**		
Other Machinery and Equipment	**annexed**		
Heritage and cultural assets	**annexed**		
Intangible assets	**annexed**		
Total			

ANNEX 5: INTER- ENTITY TRANSFERS

Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	AmountConfirmed as received Kshs	differen
Transfers to car & mortgage fund	26,000,000				26,000,000	26,000,000	
County Assembly	101,340,000	105,500,000	190,000,000	254,964,733	651,804,733	651,804,733	
Hospital Facility improvement fund	10,057,000	46,343,768	16,211,976	30,000,000	102,612,744	102,612,744	
Emergency fund							
Health DANIDA & ISSF fund	5,425,000		20,077,944		25,502,944	25,502,944	
Bursary fund				70,000,000	70,000,000	70,000,000	
Alcoholic fund	-	1,490,000			1,490,000	1,490,000	
NARGRIP				7,473,130	7,473,130	7,473,130	
County youth polytechnic				28,004,462	28,004,462	28,004,462	
Total	142,822,000	153,333,768	226,289,920	390,442,325	912,888,013	912,888,013	

Chief Officer Finance

Head of Treasury Accounts

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

EXECUTIVE SUMMARY

PENDING BILLS FOR THE YEAR 2017/2018			
VOTE	**DEVELOPMENT**	**RECURRENT**	**TOTAL**
EXECUTIVE		14,714,397.00	**14,714,397.00**
MINISTRY OF FINANCE AND ECONOMIC PLANNING	9,738,200.00	19,788,857.00	**29,527,057.00**
MINISTRY OF AGRICULTURE	16,099,800.00	6,720,689.00	22,820,489.00
MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES		641,200.00	641,200.00
MINISTRY OF EDUCATION	470,800.00	9,684,360.00	10,155,160.00
MINISTRY OF HEALTH	18,612,521.00	117,297,552.00	135,910,073.00
MINISTRY OF PHYSICAL PLANNING AND DEVELOPMENT		90,350.00	90,350.00
MINISTRY OF TRANSPORT	42,428,426.85	484,995.00	42,913,421.85
MINISTRY OF TRADE AND CO-OPERATIVES	969,629.95	806,752.00	1,776,381.95
MINISTRY OF GENDER AND CULTURAL SERVICES		3,578,350.00	3,578,350.00
MINISTRY OF YOUTH AND SPORTS	1,133,400.00	1,046,680.00	2,180,080.00
GRAND TOTAL	**89,452,777.80**	**174,854,182.00**	**264,306,959.80**

COMPILED BY: BENSON GACHIRI ..... **DESIGNATION** ACCOUNTANT I ..... **SIGN** .....

APPROVED BY: ZEPHANIAH M. KIONGO ..... **DESIGNATION** ..... **SIGN** .....

TRADE PENDING BILL 2017-2018

		DEVELOPMENT	
1	LINKAGE AFRICA LTD	installation of coffee roaster,grinding&pack	969,629.95
			969,629.95

COMPILED BY Catherine Kariithi SIGN Kariithi DATE 30/6/2018

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P. O. Box 254-10300
KERUGOYA.

MINISTRY OF EDUCATION

	DEVELOPMENT			
NO	NAME	DETAILS	AMOUNT	A/C NO.
1	FUN KIDS	SUPPLY AND DELIVERY OF E.C.D.E FURNITURE	165,700	3111001
2	FUN KIDS	SUPPLY AND DELIVERY OF E.C.D.E FURNITURE	305,100	3111001
		TOTAL	**470,800**	

PREPARED BY Anjay Nsumi SIGN ..... DATE 30/6/18

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P. O. Box 254-10300
KERUGOYA

	ENVIRONMENT PENDING BILL 2017-2018		
		RECCURENT	
S/ NO	PAYEE	DESCRIPTION	AMOUNT
1	CHARLES MAINA NJERU	BEING CLAIM FOR TRAVEL ALLOWANCE	14,700.00
2	JACKLINE W NJOGU	BEING CLAIM FOR TRAVEL ALLOWANCE	37,800.00
3	JOHN KAMAU MWANIKI	BEING CLAIM FOR TRAVEL ALLOWANCE	4,200.00
4	LUMARES STARS COMPANY	PAYMENT FOR SAFETY GEARS	584,500.00
	TOTAL		641,200.00

COMPILED BY...Catherine Kavisi.....SIGN .....HD Jiruni.....DATE.....30/6/2018.....

HEAD OF KIRINYAGA COUNTY TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA.

UNPAID VOURCHERS/PENDING BILLS FINANCE DEPARTMENTS RECCURENT ACCOUNT

No	V/NO	Sector	LPO/LSO	Name	PARTICULARS	Amount	Account
1	6583B	PROC	2841922	BRIGID AND BREDAS OIL LTD	SUPPLY OF FUEL	50,000.00	2211201
2	6930	ACCT	-	GACHERI CALOLINE	CASUAL WAGES	5,000.00	2110201
3	6636	PROC	1387726	MILIMA ONLINE	ADVERT FEE	113,100.00	2210504
4	838287	PROC	2863880	MIRACAH SUPPLIES	SUPPLY OF OFFICE EQUIPMENT	565,000.00	ND
5	6243	PROC	1387738	MILIMA ONLINE	ADVERT FEE	263,900.00	2210504
6	6781	PLANNI		WILSON MWANGI KIURA	PAYMENT FOR ALLOWANCES	23,400.00	ND
7	6325	PLANNI		JOSEPH KAREMBE	PAYMENT FOR ALLOWANCES	34,600.00	ND
8	6254	ICT		ELIUD KARIUKI	PAYMENT FOR ALLOWANCES	128,200.00	ND
9	6205	PLANNI		JOHN MBUGUA	PAYMENT FOR ALLOWANCES	29,000.00	ND
10	6825	PLANNI		JAMES M KIMARU	PAYMENT FOR ALLOWANCES	34,600.00	ND
11	6206	PLANNI		JOSEPH KAREMBE	PAYMENT FOR ALLOWANCES	23,400.00	ND
12	6330	PLANNI		JAMES M KIMARU	PAYMENT FOR ALLOWANCES	35,600.00	ND
13	6807	AUD		PHILOMENA NYOKABI	AIRTIME AND DATA BUNDLES	14,000.00	2210201
14	6646	PROC	2158929	EDYTEX PROMOTION	SUPPLY OF STATIONERY	220,000.00	2211101
15	6647	PROC	1387503	KONEL AGENCIES	SUPPLY AND INSTALATION OF SOFTWA	380,000.00	ND
16	6645	PROC	1387504	KETHEM VENTURES	REPAIR OF LAIFORMS	483,000.00	ND
17	6652	PROC	2863924	BITENGO ENTRERPRICES	SUPPLY OF OFFICE STATIONERIES	434,430.00	ND
18	6756	PROC	3212747	EVERGREEN ENTERPRICES LIMITED	SUPPLY OF OFFICE STATIONERIES	612,400.00	ND
19	6331	PLANNI		JOHN N MBUGUA	PAYMENT FOR ALLOWANCES	44,000.00	ND
20	6826	PLANNI		JAMES M KIMARU	PAYMENT FOR ALLOWANCES	12,200.00	ND
21	6917	AUD		PHILOMENA NYOKABI	PAYMENT FOR ALLOWANCES	59,600.00	ND
22	5709	REV		CHIEF REVENUE OFFICER	REVENUE COLLECTORS ALLOWANCES	291,810.00	2210303
23	6355	REV		CHIEF REVENUE OFFICER	REVENUE COLLECTORS ALLOWANCES	338,940.00	2210303
24	6224	REV		CHIEF REVENUE OFFICER	REVENUE COLLECTORS ALLOWANCES	538,510.00	2210303
25	6356	REV		CHIEF REVENUE OFFICER	REVENUE COLLECTORS ALLOWANCES	339,770.00	2210303
26	6001	GVN	-	NICHOLUS MURIUKI	PAYMENT FOR ALLOWANCES	74,500.00	2210303
27	6639	PRO	3212652	MACLENS BUSINESS SOLUTIONS	COMMUNICATION EQUIPMENT	913,920.00	2211010
28	6638	PRO	3212655	MACLENS BUSINESS SOLUTIONS	COMMUNICATION EQUIPMENT	904,400.00	2211010
29	5496	PRO	1387721	NORBERK GENERAL LTD	MINOR REPAIR KBJ 754U	29,100.00	2220101
30	5725	CS	-	P.M MUCHIRA AND CO ADV	LEGAL FEES SERVICE	900,000.00	2211308
31	6644	PRO	1387564	CORTINY LIMITED	PHOTOCOPY AND BINDING	640,000.00	2210504

32	6666	PRO	3212656	DECOCTS VENTURE LTD	ICT EQUIPMENT	1,190,000.00	ND
33	6744	PRO	3212674	MWALU ENTERPRICES	SUPPLY OF BUILDING MATERIALS	460,020.00	ND
34	5557	PRO	2863628	TECA CLEANING AND RENOVATION	CLEANING SERVICES	369,243.00	2211305
35	6642	PRO	2863645	FERNADA INVESTMENT	SUPPLY OF STATIONERY	615,000.00	2211101
36	6646	PRO	2842793	CHRISTYRA INVESTMENT	SUPPLY OF OFFICE EQUIPMENT	500,000.00	3111002
37	6980	CS	-	HUMPHREY THIAKA	PAYMENT FOR ALLOWANCES	14,100.00	2210303
38	6978	CS	-	BERNARD GITHINJI	PAYMENT FOR ALLOWANCES	69,300.00	2210303
39	6021	PSB		SECRETARY PSB	AIRTIME AND DATA BUNDLES	36,000.00	2210201
40	6443	GVN		STEPHEN NJAU	PAYMENT FOR ALLOWANCES	81,900.00	2210302
41	6441	GVN		JOHN NDERITU	PAYMENT FOR ALLOWANCES	81,900.00	2210302
42	6444	GVN		FREDRICK RUKENYA	PAYMENT FOR ALLOWANCES	81,900.00	2210302
43	0	CS		KP&Lc	ELECTRICITY POWER BILLS	300,247.00	ND
44	6059	CS		KP&Lc	ELECTRICITY POWER BILLS	343,291.00	ND
45	6062	GVN		KENYA INSTITUTE OF HIGHWAYS	TRAINING FEE	107,968.00	2210799
46	6194	CS		ELIZABETH NYAGA	PAYMENT FOR ALLOWANCES	12,200.00	2210301
47	6258	GVN		NELSON MWANIKI KAMAU	PAYMENT FOR ALLOWANCES	25,400.00	2210302
48	5983	GVN		EDNA MUTHONI KUBAI	AIRTIME AND DATA BUNDLES	21,000.00	2210201
49	6356	GVN		STONEY MUGUMIA MUKURA	PAYMENT FOR ALLOWANCES	81,900.00	2210301
50	5921	GVN		NJAGI GACIGI	PAYMENT FOR ALLOWANCES	126,000.00	2210303
51	6341	PSB		JOEL MUNYIRI	PAYMENT FOR ALLOWANCES	32,000.00	2210301
52	6933	GVN		JAMES MAINA KAHORO	PAYMENT FOR ALLOWANCES	54,600.00	2210302
53	6912	GVN		PAULINE W KAMAU	PAYMENT FOR ALLOWANCES	140,000.00	2210303
54	6910	GVN		BERNARD GITHINJI	PAYMENT FOR ALLOWANCES	108,600.00	2210303
55	6979	CS		JOE MURIUKI	PAYMENT FOR ALLOWANCES	50,400.00	2210303
56	6932	GVN		PERIS JOAN WANJERI	PAYMENT FOR ALLOWANCES	145,600.00	2210302
57	6342	PSB		GLADYS NJERI KAMINGI	PAYMENT FOR ALLOWANCES	32,000.00	2210301
58	6340	PSB		ROSEMARY N KARIMI	PAYMENT FOR ALLOWANCES	26,400.00	2210301
59	6339	PSB		GEOFREY GITHINJI	PAYMENT FOR ALLOWANCES	32,000.00	2210301
60	6338	PSB		KENNEDY MURIITHI NGIBA	PAYMENT FOR ALLOWANCES	37,600.00	2210301
61	6738	GVN		WESTON KAMAU NJIRI	PAYMENT FOR ALLOWANCES	16,800.00	2210303
62	6358	GVN		JAMES KAMURU GATONGA	PAYMENT FOR ALLOWANCES	81,900.00	2210301
63	6445	GVN		VINCENT KAHIRO KIRAGU	PAYMENT FOR ALLOWANCES	81,900.00	2210302
64	6907	GVN		ISAAC WAITHAKA GICHUKI	PAYMENT FOR ALLOWANCES	54,600.00	2210302
65	6665	PRO	2863594	ALMARES INVESTMENT	SUPPLY OF OFFICE EQUIPMENT	626,388.00	3111001

66	6501	GVN	1387750	THE SPREAD EAGLE LTD	CONFERENCE PACKAGE	599,300.00	ND
67	6934	GVN	1387745	THE SPREAD EAGLE LTD	CONFERENCE PACKAGE	450,900.00	ND
68	6908	CS		EVELYNE MUTHONI	PAYMENT FOR ALLOWANCES	57,000.00	2210303
69	PSB1	PSB		ROSEMARY N KARIMI	PAYMENT FOR ALLOWANCES	23,400.00	2210301
70	PSB2	PSB		GEOFREY GITHINJI	PAYMENT FOR ALLOWANCES	29,000.00	2210301
71	PSB3	PSB		BEATRICE WANJIKU NJUGUNA	PAYMENT FOR ALLOWANCES	29,000.00	2210301
72	PSB4	PSB		JOEL MUNYIRI	PAYMENT FOR ALLOWANCES	29,000.00	2210301
73	PSB5	PSB		KENNEDY MURIITHI NGIBA	PAYMENT FOR ALLOWANCES	34,600.00	2210301
74	6446	GVN		JAMES MAINA KAHORO	PAYMENT FOR ALLOWANCES	75,600.00	2210302
75	6650	PRO		MALEDI GENERAL SUPPLIES	SUPPLY OF STATIONERY	480,000.00	ND
76	R11	PRO		ESTAANA HOTEL	ACCOMODATION COST	1,612,800.00	2210802
77	R02	CS		KENYA SCHOOL OF GOVERNMENT	TRAINING FEE	1,497,020.00	2210799
78	6869	PSB		KENYATTA UNIVERSITY	CONFERENCE PACKAGE	98,700.00	2210301
79		PSB		SECRETARY PSB	PAYMENT FOR ALLOWANCES	198,000.00	2210301
					TOTAL	**19,788,857.00**	

COMPILED BY..... SIGN ..... DATE.....

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA

AGRICULTURE PENDING BILL 2017-2018
RECCURENT

S/ NO	PAYEE	DESCRIPTION	AMOUNT
1	**Pafras contractors ltd**	**Being supply and delivery of stationery**	**297,900.00**
2	Performance parts enterprises	Being payment for diesel 1000 litres	95,000.00
3	Spark swift limited	Being payment for supply of agriculture farm impu	693,470.00
4	Jonda motors	Being payment for servicing GK B428D	35,750.00
5	Kethem ventures ltd	Being payment for supply of dry soya for fish feed	1,800,000.00
6	Brigid and brenda	Being payment for diesel 2060 litres	199,820.00
7	Gichugu watervand sanitation trust	Being payment for water consumption kirinyaga e	10,000.00
8	Dr jackan gutu	Being claim for travel allowance	33,600.00
9	Johnson w ndege	Being claim for travel allowance	33,600.00
10	Isaac mwangi	Being claim for travel allowance	12,600.00
11	Benson m mukungo	Being claim for travel allowance	28,000.00
12	Nicholas chomba	Being claim for travel allowance	12,600.00
13	Bingwa sacco ltd	Being payment for casuals (kamweti atc april and	283,456.00
14	Bingwa sacco ltd	Being payment for casuals (kamweti atc june 2018	165,808.00
15	Gael bizna investment ltd	being payment for printing enumerators data colle	500,000.00
16	Lewimu enterprises	being payment for supply of water bottles,seals,ge	134,400.00
17	Brice enterprises	supply and delivery of official uniform	482,795.00
18	Vipoma enterprises	supply and delivery of food ration for kamweti atc	120,900.00
19	Famuwa general supplier	supply and delivery of cleaning and sanitary mater	89,230.00
20	Amadeus Traders ltd	payment for nursery farm input	526,500.00
21	Bisspact enterprises	supply and delivery of office furniture	410,360.00
22	Everest industries	supply and delivery of agricultural materials for	529,900.00
23	ASSET SECURITY SYSTEM LTD	Payment for security services	225,000.00
	TOTAL		**6,720,689.00**

COMPILED BY Catherine Kariuki SIGN ..... DATE 30/6/2018

HEAD OF KIRINYAGA COUNTY TREASURY (ACCOUNTING) P.O. BOX 214-10300 KERUGOYA.

MINISTRY OF TRANSPORT
FINANCIAL YEAR 2017-2018
DEVELOPMENT PENDING BILL

NO	PROJECT	PAYEE	WARD	PV NO	AMOUNT
1	CONSTRUCTION OF WAMUGI BOX CULVERT	ANGELS TOUCH	MURINDUKO	6629	2,326,108.33
2	SUPPLY OF UNLEADED FUEL	JANIAN ENTERPRISES	COUNTY	6959-1	308,122.00
3	SUPPLY OF SPARE PARTS FOR 20CG003A	PESICO LIMITED	COUNTY	6751	147,700.00
4	SUPPLY OF UNLESDED DIESEL	JANIAN ENTERPRISSS	COUNTY	6959	305,945.00
5	SUPPLY OF SPARE PARTS FOR KBY 126C	NICKO TRADERS	COUNTY	6616	235,000.00
6	SUPPLY OF CULVERT MAKING MATERIALS	WAGATHITU ENTERPRISES	COUNTY	6957	1,991,986.86
7	SUPPLY OF SPARE PARTS	CHAPYWAX INVESTMENTS	COUNTY	6614	271,610.00
8	CONSTRUCTION OF GACHURIA MOYO BRIDGE	ELIMAR INVESTMENT	TEBERE	6889-1	1,254,677.46
9	SUPPLY OF UNLEADED FUEL	JANIAN ENTERPRISES	COUNTY	6959	197,443.00
10	SUPPLY OF ENGINE OIL BATTERY ACID	TWO HANDS GENERAL MARCHANTS	COUNTY	6617	577,949.00
11	SUPPLY OF SPARE PARTS FOR GKA 631M	SUMUMO CONSTRUCTION AND SUPPLIES	COUNTY	7010	942,000.00
12	SUPPLY OF WATER PUMP FOR GKA O84R BOMAG MOTOR ROLLER	WINANN INVESTMENT LTD	COUNTY	6298	50,000.00
13	SUPPLY OF WORKSHOP EQUIPMENT	WIANN INVESTMENT LTD	KIINE	7011	472,000.00
14	DEMOLATION &CONS OF MAHIGAINI BRIDGE	TERRACE BEAM CONSTRUCTION LIMITED		6664	2,232,699.56
15	SPOT IMPROVEMENT OF JUNB SIRANGA RURII KIANDEGWA	ELIKAR ENTERPRISES		7024	3,965,502.05
16	CONSTRUCTION OF GACHURIA MOYO BRIDGE	JIMLIGHT ENTERPRISES	MURINDUKO	7008	2,590,135.00
17	IMPROVEMENT OF DIFATHAS MARKET TOGONYE ROAD	UJENZI HOUSING CONSTRUCTIONCO LTD	MURINDUKO	6846	3,470,928.80
18	IMPROVEMENT OF OD KAGUMO KARATINA	DENON LIMITED		6886	218,079.98
19	CONSTRUCTION OF KIBINGOTI CENTRE ROADS	JESTAM ENTERPRISES LIMITED	KIINE		2,279,032.28

20	IMPROVEMENT OF A2 GITURI-MJINI AP LINE C73 ROAD	DECOTS VENTURES LTD	KARITI	6631	6,655,403.70
21	SPOT IMPROVEMENT OF KUTUS KABERENGE ROAD	JILK CONSTRUCTION CO.LTD	KABARE	6972	3,587,988.75
22	IMPROVEMENT OF RD.NO. U_F2190b6 JUN B6	KIUNGA BUILDING CONSTRUCTION LIMITED		6972	6,966,999.38
23	CONSTRUCTION OF WAMUGI BOX CULVERT	ANGELS TOUCH COMMUNICATION LTD	MURINDUKO	6972	1,381,115.70
	TOTALS				**42,428,426.85**

PREPARED BY...SYLVIA MUL...DESIGNATION...ACS...SIGNITURE...

21/8/18

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P. O. Box 254-10300
KERUGOYA

YOUTH & SPORTS- PENDING BILLS (2017-2018)
DEVELOPMENT ACCOUNT

S/No.	PAYEE	DESCRIPTION	AMOUNT
1	Joe Collins Ventures	Proposed levelling of Thaita School playground- Inoi ward	547,000.00
2	Decatranz Enterprises	Supply of sports uniform for youth & sports department	586,400.00
			1,133,400.00

Prepared by: Kelvin Mwangi Sign: Date: 5/5/18

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA.

AGRICULTURE PENDING BILL 2017-2018

		DEVELOPMENT 2017-2018	
1	Mobitics services systems	Being payment for foot and mouth and a	14,100,000.00
2	Three dimensions africa communications ltd	Being payment for capacity building serv	1,999,800.00
	TOTAL		**16,099,800.00**

COMPILED BY Catherine Karimi SIGN ..... DATE 30/8/2018

2/8/18

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA

PENDING BILLS AS AT 30TH JUNE 2018 FOR DEPARTMENT OF HEALTH DEVELOPMENT

S/N	PAYEE	LPO /LSO NO	AMOUNT	DESCRIPTION
1	VELOCTY PARTNERS LTD	1387514	8,161,035.00	DELIVERY OF SOFTWARE KIT
2	VELOCTY PARTNERS LTD	1387515	2,720,345.00	DELIVERTY OF PROJECT INCEPTION REPORT
3	SAMBEAT INVESTMENT	1387469	896,000.00	RENOVATION OF EYE UNIT
4	MUTAHI ENGINEERING		6,315,532.00	CONSTRUCYION OF MATERNITY WARD -SOTH NGARIAMA
5	ROSALIO CONSTRUCTION LTD		519,609.00	CONSTRUCTION OF MORTUARY BLOCK -SAGANA SUB COUNTY HOSPITAL
	TOTALS		**18,612,521.00**	

PREPARED BY ....JOHN MUNYALA.... SIGN.....DATE....30/06/2018

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA.

MINISTRY OF TRANSPORT
FINANCIAL YEAR 2017-2018
RECURRENT

NO	PAYEE	DESCRIPTION	PV.NO	AMOUNT
1	TWO HANDS GENERAL MERCHANTS	SUPPLY OF SPARE PARTS FOR GKA 748M	6611	123,000.00
2	BLUE CITY ENTERPRISES	SUPPLY OF ELECTRICAL MATERIALS FOR FLOODLIGHTS	6610	53,000.00
3	PETER MUCHIRA KARUGUMI	ALLOWANCE	6179	20,000.00
4	PETER MUCHIRA KARUGUMI	ALLOWANCE	6177	33,600.00
5	FREDRICK NJIRAINI KIBICHO	ALLOWANCE	610	45,400.00
6	PETER MUCHIRA KARUGUMI	ALLOWANCE	5558	40,000.00
7	DENLOY INVESTMENT	SUPPY OF COMPUTER ACCESSORIES	6914	69,195.00
8	CHIEF OFFICER TRANSPORT	ALLOWANCE FOR FIRE OFFICERS	5620	88,200.00
9	BENSON MURIMI MURIITHI	ALLOWANCE	6176	12,600.00
	TOTAL			484,995.00

PREPARED BY....SYLVIA MUH....DESIGNATION..ACT....SIGNITURE.....

2/8/18

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P. O. Box 254-10300
KERUGOYA.

PENDING BILLS FINANCIAL YEAR 2017/2018 AS AT 30th JUNE 2018 GENDER			RECURRENT	
NO	NAME	DETAILS	AMOUNT	A/C NO.
1	NIRVANA VENTURES	SUPPLY AND DELIVERY OF PAMPERS FOR KIANYAGA CHILDRENS HOME	70,000	2211021
2	CO-OPERATIVE BANK	PAYMENT OF CASUAL SALARY MONTH OF MAY 2018	9,200	2110101
3	MARY MWANIKI	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	29,000	2210301
4	SUSAN WAMBORA	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	29,000	2210301
5	JAMES NYAMU	PAYMENT FOR SUPPLY OF BUSINESS CARDS	35,000	2211101
6	JAMES NYAMU	PAYMENT OF ALLOWNCE WHILE ON OFFICIAL DUTY	68,200	2210302
7	JUDY KINYUA	PAYMENT OF AIRTIME FOR THE MONTH OF MAY AND JUNE 2018	20,000	2210201
8	CO-OPERATIVE BANK	PAYMENT OF CASUAL SALARY MONTH OF APRIL 2018	5,200	2110101
9	SUSAN WAMBURA	PAYMENT OF AIRTIME ALLOWANCE MONTH OF MAY AND JUNE 2018	14,000	2210201
10	JAMES NYAMU	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL USE	68,200	2210302
11	JAMES NYAMU	PAYMENT OF AIRTIME ALLOWANCE MONTH OF MAY AND JUNE 2018	14,000	2210201

12	SAMUEL MWANGI	PAYMENT OF ALLOWANCE WHILE ON OFFICAL DUTY	29,000	2210301
13	JUDY WATHATA	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	68,200	2210301
14	BEKAM HOTEL	PAYMENT FOR CATERING SERVIVES	489,000	2210801
15	JANTEC ENTERPRISES	PAYMENT FOR SUPPLY OF ANIMAL FEEDS TO KCH	135,760	2211007
16	WAYNTECH SOLUTIONS	PAYMENT FOR SUPPLY OF TOOLS AND EQUIPMENTS	50,350	3111001
17	GISH TECH PASHA CENTRE	SUPPLY OF METALLIC BEDS AND UNIFORMS TO KCH	1,286,620	2211021
18	GRAND GEE GENERAL SUPPLIES	SUPPLY OF IRON SHEETS	452,320	3111001
19	MANAGER NUFAIKA SACCO	PAYMENT OF CASUAL SALARY MONTH OF MAY 2018	60,800	2110101
20	PAULINE NJOKI	PAYMENT FOR PREPARATION OF DISABILITY POLICY DOCUMENT	200,000	2210799
21	BIZZONE ENTERPRISES	PAYMENT FOR SUPPLY OF CLEANING MATERIALS TO KCH	124,000	2211103
22	SUPERSMART GENERAL MERCHANTS	BEING PAYMENT FOR SUPPLY OF BLANKETS	320,500	2211021
		TOTAL	**3,578,350**	
	Prepared by Anjay Mbaw Date 30/06/18 Sign			

HEAD OF KIBRYONJA COUNTY
TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA

PENDING BILLS AS AT 30TH JUNE 2018 FOR DEPARTMENT OF HEALTH

RECURRENT

S/N	PAYEE	LPO /LSO NO	AMOUNT	DESCRIPTION
1	TWO RAYS GENERAL SUPPLIIES	2863733	40,320.00	FOOD
2	OFFICEJET-LASER TECHNOLOGIES	2863736	1,800,000.00	PURCHASE OF COMPUTERS
3	STARKEN SUPPLIES	2863767	1,112,000.00	WORKSHOP ITEMS
4	HALYARD PRODUCTS	2861943	3,981,112.00	OXYGEN
5	SECA MEDICAL LTD	3212573	1,871,000.00	LAB REAGENTS
6	IMPERIAL MAX LTD	3212568	952,000.00	THEATER EQUPMENTS
7	BRINK BRAND HOUSE LTD	3212567	1,766,000.00	NON-PHARM
8	RUARAKA MARKETING LTD	2861934	195,800.00	LAB REAGENTS
9	IMPERIAL MAX LTD	3212574	1,529,700.00	HOSPITAL EQUIPMENT
10	CELITECH SUPPLIES	2861935	1,808,000.00	LAB REAGENTS
11	CRAVITAS ENTERPRISES	3212575	906,500.00	LAB REAGENTS
12	MEDS	2863612	363,559.00	NON-PHARM
13	BNG PROPERTIES	2842545	313,147.00	STATIONERY
14	NIMDESH INVESTMENTS	2863788	315,250.00	FOOD
15	WARAZO GENERAL TRADERS	2863792	22,713.00	FOOD
16	MIJANYA GENERAL TRADERS	3212602	71,100.00	FOOD
17	MIJANYA GENERAL TRADERS	3212623	126,000.00	FOOD
18	EUNICOS ENTERPISES	3212576	615,790.00	X-RAY MATERIALS
19	HOLLYWOOD SERVICE	3212618	490,975.00	GAS
20	GAKENI MERCHANTS	2863786	97,500.00	FOOD
21	CHAPYWAX INVESTMENTS	2863782	629,800.00	FOOD
22	KNITSTAR ENTERPRISES	2843849	2,775,200.00	LINEN
23	MEDS	2863611	297,983.00	NON-PHARM
24	ROSWAM HOTEL	1387672	130,000.00	CONFERENCE PACKAGE
25	KUTUS JUPITER MOTOR GARAGE	1387422	9,820.00	REPAIRS OF MOTOR VEHICLE
26	KUTUS JUPITER MOTOR GARAGE	1387417	23,900.00	REPAIRS OF MOTOR VEHICLE
27	KUTUS JUPITER MOTOR GARAGE	1387420	15,850.00	REPAIRS OF MOTOR VEHICLE
28	KUTUS JUPITER MOTOR GARAGE	1387421	33,700.00	REPAIRS OF MOTOR VEHICLE
29	KUTUS JUPITER MOTOR GARAGE	1387416	24,050.00	REPAIRS OF MOTOR VEHICLE
30	KUTUS JUPITER MOTOR GARAGE	1387416	9,500.00	REPAIRS OF MOTOR VEHICLE

31	KUTUS JUPITER MOTOR GARAGE	1387419	9,500.00	REPAIRS OF MOTOR VEHICLE
32	KUTUS JUPITER MOTOR GARAGE	1387423	11,870.00	REPAIRS OF MOTOR VEHICLE
33	KUTUS JUPITER MOTOR GARAGE	1387425	19,220.00	REPAIRS OF MOTOR VEHICLE
34	KUTUS JUPITER MOTOR GARAGE	1387424	9,620.00	REPAIRS OF MOTOR VEHICLE
35	KUTUS JUPITER MOTOR GARAGE	1387415	8,000.00	REPAIRS OF MOTOR VEHICLE
36	STARMARK AUTOS LTD	1387432	92,050.00	REPAIRS OF MOTOR VEHICLE
37	STARMARK AUTOS LTD	1387434	16,200.00	REPAIRS OF MOTOR VEHICLE
38	STARMARK AUTOS LTD	1387418	27,600.00	REPAIRS OF MOTOR VEHICLE
39	STARMARK AUTOS LTD	1387410	127,700.00	REPAIRS OF MOTOR VEHICLE
40	STARMARK AUTOS LTD	13874269	32,540.00	REPAIRS OF MOTOR VEHICLE
41	STARMARK AUTOS LTD	1387436	40,100.00	REPAIRS OF MOTOR VEHICLE
42	STARMARK AUTOS LTD	1387412	49,880.00	REPAIRS OF MOTOR VEHICLE
43	STARMARK AUTOS LTD	1387433	17,600.00	REPAIRS OF MOTOR VEHICLE
44	STARMARK AUTOS LTD	1387435	20,150.00	REPAIRS OF MOTOR VEHICLE
45	STARMARK AUTOS LTD	1387429	60,400.00	REPAIRS OF MOTOR VEHICLE
46	STARMARK AUTOS LTD	1387411	40,350.00	REPAIRS OF MOTOR VEHICLE
47	STARMARK AUTOS LTD	1387427	109,200.00	REPAIRS OF MOTOR VEHICLE
48	STARMARK AUTOS LTD	137428	118,000.00	REPAIRS OF MOTOR VEHICLE
49	ARREN-SPIRE VENTURES	3212578	194,900.00	HARDWRE MATERIALS
50	SMUMO CONSTRUCTION	2861941	240,160.00	MAINTENANCE ITEMS
51	CLERANCE ENTERPRISES	3212621	284,730.00	NON-PHARM
52	GONAMA ENTERPRISES	3212620	12,200.00	NON-PHARM
53	GLARON INVESTMENT LIMITED	3212951	1,096,000.00	LINEN
54	GLOLIZA	3212569	1,988,520.00	LINEN
55	TUFFGARMETS	3212570	1,979,250.00	LINEN
56	STICTCHBRAND	2843899	565,600.00	LINEN
57	KENSTAR ELECTRICAL HARDWARE	2863765	340,400.00	WORKSHOP ITEMS
58	KEMSA	3212563	33,775,020.00	DRUGS
59	KEMSA	3212634	26,578,525.00	NON-PHARM
60	MEDS	3212559	6,732,372.00	DRUGS
61	MEDS	3212560	3,223,755.00	DRUGS
62	MEDS	3122561	7,633,595.00	DRUGS
63	MEDS	32122562	2,260,255.00	DRUGS
64	CHARPEN INVESTMENT	3212591	762,460.00	BUILDING MATERIALS

99	SAMUEL KARIUKI KAMAU	DRIVER	19,600.00	DOMESTIC TRAVEL
100	KAKAOH CLEOPHAS	SOCIAL WORKERS	21,500.00	DOMESTIC TRAVEL
	TOTALS		**117,297,552.00**	

PREPARED BY ...John Munyakia..... SIGN..... DATE...30/06/2018

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA

65	PAVILLION CATERES	2210015	16,000.00	CATERING SERVICES
66	DANIDA FUND		5,618,572.00	
67	DAVID NDEGE NAGI	DRIVER	10,200.00	DOMESTIC TRAVEL
68	STANLEY MAINA NDAMBIRI	DRIVER	23,500.00	DOMESTIC TRAVEL
69	M O I/C KIANYAG	BOARD	61,000.00	DOMESTIC TRAVEL
70	MARY NJOKA	COUNSELLOR	30,200.00	DOMESTIC TRAVEL
71	KAMAU MACHARI	COUNSELLOR	30,200.00	DOMESTIC TRAVEL
72	JENNIFFER NJOGU	COUNSELLOR	20,400.00	DOMESTIC TRAVEL
73	JOHN GTHIGA	COUNSELLOR	20,400.00	DOMESTIC TRAVEL
74	MARY G MUCHIRA	COUNSELLOR	30,200.00	DOMESTIC TRAVEL
75	WILFRED MUTEMI	COUNSELLOR	35,800.00	DOMESTIC TRAVEL
76	JAMES MUTITU	COUNSELLOR	26,700.00	DOMESTIC TRAVEL
77	JANE MURAGE	COUNSELLOR	11,200.00	DOMESTIC TRAVEL
78	NANCY NYAWIRA KARANI	NURSE	11,200.00	DOMESTIC TRAVEL
79	PATRICK MBITI	NURSE	11,200.00	DOMESTIC TRAVEL
80	BERNARD GACHOKI	DRIVER	16,650.00	DOMESTIC TRAVEL
81	SALOME N GATITHI	NURSE	22,400.00	DOMESTIC TRAVEL
82	ETHAN NJAU MIGWI	DRIVER	9,900.00	DOMESTIC TRAVEL
83	ESTHER N. MURIUKI	NURSE	15,600.00	DOMESTIC TRAVEL
84	FIDY WANGUI NJOGU	NURSE	12,600.00	DOMESTIC TRAVEL
85	BEATRICE WANJIRU	NURSE	2,250.00	DOMESTIC TRAVEL
86	DANIEL KIMANI	MET	11,200.00	DOMESTIC TRAVEL
87	KEN MWEA NJERU	RADIOGRAPHER	149,189.00	DOMESTIC TRAVEL
88	TIMOTHY WACHIR MURIUKI	DRIVER	6,300.00	DOMESTIC TRAVEL
89	SAMUEL KARIUKI KAMAU	DRIVER	28,000.00	DOMESTIC TRAVEL
90	BENJAMIN KARIUKI	DRIVER	25,200.00	DOMESTIC TRAVEL
91	MOSES MURIUKI	DRIVER	11,200.00	DOMESTIC TRAVEL
92	MARY W MITHAMO	HAO	25,900.00	DOMESTIC TRAVEL
93	LEAH WANGUI MUTHII	NUTRITIONIST	45,800.00	DOMESTIC TRAVEL
94	DENNIS MURIITHI	NUTRITIONIST	45,800.00	DOMESTIC TRAVEL
95	NYAMU MWARA	BOARD	10,000.00	DOMESTIC TRAVEL
96	SAMUEL KARIUKI KAMAU	DRIVER	11,000.00	DOMESTIC TRAVEL
97	SAMUEL KARIUKI KAMAU	DRIVER	12,500.00	DOMESTIC TRAVEL
98	SAMUEL KARIUKI KAMAU	DRIVER	32,200.00	DOMESTIC TRAVEL

PHYSICAL PLANNING PENDING BILL 2017-2018
RECCURENT

S/ NO	PAYEE	DESCRIPTION	AMOUNT
1	ROSE NJERI	BEING PAYMENT LUNCH ALLOWANCES DURING DISPUTES AND RESOLUT	35,050.00
2	SMARK AUTOS AUTO	PAYMENT FOR SERVICING KAM 052T	55,300.00
	TOTAL		**90,350.00**

COMPILED BY Catherine Kairiithi SIGN ..... DATE 30/6/2018

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P. O. Box 254-10300
KERUGOYA.

PENDING BILLS FINANCIAL YEAR 2017/2018 AS AT 30th JUNE 2018 EDUCATION			RECURRENT	
NO	NAME	DETAILS	AMOUNT	A/C NO.
1	KATILE ENTERPRISES	SUPPLY AND DELIVERY OF HAIR PRODUCTS	235,976	2510118
2	PALMATEX ENTERPRISES	SUPPLY AND DELIVERY OF HB BRANDED PENCILS	1,347,300	2211399
3	FLINT ENTERPRISES	SUPPLY AND DELIVERY OF CLOTHING MATERIALS	233,088	2510118
4	ORGANIC GARDENS RESTAURANT	SUPPLY AND DELIVERY OF MUSIC FESTIVAL ITEMS	489,066	2211399
5	KATINI INVESTMENT	SUPPLY AND DELIVERY OF ELECTRICAL AND ELECTRONIC MATERIALS	429,530	3111109
6	ALOWASI SUPPLIES	SUPPLY AND DELIVERY OF OFFICE FURNITURE	633,580	3111001
7	ECLIA ENTERPRISES	SUPPLY AND DELIVERY OF DVET TRAINING MATERIALS	1,890,000	2210703
8	SOTET INVESTMENT	SUPPLY AND DELIVERY OF LEARNING MATERIALS	689,690	2211101
9	NDUMA INVEST MENT	SUPPLY AND DELIVERY OF BRANDED EXERCISE BOOKS	1,890,000	2211101
10	PRISCAH W.GITHAKA	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	51,400	2210301
11	KEGA MATINDI	PAYMENT OF LUNCH ALLOWANCE WHILE ON OFFICIAL DUTY	1,000	2210303

12	LUCY W.MAINA	PAYMEN OF LUNCH ALLOWANCE WHILE ON OFFICIAL DUTY	1,000	2210303
13	PERMINUS KARIUKI M	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	12,600	2210303
14	BERGRIM VENTURES	SUPPLY AND DELIVERY OF ICT EQUIPMENTS	350,000	3111002
15	ELIZABETH KAGO	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	56,000	2210301
16	PERMINUS KARIUKI M	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	16,800	2210301
17	JAMES MUTUGI	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	67,200	2210302
18	PRISCAH W.GITHAKA	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	67,200	2210301
19	PRESET VENTURES	SUPPLY AND DELIVERY OF ICT EQUIPMENTS TO EDU DEPARTMEN	10,500	2220210
20	NANCY W.MAINA	PAYMENT OF AIRTIME ALLOWANCE MONTH OF NOV AND DEC	8,000	2210201
21	ANTHONY KIMATHI	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	56,000	2210301
22	BRIGID AND BRENDA	PAYMENT FOR NORMAL SERVICE FOR KBY 128C	28,925	
23	FAITH NJOKI MBUKO	PAYMENT FOR INSPECTION,REG ACCREDITION BY TVET	171,600	2211399

24	BERNARD M.KINYUA	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	69,900	2210301
25	ELIZABETH KAGO	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	98,000	2210302
26	ERNEST MITHAMO	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	78,400	2210302
27	TOM NYAMBASA	PAYMENT OF ALLOWANCE WHILE ON OFFICIAL DUTY	42,000	2210302
28	ORGANIC GARDENS RESTAURANT	BEING PAYMENT FOR MUSIC FESTIVALS ITEMS	151,200	2211399
29	YIMMY AFRICA	BEING PAYMENT FOR SUPPLY AND DELIVERY OF CARPENTRY JOINERY MASONARY	308,405	2510118
30	BAHATI INVESTMENT	BEING PAYMENT FOR SUPPLY AND DELIVERY OF TROPHIES AND COSTUMES	200,000	2510118
		TOTAL	**9,684,360**	

COMPILED BY.....Anthony Mbaru.....SIGN.....DATE.....30/06/2018.

HEAD OF KIRINYAGA COUNTY TREASURY (ACCOUNTING)
P. O. Box 254-10300
KIRINGOYA.

TRADE PENDING BILL 2017-2018

RECCURENT

S/ NO	PAYEE	DESCRIPTION	AMOUNT
1	Lucy mutitu richard	Being payment for telephone allowance march -june	10,000.00
2	Charles kimari ndiritu	Being payment for telephone allowance march -june	10,000.00
3	James mungai	Being payment for telephone allowance march -june	10,000.00
4	Michael mwaniki ngari	being claim for travel allowance	12,000.00
5	Joseph karuga Njaramba	being payment for training at afrimets legal metrology school	15,200.00
6	kirinyaga water and sanitation	being supply of water to kirinyaga central office	49,644.00
7	Samuel mwangi kariuki	being telephone allowance for march -june	10,000.00
8	Haniel kinyua	being telephone allowance for may and june	5,000.00
9	Michael mwaniki ngari	being claim for travel allowance	45,600.00
10	Michael mwaniki ngari	being payment for training at afrimets legal metrology school	15,200.00
11	James nganga karongo	Being payment for telephone allowance march -june	10,000.00
12	Anisia w murage	Being payment for telephone allowance march -june	10,000.00
13	Joseph karuga Njaramba	being claim for travel allowance	56,800.00
14	Jackson n munene	being claim for travel allowance	12,600.00
15	James ndumia nganatha	being claim for travel allowance	7,100.00
16	Michael mwaniki ngari	Being claim for travel allowance	56,800.00
17	Michael mwaniki ngari	being claim for travel allowance	12,000.00
18	Michael mwaniki ngari	being claim for travel allowance	23,200.00
19	Joseph karuga Njaramba	being claim for travel allowance	23,200.00
20	Edward nyaga	being telephone allowance for may and june 2018	14,000.00
21	Teresia wanjiku muriuki	being telephone allowance for may and june	8,000.00
22	Haniel kinyua	being claim for travel allowance	34,400.00
23	patrick njue muriithi	being payment for telephone allowance may and june 2018	14,000.00
24	margret mithamo kibuchi	being claim for travel allowance	51,200.00
25	Edward nyaga	being claim for travel allowance	42,800.00
26	John m kabiru	being claim for travel allowance	42,800.00
27	Sheila mueni mukunya	being claim for travel allowance	51,200.00
28	margret mithamo kibuchi	being payment for telephone allowance may and june	20,000.00
29	John m kabiru	being payment for telephone may and june 2018	14,000.00
30	faith maina	being claim for travel allowance	19,700.00

31	Christopher gitari mugo	Being payment for telephone allowance for march -june	16,0[illegible]00
32	Mary n ndirangu	being claim for travel allowance	14,600.00
33	Joseph karuga Njaramba	being claim for travel allowance	12,000.00
34	Phillis wanjiku njogu	being claim for travel allowance	14,600.00
35	Sheila mueni mukunya	being payment for telephone allowance for may and june 2018	14,000.00
36	kutus jupiter garagen	payment for servicing KBY 129C	29,108.00
	TOTAL		**806,752.00**

COMPILED BY Catherine Karithi SIGN [illegible] DATE 30/6/2018

HEAD OF KIRINYAGA COUNTY
TREASURY (ACCOUNTING)
P.O. Box 254-10300
KERUGOYA

ANNEX 7: CONTINGENT LIABILITIES

The county entered into contact with ABC bank on on 28th December 2014. The contract was for Revenue Collection Management System that was to facilitate the enhancement of revenue collection. The terms of payments to ABC as per contract Agreement was Kshs.50,000,000 per annum or 7.5% of revenue collected through the system whichever is higher. This was as per Schedule 3 of the Agreement whereas the said amount was to be invoiced annually and payable within thirty (30) days from receipt of the invoice from ABC. This contract was terminated as it was considered non competitive and unsustainable by the County Government.

As at 22nd June 2017, ABC Ltd was demanding to Kshs.150,000,000. On receipt of the demand letter, the County instructed its lawyer, V.A Nyamondi Advocates to stop arbitration proceedings that had already been instituted and Kyallo Mbonu had been appointed as an arbitrator.

SUMMARY OF THE ASSET REGISTER FOR QUARTER ONE F/Y 2017/2018

ITEM	AMOUNT
FURNITURE	26,118,415.60
COMPUTERS ACCESSORIES AND UPS	1,461,025.00
LAPTOPS	10,886,975.00
DESKTOPS WITH UPS	9,155,750.00
PRINTERS	3,243,920.50
PHOTOCOPIES	1,057,000.00
TV SCREENS	280,000.00
PUBLIC ADDRESS SYSTEMS	148,500.00
PROJECTOR	673,400.00
DECODER	14,000.00
CAMERA	627,000.00
INTERNET ROUTER AND SWITCHBOARD	554,000.00
PHONES AND TABLETS	5,597,897.00
VEHICLES	734,562,198.20
LAND	2,250,000.00
	796,630,081.30

BUDGET EXECUTION
JULU 2017-JUNE 2018

0	Default - Non Programmatic	0	1,566,452.00	-1,566,452.00	AGRI
108000000	Crop Development and Management	0	0	0	AGRI
102000000	Housing Development and Human Settlement	0	0	0	AGRI
103000000		55,000,000.00	47,204,500.00	7,795,500.00	AGRI
109000000	Agribusiness and Information Management	0	0	0	AGRI
106000000	General Administration Planning and Support	231,422,194.00	193,406,104.30	38,016,089.70	AGRI
101000000	Land Policy and Planning	4,030,000.00	3,675,725.00	354,275.00	AGRI
105000000	Urban and Metropolitan Development	0	0	0	AGRI
106000000	General Administration Planning and Support	0	0	0	AGRI
102000000	Housing Development and Human Settlement	3,630,000.00	3,586,716.00	43,284.00	AGRI
104000000		1,330,000.00	804,500.00	525,500.00	AGRI
106000000	General Administration Planning and Support	6,335,000.00	4,578,516.90	1,756,483.10	AGRI
103000000		0	0	0	AGRI
102000000	Housing Development and Human Settlement	0	0	0	AGRI
0	Default - Non Programmatic	0	1,148,369.30	-1,148,369.30	EDUCATION
502000000	Secondary Education	0	0	0	EDUCATION
504000000	University Education	0	0	0	EDUCATION
501000000	Primary Education	180,453,229.00	172,435,782.75	8,017,446.25	EDUCATION
501000000	Primary Education	5,921,756.00	4,452,122.00	1,469,634.00	EDUCATION
501000000	Primary Education	0	0	0	EDUCATION
503000000	Quality Assurance and Standards	5,242,883.00	3,775,864.65	1,467,018.35	EDUCATION
502000000	Secondary Education	37,339,283.00	35,320,736.00	2,018,547.00	EDUCATION
907000000	Manpower Development, Employment and Productivity Management	37,250,182.00	0	37,250,182.00	ENVIRONMENT
905000000	General Administration, Planning and Support Services	34,209,000.00	0	34,209,000.00	ENVIRONMENT
906000000	Promotion of the Best Labour Practice	0	0	0	ENVIRONMENT
904000000	Library Services	0	0	0	ENVIRONMENT
903000000	The Arts	1,080,000.00	0	1,080,000.00	ENVIRONMENT
902000000	Culture	0	0	0	ENVIRONMENT
905000000	General Administration, Planning and Support Services	0	0	0	ENVIRONMENT
904000000	Library Services	0	0	0	ENVIRONMENT
901000000	Sports	161,903,402.00	0	161,903,402.00	ENVIRONMENT

0	Default - Non Programmatic	0	1,760,000.00	-1,760,000.00	FINANCE
705000000	Leadership and Coordination of MDAs	0	0	0	FINANCE
703000000	Government Advisory Services	0	0	0	FINANCE
704000000	State House Affairs	344,564,455.00	327,144,279.75	17,420,175.25	FINANCE
705000000	Leadership and Coordination of MDAs	18,642,400.00	18,629,992.00	12,408.00	FINANCE
704000000	State House Affairs	7,194,000.00	7,179,298.40	14,701.60	FINANCE
705000000	Leadership and Coordination of MDAs	0	0	0	FINANCE
704000000	State House Affairs	8,400,000.00	8,197,267.00	202,733.00	FINANCE
704000000	State House Affairs	6,326,500.00	6,270,730.25	55,769.75	FINANCE
704000000	State House Affairs	1,804,000.00	1,659,073.85	144,926.15	FINANCE
704000000	State House Affairs	16,614,000.00	16,612,191.95	1,808.05	FINANCE
704000000	State House Affairs	5,224,000.00	5,083,999.15	140,000.85	FINANCE
704000000	State House Affairs	0	0	0	FINANCE
704000000	State House Affairs	38,364,055.00	31,308,369.00	7,055,686.00	FINANCE
0	Default - Non Programmatic	0	0	0	GENDER
907000000	Manpower Development, Employment and Productivity Management	6,164,000.00	5,687,235.00	476,765.00	GENDER
917000000		8,724,000.00	1,520,560.00	7,203,440.00	GENDER
910000000	General Administration Planning and Support Services	0	0	0	GENDER
912000000		30,824,848.00	28,068,099.80	2,756,748.20	GENDER
913000000		7,092,000.00	4,143,540.00	2,948,460.00	GENDER
916000000		4,429,000.00	3,768,854.00	660,146.00	GENDER
914000000		0	3,364,420.00	-3,364,420.00	GENDER
908000000	Social Development and Children Services	0	0	0	GENDER
911000000		5,552,000.00	1,837,710.50	3,714,289.50	GENDER
910000000	General Administration Planning and Support Services	0	0	0	GENDER
909000000	National Social Safety Net	0	0	0	GENDER
915000000		0	0	0	GENDER
0	Default - Non Programmatic	0	0	0	HEALTH
401000000	Preventive & Promotive Health Services	0	0	0	HEALTH
403000000	Health Research and Development	1,920,873,929.00	1,758,132,235.65	162,741,693.35	HEALTH

401000000	Preventive & Promotive Health Services	0	0	0	HEALTH
0	Default - Non Programmatic	0	3,670,955.00	-3,670,955.00	EXEUTIVE
707000000	National Statistical Information Services	0	0	0	EXEUTIVE
706000000	Economic Policy and National Planning	314,948,939.00	314,338,190.70	610,748.30	EXEUTIVE
101000000	Land Policy and Planning	300,000.00	0	300,000.00	EXEUTIVE
707000000	National Statistical Information Services	118,715,000.00	3,030,710.00	115,684,290.00	EXEUTIVE
709000000	General Administration Planning and Support Services	30,600,000.00	30,592,421.00	7,579.00	EXEUTIVE
708000000	Monitoring and Evaluation Services	100,480,717.00	95,141,347.10	5,339,369.90	EXEUTIVE
707000000	National Statistical Information Services	0	0	0	EXEUTIVE
106000000	General Administration Planning and Support Services	6,736,040.00	5,983,414.00	752,626.00	EXEUTIVE
703000000	Government Advisory Services	0	0	0	EXEUTIVE
710000000	Public Service Transformation	13,100,000.00	13,048,506.85	51,493.15	EXEUTIVE
0	Default - Non Programmatic	0	199,920.00	-199,920.00	PHYSICAL
107000000	General Administration Planning and Support Services	0	0	0	PHYSICAL
106000000	General Administration Planning and Support Services	18,472,934.00	18,134,485.50	338,448.50	PHYSICAL
111000000	Fisheries Development and Management	1,510,000.00	1,426,268.00	83,732.00	PHYSICAL
106000000	General Administration Planning and Support Services	12,180,086.00	2,665,802.35	9,514,283.65	PHYSICAL
106000000	General Administration Planning and Support Services	0	0	0	PHYSICAL
0	Default - Non Programmatic	0	0	0	TRADE
304000000	Cooperative Development and Management	24,832,753.00	24,220,908.40	611,844.60	TRADE
301000000	General Administration Planning and Support Services	109,500,000.00	62,120,666.80	47,379,333.20	TRADE
303000000	Standards and Business Incubation	2,166,502.00	1,119,606.00	1,046,896.00	TRADE
302000000	Industrial Development and Investments	0	0	0	TRADE
304000000	Cooperative Development and Management	0	0	0	TRADE
301000000	General Administration Planning and Support Services	0	0	0	TRADE
301000000	General Administration Planning and Support Services	2,626,800.00	2,242,800.00	384,000.00	TRADE

305000000	East African Affairs and Regional Integration	0	0	0	TRADE
301000000	General Administration Planning and Support Services	2,132,483.00	1,805,988.00	326,495.00	TRADE
303000000	Standards and Business Incubation	3,218,847.00	2,858,500.00	360,347.00	TRADE
303000000	Standards and Business Incubation	0	0	0	TRADE
303000000	Standards and Business Incubation	0	0	0	TRADE
304000000	Cooperative Development and Management	5,721,665.00	3,654,633.00	2,067,032.00	TRADE
306000000	Tourism Development and Promotion	492,000.00	266,515.10	225,484.90	TRADE
0	Default - Non Programmatic	0	0	0	TRANSPORT
203000000	Rail Transport	50,098,028.00	48,828,021.85	1,270,006.15	TRANSPORT
204000000	Marine Transport	3,375,494.00	3,238,873.75	136,620.25	TRANSPORT
208000000	Information And Communication Services	10,400,000.00	9,515,975.70	884,024.30	TRANSPORT
207000000	General Administration Planning and Support Services	4,000,000.00	3,898,429.50	101,570.50	TRANSPORT
206000000	Government Clearing Services	851,756,512.00	512,342,557.80	339,413,954.20	TRANSPORT
203000000	Rail Transport	0	0	0	TRANSPORT
0	Default - Non Programmatic	0	150,000.00	-150,000.00	YOUTH
909000000	National Social Safety Net	55,800,000.00	5,906,713.70	49,893,286.30	YOUTH
907000000	Manpower Development, Employment and Productivity Management	8,993,114.00	8,471,886.65	521,227.35	YOUTH
914000000		12,550,000.00	10,847,300.00	1,702,700.00	YOUTH
		4960648030	**3,892,044,641.95**	**1,068,603,388.05**	