REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NAKURU

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
SOUTH RIFT HUB
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P.O. Box 1050-20100, NAKURU

HARAMBEE

COUNTY ASSEMBLY OF NAKURU

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly is established by Article 176 of the Constitution of Kenya 2010. The County Assembly under article 185 {1, 2, 3 & 4} has been bestowed with the legislative authority of the County Government, and oversight role over the County Executive Committee and any other County Executive organs as well as receiving and approving plans and policies on the management and exploitation of the County's resources; and the development and management of its infrastructure and institutions.
The County Assembly of Nakuru has 78 number of Members of County Assembly constituted of fifty five (55) elected and twenty three (23) nominated.

(b) Key Management

The County Assembly of Nakuru's day-to-day management is steered by the following organs;

I. Office of the Clerk under the leadership of Mr Joseph Malinda who is the Secretary of County Assembly Service Board and the Accounting Officer.

II. Directorate of Committee and Legislative Services: This is the core Directorate in the Assembly as it is in-charge of all legislative affairs that are conducted and prosecuted in the Assembly. The Directorate is headed by Mr Stephen Gatimu who also doubles up as the Deputy Clerk;

III. Directorate of Finance, Budget and Procurement: The Directorate plays a crucial role of ensuring that the Assembly's Financial, Budgetary and Procurement matters are properly coordinated for efficient service delivery to both internal and external customers of the Assembly. The Directorate is headed by M/s Jane Waweru ;

IV. Directorate of Hansard, Information Technology and Public Relations: The Directorate has the responsibility of archiving all the debates and legislation as well as keeping a record of all the discussions by the Members in the Chambers and Committees. The Directorate also coordinates all the information technology programs and public relations affairs of the Assembly. The Directorate is headed by Mr Joseph Chege; and

V. Directorate of Human Resource and Development: The Directorate handles all the human Resources issues of the Assembly as well as Training and Development of both Members of County Assembly and Members of Staff. Its headed by M/s Jane Wakanyi

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Clerk	**Joseph Malinda**
2.	Deputy Clerk	**Stephen Gatimu**
3.	Director Financial Services	**Jane Waweru**
4.	Director HRM	**Jane Wakanyi**
5.	Director Hansard and ICT	**Joseph Chege**

(d) Fiduciary Oversight Arrangements

The County Assembly Service Board prepared annual estimates of expenditure of the County Assembly service and submitted them to the County Assembly for approval, and exercised budgetary control over the service.

The Finance Committee of the County Assembly Service Board over sighted the financial activities of the Assembly and gave approvals for crucial programs that were undertaken the Assembly. The Committee's undertakings were presented to the Board for guidance and ratification in the period ended 30th June, 2019.

The County Assembly of Nakuru's Budget and Finance Committees steered the Budget making process and Finance acts respectively. The two Committees were instrumental in ensuring the County achieved its targets in terms budgetary allocations and local revenue generation. Its mandate is to investigate, inquire and report on all matters related to coordination, control and monitoring of the county budget

The County Assembly Public Accounts and Investment Committee followed up on all Audit issues that were raised by the Office of the Auditor General as far as all the County Entities were concerned. Its mandate is to examines the accounts, showing the appropriations of sum voted by the house to meet public expenditure. Reports and accounts for all county public investments

(e) County Assembly of Nakuru Headquarters

P.O. Box 907 -20100
COUNTY ASSEMBLY BUILDING
GEORGE MORARA Rd.
Nakuru, KENYA.

(f) County Assembly of Nakuru Contacts

Telephone: (254) 051-2216472
E-mail: clerkassembly@nakurucounty.go.ke
Website: www.nakurucounty.org.ke

(g) County Assembly of Nakuru Bankers

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

2. Co-operative Bank of Kenya Ltd
Co-operative Bank House,
Haile Selassie Avenue
P.O. Box 48231
GPO 00100
Nairobi, Kenya

3. Family Bank Ltd
Family Bank Towers,
MuindiMbingu Street
P.O. Box 7414-00200
City Square
Nairobi, Kenya

(h) Independent Auditors

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

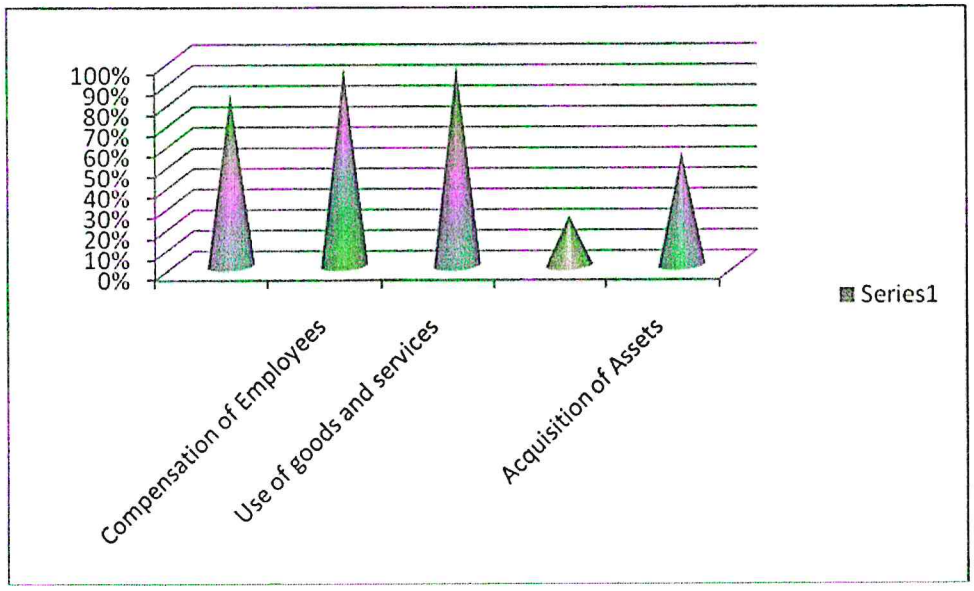
(i) Principal Legal Adviser

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

2. FORWARD BY THE COUNTY ASSEMBLY SERVICE BOARD CHAIR/ SPEAKER

Budget performance

The County Assembly of Nakuru showed a stellar performance in absorption of funds for the financial year ended 30th June, 2019 on comparable basis to the previous period that ended in June, 2018. Budget utilization stood at 86% for both Recurrent and Development vote heads, an increment of 24% from the previous year. The programme for Compensation of employees was fully implemented by the Assembly. The Assembly's budgetary performance is summarised and presented in the chart below:



Operational Performance

In undertaking its mandate, County Assembly of Nakuru was able to pass three Acts namely; The Nakuru County Revenue Allocation Act 2018, The Nakuru County Appropriation Act 2019 and The Nakuru County Finance Act 2019. In addition, there are a number of bills that are on-going such as The Nakuru County Trade Bill 2016, The Nakuru County Tourism & Marketing Bill,2018, The Nakuru County Enterprise Fund Bill,2018 and The Nakuru County Land Management Bill, 2018 among others. The bills are expected to facilitate compliance of the law by providing all the necessary measures required.

The Assembly has got both select and sectoral committees. The Sectoral Committees are Agriculture, Health Services, Culture, Sports and Community services, Roads, Transport and Public Works, Trade, Tourism, Cooperative and Planning, Early Childhood Education and Vocational Training, Labour, Gender, Youth and Social welfare, Justice and Legal affairs, Information Communication Technology and e-government, Land, Housing and physical planning, Governance and Security and Energy, Environment and Natural resources.

On the other hand Select committees includes; House business committee, Committee on Appointments, Committee on Selection, Public Accounts and Investments committee, Finance, Budget and Appropriation committee, Rules and Delegated Legislation committee, Committee on Powers and Privileges, Committee on Implementation, Liaison committee and Members' Welfare, Catering and Library committee.

Performance of key development projects

In the FY 2018/2019, the County Assembly undertook a number of major projects as follows;

a) Office Block-this was an on-going work and was completed within the financial year.
b) Speaker's Official residence- The building was on-going and it is envisaged that it will be complete in the next financial year.
c) Configuration of the Assembly Chamber as well as equipping the Hansard department was also undertaken in the year.
d) Refurbishments of the Old Office Block- The process commenced within the financial year and this was done to give the old building a facelift so as to match the new Office block.

The Assembly is greatly proud for undertaking the above projects which has improved performance. The Assembly aims at empowering its members with a friendly and conducive environment for doing Assembly business for both Members of County Assembly and staffs.

Comment on value-for-money achievements

The County Assembly of Nakuru believes in Accountability, Transparency and prudence utilization of public funds. This is done through observance of existing laws and regulations in ensuring that goods and services rendered meets the required standards and quality. The Assembly engaged the relevant authorities before, during and after completion of the projects to ensure compliance. Some of the external oversight organs engaged were National Environmental Management Authority, Public Procurement and Regulatory Authority, National Construction Authority among others

Challenges and Recommendations on Way Forward

The County Assembly had challenges too in the Financial Year. The constraint of funds disbursement persisted and for the period ended 30th June 2019. The disbursements were not only inadequate but the transfers also lagged and a huge chunk of funds was transmitted as the period ended spilling over to the next financial year. The delays and intermittent remission of funds affected the smooth running of Assembly affairs and caused a delay in the remittance of statutory deductions that have strict timelines. None disbursement of all funds budgeted caused the Assembly to have pending bills by the close of the year.

The Assembly still endured with the challenge of adequate office space in the period ended 30th June, 2019. However, this problem will cease to exist after the completion and handing over of the new Office Block by the contractor. The new facility is expected to boost staff morale and increase output as a result of improved working condition.

The human capital was enhanced after the County Assembly Service Board absorbed and harmonized all the staff from the defunct local authority. The County Assembly Service Board also recruited new staff to fill the gaps in the Staff establishment and revamp service delivery at the Assembly.

Sign.....
County Assembly Service Board Chair/Speaker.

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2019. 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 Assembly;
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 Assembly;
v. Selecting and applying appropriate accounting policies; and
vi. Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2019, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly'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 Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 14/11/ 2019.

Clerk of the County Assembly.

4. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY ASSEMBLY OF NAKURU

REPUBLIC OF KENYA

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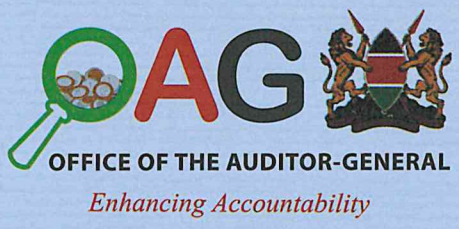

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nakuru set out on pages 1 to 23, which comprise of the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Nakuru as at 30 June, 2019, 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 Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Accuracy of the Financial Statements - Variance Between the Financial Statements and IFMIS Trial Balance

Analysis of the balances reflected in the financial statements revealed the following variances with the balances reported in the IFMIS generated Trail Balance as follows: -

Component	IFMIS Trial Balance Figures Kshs.	Financial Statements Figures Kshs.	Variance Kshs.
Use of Goods and Services	712,508,676.10	595,865,447.00	116,643,229.10
System Required Expense	12,499,143.00	-	12,499,143.00
Acquisition of Assets	169,917,253.00	162,280,478.00	7,636,775.00
Domestic Lending and On-Lending	15,000,000.00	-	15,000,000.00

Component	IFMIS Trial Balance Figures Kshs.	Financial Statements Figures Kshs.	Variance Kshs.
Ministry HQ Recurrent Bank A/C	1,041,322,586.85	-	1,041,322,586.85
Ministry HQ Development Bank A/C	421,201,957.00	-	421,201,957.00
Cash and Cash Equivalent	2,476,905,639.35	3,976,315.00	2,472,929,324.35
Other Liability	203,177.25	-	203,177.25
Consolidated Fund	2,046,096,323.55	-	2,046,096,323.55

From the above, it is also noted that a number of items appearing in the IFMIS trial balance had not been reported anywhere in the financial statements or explained what they relate to.

In the circumstances, the completeness and accuracy of balances reflected in the financial statements for the year ended 30 June, 2019, cannot be confirmed.

2.0 Use of Goods and Services

As reflected under Note 5 to the financial statements, the statement of receipts and payments reflects expenditure totalling to Kshs.595,865,447 on use of goods and services. A review of available records revealed the following unsatisfactory matters: -

2.1 Unreconciled Committee Expenses

Included in the expenditure is committee meeting expenses (sitting allowances) of Kshs.82,516,091 for plenary and respective committee sittings. Analysis of the payroll which records actual payments made by the County Assembly indicated an amount of Kshs.81,174,102.90 while the Clocking Sitting Allowance Management System reflected an amount of Kshs.55,257,800 resulting to unreconciled variance of Kshs.1,341,988.10 and Kshs.27,258,291 respectively.

2.2 Misclassification of Rentals of Produced Assets

Further, the expenditure includes an amount of Kshs.78,880,110 paid in respect of rentals of produced assets. The assembly increased ward offices operational costs from Kshs.60,000 to Kshs.100,000 per month with nominated Members of County Assembly being allocated Kshs.30,000 each per month. Examination of expenditure documents revealed that other operational costs and salaries and remuneration were charged under the item resulting to misclassification of expenditure. Further, a review of payments amounting to Kshs.45,837,410 for ward operational costs revealed that the expenditure returns supporting documents did not have the electronic tax register (ETR) receipts. In addition, there is no evidence to show that the activities were subjected to competitive procurement process for goods and services.

2.3 Unauthorized Expenditure on Subscription Fees

In addition, the expenditure includes an amount of Kshs.4,023,049 relating to membership fees, dues and subscription to professional and trade bodies. Included in

this payment is Kshs.3,300,000 being part payment of Kshs.5,000,000 annual subscription fees to the County Assembly Forum (CAF). The payments were not budgeted for contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the structures and institution established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

2.4 Irregular Expenditure on Domestic Travel and Subsistence

The expenditure also includes domestic travel and subsistence expenditure of Kshs.117,200,531 which includes an amount of Kshs.70,635,545 paid in respect of committee meetings held outside the precincts of the County Assembly without the necessary approvals and justification.

Consequently, the validity, accuracy and completeness of the expenditure of Kshs.595,865,447 on use of goods and services reflected in the statements of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budget Control and Performance

The statement of comparison of budget and actual amounts:-recurrent and development combined indicated that the County Assembly had a final budget of Kshs.1,287,000,637 but only received Kshs.1,076,825,789 leading to a budget shortfall of Kshs.210,174,848 or 16% of the approved budget. The statement further reflects actual expenditure of Kshs.1,100,724,601 against the budgeted expenditure of Kshs.1,287,000,637 resulting to under expenditure of Kshs.186,276,036 or 14% of the approved budget. The under expenditure mainly occurred under transfers to other government entities and acquisition of assets which recorded under expenditure of Kshs.7,336,468 or 76% and Kshs.162,280,478 or 45% respectively of their budgeted provisions.
Further, a review of the current budget compared to the previous year's budget revealed that the Management made huge budget allocations to various activities as follows:

Sub Item Name	Approved Budget 2017/2018 Kshs.	Budget 2018/2019 Kshs.	Change (increase/ (Decrease) Kshs.	% Change
Training Allowances	500,000	15,000,000	14,500,000	2900
Domestic Travel and Subsistence Allowances	12,500,000	58,000,000	45,500,000	364
Foreign Travel and Subsistence Allowances	17,500,000	40,000,000	22,500,000	129
Advertising, Awareness and Publicity Campaigns	4,000,000	9,000,000	5,000,000	125
Superannuation Fund/Gratuity	21,150,990	42,708,488	21,557,498	102
Electricity	3,000,000	6,000,000	3,000,000	100
Rents and Rates - Non-Residential	41,500,000	76,400,000	34,900,000	84
Membership Fees, Dues and Subscriptions to	4,000,000	7,000,000	3,000,000	75
Catering Services (Receptions), Accommodation, Gifts, Food & Drinks	23,000,000	33,000,000	10,000,000	43
Medical Insurance	29,425,840	38,200,000	8,774,160	30
Committee Meeting Expenses	90,000,000	111,000,000	21,000,000	23

There was no evidence of changes in activities to necessitate the above budget adjustments.

Consequently, the Management did not adhere to budget and budgetary controls.

2. Pending Bills

Annex 1 to the financial statements reflects pending bills of Kshs.57,390,196 as at 30 June, 2019. Management has not provided reasons for non-payment of the bills. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year.

3. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, although the Management has indicated that some issues have been responded to, the matters have remained unresolved as the Senate has not met to deliberate on the matters.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unauthorized Hire of Legal Services

Pending accounts payables reported under other disclosures to the financial statements for the year ended 30 June, 2019 reflected a balance of Kshs.57,390,196 which included Kshs.32,136,908 in respect to outstanding legal fees as at 30 June, 2019. Management did not provide evidence to show that it sought and got approval to engage the services of a consultant to render legal services contrary to Section 17(1) of the Office of the Attorney-General Act No. 49 of 2012.

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

2. Unspent Funds Not Transferred to County Exchequer Account

As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects transfers to County Treasury (CRF Account) of Kshs.7,336,468. However, the statement of cash flows reported Kshs.26,944,266 being cash and cash equivalent at year end of 2017/2018 as well as the cash and cash equivalents at the beginning of the financial year 2018/2019. The Management did not explain why only Kshs.7,336,468 was returned and which was not disclosed as per the template. The reporting of Kshs.26,944,266 implies that the County Assembly did not comply with Section 136(2) of the Public Finance Management Act, 2012.

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

3. Valuation of Inherited Assets from the Defunct Local Authority

Annex 3 of the financial statements reflected fixed assets with historical costs of Kshs.505,861,058 (2018-Kshs.343,580,580). It was noted that the Assembly inherited fixed assets including land and buildings from the defunct County Council of Nakuru. However, there is no evidence of handover report indicating the assets and their values.

In the circumstances, the completeness and accuracy of the fixed assets totalling to Kshs.505,861,058 as at 30 June, 2019 cannot be confirmed.

4. Non-Adherence to the Thirty Per Cent (30%) Reservation Rule

Section 53(6) of Public Procurement and Asset Disposal Act, 2015 states that every procuring entity shall ensure that at least thirty (30%) percent of its procurement budget in every financial year is reserved for the youth, women and persons with disability. During the year under review, Management made procurement contracts amounting to Kshs.438,955,821 but only Kshs.35,700,000 worth of contracts was reserved for the youth, women and persons with disability. This translates to eight (8%) per cent reservation contrary to Section 53(6) of the Public Procurement and Asset Disposal Act, 2015. No reasons were given for not adhering to this provision.

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

5. Unauthorized Variations of a Contract

The Management entered into a contract agreement with a firm for the construction of executive residential house for the Speaker at a contract sum of Kshs.42,649,273.40 and paid Kshs.22,737,191.55. A review of the contract and verification of the payment indicated that there were variations to the roof, swimming pool, pump house among other items which had not been deliberated on. Although the contract agreement did not specify the completion date, board minutes reflect that the Project is behind schedule and no reasons were given for the delay in completion of the Project.

Under the circumstances, effective use of public resources could not be confirmed.

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 Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for conclusion

1. Lack of a Functional Audit Committee

The established Audit Committee has not been operationalized to support the accounting officer on their responsibilities for risk, control and governance and to follow up on the implementation of the recommendations of internal and external auditors as

required under Section 168 of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, I am unable to confirm the effectiveness of the overall governance.

2. Lack of a Risk Policy

The Assembly does not have a Risk Management Policy which should guide on assessment and evaluation of risk and development of the strategies for mitigation.

In the circumstances, I am unable to confirm the effectiveness of the overall governance.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly 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.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

09 December, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/19 KES	2017/18 KES
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	1,076,825,789	964,927,516
Proceeds from Sale of Assets	2	-	134,500
Other Receipts	3	930,860	
TOTAL RECEIPTS		**1,077,756,649**	**965,062,016**
PAYMENTS			
Compensation of Employees	4	335,214,634	302,476,219
Use of goods and services	5	595,865,447	449,439,421
Transfers to Other Government Entities	6	7,336,468	134,131,722
Acquisition of Assets	7	162,280,478	160,273,678
Finance Costs	8	27,573	
TOTAL PAYMENTS			
		1,100,724,600	1,046,321,040
SURPLUS/DEFICIT		**(22,967,951)**	**(81,259,024)**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14/11 2019 and signed by:

Clerk of the Assembly
Joseph M. Malinda

Director-Finance, Budget and Procurement
Jane N. Waweru
ICPAK Member Number: 7941

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2018/19	2017/18
FINANCIAL ASSETS	**Note**	**KES**	**KES**
Cash and Cash Equivalents			
Bank Balances	9	3,976,314	26,944,266
Cash Balances		-	
Total Cash and cash equivalents		**3,976,314**	**26,944,266**
Accounts receivables – Outstanding Imprests		-	
TOTAL FINANCIAL ASSETS		**3,976,314**	**26,944,266**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions			
NET FINANCIAL ASSETS		**3,976,314**	**26,944,266**
REPRESENTED BY			
Fund balance b/fwd	10	26,944,266	108,203,290
Surplus/Deficit for the year		(22,967,951)	(81,259,024)
NET FINANCIAL POSITION		**3,976,315**	**26,944,266**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/11 2019 and signed by:

Clerk of the Assembly
Joseph M. Malinda

Director-Finance, Budget and Procurement
Jane N. Waweru
ICPAK Member Number: 7941

5.3. STATEMENT OF CASH FLOWS

	Note	2018/19 KES	2017/18 KES
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	1,076,825,789	964,927,516
Other Receipts	3	930,860	
Payments for operating expenses			
Compensation of Employees	4	(335,214,634)	(302,476,219)
Use of goods and services	5	(595,865,447)	(449,439,421)
Subsidies		-	
Transfers to Other Government Entities	6	(7,336,468)	(134,131,722)
Other grants and transfers		-	
Social Security Benefits		-	
Finance Costs	8	(27,573)	
Other Payments		-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**139,312,527**	**78,880,154**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	134,500
Acquisition of Assets	7	(162,280,478)	(160,273,678)
Net cash flows from investing activities		**(162,280,478)**	**(160,139,178)**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(22,967,951)**	**(81,259,024)**
Cash and cash equivalent at BEGINNING of the year	10	**26,944,266**	**108,203,290**
Cash and cash equivalent at END of the year		**3,976,315**	**26,944,266**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/11 2019 and signed by:

Clerk of the Assembly
Joseph M. Malinda

Director- Finance, Budget and Procurement
Jane N. Waweru
ICPAK Member Number: 7941

5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KES	KES	c=a+b	e=d-c	KES
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,287,000,637	-	1,287,000,637	1,076,825,789	84%
Proceeds from Sale of Assets					
Other Receipts				930,860	
TOTAL	**1,287,000,637**	**-**	**1,287,000,637**	**1,077,756,649**	**84%**
PAYMENTS					
Compensation of Employees	366,191,167	-17,298,597	348,892,570	335,214,634	96%
Use of goods and services	595,747,658	19,300,321	615,047,979	595,865,447	97%
Subsidies					
Transfers to Other Government Entities	30,000,000		30,000,000	7,336,468	24%
Other grants and transfers					
Acquisition of Assets	295,061,812	-2,001,724	293,060,088	162,280,478	55%
Finance Costs				27,573	
Other Payments					
TOTAL	**1,287,000,637**	**-**	**1,287,000,637**	**1,100,724,601**	**86%**
SURPLUS/ DEFICIT	-	-	-	(22,967,951)	

The County Assembly of Nakuru financial statements were approved on 14/11 2019 and signed by:

Clerk of the Assembly

Joseph M. Malinda

Director- Finance, Budget and Procurement

Jane N. Waweru
ICPAK Member Number: 7941

5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	999,538,825	-	999,538,825	929,907,363	93%
Proceeds from Sale of Assets	-				
Other Receipts	-			930,860	
TOTAL	**999,538,825**	**-**	**999,538,825**	**930,838,223**	**93%**
PAYMENTS					
Compensation of Employees	366,191,167	(17,298,597)	348,892,570	335,214,635	96%
Use of goods and services	595,747,658	19,300,321	615,047,979	595,865,447	97%
Subsidies		-			
Transfers to Other Government Entities	30,000,000	-	30,000,000	7,336,468	24%
Other grants and transfers		-			
Acquisition of Assets	7,600,000	- 2,001,724	5,598,276	5,362,514	96%
Finance Costs				27,573	
Other Payments					
TOTAL	**999,538,825**	**-**	**999,538,825**	**943,806,637**	**94%**
Surplus/ Deficit	-	-	-	(12,968,414)	

The County Assembly of Nakuru financial statements were approved on 14/11 2019 and signed by:

Clerk of the Assembly
Joseph M. Malinda

Director- Finance, Budget and Procurement
Jane N. Waweru
ICPAK Member Number: 7941

5.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KES	KES	c=a+b	e=d-c	KES
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	287,461,812	-	287,461,812	146,918,426	51%
Proceeds from Sale of Assets		-			
Other Receipts		-			
TOTAL	**287,461,812**	-	**287,461,812**	**146,918,426**	**53%**
PAYMENTS					
Compensation of Employees					
Use of goods and services					
Acquisition of Assets	287,461,812	-	287,461,812	156,917,964	54%
Finance Costs					
Other Payments					
TOTAL	**287,461,812**	-	**287,461,812**	**156,917,964**	**54%**
SURPLUS/ DEFICIT	-	-	-	- 9,999,538	

The County Assembly of Nakuru financial statements were approved on 14/11 2019 and signed by:

Clerk of the Assembly
Joseph M. Malinda

Director- Finance, Budget and Procurement
Jane N. Waweru
ICPAK Member Number: 7941

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
GENERAL ADMINISTRATION AND PLANNING					
SP 1.1Administrative Services	433,838,036	14,724,964	448,563,000	355,413,838	79%
SP 1.2 Personnel Services	366,191,167	(17,298,597)	348,892,570	335,214,634	96%
COUNTY LEGISLATION AND OVERSIGHT					
SP 2.1 Procedures and Committee Services	395,200,000	10,245,067.00	405,445,067.00	321,249,830	79%
SP 2.2 County Ward Offices	76,400,000	5,000,000	81,400,000	78,880,110	96%
SP 2.3 Hansard Services	15,371,434	(12,671,434)	2,700,000	2,629,720	97%
Total	1,287,000,637	0	1,287,000,637	1,093,388,132	85%

5.8 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 statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Assembly of Nakuru 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 County Assembly of Nakuru

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer/ County Treasury

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.

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The County Assembly of Nakuru recognises all expenses when the event occurs and the related cash has actually been paid out by the County Assembly of Nakuru.

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.

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 County Assembly of Nakuru in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Assembly of Nakuru 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2019, there was no money in the deposits Account since the Account in Central Bank had not been activated. There were no other restrictions on cash during the year.

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Assembly 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 prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly of Nakuru budget was approved as required by Law .The original budget was approved by the County Assembly on August, 2018 for the period 1st July 2018 to 30 June 2019. Two supplementary budgets were passed in the financial year 2018-2019. A high-level assessment of the County Assembly of Nakuru actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

6. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2018/19	2017/18
	KES	KES
Transfers from the County Treasury for Q1	156,480,477	63,651,338
Transfers from the County Treasury for Q2	292,973,013	232,348,116
Transfers from the County Treasury for Q3	275,767,595	313,553,578
Transfers from the County Treasury for Q4	351,604,704	355,374,483
Cumulative Amount	**1,076,825,789**	**964,927,516**

2. PROCEEDS FROM SALE OF ASSETS

	2018/19	2017/18
	KES	KES
Receipts from the Sale of Vehicles and Transport Equipment	-	134,500
Total	**-**	**134,500**

3. OTHER RECEIPTS

	2018/19	2017/18
	KES	KES
Salary Refunds	930,860.00	
Total	**930,860**	

4. COMPENSATION OF EMPLOYEES

	2018/19	2017/18
	KES	KES
Basic salaries of permanent employees	65,621,252	51,406,111
Superannuation Fund /Gratuity	27,685,213	26,181,355
House allowance	18,952,040	16,636,120
Responsibility Allowance	16,878,800	11,831,673
Commuter Allowance	46,331,869	34,799,944
Pension and other social security contributions	207,400	167,600
Provident Fund Contributions	10,784,910	8,612,443
Gross Pay {Members of County Assembly)	140,274,756	148,234,356
Other personnel payments	8,478,395	4,606,617
Total	**335,214,634**	**302,476,219**

5. USE OF GOODS AND SERVICES

	2018/19	2017/18
	KES	KES
Utilities, supplies and services	11,611,760	8,623,526
Communication, supplies and services	2,993,672	2,236,249
Domestic travel and subsistence	117,200,531	53,625,576
Foreign travel and subsistence	41,846,500	12,294,485
Printing, advertising and information supplies & services	19,332,801	22,203,166
Rentals of produced assets	78,880,110	31,398,949
Training expenses	23,860,662	17,787,317
Hospitality supplies and services	122,935,749	158,604,702
Insurance costs	28,947,715	33,443,358
Specialized materials and services	5,546,552	8,500,307
Office and general supplies and services	12,699,067	21,553,838
Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	4,023,049	4,110,780
Legal Dues/fees, Arbitration and Compensation Payments	10,957,341	8,561,776
Committee Meeting Expenses (Sitting Allowances)	82,516,091	45,049,276
Other operating expenses	16,196,553	2,950,095

Routine maintenance – vehicles and other transport equipment	5,172,135	4,331,095
Routine maintenance – other assets	6,072,259	6,773,749
Fuel Oil and Lubricants	5,072,900	7,391,176
Total	**595,865,447**	**449,439,421**

6. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018/19	2017/18
	KES	KES
Transfers to County Treasury (CRF Account)	7,336,468	263,709
Transfers to other County Assembly Car and Mortgage Fund		133,868,013
TOTAL	7,336,468	**134,131,722**

7. ACQUISITION OF ASSETS

Non- Financial Assets	2018/19	2017/18
	KES	KES
Refurbishment of Buildings	16,088,211	2,250,788
Construction of Buildings - Office Block	106,412,470	125,476,924
Construction of Public Gallery	-	4,546,615
Construction of Roads - Access Road	-	1,326,382
Construction of Speaker's House	22,737,191.55	-
Drilling and Equipping of a Borehole	-	1,726,787
Chambers Configuration	9,050,371.00	7,822,966
Purchase of Hansard Equipment	2,629,720	348,000
Purchase of Household Furniture and Institutional Equipment	235,400	5,005,064
Purchase of Office Furniture and General Equipment	280,597	-
Purchase of ICT Equipment, Software and Other ICT Assets	4,586,517	1,043,000
Purchase of MOTORVEHICLES	-	10,083,430
Purchase of ICT networking and Communications Equipment	260,000	643,722
Total	**162,280,478**	**160,273,698**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. FINANCE COSTS

	2018/19	2017/18
	KES	KES
Bank Charges	27,573	-
Total	**27,573**	**-**

9. BANK BALANCES

Name of Bank, Account No. & Currency		2018/19	2017/18
		KES	KES
Co-operative Bank Acc. No. 01141506140000 ksh	Recurrent Acc	33,680	786,888
Co-operative Bank Acc. No. 01141493959300 ksh	Development Acc	2,824,363	7,077,856
Central Bank of Kenya Acc No. 1000239778 ksh	Recurrent Acc	1,068	6,192,570
Central Bank of Kenya Acc No. 1000285281 ksh	Development Acc	1,086,346	12,857,899
Central Bank of Kenya Acc No. 1000285273 ksh	Deposit Acc	-	-
Family Bank Acc. No. 01800071948	Imprest Acc	30,857	29,053
Total		**3,976,314**	**26,944,266**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	KShs	KShs
Bank accounts	26,944.266	108,203,290
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total	**26,944.266**	**108,203,290**

11. ACCOUNTS PAYABLES (RETENTIONS)

RETENTIONS	2018/19	2017/18
	KES	KES
Total	-	-

7. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings				-
ARCON WORKS LIMITED		14,374,910		14,374,910
EDMAR ENTERPRISES LIMITED		2,526,355		2,526,355
DAMA SERVICES LIMITED		1,161,464		1,161,464
NOMIC AGENCY LIMITED		1,100,439		1,100,439
COLUMBIA DEVELOPERS (K) LIMITED		1,857,002		1,857,002
Sub - Total		**21,020,180**		**21,020,180**
Construction of civil works				-
Supply of goods		4,233,118.		4,233,118
Supply of services	23,772,646.45	60,300,408	51,936,146.45	32,136,908
Sub - Total	**23,772,646.45**	**64,533,526**	**51,936,146.45**	**36,370,026**
Grand Total	**23,772,646.45**	**85,553,696**	**51,936,146.45**	**57,390,196**

In the FY 2018/2019, the total retentions amounted to ksh 21,020,180 but the amount was not requisitioned thus forming part of the amounts payable.

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management				
Middle management		138,735.00		138,735.00
Unionisable employees				
Others				
Total		**138,735.00**		**138,735.00**

3. RELATED PARTY DISCLOSURES

The following comprise of related parties to the County Assembly.

- 78 Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly, Departmental Directorates and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies

4. RELATED PARTY DISCLOSURES

Related party transactions:

	2018-2019	2017-2018
	KES	KES
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	200,184,221	163,458,105
Key Management Compensation(Clerk and Heads of departments)	12,236,160	11,119,360
Total Compensation to Key Management	**212,420,381**	**174,577,465**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes		133,868,013
Total Transfers to related parties	**-**	**133,868,013**
Transfers from related parties		
Transfers from the County Executive- Exchequer	1,076,825,789	969,332,588
Total Transfers from related parties	**1,076,825,789**	**969,332,588**

8. 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)*
1.1	Differences between IFMIS and Financial Statements	The difference comprised of amounts transferred to Car Loan and Mortgage Fund Scheme and County Revenue Fund Account.	Jane Waweru-Director of Finance, Budget and Procurement	Resolved.	
1.2	Non-disclosure of Legal Costs	The costs for pending cases could not be ascertained since the matters were still being adjudicated.	Jacob Kesentany-Legal Officer	Not Resolved	October. 2019.
1	Difference between Approved Budget and Final Budget	The difference was as a result of supplementary budget that increased the allocation to the Car Loan and Mortgage Scheme by KES 30M and transferred KES 71M to the County executive.	Jane Waweru-Director of Finance, Budget and Procurement	Resolved	
1.1	Un-Authorised Trainings	All the trainings were approved by the County Assembly Service Board	Jane Wakanyi-Director Human Resource and Development	Resolved	
1.2	Payments for	There was inadequate	Stephen	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)*
	Committee Sittings and Report Writing Sessions	space in the Assembly since the Chambers was under refurbishment	Gatimu-Deputy Clerk		
1.3	Cash Withdrawals and Payments	The payments were for standing imprests for Office operations and safari imprests which were all properly accounted for.	Jane Waweru-Director of Finance, Budget and Procurement	Resolved	
	Non Constitution of the Audit Committee	This was due to poor responses to the advertisements made in an attempt to constitute the Audit Committee.	Joseph Malinda-County Assembly Clerk	Resolved	

Clerk of the County Assembly

Sign.....

Date.....14/11/19.....

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	A	b	c	d=a-c		
NAIVASHA ROCKY ECO- LODGE LIMITED	255,000.00		-	255,000.00	-	
P & H PROCUREMENT CONSULTANTS LIMITED	371,200.00		-	371,200.00	-	
MEDIAMAX LIMITED	76,000.00		-	76,000.00	-	
LAKE NAKURU FLAMINGO LODGE	37,050.00		-	37,050.00	-	
LAKE NAKURU FLAMINGO LODGE	70,000.00		-	70,000.00	-	
LAKE NAKURU FLAMINGO LODGE	50,000.00		-	50,000.00	-	
POSTAL CORPORATION OF KENYA	2,340.00		-	2,340.00	-	
KIBOTANY ENTERPRISES	18,966.00		-	18,966.00	-	
WESTON HOTEL	1,260,000.00		-	1,260,000.00	-	
MASADA HOTEL	240,000.00		-	240,000.00	-	
CENTRE FOR APPLIED RESERCH ON LAW AND POLICY	371,200.00		-	371,200.00	-	
MOSES KIPKEMBOI CHEMBOI	116,000.00		-	116,000.00	-	
ALPS HOTEL	30,000.00		-	30,000.00	-	
THE AFRICAN INSTITUTE FOR CAPACITY BUIDING & TRAINING	48,000.00		-	48,000.00	-	
MWAKA ADVERTISING COMPANY	104,000.00		-	104,000.00	-	
LAKE NAKURU FLAMINGO LODGE	102,600.00		-	102,600.00	-	
TAXES	1,080,762		-	1,080,762	-	

	4,233,118.00	-	-	4,233,118.00		
Supply of services						
PENDING BILLS FY 2017/2018	23,772,646		23,772,646	-		
MIRUGI KARIUKI AND CO. ADVOCATES	6,740,000		3,600,000.00	3,140,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	1,960,000		800,000.00	1,160,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	2,656,000		800,000.00	1,856,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	1,452,000		600,000.00	852,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	1,452,000		600,000.00	852,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	869,000		500,000.00	369,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	5,877,500.00		5,877,500.00	-		
MIRUGI KARIUKI AND CO. ADVOCATES	2,197,250		1,600,000.00	597,250.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	2,650,000		2,650,000.00	-		
MIRUGI KARIUKI AND CO. ADVOCATES	895,000		300,000.00	595,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	995,000		500,000.00	495,000.00		ONGOING
MIRUGI KARIUKI AND CO. ADVOCATES	408,750		200,000.00	208,750.00		ONGOING
GORDON OGOLA,KIPKOECH & CO.ADVOCATES	2,436,000		1,300,000.00	1,136,000.00		ONGOING
GORDON OGOLA,KIPKOECH & CO.ADVOCATES	3,152,000		600,000.00	2,552,000.00		ONGOING
GORDON OGOLA,KIPKOECH & CO.ADVOCATES	3,016,000		100,000.00	2,916,000.00		ONGOING
GORDON OGOLA,KIPKOECH & CO.ADVOCATES	3,609,700		2,250,000.00	1,359,700.00		ONGOING

GORDON OGOLA,KIPKOECH & CO.ADVOCATES	4,800,288		300,000.00	4,500,288.00		ONGOING
GORDON OGOLA,KIPKOECH & CO.ADVOCATES	2,520,000		200,000.00	2,320,000.00		ONGOING
GORDON OGOLA,KIPKOECH & CO.ADVOCATES	2,459,000		-	2,459,000.00		ONGOING
MUSEMBI NDOLO & CO	1,197,120		-	1,197,120.00		ONGOING
NKANGO CO. ADVOCATES	1,745,800		-	1,745,800.00		ONGOING
A.N MGEKE	350,000		-	350,000.00		ONGOING
ODHIAMBO & ODHIAMBO ADV	1,500,000		1,000,000.00	500,000.00		ONGOING
ODHIAMBO & ODHIAMBO ADV	1,992,000		1,500,000.00	492,000.00		ONGOING
ODHIAMBO & ODHIAMBO ADV	3,370,000		2,886,000.00	484,000.00		ONGOING
ARCON WORKS LIMITED	14,374,910			14,374,910		RETENTIONS
EDMAR ENTERPRISES LIMITED	2,526,355			2,526,355		RETENTIONS
DAMA SERVICES LIMITED	1,161,464			1,161,464		RETENTIONS
NOMIC AGENCY LIMITED	1,100,439			1,100,439		RETENTIONS
COLUMBIA DEVELOPERS (K) LIMITED	1,857,002			1,857,002		RETENTIONS
	109,326,342		**51,936,146**	**57,390,196**		

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	b	c	d=a-c		
1. John Kwambai	Q	138,735			138,735		
Sub-Total		**138,735**			**138,735**		
Grand Total		**138,735**			**138,735**		

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KES) 2017/18	Additions during the year (KES)	Disposals during the year (KES)	Transfers in/(out)	Historical Cost c/f (KES) 2018/19
Land , Buildings and structures	229,494,720	154,288,244			383,782,964
Transport equipment	70,201,950	-			70,201,950
Office equipment, furniture and fittings	28,968,522	515,997			29,484,519
ICT Equipment, soft-wares and other ICT assets	14,899,393	7,476,237			22,375,630
Other Machinery and Equipment	15,995	-			15,995
Total	343,580,580	162,280,478			505,861,058

NNEX 4 – BANK RECONCILIATION/FO 30 REPORT

COUNTY GOVERNMENT OF NAKURU

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019

NAKURU COUNTY ASSEMBLY RECURRENT-ACC. No: '01141506140000 CO-OPERATIVE BANK

		Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2019				33,680.03	
Less-	Payments in Cashbook not yet recorded in Bank Statement (Unpresente	-		-	
		-			
Add-	Payments in Bank Statement Not yet recorded in Cashbook	-		-	
BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2019				33,680.03	

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

JANE WAWERU
Director Financial Services, Budget and Procurement

Signature: .....

Date: 14/11/19

COUNTY GOVERNMENT OF NAKURU

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019

NAKURU COUNTY ASSEMBLY DEVELOPMENT-ACC. No: '1000285281 CENTRAL BANK OF KENYA

			Sh.	cts.	Sh.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2019					48,576.20
	Less-	Payments in Cashbook not yet recorded in Bank Statement (Unpresented Cheques)	-		
					55,595,045.9
	Add-	Payments in Bank Statement Not yet recorded in Cashbook	-		
			-		56,632,816.00
BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2019		.. .. ..			1,086,346.30

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

JANE WAWERU
Director Financial Services, Budget and Procurement — **Signature** — 14/11/2019 **Date**

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

CHEQUE no	CHEQUE date	PAYEE	AMOUNT Sh.	AMOUNT cts.
40000069	5-Jul-19	Powertronic Automation and Communic	909,150.00	
40000070	5-Jul-19	COLUMBIA DEVELOPERS K LTD	977,163.00	
40000086	5-Jul-19	UPPERHILL UNIVERSAL CO.LTD	1,227,413.80	
40000088	5-Jul-19	Powertronic Automation and Communic	1,584,550.00	
40000067	5-Jul-19	DAMA SERVICES LIMITED	10,453,265.85	
40000074	5-Jul-19	ARCON WORKS LIMITED	34,976,094.60	
40000084	8-Jul-19	UPPERHILL UNIVERSAL CO.LTD	45,000.00	
40000068	8-Jul-19	Powertronic Automation and Communic	49,590.00	
40000083	8-Jul-19	UPPERHILL UNIVERSAL CO.LTD	77,586.20	
40000087	8-Jul-19	Powertronic Automation and Communic	86,430.00	
40000085	8-Jul-19	UPPERHILL UNIVERSAL CO.LTD	150,000.00	
40000078	8-Jul-19	EDMAR ENTERPRISES LIMITED	165,000.00	
40000076	8-Jul-19	EDMAR ENTERPRISES LIMITED	284,482.75	
40000080	8-Jul-19	EDMAR ENTERPRISES LIMITED	550,000.00	
40000079	8-Jul-19	EDMAR ENTERPRISES LIMITED	566,132.00	
40000072	8-Jul-19	ARCON WORKS LIMITED	1,282,309.40	
40000071	8-Jul-19	ARCON WORKS LIMITED	2,210,878.30	
		SUB TOTAL	**55,595,045.90**	

2. RECIEPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK .

CHEQUE no	CHEQUE date	PAYEE	AMOUNT Sh.	AMOUNT cts.
FT191858G	4-Jul-19	Account Transfer - Exchequer Release	56,632,816.00	
		TREASURY ORDER DD 02072019	-	
		SUB TOTAL	**56,632,816.00**	

COUNTY GOVERNMENT OF NAKURU

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019

NAKURU COUNTY ASSEMBLY RECURRENT-ACC. No: '01141493959300 CO-OPERATIVE BANK

			Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2019					3,241,719.05	
	Less-	Payments in Cashbook not yet recorded in Bank Statement (Unpresented Cheques)	-		417,356.00	
			-			
	Add-	Payments in Bank Statement Not yet recorded in Cashbook	-		-	
BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2019		.. .. ..			2,824,363.05	

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

JANE WAWERU 14/11/2019

Director Financial Services, Budget and Procurement — Signature — Date

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

CHEQUE			PAYEE	AMOUNT	
	no	date		Sh.	cts.
	000191	28/6/2019	KEMEJA ENTERPI	417,356.00	0
			SUB TOTAL	417,356.00	0.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

CHEQUE			PAYEE	AMOUNT	
	no	date		Sh.	cts.
				-	
			SUB TOTAL	0.00	

COUNTY GOVERNMENT OF NAKURU

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019

NAKURU COUNTY ASSEMBLY RECURRENT-ACC. No: '1000239878 CENTRAL BANK OF KENYA

			Sh.	cts.	Sh.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2019					13,084,564.6
	Less-	Payments in Cashbook not yet recorded in Bank Statement (Unpresented Cheques)	-		
					48,653,670.85
	Add-	Payments in Bank Statement Not yet recorded in Cashbook	-		
			-		35,570,174.0
BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2019		.. .. ..			1,067.75

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

JANE WAWERU	.....	14/11/2019
Director Financial Services, Budget and Procurement	**Signature**	**Date**

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

VOUCHER No	Date	PAYEE	AMOUNT Sh.	cts.
30012672	1-Jul-19	JANETH CHEROTICH	5,600.00	
30012671	1-Jul-19	CHELANGAT LILY	5,600.00	
30012679	1-Jul-19	BETTY WANJIKU MAARA	5,600.00	
30012666	1-Jul-19	RICHARD OCHUWONDO OKEMWA	5,600.00	
30012680	1-Jul-19	STEPHEN NDUHIU WAMBUGU	5,600.00	
30012667	1-Jul-19	JOHN MWAGO MWANGI	5,600.00	
30012676	1-Jul-19	WINNIE CHEBET KOSKEI	5,600.00	
30012673	1-Jul-19	WINNIE NJOKI NGIGI	8,400.00	
30012681	1-Jul-19	SOLOMON MUTAI	11,200.00	
30012677	1-Jul-19	JANE ACHITSA IMBALI	14,000.00	
30012674	1-Jul-19	samuel maina macharia	14,000.00	
30012675	1-Jul-19	MARTHA ALWANGA	14,000.00	
30012682	1-Jul-19	DANIEL THUKU NDUATI	14,000.00	
30012668	1-Jul-19	DAVID MUIRURI NJIHIA	17,500.00	
30013125	1-Jul-19	CHENGO JUMA CHENGO	18,000.00	
30013035	1-Jul-19	CHENGO JUMA CHENGO	18,000.00	
30013774	1-Jul-19	JULIUS CHEGE IRUNGU	29,700.00	
30013615	1-Jul-19	NATIONAL HOSPITAL INSURANCE FUND	30,000.00	
30010399	1-Jul-19	FRANCIS MAINA THIONG'O	31,500.00	
30013583	1-Jul-19	FRANCIS MAINA THIONG'O	44,100.00	

30013594	1-Jul-19	KEVIN MUTUGI GITARI	44,100.00
0012541	1-Jul-19	LEAH GATHONI WAHOME	48,000.00
30013517	1-Jul-19	PETER NJUGUNA KAMORE	63,000.00
30013453	1-Jul-19	LOCAL AUTHORITIES PROVIDENT FUND	65,439.00
30013773	1-Jul-19	ERIC CHEGE NDICU	70,000.00
30013586	1-Jul-19	FESTUS MAINA MWANIKI	78,400.00
30013589	1-Jul-19	STEPHEN NDUHIU WAMBUGU	78,400.00
30013578	1-Jul-19	STEPHEN GISHOE NDERITU	78,400.00
30013775	1-Jul-19	JOSEPH GATUA MATHENGE	89,900.00
30013748	1-Jul-19	SIMON SUMIA NJENGA	105,000.00
30013579	1-Jul-19	JOEL KAIRU MAINA	117,600.00
30013609	1-Jul-19	RACHAEL J CHERUTICH	118,000.00
30013592	1-Jul-19	JANE NJOKI WAWERU	118,000.00
30013598	1-Jul-19	JOSEPH KINGORI CHEGE	118,000.00
30013604	1-Jul-19	SAMUEL MAINA MUNYEKI	118,000.00
30013588	1-Jul-19	ALLAN OMABERE NYAMACHE	118,000.00
30013596	1-Jul-19	JOHN KIPCHIRCHIR KWAMBAI	118,000.00
30013605	1-Jul-19	LEONARD OPIYO	118,000.00
30013577	1-Jul-19	CECILIA NYAMBURA KARANJA	118,000.00
30013584	1-Jul-19	EMMANUEL MBUGUA NJUGUNA	118,000.00
30013600	1-Jul-19	FLORENCE WAMBUI NJOROGE	118,000.00
30013599	1-Jul-19	STEPHEN GATIMU MAINA	118,000.00
30013610	1-Jul-19	IRENE WAIRIMU WAMARU	118,000.00
30013590	1-Jul-19	WILBUR ONYANYO AMARA	118,000.00
30013612	1-Jul-19	JANE WAKANYI KARANJA	118,000.00
30013606	1-Jul-19	ANNMARIE WAMBOI KURIA	118,000.00
30013674	1-Jul-19	JOSEPH MBOGO WAIRIMU	122,000.00
30013595	1-Jul-19	JOSEPH MUTUA MALINDA	137,600.00
30012043	1-Jul-19	EASTERN AND SOUTHERN AFRICAN MANAGE	269,482.75
30010994	1-Jul-19	JOSEPH MUTUA MALINDA	773,140.00
30013667	1-Jul-19	JUBILEE INSURANCE	1,255,941.00
30011012	1-Jul-19	ERIC CHEGE NDICU	58,000.00
30009107	1-Jul-19	ERIC CHEGE NDICU	116,000.00
30013810	3-Jul-19	ANN CHEBET LANGAT	515
30013832	3-Jul-19	FRANK MAINGI MAUNDU	515
30013827	3-Jul-19	ALICE WAMBUI KAMAU	882
30013824	3-Jul-19	AGNES WAMBUI MAINA	882
30013794	3-Jul-19	JOSHUA NGATIA KINYARA	882
30013807	3-Jul-19	JOSEPH KIPKURUI BETT	1,103.00

30013802	3-Jul-19	STANLEY KARANJA	1,103.00
30013831	3-Jul-19	JANE WANGOI NGUGI	1,103.00
30013797	3-Jul-19	MELVIN KIPKOECH KUTOL	1,103.00
30013800	3-Jul-19	DOREEN JEBIWOT KORIR	1,103.00
30013803	3-Jul-19	ERICK GICHUKI KARIUKI	1,103.00
30013817	3-Jul-19	CAROLINE CHERONO KILISHA	1,103.00
30013813	3-Jul-19	JACQUELINE WANGECHI MANYARA	1,103.00
30013799	3-Jul-19	PETER NJOROGE MAINA	1,103.00
30013809	3-Jul-19	JOSPHAT GITHINJI MURAGE	1,103.00
30013806	3-Jul-19	JOSEPH KAMANU MUNGAI	1,103.00
30013830	3-Jul-19	IRENE CHEBICHI CHERUIYOT	1,103.00
30013808	3-Jul-19	JOSEPHAT WAWERU MWANGI	1,103.00
30013812	3-Jul-19	WILSON MWANGI WACHIRA	1,103.00
30013795	3-Jul-19	PAUL KIMUTAI LANGAT	1,103.00
30013805	3-Jul-19	JOHN MWANGI MACHARIA	1,103.00
30013801	3-Jul-19	SAMUEL KARIUKI MUGI	1,103.00
30013804	3-Jul-19	ISAAC WAHOME GATHITU	1,103.00
30013823	3-Jul-19	MOSES NDUNGU KAMAU	1,103.00
30013820	3-Jul-19	STEPHEN NGETHE CHEGE	1,103.00
30013798	3-Jul-19	MICHAEL MACHEMBU CHEGE	1,103.00
30013829	3-Jul-19	HUMPHREY JAMES MWANIKI	1,103.00
30013796	3-Jul-19	DANIEL KIRIETHE MWANGI	1,103.00
30013779	3-Jul-19	VINCENT KUTOL	1,764.00
30013454	3-Jul-19	JANE WAKANYI KARANJA	2,000.00
30013561	3-Jul-19	POSTAL CORPORATION OF KENYA	5,329.30
30013678	3-Jul-19	GETRIO INSURANCE BROKERS LIMITED	6,243.00
30013705	3-Jul-19	PETER GITAHI NJUGUNA	6,300.00
30013706	3-Jul-19	PETER GITAHI NJUGUNA	6,300.00
30011927	3-Jul-19	DANIEL THUKU NDUATI	7,000.00
30013455	3-Jul-19	JANE WAKANYI KARANJA	9,600.00
30013710	3-Jul-19	JANE WAKANYI KARANJA	14,000.00
30013821	3-Jul-19	DAVID MUIRURI NJIHIA	14,000.00
30013811	3-Jul-19	STEPHEN NDUHIU WAMBUGU	14,000.00
30013818	3-Jul-19	SIMON KARANI SIFUNA	14,000.00
30013819	3-Jul-19	RICHARD OCHUWONDO OKEMWA	14,000.00
30013828	3-Jul-19	PETER GITAHI NJUGUNA	14,000.00
30013709	3-Jul-19	JANE WAKANYI KARANJA	14,000.00
30013792	3-Jul-19	ERICK KIBARI MOGUSU	14,000.00
30013707	3-Jul-19	RACHAEL J CHERUTICH	14,000.00
30013793	3-Jul-19	JOSHUA NGATIA KINYARA	14,000.00

30013814	3-Jul-19	ZACHARY MUNGA GICHERU	14,000.00
0013791	3-Jul-19	NIMROD AMDANY KIPRUTO	14,000.00
30013822	3-Jul-19	IRENE WAIRIMU WAMARU	17,500.00
30013715	3-Jul-19	MWAURA NJUGUNA	21,000.00
30013771	3-Jul-19	DAVID MUIRURI NJIHIA	21,000.00
30013769	3-Jul-19	ANNMARIE WAMBOI KURIA	21,000.00
30013768	3-Jul-19	LEONARD OPIYO	21,000.00
30013767	3-Jul-19	JOHN KIPCHIRCHIR KWAMBAI	21,000.00
30013772	3-Jul-19	EMMANUEL MBUGUA NJUGUNA	21,000.00
30013713	3-Jul-19	EDDY KIRAGU	21,000.00
30013560	3-Jul-19	GOAMS INVESTMENTS	22,189.65
30013726	3-Jul-19	ANN KAHUNGA	25,200.00
30013778	3-Jul-19	NATHAN NSENGA MUTHONI	25,200.00
30013531	3-Jul-19	SOLOMON MUTAI	26,030.00
30013724	3-Jul-19	JANE WANGOI NGUGI	28,000.00
30013727	3-Jul-19	RACHAEL J CHERUTICH	31,500.00
30013883	3-Jul-19	WILFRED OYWOKI JONES	31,500.00
30013522	3-Jul-19	JOEL MAINA	36,000.00
30013712	3-Jul-19	ELIZABETH WAIRIMU KARANJA	36,500.00
30013711	3-Jul-19	WILSON LORIS KIPTARUS	37,800.00
30012514	3-Jul-19	KINAMBA EVANS ENTERPRISES	39,637.95
30013714	3-Jul-19	MWAURA NJUGUNA	42,000.00
30013729	3-Jul-19	PETER WANJALA PALANGA	42,000.00
30012209	3-Jul-19	NATHAN NSENGA MUTHONI	42,000.00
30013750	3-Jul-19	APEX RESORT LIMITED	45,000.00
30012223	3-Jul-19	JUDITH KOECH	52,500.00
30013551	3-Jul-19	Royal Green Gardens Resort Limited	59,267.25
30013718	3-Jul-19	BEATRICE NAYIANOI	61,000.00
30013728	3-Jul-19	IRENE WAIRIMU WAMARU	62,000.00
30013734	3-Jul-19	JANE NJOKI WAWERU	62,000.00
30013717	3-Jul-19	ALLAN OMABERE NYAMACHE	62,000.00
30013564	3-Jul-19	SUNHOPA GARDENS	66,000.00
30013613	3-Jul-19	JANE WAKANYI KARANJA	70,000.00
30013732	3-Jul-19	CATHERINE NJOKI KAHACHO	70,000.00
30013723	3-Jul-19	FLORENCE WAMBUI NJOROGE	71,000.00
30013733	3-Jul-19	ALLAN OMABERE NYAMACHE	71,000.00
30013673	3-Jul-19	KENYA POWER AND LIGHTING CO LTD	75,000.00
30010992	3-Jul-19	JANE NJOKI WAWERU	97,500.00
30013553	3-Jul-19	KLACCIQAL INTERNATIONAL	98,600.00
30013574	3-Jul-19	NINE ONE ONE GROUP	103,094.65

30013885	3-Jul-19	RACHAEL WANJIRU	106,000.00
30013725	3-Jul-19	JANE WANGOI NGUGI	112,000.00
30013892	3-Jul-19	NICHOLAS KIPRONO	126,000.00
30013881	3-Jul-19	BENDO STUDIO	128,965.00
30013708	3-Jul-19	CATHERINE MUTHONI MATHU	135,200.00
30013884	3-Jul-19	EVANS KIPNGETICH KOSKEI	146,000.00
30013543	3-Jul-19	KENYA POWER AND LIGHTING CO LTD	250,000.00
30013790	3-Jul-19	DELTACORP AUTOMATION LIMITED	330,000.00
30013882	3-Jul-19	Princetech Solutions Limited	726,000.00
30013665	3-Jul-19	NATIONAL OIL CORPORATION OF KENYA	858,032.00
30013640	3-Jul-19	MUNENE CHEGE AND COMPANY ADVOCATES	1,377,413.80
30013541	5-Jul-19	VINCENT KUTOL	2,500.00
30013965	5-Jul-19	ELIAS MUGO KARIUKI	2,800.00
30013956	5-Jul-19	NIMROD AMDANY KIPRUTO	3,500.00
30013942	5-Jul-19	NIMROD AMDANY KIPRUTO	3,500.00
30013938	5-Jul-19	VINCENT KUTOL	3,500.00
30013948	5-Jul-19	CATHERINE NJOKI KAHACHO	3,500.00
30013921	5-Jul-19	SAMUEL MAINA MACHARIA	3,500.00
30013945	5-Jul-19	SELINA WAWUDA MAGANGA	3,500.00
30013961	5-Jul-19	ANNMARIE WAMBOI KURIA	3,500.00
30013912	5-Jul-19	DANIEL THUKU NDUATI	3,500.00
30013915	5-Jul-19	SIMON KARANI SIFUNA	3,500.00
30013943	5-Jul-19	WINNIE NJOKI NGIGI	3,500.00
30013897	5-Jul-19	ANN WANGECI IRUNGU	3,500.00
30013955	5-Jul-19	BEATRICE WANGARI MWANIKI	3,500.00
30013932	5-Jul-19	ELIZABETH WAIRIMU KARANJA	3,500.00
30013947	5-Jul-19	STEPHEN GISHOE NDERITU	3,500.00
30013933	5-Jul-19	JANE ACHITSA IMBALI	3,500.00
30013946	5-Jul-19	JANE ACHITSA IMBALI	3,500.00
30012399	5-Jul-19	WILSON LORIS KIPTARUS	4,200.00
30013908	5-Jul-19	WINNIE NJOKI NGIGI	4,200.00
30013925	5-Jul-19	JOEL NJENGA NGUGI	4,200.00
30013934	5-Jul-19	EMMANUEL MBUGUA NJUGUNA	4,200.00
30013537	5-Jul-19	JAICHI MOTORS	4,400.00
30013918	5-Jul-19	ANNMARIE WAMBOI KURIA	4,448.00
30013923	5-Jul-19	SAMUEL MAINA MACHARIA	5,700.00
30008789	5-Jul-19	SAMWEL GATONYE NDUNGU	6,300.00
30013902	5-Jul-19	ANGELICA WAMAITHA MUCHIRI	7,000.00
30013954	5-Jul-19	GILBERT KIMANI NDIRANGU	7,000.00

30013937	5-Jul-19	CATHERINE NJOKI KAHACHO	7,000.00
30013960	5-Jul-19	JOHN MWAGO MWANGI	7,000.00
30013907	5-Jul-19	JANE WAKANYI KARANJA	7,000.00
30013903	5-Jul-19	RACHAEL J CHERUTICH	7,000.00
30013900	5-Jul-19	WILFRED OYWOKI JONES	7,000.00
30013913	5-Jul-19	JOHN KIPCHIRCHIR KWAMBAI	7,000.00
30013919	5-Jul-19	PETER CHEGE NJUGUNA	7,700.00
30013848	5-Jul-19	BERNICE WANJIRU NJENGA	8,000.00
30013704	5-Jul-19	JOHN MWAGO MWANGI	10,000.00
30013332	5-Jul-19	MARGARET ONYANCHA	10,000.00
30013901	5-Jul-19	ANGELICA WAMAITHA MUCHIRI	10,500.00
30013962	5-Jul-19	JANETH CHEROTICH	10,500.00
30013959	5-Jul-19	JANE MUTHONI MWANGI	10,500.00
30013899	5-Jul-19	WILFRED OYWOKI JONES	10,500.00
30013936	5-Jul-19	SUSAN WANJIRU NJOROGE	10,500.00
30013698	5-Jul-19	HALKANO SOMO FUGICHA	11,000.00
30013935	5-Jul-19	SUSAN WANJIRU NJOROGE	11,200.00
30013957	5-Jul-19	STEPHEN GATIMU MAINA	11,200.00
30013958	5-Jul-19	RAEL CHEBURET	11,200.00
30013963	5-Jul-19	SOLOMON MUTAI	11,200.00
30013894	5-Jul-19	VERONICA WANJIKU NJOROGE	11,300.00
30013616	5-Jul-19	NATIONAL HOSPITAL INSURANCE FUND	11,900.00
30013927	5-Jul-19	MESHACK KAROBIA WAWERU	11,900.00
30013940	5-Jul-19	BEATRICE WANGARI MWANIKI	11,913.00
30013852	5-Jul-19	BERNICE WANJIRU NJENGA	12,600.00
30009827	5-Jul-19	MICHAEL NGANGA MUCHIRI	12,600.00
30012595	5-Jul-19	MICHAEL NGANGA MUCHIRI	12,600.00
30010674	5-Jul-19	PETER GITAHI NJUGUNA	12,600.00
30013911	5-Jul-19	SOLOMON MUTAI	12,600.00
30013981	5-Jul-19	BENJAMIN NDIRANGU KAMUNGE	12,800.00
30013964	5-Jul-19	ANTHONY MUASYA KITUKU	12,800.00
30013969	5-Jul-19	ANNA AMOO OITIKOU	12,800.00
30013452	5-Jul-19	JANE WAKANYI KARANJA	13,000.00
30013856	5-Jul-19	BERNICE WANJIRU NJENGA	13,500.00
30013580	5-Jul-19	GRACE WAMBUI MWATHI	14,000.00
30013602	5-Jul-19	JANE WANGOI NGUGI	14,000.00
30013601	5-Jul-19	SAMUEL KIPKEMOI TONUI	14,000.00
30013593	5-Jul-19	BENARD KIPKEMOI NGETICH	14,000.00
30013587	5-Jul-19	PETER KIBE MBAE	14,000.00
30013576	5-Jul-19	PETER KARANJA MBURU	14,000.00

30013617	5-Jul-19	MICHAEL NJOROGE KARANJA	14,000.00
30013607	5-Jul-19	JOEL KARURI MAINA	14,000.00
30013582	5-Jul-19	JOSPHAT GITHINJI MURAGE	14,000.00
30013575	5-Jul-19	EDDY KIRAGU	14,000.00
30013833	5-Jul-19	BEATRICE NAYIANOI	14,000.00
30013611	5-Jul-19	MOSES NDUNGU KAMAU	14,000.00
30013581	5-Jul-19	ISAAC WAHOME GATHITU	14,000.00
30013618	5-Jul-19	DANIEL KIRIETHE MWANGI	14,000.00
30013608	5-Jul-19	STEPHEN NGETHE CHEGE	14,000.00
30013591	5-Jul-19	ANTHONY KIPRONO ROTICH	14,000.00
30013739	5-Jul-19	HOTEL WATERBUCK LIMITED	14,000.00
30013967	5-Jul-19	DENNIS OKUMU MUSUMBA	14,026.00
30013979	5-Jul-19	NAFTALI KIHARA GICHUNGA	14,400.00
30013896	5-Jul-19	CAROLINE CHEMELI MARACHI	14,700.00
30013926	5-Jul-19	MESHACK KAROBIA WAWERU	14,700.00
30013909	5-Jul-19	DAVID JOHNSON GITENE	15,400.00
30013971	5-Jul-19	FAITH WAIRIMU MURIITHI	15,599.00
30013920	5-Jul-19	PETER CHEGE NJUGUNA	16,100.00
30013914	5-Jul-19	STEPHEN GATIMU MAINA	16,100.00
30013930	5-Jul-19	WINNIE CHEBET KOSKEI	16,100.00
30013939	5-Jul-19	GILBERT KIMANI NDIRANGU	17,500.00
30013850	5-Jul-19	BERNICE WANJIRU NJENGA	18,000.00
30013110	5-Jul-19	MARY KEMUNTO MOSETI	18,000.00
30013034	5-Jul-19	CHENGO JUMA CHENGO	18,000.00
30013950	5-Jul-19	ZAKAYO MUTURI CHEGE	18,100.00
30007458	5-Jul-19	THE ALPS HOTEL	18,965.50
30007457	5-Jul-19	THE ALPS HOTEL	18,965.50
30013722	5-Jul-19	JOHN KIPCHIRCHIR KWAMBAI	19,000.00
30013843	5-Jul-19	JAICHI MOTORS	19,305.00
30010084	5-Jul-19	MICHAEL NGANGA MUCHIRI	19,600.00
30013895	5-Jul-19	CAROLINE CHEMELI MARACHI	19,600.00
30013904	5-Jul-19	DAVID MUIRURI NJIHIA	19,600.00
30013749	5-Jul-19	APEX RESORT LIMITED	19,800.00
30013716	5-Jul-19	SUSAN WANJIRU NJOROGE	20,000.00
30013614	5-Jul-19	NATIONAL HOSPITAL INSURANCE FUND	20,000.00
30013906	5-Jul-19	JANETH CHEROTICH	21,000.00
30013944	5-Jul-19	JOEL NJENGA NGUGI	21,000.00
30013924	5-Jul-19	SAMUEL MAINA MACHARIA	21,700.00
30013680	5-Jul-19	MARY MUTHONI MUNGAI	22,000.00
30013941	5-Jul-19	BEATRICE WANGARI MWANIKI	23,087.00

30013539	5-Jul-19	JAICHI MOTORS	23,210.00
0013538	5-Jul-19	JAICHI MOTORS	23,815.00
30013700	5-Jul-19	HALKANO SOMO FUGICHA	24,000.00
30013694	5-Jul-19	JAMES OUKO OGINGA	24,000.00
30013982	5-Jul-19	DAVID MUIRURI NJIHIA	24,129.00
30013929	5-Jul-19	MARTHA ALWANGA	24,500.00
30013696	5-Jul-19	HALKANO SOMO FUGICHA	25,000.00
30013931	5-Jul-19	WINNIE CHEBET KOSKEI	25,200.00
30013928	5-Jul-19	MARTHA ALWANGA	25,200.00
30012590	5-Jul-19	HOTEL WATERBUCK LIMITED	25,200.00
30013650	5-Jul-19	CAPABUIL LIMITED	25,337.65
30013692	5-Jul-19	JAMES OUKO OGINGA	26,000.00
30013851	5-Jul-19	BERNICE WANJIRU NJENGA	26,000.00
30013910	5-Jul-19	DAVID JOHNSON GITENE	26,600.00
30013649	5-Jul-19	CAPABUIL LIMITED	26,858.45
30013654	5-Jul-19	CAPABUIL LIMITED	26,948.30
30013972	5-Jul-19	FAITH WAIRIMU MURIITHI	27,201.00
30013917	5-Jul-19	LENAH WANJA MBAKA	28,000.00
30013699	5-Jul-19	HALKANO SOMO FUGICHA	28,000.00
30013693	5-Jul-19	JAMES OUKO OGINGA	28,000.00
30013846	5-Jul-19	BERNICE WANJIRU NJENGA	28,000.00
30013952	5-Jul-19	ZAKAYO MUTURI CHEGE	28,000.00
30013978	5-Jul-19	NAFTALI KIHARA GICHUNGA	28,400.00
30013968	5-Jul-19	DENNIS OKUMU MUSUMBA	28,774.00
30013854	5-Jul-19	BERNICE WANJIRU NJENGA	29,000.00
30013755	5-Jul-19	LUCY JEPKEMEI MENGICH	29,400.00
30013761	5-Jul-19	LENAH WANJA MBAKA	29,400.00
30013754	5-Jul-19	WINNIE CHEBET KOSKEI	29,400.00
30013759	5-Jul-19	CAROLINE CHEMELI MARACHI	29,400.00
30013916	5-Jul-19	LENAH WANJA MBAKA	29,400.00
30013753	5-Jul-19	MESHACK KAROBIA WAWERU	29,400.00
30013757	5-Jul-19	BEATRICE WANGARI MWANIKI	29,400.00
30013763	5-Jul-19	ANGELICA WAMAITHA MUCHIRI	29,400.00
30013756	5-Jul-19	GILBERT KIMANI NDIRANGU	29,400.00
30013849	5-Jul-19	BERNICE WANJIRU NJENGA	29,500.00
30013847	5-Jul-19	BERNICE WANJIRU NJENGA	29,700.00
30013540	5-Jul-19	RIFT MOTORS LIMITED	29,865.95
30013953	5-Jul-19	ZAKAYO MUTURI CHEGE	29,900.00
30008290	5-Jul-19	THE ALPS HOTEL	30,000.00
30013922	5-Jul-19	SAMUEL MAINA MACHARIA	30,000.00
30013697	5-Jul-19	HALKANO SOMO FUGICHA	30,000.00

30013970	5-Jul-19	ANNA AMOO OITIKOU	30,000.00
30013973	5-Jul-19	ANTHONY MUASYA KITUKU	30,000.00
30013980	5-Jul-19	BENJAMIN NDIRANGU KAMUNGE	30,000.00
30013695	5-Jul-19	JAMES OUKO OGINGA	30,000.00
30013855	5-Jul-19	BERNICE WANJIRU NJENGA	30,000.00
30013951	5-Jul-19	ZAKAYO MUTURI CHEGE	30,000.00
30013853	5-Jul-19	ZAKAYO MUTURI CHEGE	30,000.00
30013542	5-Jul-19	SAMAR AUTO GARAGE	30,140.00
30010392	5-Jul-19	MICHAEL NGANGA MUCHIRI	31,500.00
30013868	5-Jul-19	GILBERT KIMANI NDIRANGU	36,500.00
30013859	5-Jul-19	ANGELICA WAMAITHA MUCHIRI	36,500.00
30013867	5-Jul-19	LUCY JEPKEMEI MENGICH	36,500.00
30013857	5-Jul-19	LENAH WANJA MBAKA	36,500.00
30013865	5-Jul-19	WINNIE CHEBET KOSKEI	36,500.00
30013871	5-Jul-19	CAROLINE CHEMELI MARACHI	36,500.00
30013864	5-Jul-19	MESHACK KAROBIA WAWERU	36,500.00
30013966	5-Jul-19	MESHACK KAROBIA WAWERU	36,500.00
30013869	5-Jul-19	BEATRICE WANGARI MWANIKI	36,500.00
30013977	5-Jul-19	ELIAS MUGO KARIUKI	40,000.00
30013898	5-Jul-19	ANNMARIE WAMBOI KURIA	41,052.00
30013603	5-Jul-19	HUMPHREY JAMES MWANIKI	42,000.00
30012510	5-Jul-19	THE ALPS HOTEL	42,672.40
30013975	5-Jul-19	JOEL NJENGA NGUGI	42,800.00
30013893	5-Jul-19	GEORGE GACHIE KARANJA	42,800.00
30013974	5-Jul-19	SAMUEL MAINA MACHARIA	42,800.00
30013730	5-Jul-19	MARTHA ALWANGA	42,800.00
30011865	5-Jul-19	ANNA AMOO OITIKOU	42,800.00
30009967	5-Jul-19	FESTUS MAINA MWANIKI	44,800.00
30008919	5-Jul-19	THE ALPS HOTEL	45,000.00
30013731	5-Jul-19	EMMANUEL MBUGUA NJUGUNA	45,016.00
30013691	5-Jul-19	Kememo Works And Suppliers Limited	46,210.00
30013841	5-Jul-19	HARVANAH ENTERPRISES	48,085.15
30012825	5-Jul-19	SAMUEL KIPKEMOI TONUI	50,000.00
30012827	5-Jul-19	PETER WANJALA PALANGA	50,000.00
30012828	5-Jul-19	ALICE CHEPKIRUI KERING	50,000.00
30012830	5-Jul-19	MELVIN KIPKOECH KUTOL	50,000.00
30013557	5-Jul-19	HARVANAH ENTERPRISES	50,012.05
30013764	5-Jul-19	DAVID JOHNSON GITENE	50,400.00
30013765	5-Jul-19	DANIEL THUKU NDUATI	50,400.00
30013760	5-Jul-19	WANJIKU GATHINJI EUNICE	50,400.00
30013752	5-Jul-19	PETER CHEGE NJUGUNA	50,400.00

30013644	5-Jul-19	Lifeways Investment Limited	52,629.30
0009572	5-Jul-19	MARGARET ONYANCHA	54,000.00
30011991	5-Jul-19	ANNMARIE WAMBOI KURIA	56,000.00
30011975	5-Jul-19	JANE NJOKI WAWERU	56,000.00
30013747	5-Jul-19	FREDRICK NDUNGU MUIRURI	58,000.00
30013549	5-Jul-19	DANJACQUE ENTERPRISES LTD	58,347.40
30013530	5-Jul-19	BLACKBEAD ENTERPRISES LIMITED	58,347.40
30013863	5-Jul-19	PETER CHEGE NJUGUNA	61,000.00
30013872	5-Jul-19	DANIEL THUKU NDUATI	61,000.00
30013875	5-Jul-19	WANJIKU GATHINJI EUNICE	61,000.00
30011868	5-Jul-19	JANE NJOKI WAWERU	62,000.00
30013585	5-Jul-19	EMMANUEL MBUGUA NJUGUNA	62,000.00
30013949	5-Jul-19	BENSON KABORO KARANJA	63,000.00
30013762	5-Jul-19	ANNMARIE WAMBOI KURIA	63,000.00
30013758	5-Jul-19	JANE NJOKI WAWERU	63,000.00
30013519	5-Jul-19	NICHOLAS KIPRONO	63,000.00
30013766	5-Jul-19	JOHN KIPCHIRCHIR KWAMBAI	63,000.00
30007453	5-Jul-19	THE ALPS HOTEL	64,482.75
30013976	5-Jul-19	DAVID MUIRURI NJIHIA	64,871.00
30007445	5-Jul-19	MEDIAMAX NETWORK LIMITED	66,000.00
30013568	5-Jul-19	Vortex Of Arcs Limited	66,853.45
30013569	5-Jul-19	WIKAPRE TRADERS	66,853.45
30013511	5-Jul-19	KIPLANGAT SITIENEI	67,000.00
30013512	5-Jul-19	JOSEPH MUTUA MWANGI	68,000.00
30013513	5-Jul-19	LIZA WANJIKU KIRATU	68,000.00
30013563	5-Jul-19	THE STAR PUBLICATIONS LIMITED	70,540.35
30013628	5-Jul-19	THE STAR PUBLICATIONS LIMITED	70,556.45
30008953	5-Jul-19	THE OLE-KEN HOTEL	71,120.70
30013842	5-Jul-19	HARVANAH ENTERPRISES	71,594.85
30013878	5-Jul-19	SAMUEL MAINA MUNYEKI	75,000.00
30013877	5-Jul-19	STEPHEN GATIMU MAINA	75,000.00
30013861	5-Jul-19	IRENE WAIRIMU WAMARU	75,000.00
30013862	5-Jul-19	JANE WAKANYI KARANJA	75,000.00
30013858	5-Jul-19	ANNMARIE WAMBOI KURIA	75,000.00
30013876	5-Jul-19	JOSEPH KINGORI CHEGE	75,000.00
30013870	5-Jul-19	JANE NJOKI WAWERU	75,000.00
30013860	5-Jul-19	RACHAEL J CHERUTICH	75,000.00
30013874	5-Jul-19	JOHN KIPCHIRCHIR KWAMBAI	75,000.00
30013866	5-Jul-19	EMMANUEL MBUGUA NJUGUNA	75,000.00
30013879	5-Jul-19	LEONARD OPIYO	75,000.00
30013624	5-Jul-19	WAYAN ENTERPRISES	76,725.00

30013777	5-Jul-19	MEDIAMAX NETWORK LIMITED	82,500.00
30013546	5-Jul-19	Kagi Holdings Limited	83,353.45
30013547	5-Jul-19	Kagi Holdings Limited	83,353.45
30013527	5-Jul-19	BLACKBEAD ENTERPRISES LIMITED	83,353.45
30010355	5-Jul-19	JOSEPH MUTUA MALINDA	84,000.00
30013873	5-Jul-19	JOSEPH MUTUA MALINDA	89,000.00
30013663	5-Jul-19	CAPABUIL LIMITED	89,692.85
30012497	5-Jul-19	MIRUGI KARIUKI AND COMPANY ADVOCATE	89,827.60
30013620	5-Jul-19	Lake Naivasha Cresent Camp Limited	91,034.50
30013516	5-Jul-19	ANTONY KIPRONO ABEDNEGO	96,000.00
30012526	5-Jul-19	Comfort Hotels And Lodges Limited	97,198.30
30012515	5-Jul-19	KINAMBA EVANS ENTERPRISES	97,406.90
30007859	5-Jul-19	THE AFRICAN INSTITUTE FOR CAPACITY	98,670.00
30012532	5-Jul-19	WESTON HOTEL	99,568.95
30012826	5-Jul-19	MOSES NDUNGU KAMAU	100,000.00
30005834	5-Jul-19	IRENE CHEBICHI CHERUIYOT	100,000.00
30013480	5-Jul-19	PETER WANJALA PALANGA	100,000.00
30013481	5-Jul-19	ALICE CHEPKIRUI KERING	100,000.00
30013478	5-Jul-19	SAMUEL KIPKEMOI TONUI	100,000.00
30013482	5-Jul-19	MELVIN KIPKOECH KUTOL	100,000.00
30013835	5-Jul-19	GLOBAL CENTRE FOR CAPACITY DEVELOPM	116,775.85
30008798	5-Jul-19	PETER NJUGUNA KAMORE	124,000.00
30013888	5-Jul-19	MERCY WAIRIMU KARANJA	126,000.00
30013687	5-Jul-19	INSTITUTE OF INTERNAL AUDITORS	140,000.00
30013751	5-Jul-19	NATION MEDIA GROUP LIMITED	142,680.00
30013515	5-Jul-19	JOSEPH NGUGI GITAU	146,000.00
30013684	5-Jul-19	Creos Holdings Limited	150,000.00
30012617	5-Jul-19	P AND H PROCUREMENT CONSULTANTS LIM	166,720.00
30013743	5-Jul-19	Lifeways Investment Limited	168,197.60
30013845	5-Jul-19	RIFT MOTORS LIMITED	169,441.70
30013891	5-Jul-19	MICHAEL MWAIRA NJOROGE	171,000.00
30013742	5-Jul-19	Lifeways Investment Limited	189,655.15
30013686	5-Jul-19	Creos Holdings Limited	199,366.00
30013479	5-Jul-19	MOSES NDUNGU KAMAU	200,000.00
30013641	5-Jul-19	Lifeways Investment Limited	213,362.05
30013788	5-Jul-19	FAST CHOICE LTD	223,793.10
30013555	5-Jul-19	WESTON HOTEL	248,922.40
30013635	5-Jul-19	MIRUGI KARIUKI AND CO	321,396.55

		ADVOCATES	
0013740	5-Jul-19	Lifeways Investment Limited	451,974.85
30013685	5-Jul-19	Creos Holdings Limited	500,000.00
30013637	5-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	514,234.50
30013526	5-Jul-19	B O AKANGO AND COMPANY	538,965.50
30013636	5-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	541,782.75
30013689	5-Jul-19	Kememo Works And Suppliers Limited	550,000.00
30013626	5-Jul-19	VANESH INVESTMENT LIMITED	553,320.85
30013688	5-Jul-19	Kememo Works And Suppliers Limited	558,480.00
30013741	5-Jul-19	Lifeways Investment Limited	568,965.50
30013746	5-Jul-19	CAPABUIL LIMITED	626,594.10
30013690	5-Jul-19	Kememo Works And Suppliers Limited	650,000.00
30013643	5-Jul-19	Lifeways Investment Limited	859,612.05
30013552	5-Jul-19	KLACCIQAL INTERNATIONAL	865,650.00
30013683	5-Jul-19	Creos Holdings Limited	900,000.00
30013672	5-Jul-19	Flobiz Commercial Limited	955,367.05
30013653	5-Jul-19	CAPABUIL LIMITED	1,087,715.95
30012540	5-Jul-19	SAHNIKI LIMITED	1,137,931.05
30013664	5-Jul-19	NATIONAL OIL CORPORATION OF KENYA	1,141,968.00
30013702	5-Jul-19	TOYOTA KENYA LIMITED	1,300,000.00
30012485	5-Jul-19	EFIEANA ENTERPRISES LIMITED	1,422,413.80
30013721	5-Jul-19	P AND H PROCUREMENT CONSULTANTS LIM	1,750,560.00
30013570	5-Jul-19	Zaburi Investments Ltd	1,806,418.10
30013642	5-Jul-19	Lifeways Investment Limited	1,896,551.70
30013666	5-Jul-19	KLACCIQAL INTERNATIONAL	2,250,000.00
30013532	8-Jul-19	JAICHI MOTORS	240.00
30013559	8-Jul-19	POSTAL CORPORATION OF KENYA	290.70
30012586	8-Jul-19	Water Buck	387.95
30007456	8-Jul-19	alps2867	1,034.50
30013840	8-Jul-19	JAICHI MOTORS	1,053.00
30013558	8-Jul-19	GOAM107	1,210.35
30013534	8-Jul-19	JAICHI MOTORS	1,266.00
30012614	8-Jul-19	MFI Tax - 18372	1,293.10
30013533	8-Jul-19	JAICHI MOTORS	1,299.00

30013658	8-Jul-19	CAPABUIL LIMITED	1,410.35
30013662	8-Jul-19	CAPABUIL LIMITED	1,459.00
30013657	8-Jul-19	CAPABUIL LIMITED	1,495.00
30013656	8-Jul-19	CAPABUIL LIMITED	1,500.00
30013661	8-Jul-19	CAPABUIL LIMITED	1,546.55
30013660	8-Jul-19	CAPABUIL LIMITED	1,551.70
30013816	8-Jul-19	Water Buck	1,575.00
30013535	8-Jul-19	RIFT MOTORS LIMITED	1,629.05
30013536	8-Jul-19	SAMAR AUTO GARAGE	1,644.00
30012585	8-Jul-19	Water Buck	2,068.95
30012587	8-Jul-19	royal green	2,068.95
30012512	8-Jul-19	KINAMBA EVANS ENTERPRISES	2,162.05
30013839	8-Jul-19	HARVANAH ENTERPRISES	2,622.85
30013556	8-Jul-19	HARVANAH ENTERPRISES	2,727.95
30013646	8-Jul-19	Lifeways Investment Limited	2,870.70
30013548	8-Jul-19	DANJACQUE ENTERPRISES LTD	3,182.60
30013528	8-Jul-19	BENDO STUDIO	3,182.60
30013550	8-Jul-19	ROYAL023	3,232.75
30004812	8-Jul-19	JAICHI MOTORS	3,357.95
30007454	8-Jul-19	alps2871	3,517.25
30013565	8-Jul-19	sunhopa05075	3,600.00
30013566	8-Jul-19	Vortex Of Arcs Limited	3,646.55
30013567	8-Jul-19	WIKAPRE007	3,646.55
30013562	8-Jul-19	THE STAR PUBLICATIONS LIMITED	3,847.65
30013627	8-Jul-19	THE STAR PUBLICATIONS LIMITED	3,848.55
30013838	8-Jul-19	HARVANAH ENTERPRISES	3,905.15
30013623	8-Jul-19	WAYAN ENTERPRISES	4,185.00
30013776	8-Jul-19	media12210	4,500.00
30011886	8-Jul-19	GLOBAL CONSULT LIMITED	4,500.00
30013529	8-Jul-19	BENDO STUDIO	4,546.55
30013545	8-Jul-19	Kagi Holdings Limited	4,546.55
30013544	8-Jul-19	Kagi Holdings Limited	4,546.55
30011888	8-Jul-19	GLOBAL CONSULT LIMITED	4,655.15
30013652	8-Jul-19	SAMUEL KALAMA	4,992.50
30012498	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	5,000.00
30013655	8-Jul-19	SAMUEL KALAMA	5,164.65
30012496	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	5,172.40
30012517	8-Jul-19	KINAMBA - 18357	5,313.10
30012529	8-Jul-19	WESTON HOTEL	5,431.05

30012708	8-Jul-19	SAMUEL KALAMA	5,500.00
30013573	8-Jul-19	NINE ONE ONE GROUP	5,623.35
30012516	8-Jul-19	KINAMBA - 18357	6,215.60
30013837	8-Jul-19	GLOBAL CONSULT LIMITED	6,500.00
30012727	8-Jul-19	SAMUEL KALAMA	6,690.00
30013836	8-Jul-19	GLOBAL CONSULT LIMITED	6,724.15
30013880	8-Jul-19	BENDO 1	7,035.00
30012531	8-Jul-19	WESTON HOTEL	7,241.40
30012707	8-Jul-19	SAMUEL KALAMA	7,500.00
30012704	8-Jul-19	BARNO	7,500.00
30012709	8-Jul-19	OPONDI	7,500.00
30012703	8-Jul-19	ADAN 1	7,500.00
30013505	8-Jul-19	wesonga	7,500.00
30012706	8-Jul-19	GAVIN 2	7,500.00
30012705	8-Jul-19	GAVIN 1	7,500.00
30012729	8-Jul-19	KENNETH OTIENO OPONDI	7,759.00
30012725	8-Jul-19	GAVIN VAT 2	7,759.00
30012728	8-Jul-19	WESONGA1	7,759.00
30012726	8-Jul-19	SAMUEL KALAMA	7,759.00
30012730	8-Jul-19	ADAN	7,759.00
30012724	8-Jul-19	GAVIN VAT	7,759.00
30012731	8-Jul-19	BARNO	7,759.00
30013738	8-Jul-19	Lifeways Investment Limited	9,174.40
30013844	8-Jul-19	RIFT05314	9,242.30
30012616	8-Jul-19	P AND H PROCUREMENT CONSULTANTS LIM	9,280.00
30012615	8-Jul-19	P AND H PROCUREMENT CONSULTANTS LIM	9,600.00
30013737	8-Jul-19	Lifeways Investment Limited	10,344.85
30008402	8-Jul-19	SAMUEL KALAMA	10,500.00
30013632	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	10,500.00
30013648	8-Jul-19	Lifeways Investment Limited	11,637.95
30012041	8-Jul-19	KARU	15,517.25
30013633	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	16,800.00
30013634	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	17,700.00
30013789	8-Jul-19	DELTA	18,000.00
30013629	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	18,103.45
30012519	8-Jul-19	WAYAN 05194	23,865.00

30013736	8-Jul-19	Lifeways Investment Limited	24,653.15
30011895	8-Jul-19	KSG1058	26,000.00
30013630	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	28,965.50
30013489	8-Jul-19	SWEETLAKE RECOV	29,700.00
30013488	8-Jul-19	SWEETLAKE RECOV	29,800.00
30013487	8-Jul-19	SWEETLAKE RECOV	29,900.00
30013525	8-Jul-19	AKANGO	30,000.00
30013625	8-Jul-19	VANESH INVESTMENT LIMITED	30,181.15
30013631	8-Jul-19	MIRUGI KARIUKI AND CO ADVOCATES	30,517.25
30012536	8-Jul-19	KASARANI SPORTSVIEW HOTEL LIMITED	32,586.20
30013745	8-Jul-19	CAPABUIL LIMITED	34,877.60
30013744	8-Jul-19	CAPABUIL LIMITED	36,080.30
30013639	8-Jul-19	MUSEMBI NDOLO AND CO. ADVOCATES	45,000.00
30013645	8-Jul-19	Lifeways Investment Limited	46,887.95
30013651	8-Jul-19	CAPABUIL LIMITED	60,544.65
30012539	8-Jul-19	SAHNIKI 1200K	62,068.95
30013659	8-Jul-19	CAPABUIL LIMITED	62,632.40
30013815	8-Jul-19	Flobiz Commercial Limited	67,500.00
30013785	8-Jul-19	Zaburi Investments Ltd	70,474.15
30012484	8-Jul-19	EFIEANA ENTERPRISES LIMITED	77,586.20
30013784	8-Jul-19	Zaburi Investments Ltd	98,531.90
		SUB TOTAL	**48,653,670.85**

2. RECIEPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK .

	CHEQUE			AMOUNT	
	No	Date	PAYEE	Sh.	cts.
	FT191853DWKL	4-Jul-19	Account Transfer (Exchequer Release)	35,570,174.00	
			TREASURY ORDER DD 02072019		
			REF:CAN/FIN/REC/VOL.1/2018/2019(32)		
			COB/NKR/001/47(12) DD 28062019		
			SUB TOTAL	**35,570,174.00**	

COUNTY GOVERNMENT OF NAKURU

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE 2019

NAKURU COUNTY ASSEMBLY RECURRENT-ACC. No: '018000071948 FAMILY BANK

			Sh.	cts.	Sh.	cts.
BALANCE AS PER BANK STATEMENT AS AT 30TH JUNE 2019					7,410,414.00	
	Less-	Payments in Cashbook not yet recorded in Bank Statement (Unpresented Cheques)	-		7,379,557.00	
	Add-	Payments in Bank Statement Not yet recorded in Cashbook	-		0.00	
			-			
BALANCE AS PER CASH BOOK AS AT 30TH JUNE 2019					30,857.00	

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

JANE WAWERU	.....	14/11/2019
Director Financial Services, Budget and Procurement	Signature	Date

COUNTY ASSEMBLY OF NAKURU
Reports and Financial Statements
For the year ended June 30, 2019

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)					
	CHEQUE			AMOUNT	
	No	date	PAYEE	Sh.	cts.
	000226	20/6/2019	MOSES NDUNGU	50,000.00	-
	000241	28/6/2019	JANE NGUGI	100,000.00	-
	000242	28/6/2019	JOEL KARURI	100,000.00	-
	000246	28/6/2019	STEPHEN GATIMU	200,000.00	-
	000248	28/6/2019	AGRICULTURE SOCIETY OF KENYA	365,400.00	-
	000249	28/6/2019	IRENE WAMARU	20,200.00	-
	000251	28/6/2019	MIRUGI KARIUKI & CO. ADVOCATES	954,889.00	-
	000254	28/6/2019	MUNENE CHEGE & CO. ADVOCATES	659,078.00	-
	000255	28/6/2019	MUNENE CHEGE & CO. ADVOCATES	665,100.00	-
	000257	28/6/2019	MUNENE CHEGE & CO. ADVOCATES	671,822.00	-
	000258	28/6/2019	PETER PALANGA	38,000.00	-
	000259	28/6/2019	LEONARD OPIYO	70,000.00	-
	000260	28/6/2019	JOEL KAIRU	37,800.00	-
	000261	28/6/2019	SAMUEL TONUI	31,500.00	-
	000262	28/6/2019	MOSES NDUNGU	31,500.00	-
	000263	28/6/2019	PETER PALANGA	31,500.00	-
	000264	28/6/2019	MELVIN KUTOL	31,500.00	-
	000266	28/6/2019	ALICE KERING	31,500.00	-
	000267	28/6/2019	ROSE CHEPKOECH	31,500.00	-
	000268	28/6/2019	WILBUR ONYANGO	31,500.00	-
	000269	28/6/2019	ISAAC WAHOME	31,500.00	-
	000270	28/6/2019	LEAH SANG	31,500.00	-
	000271	28/6/2019	PETER PALANGA	70,000.00	-
	000272	28/6/2019	NAKURU WATER	106,557.00	-
	000273	28/6/2019	PETER GITAHI	14,700.00	-
	000274	28/6/2019	MICHAEL MUCHIRI	14,700.00	-
	000275	28/6/2019	RACHAEL CHERUTICH	31,500.00	-
	000277	28/6/2019	JOSEPH MALINDA	37,800.00	-
	000279	28/6/2019	MESHACK KAROBIA	33,600.00	-
	000280	28/6/2019	PETER CHEGE	33,600.00	-
	000281	28/6/2019	EUNICE WANJIKU	56,000.00	-
	000282	28/6/2019	JANE NJOKI	70,000.00	-
	000283	28/6/2019	SOLOMON MUTAI	104,000.00	-
	000284	28/6/2019	DANIEL MWAURA	50,400.00	-
	000285	28/6/2019	JOHN MWAGO	22,400.00	-
	000286	28/6/2019	MICHAEL MUCHIRI	18,900.00	-
	000287	28/6/2019	EDWIN MUHIA	112,000.00	-
	000288	28/6/2019	DAVID GITENE	61,000.00	-
	000289	28/6/2019	GRACEPARK	881,500.00	-
	000295	28/6/2019	MIRUGI KARIUKI & CO. ADVOCATES	487,951.00	-
	000296	28/6/2019	MIRUGI KARIUKI & CO. ADVOCATES	957,160.00	-
			SUB TOTAL	**7,379,557.00**	-