REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NANDI

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB
29 JAN 2020
RECEIVED
P. O. Box 2774 - 30100, ELDORET

COUNTY EXECUTIVE OF NANDI

REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th June 2019

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

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I. ACRONYMS

CECM	County Executive Committee Member
CO	Chief Officer
CA	County Assembly
CARA	County Allocation Of Revenue Act
CBK	Central Bank Of Kenya
CPA	Certified Public Accountant
DANIDA	Danish-International Development Agency
FY	Financial Year
IFMIS	Integrated Financial Management Information System
KDSP	Kenya Devolution Support Program
NARIGP	National Agricultural And Rural Inclusive Growth Project
PFM	Public Finance Management

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

County Government of Nandi is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Local authority and the ones that have been transferred from the national government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CECM – Finance and Economic Planning is financial reporting at the County level.

II. Vision

"To be the leading County in Kenya where people are empowered economically, socially and politically through equitable sharing of resources to achieve the highest standards of living."

III. Mission

"To improve the living standards of all residents of Nandi County by offering quality and sustainable services in an equitable and transparent manner through modern technology, innovation, enhance workforce,enviromental sustainability and entrepreneurship in all spheres of life."

IV. Core Values

Nandi County upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and teamwork.

(b) Key management

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

	Name	Designation	Date of holding office
1.	H.E. Stephen Kipyego Sang	Governor	21st Aug 2017
2.	H.E. Dr. Yulita Cheruiyot	Deputy Governor	21st Aug 2017
3.	Joshua Kiptoo Cherwon	Speaker Nandi County Assembly	
4.	Wilson Kipkirui Sang	Deputy Speaker	
5.	Barnabas Kosgei	Clerk Nandi County Assembly	
6.	CPA Alfred Lagat	CECM, Finance and Economic Planning	24th Oct 2017
7.	Mrs.Ruth Koech	CECM, Health & Sanitation	24th Oct 2017
8.	Mrs. Teresa Morogo	CECM, Administration,Public Service & E-Government	24th Oct 2017
9.	Mr.Elly Kurgat	CECM, Sports,Youth Affairs and Arts and Ag CECM, Transport & Infrustructure	24th Oct 2017
10.	Dr. Benard K. Lagat	CECM, Agriculture and Cooperative Development and Ag CECM, Land Enviroment & Natural Resources	24th Oct 2017
11.	Mr. Jacob Tanui	CECM, Trade,Investment and Industrialization and Ag CECM, Education, Research and Vocational Training	24th Oct 2017
12.	Mr. Wilson Taiy	CECM, Tourism,Culture and Social Welfare	24th Oct 2017

(c) Fiduciary management

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

No.	Name	Designation
1.	Mr. Alfred Lagat CPA (K),BCOM	CECM, Finance and Economic Planning
2.	Mr. Meshack Malakwen BSc Agri,(MBA)	Chief Officer Finance
3.	Ms Hellen J.Kemboi, CPA (K),(MBA)	Director of Finance
4.	Ms Prisca Jepchirchir, CPA (K),BBM	Head of Budget & Planning

(d) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 were:

1. Nandi County Assembly
2. Public Accounts and Investment Committee
3. Budget and Appropriations Committee.

(e) Entity headquarters

County Government of Nandi
P.O. Box 802 – 30300
Kapsabet,Kenya

Telephone: (254) 053 525 2355
E-mail: infor@nandi.go.ke Website:
www.nandi.go.ke

(f) Entity bankers

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

2. Cooperative Bank
   P.O. Box 19828 - 00100
   Nairobi,Kenya.

(g) Independent Auditors

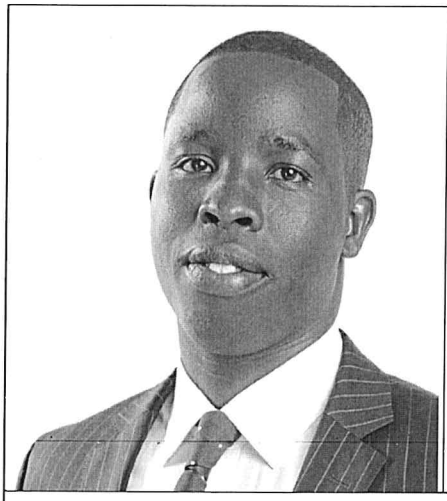
Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084 – GPO
00100 Nairobi, Kenya

(h) Principal Legal Adviser

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

V. KEY MANAGEMENT

The County Executive team during the financial year consisted of:



H.E. Stephen Kipyego Sang - Governor

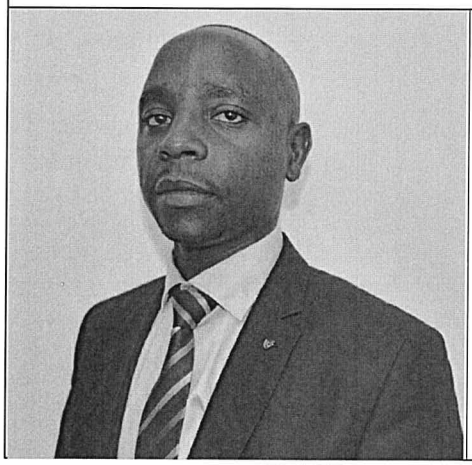
H.E. Stephen Kipyego Sang was elected the second Governor of Nandi County on 21st Aug 2017. The governor was elected on an agenda of transforming Nandi County, improving the County's roads, boosting agriculture output, improving the health sector and uplifting the people of Nandi County from poverty. It is on School these key pillars that the government of H.E. Stephen Kipyego Sang has been working on since coming into power.

Governor Sang holds a Bachelor of Law Degree from the University of Nairobi and postgraduate Diploma from Kenya Of Law. Before his election as the Governor, he served as the Senator for Nandi County for one term.

H.E. Dr. Yulita Cheruiyot – Deputy Governor

H.E. Dr. Yulita Cheruiyot was elected as the second Deputy Governor of Nandi County. Before her election as the Deputy Governor, she served as a Senior lecturer at the University of Eldoret. She has also held various top management positions in different institutions among them chairperson of the Disability Mainstreaming Committee at the University of Eldoret

The Deputy Governor has a passion for PWLDs and the less fortunate whom she has been championing for the empowerment.



CPA Alfred Lagat - CECM, Finance and Economic Planning

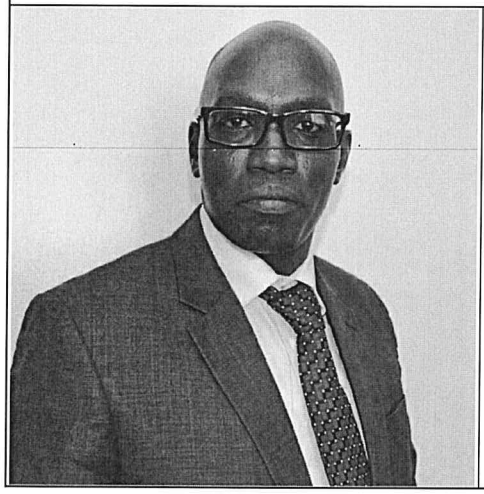
CPA Alfred Lagat was appointed as the CECM, Finance and Economic Planning on 24th Oct 2017. He has since been in the same role and has been driving the financial management agenda in the County.

Before his appointment, he worked as a Senior Associate in Deloitte and Touche. He also worked as an Assistant Finance Manager at Diamond Trust Bank. He was previously the lead consultant for Tullow Consulting Ltd. CPA Alfred holds a Bachelor Of Commerce (Finance). He is also a Certified Public Accountant of Kenya (CPAK).

Mrs. Ruth C. Koech - CECM, Health Services and sanitation

Mrs. Ruth C. Koech was appointed the CECM, Health services on 24th Oct 2017. Ruth is a well renowned healthcare provider with global acclamations for his work. She has been involved in Health Administration for Iowa State Public Health Department in the USA.

Mrs.Koech has a degree in Nursing, Biology and Masters in Public Health Management, with a public background in the Health sector for over two decades.

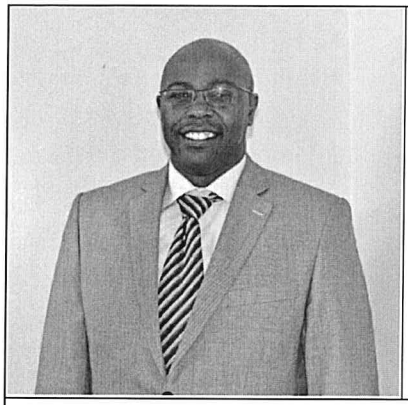


Dr. Benard Kiplimo Lagat - CECM, Agriculture and Cooperative Development

Dr. Benard Kiplimo Lagat is a Development Economist with over ten years experience in consultancy research and training in both Public and Private sectors.

He was initially a senior Lecturer and the postgraduate Chairman in the department of Economic, School of Business and Economics at Moi University teaching both postgraduate and undergraduate students.

Dr. Lagat was initially in-charge of Trade.



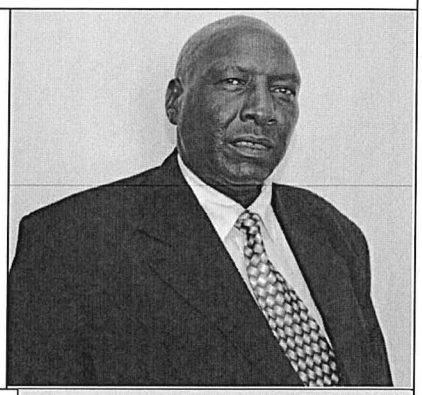
Mr. Jacob Tanui - CECM, Trade and Investment

Jacob heads the Department of Trade and Investment. He was appointed into this position on 24th Oct 2017. Mr Tanui graduated from JKUAT with a Bachelor of Science Degree in Applied Mathematics, Computer and Physics.

Jacob has over ten years experience in the Banking sector, having worked in the Cooperative Bank, branch manager K-Rep Bank and Business Growth Development Manager Equity Bank.

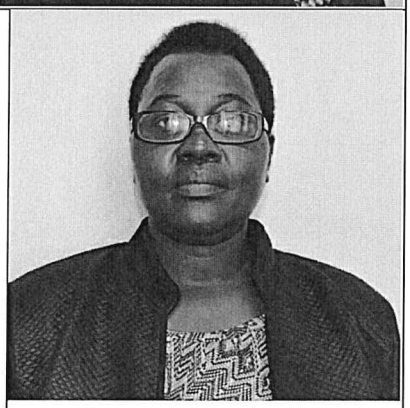
Mr. Wilson Kibor Taiy - CECM, Tourism, culture & social welfare Mr. Wilson Kibor Taiy is a holder of a masters Degree in Agricultural extension and Bachelor's Degree in Animal Production and has worked in the Agricultural sector for 32 years.

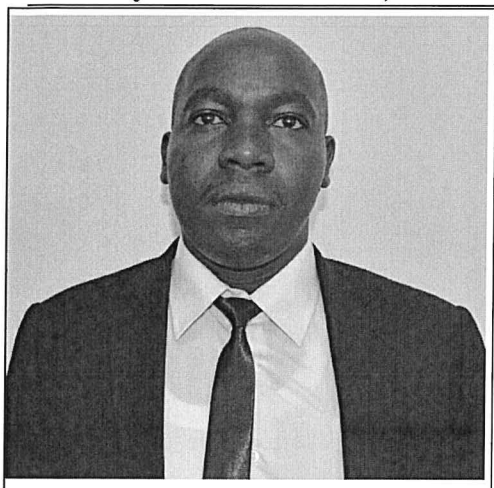
Mr. Taiy initially headed the docket of Agriculture before being moved to head the department of **Tourism, culture & social welfare**



Mrs. Teresa Morogo - CECM, Administration, Public Service & E-Government

Mrs. Teresa Morogo is
A human resource practitioner who is licensed to practice HR by the Institute Of Human Resource Management.
She has worked with several public in institution for close to twenty years.
She holds a BSc. Degree from University of Eastern Africa, Baraton.
She has a post-Graduate Diploma in Business Management(KIM).She is a master's holder with specialization in Human Resource Management From Egerton University
She formerly worked at university of Eldoret and was the head of HR and Administration at KALRO-Sugar resource Institute.





Mr. Elly Kurgat - CECM, Sports, Youth Affairs & Arts.

Mr. Elly Kurgat is an Agribusiness Management graduate who has demonstrated experience developing intervention strategies that addresses youth radicalization in high risk environments.

He has practical experience designing, sourcing funds and implementing ideas geared towards addressing youth unemployment.

He is credited with the generation and development of the Youth Agribusiness Incubation centers that trains, mentors and support Youth Led Initiatives in the Agribusiness Sector.

Elly has been extensively involved in community youth mentorship programmes and initiatives and has widely consulted with international donor agencies on multi-cultural projects and supported their implementations, simultaneously.

Recently, he consulted as a Youth Sector Specialist in the development of the Kenya Investment Mechanism; a funded programme that aims at boosting investments and business development by the youth by $1M in five years.

He has also worked with Agricultural Development Corporation.

1.0 COMMENTARY BY THE CECM, FINANCE AND ECONOMICPLANNING

It is my pleasure to present the Financial Statement for the County Government of Nandi for the year ended 30th June 2019. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance.
The devolved system of governance consists of the National Government and 47 County Governments.

VI. Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Nandi County includes Health and Sanitation Revenues, Vehicle Parking Fees, Business Permits, Kiborgok tea proceeds liquor licensing, House and stall Rents, Cesses,, Plot Rents, Agriculture ,Market/Trade Centre fees ,Slaughter Houses Administration ,Sewerage and water, Cattle dips/veterinary and Miscellaneous

The County continues to explore new and innovative ways of increasing its own source revenue collections. Some of the steps that the County has taken towards improving its revenue collection include:

1) Automation of revenue collection system

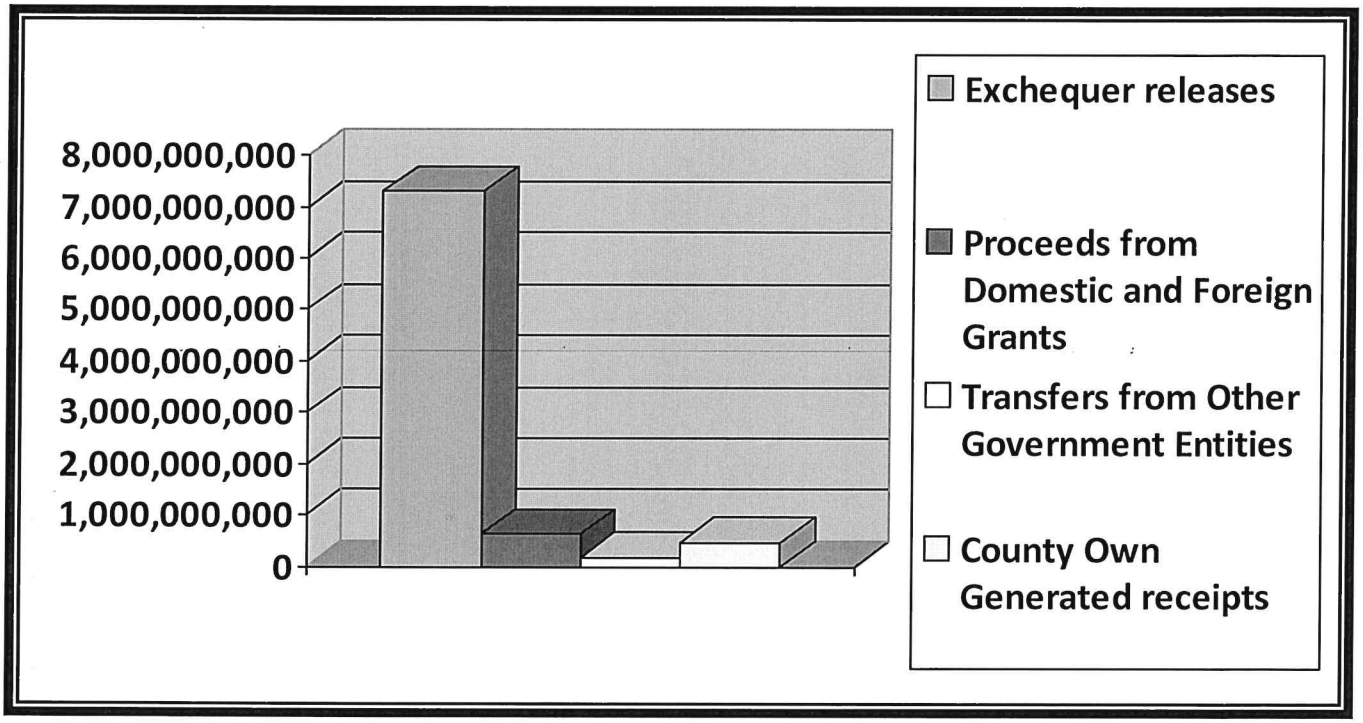
VII. Financial Performance

a) Revenue

In the year ended 30th June 2019, the County had projected revenues of Kshs 8,426,855,311 consisting of Kshs 459,293,246 from own sources and Kshs 7,824,955,662 from other sources ie equitable share, transfer from other government entities and proceeds from domestic and foreign grants.

A graphical representation of the revenue budget is as shown below:

Graph 1: Graphical Representation of the Budget



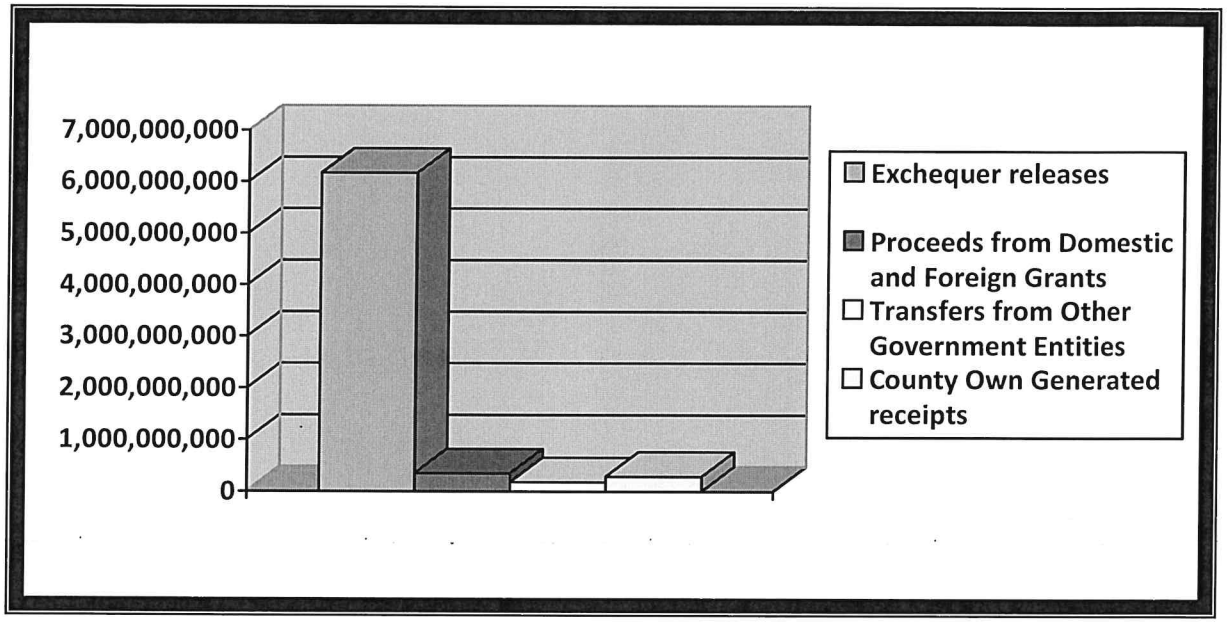
VIII. Figure 1: Nandi County revenue sources in FY 2018/2019

CARA revenues continue to form the largest part of our revenue budget, contributing 85% towards our budget. Our own generated revenues formed 5% of our budget. In order to plug in the deficit, we projected revenue from grants and transfer from other government entities of 7% and 3% respectively of our budget.

Out of the projected revenue, the County was able to realize Ksh**7,858,805,591** in actual revenues, representing 93% performance. This performance increased by 10% compared to previous financial year. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Budgeted(Kshs)	Actual (Kshs)	Realisation (%)
Exchequer releases	6,712,019,937	6,486,007,945	97%
Proceeds from Domestic and Foreign Grants	528,324,626	360,532,666	68%
fund balance brought forward	548,620,876	548,620,876	100%
Transfers from Other Government Entities	178,596,626	177,409,091	99%
County Own Generated receipts	459,293,246	286,235,013	62%
TOTAL	**8,426,855,311**	**7,858,805,591**	**93%**

Graph 2: Revenue Performance in FY 2018/2019

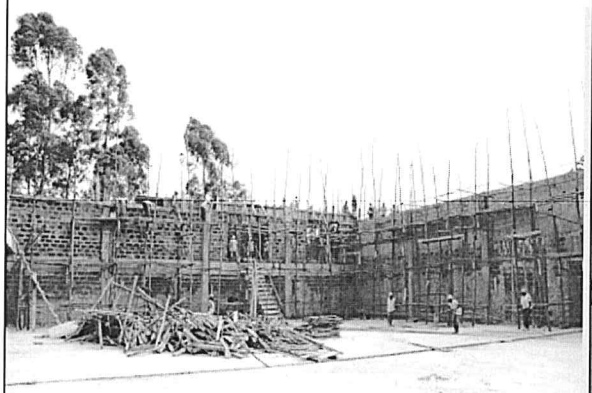


b) Payments

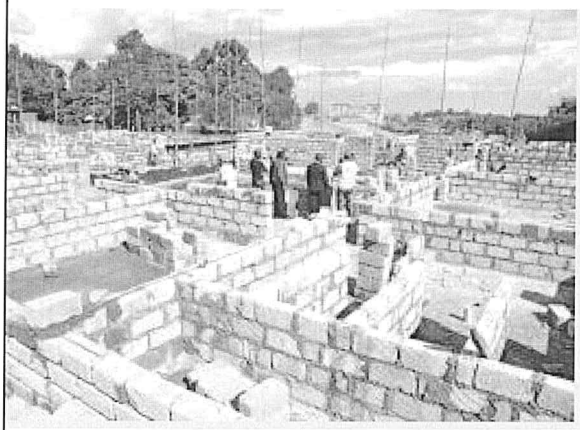
Our total expenditure for the year amounted to Ksh 6,900,683,890 comprising of recurrent, other grants and transfers and development.

Some of the development projects in FY 2018/2019 included the following:

KABIYET COOLING PLANT



MODERN TRAINING CAMP AT KAPSABET



CONSTRUCTION OF KAPSABET COUNTY REFERAL HOSPITAL

CONSTRUCTION OF THE FIRST TRAUMA CENTRE GETS OFF THE GROUND

IX. Figure 2: County Government Flagship projects completed in FY 2018/2019

c) Cash flows

In the FY 2018/2019, we did not experience cash flow disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury. The cash and cash equivalents decreased from Kshs548,620,876 as at 30th June 2018 to Kshs 352,650,792 as at 30th June2019.

d) Accounts receivables

Imprest management is a critical area of focus in Nandi County Government. Our aim is to adhere to the PFM regulations on imprest management. However we appreciate that there is still room for improvement in this area. The main challenge has been to get timely accounting for imprests by officers.

e) Pending bills

The total pending bills remain at a tune of Kshs 1,634,366,456. Our focus as a County is to settle bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of the same.

f) Fixed assets

Nandi County Government has made significant investments in fixed assets since its inception in 2013. Additionally, we inherited some assets from the defunct local authorities. A newly developed asset management system has started function and currently we are in process of tagging county assets, which we hope to finalize in FY 2019/2020. The system has among other things incorporated physical verification of all assets, valuation of assets and maintenance of an asset register.

Generally FY 2018/2019 was a good year. Tremendous progress was made and the momentum has been created to enable Nandi County Government continues on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I also want to thank my colleagues, the County Executive Committee Members in charge of all the other departments, for their teamwork and having worked tirelessly to ensure that County Government Nandi delivers.
I thank all staff in the entire County Government for their continued commitment and dedication through hard work in delivering services to the people of Nandi County and ensuring that Nandi County remains the source of champions.

Sign

CECM Finance and Economic Planning

2.0 STATEMENT OF CORPORATE GOVERNANCE

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

The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CECM) Member. The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

I. The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative arm in the County. It also plays an oversight role in ensuring that the County resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee

Budget and Appropriations Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

No	Name	Position	Period served
1	Hon Walter Teno	Chairperson	27th Dec 2017 to 30th June 2018
2	Hon Rael Rotich	Vice chairperson	27th Dec 2017 to 30th June 2018
3	Hon Januarious Kering	Member	27th Dec 2017 to 30th June 2018
4	Hon Paul Sanga	Member	27th Dec 2017 to 30th June 2018
5	Hon Magrate Nyauntu	Member	27th Dec 2017 to 30th June 2018

1. Table 3: **Budget and Appropriations Committee**

Public Accounts Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No	Name	Position	Period served
1	Hon Jackson Swadi	Chairperson	27th Dec 2017 to 30th June 2018
2	Hon Hillary Serem	Vice chairperson	27th Dec 2017 to 30th June 2018
3	Hon Pius Muray	Member	27th Dec 2017 to 30th June 2018
4	Hon Willy Maru	Member	27th Dec 2017 to 30th June 2018
5	Hon Cynthia Muge	Member	27th Dec 2017 to 30th June 2018

1. Table 4: **Public Accounts Committee**

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held Public participation where different stakeholders were invited for information sharing. This communication is is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

3.0 STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Nandi County Government complied with this requirement and submitted the quarterly reports within the stipulated timelines.

b) Fiscal responsibilities – Section 107 of the PFM Act (2012) Spells out the requirements of the County Treasury in enforcing fiscal responsibility.

"The County Government's recurrent expenditure shall not exceed the County government's total revenue" – in FY 2018/2019, Nandi County Government complied with this requirement whereby the recurrent expenditure was Kshs **5,101,954,348** against total revenues of kshs **5,206,591,734**

- "A minimum of thirty percent of the County Government's budget shall be allocated to the development expenditure" – in FY 2018/2019, Kshs 3,220,263,577 (38%) was allocated to development expenditure against a total budget of Kshs 8,426,855,311

4.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CECM) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 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 Government; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Government; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CECM member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CECM member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2019, and of its financial position as at that date. The CECM member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial controls.

The CECM member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CECM member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

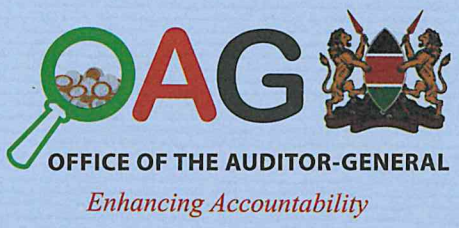
4.1 . Approval of the financial statements

The County Government's financial statements were approved and signed by the CECM member for Finance on 19th July 2019.

County Executive Committee member – Finance and Economic Planning

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NANDI FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nandi set out on pages 1 to 34, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nandi 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 the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Erroneous Presentation of Exchequer Releases

The statement of receipts and payments reflects Exchequer releases totaling Kshs.6,846,540,611 which include equitable share of Kshs.6,486,007,945 and donor funds released through the Exchequer totaling Kshs.360,532,666, as disclosed in Note 1a and 1c to the financial statements. Included in the equitable share balance of Kshs.6,486,007,945 is Kshs.729,551,945 received in the month of July, 2019 after the end of the financial year and therefore the receipts belong to the 2019/20 financial year.

In the circumstance, the presentation of equitable share balance of Kshs.729,551,945 reflected in the statement of receipts and payments for the year ended 30 June, 2019 is incorrect.

2. Unexplained Variance of Transfers to Other Government Entities

The statement of receipts and payments reflects Kshs.177,409,091 being transfers from other government entities - Road Maintenance Levy Fund (RMLF), as further disclosed

in Note 3 to the financial statements. However, bank statements and requisitions to The National Treasury reflect receipts totaling Kshs.235,000,000 resulting to a variance of Kshs.57,590,909 which Management has not explained.

In addition, although Management is required to prepare accounts for the RMLF grants to show execution of the approved annual work plan, this was not done during the year under review. As a result, financial statements on the use of the grants during the year were not presented for audit.

Consequently, the accuracy and completeness of transfers from other government entities balance totaling Kshs.177,409,091 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been be confirmed.

3. Unconfirmed Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects an aggregate cash and cash equivalents balance totaling Kshs.352,583,562, as further disclosed in Note 21A to the financial statements. However, cash balances, if any, held as at 30 June, 2019 in the following five(5) revenue bank accounts operated by the County Executive have not been disclosed in the financial statements:

Account Number		Account Name	Bank
1.	01141594313800	Nandi County NHIF Nandi Hills County Hospital	Co-operative Bank
2.	01141594316300	Nandi County NHIF Meteitei Sub District Hospital	Co-operative Bank
3.	01141594316400	Nandi County NHIF Kaptumo Sub District Hospital	Co-operative Bank
4.	01141329212200	Kapsabet District Hospital Account	Co-operative Bank
5.	01141329282900	Chepterwai Sub-District Hospital Account	Co-operative Bank

In the circumstance, the accuracy and completeness of cash and cash equivalents balance amounting to Kshs.352,583,562 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

4. Unconfirmed Fixed Assets Balance

The summary of fixed assets register disclosed in Annex 5 to the financial statements indicates that the aggregate value of the County Executive's fixed assets as at 30 June, 2019 amounted to Kshs.5,909,468,026. However, as in the previous financial year, the fixed assets register was not availed for audit review.

As a result, the accuracy, completeness, existence and ownership by the County Executive of assets totaling Kshs.5,909,468,026 reflected in the statement of assets and liabilities as at 30 June, 2019 have not been confirmed.

5. Unconfirmed Delivery of Murram

The statement of receipts and payments reflects acquisition of assets totaling Kshs.1,991,372,897, as further reflected in Note 17 to the financial statements. The balance includes expenditure on construction of roads totaling Kshs.885,343,780 which in turn includes Kshs.6,740,000 spent on procurement of murram from various land owners. However, the following anomalies were noted in regard to the balance:

i. Examination of procurement records indicated that the consignments of the murram were delivered before the respective contracts were signed with the landowners.

ii. No Bills of Quantities (BOQs) were prepared to determine the estimated quantities of murram to be procured.

iii. Inspection and acceptance certificates were not prepared upon delivery of the murram, which omission suggested that the consignments were not inspected by Management before they were paid for.

iv. The length of roads on which the murram was used was not disclosed.

v. Examination of work tickets for vehicles reported to have ferried the murram indicated that the vehicles were stationary on the dates they were cited to have been used.

vi. Project monitoring and evaluation reports did not capture the road works on which the murram reported to have been supplied was used on.

In the circumstances, the supply and use of murram costing Kshs.6,740,000 included in the acquisition of assets totaling Kshs.1,991,372,897, reflected in the statement of receipts and payments for the year under review has not been confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Nandi 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. Except for the matters described in the Basis for Qualified Opinion section, I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis of Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Budgetary Performance

The summary statement of appropriation recurrent and development combined indicates that the final budget for the County Executive of Nandi for the year ended 30 June, 2019 amounted to Kshs.8,426,855,311,comprised of Kshs.5,206,591,734 and Kshs.3,220,263,577 as allocation for recurrent and development expenditures respectively. Actual expenditure for the recurrent vote was Kshs.5,101,954,348 resulting to under-absorption of Kshs.816,063,125 equivalent to 25% of the budget whereas the development vote expenditure totaled Kshs.2,404,200,452 which resulted to under-absorption of Kshs.104,637,386 equivalent to 2% of the budget. The aggregate under-absorption amounted to Kshs.920,700,512 or 11% of the total budget.

The under-absorption of funds meant that some of the goods and services that the residents of Nandi County had expected to receive from the County Executive during the year under review were not realized.

Further, examination of expenditure records indicated that Management incurred Kshs.319,632,969 on domestic travel and subsistence during the year which resulted in over-expenditure of Kshs.96,597,625 equivalent to 43% of the budget for the item amounting to Kshs.223,035,344.The over-expenditure was incurred without approval by the County Assembly.

In the circumstances, budgetary controls were not adhered to.

No plausible explanation has been provided by Management for this irregularity that resulted in diversion of funds budgeted to provide goods and services to the residents of Nandi County.

2. Accumulation of Pending Bills

Note 24.1 to the financial statements reflects other important disclosures in respect to pending accounts payables totaling Kshs.1,634,366,456 as at 30 June, 2019, as further analyzed under Annex 2 to the financial statements. The very large balance of unpaid bills contravenes Treasury Circular Ref. AG 3/101/75 which requires Accounting Officers, to ensure prudent use of resources and avoid accumulation of pending bills.

Further, included in the balance are bills totaling Kshs.39,440,972 that had not been incurred as at 30 June, 2019 as works on the respective projects had not started. No

plausible explanation has been provided by Management for inclusion of the amounts in the pending bills list.

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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, 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. Delay in Implementation of Projects

Examination of budget records examined indicated that the County Executive allocated Kshs.1,390,259,406 to finance implementation of four hundred and ninety-one (491) development projects during the year under review. However, at the time of the audit in October 2019, only one (1) of the projects had been completed, but it had not been put to use. One hundred and ten (110) projects were ongoing, whereas works on the remainder three hundred and ten (310) were yet to commence.

In view of the unsatisfactory performance in implementing the projects, the residents of Nandi County did not obtain any tangible service or value from the 491 projects planned for execution by the County Executive during the year.

No plausible explanation has been provided by Management for the unsatisfactory performance.

Failure to implement the projects hampered realization of the County Integrated Development Plan, the Second Medium Term Plan as well as Kenya Vision 2030.

2. Stalled Project on Construction of Nandi County Governor's Office

In December, 2013, the County Executive hired a contractor to build the County Governor's Office at a cost of Kshs.103,383,420. Thereafter, the contract was varied to accommodate an additional floor at a cost of Kshs.21,191,200 equivalent to 20.5% of the original contract price. At the time of the audit in November, 2019, payments totaling Kshs.97,685,287 had been made to the contractor. However, the contractor was not on site and available information indicated that the project had stalled. In addition, although the County budget for the year under review had Kshs.55,000,000 allocated to the project, the sum was reallocated to other expenditure items in the Supplementary Estimates for the year.

In view of the delay in completion of the project, no value has been obtained on funds totaling Kshs.97,685,287 spent on the incomplete works as at 30 June, 2019. Further, in view of the delay, the cost of the project could rise further due to inflationary and other causes.

3. Unconfirmed Supply of Construction Materials for Early Childhood Development Centers (ECDCs)

As previously reported, the County Executive initiated construction of sixty (60) Early Childhood Development (ECD) Centres, in each of the County's 30 (thirty) Wards. Each Centre was designed to include two classrooms and an office. Local Technical and Vocational Educational Training (TVET) college students were hired to carry out the works.

Verification of documents presented for audit indicated that Kshs.114,381,164 was spent on procurement of construction materials. However, the Bills of Quantities and the Engineer's Estimates as well as procurement records such as quotations and tender evaluation records were not availed for audit verification.

Available records indicated that the suppliers, on the instructions issued by the Chief Officer for Education Research and Vocational Training, delivered the materials directly to construction sites. However, examination of records on the supplies indicated that the Procurement Officer at the County Headquarters signed the receipt vouchers without verifying the deliveries to confirm that the physical supplies tallied with the quantities and quality of orders placed, and the payments made to the suppliers.

As a result of the omissions, it was not possible to confirm, whether all the supplies paid for were received at the project sites.

The project completion status report as at 310 April, 2020 indicated that all the Centres were at 80% level of completion. Further, payments made for the materials as at 30 June, 2019 totaled Kshs.114,381,165 against the contract cost amounting to Kshs.114,500,000 although the works were ongoing. Therefore, 99.8% of the project sum had been paid to the contractor with an estimated 20% of contracted works still to be done. As a result, a cost overrun may have to be incurred to complete the pending works.

No plausible explanation has been provided by Management for the imprudent handling of the project supplies and execution of works, and for the cost overrun.

4. Delayed Construction of Milk Processing Plant

During the year under review, the County Government of Nandi entered into a contract for construction of Nandi Co-operative Creameries Dairy plant at Kabiyet Ward at a contract price of Kshs.19,845,132. The contract period was for a fixed term of ten (10) months effective from the date of the agreement. As at 30 April, 2020, only one works

certificate amounting to Kshs.11,739,694 issued on 17 May, 2019 had been paid. Although the project was originally scheduled to be completed and handed over to the County Executive in October, 2019, physical verification of the works on 16 October indicated that the contractor was working on the lintels and walling structure before embarking on roofing. Management did not explain the reason for the delayed completion of the Project and further, no evidence was provided to confirm that the contract had been extended.

Delay in completion of the project has denied farmers in the County services for processing and value addition to their milk products. In addition, since the contract was not renewed, contractual risks and liabilities that may arise before the works are completed have increased.

5. Failure to Establish County Emergency Fund

Contrary to Section 110 of the Public Finance Management Act, 2012, the County Executive had not established a County Emergency Fund. The Public Financial Management Act 2012 states that the County Executive Committee may, with the approval of the County Assembly, establish an emergency fund for the County Government under the name " County Emergency Fund" and the Fund should consist of monies appropriated by the County Assembly to the Fund through an appropriation law.

In the absence of the Emergency Fund, the County Executive may not be adequately prepared to tackle emergencies that may occur in the County.

6. Compensation of Employees

(i) Non-Compliance to the Constitution of Kenya on Composition of Staff

A review of the staff establishment at the Nandi County Executive indicated that out of the total staff establishment comprising of 4,234, employees, 3,994 or 94% of the staff were from the dominant community in the County, leaving only 6% of the jobs available to other Kenyan communities. This was contrary to Article 232(1)(h) of the Constitution of Kenya which provides that public service entities should represent the diversity of the people of Kenya.

No plausible explanation has been provided by Management for the irregularity.

(ii) Excessive Salary Deductions

Section 19(3) of the Employment Act, 2007 provides that deductions made on the salaries of employees should not exceed two-thirds of net pay. However, examination of payroll records indicated that net monthly pay for several employees of the County Executive of Nandi was less than one-third of their respective salaries. In aggregate the sampled staff earned Kshs.3,944,961 instead of a minimum two-thirds of their net pay amounting to Kshs13,423,289 resulting to excess deductions totaling Kshs.9,478,328.

No plausible explanation was provided by Management for allowing the excessive deductions that put the staff at risk of pecuniary embarrassment.

7. Irregular Travel Allowance Payment to Members of the County Assembly

Examination of expenditure records on domestic travel and subsistence indicated that during the year under review, a sum of Kshs.2,898,000 was spent on travelling allowances paid to 41 Members of the County Assembly(MCAs) who attended a workshop in Mombasa. Payment of allowances from the funds allocated to the County Executive was irregular since the County Assembly had its own budget for travel and subsistence.

As a result, of the irregular payment, the MCAs were made to assume oversight on monies they had directly benefited from, which action hampered good governance in the County Government.

8. Failure to Maintain a Deposits and Retentions Register

The statement of receipts and payments for the year ended 30 June, 2019 reflects payments on acquisition of assets totaling Kshs.1,991,372,897, as further reflected in Note 17 to the financial statements. The balance includes expenditure totaling Kshs.1,641,263,761 spent on various civil works including construction as well as refurbishment of buildings and roads and other infrastructure.

Further, no monies were set aside from payments made to the contractors to cover for any defects noted during each contract's defects liability period. In addition, Management did not operate a separate bank account for deposits and retentions as required in public financial regulations.

In the circumstance, Management failed to adhere to regulations and put public funds at risk of loss in the event contractors failed to execute works as expected.

9. Insufficient Information and Delay in Use of Leased Medical Equipment

In February, 2015, the County Executive signed a Memorandum of Understanding with the National Government for provision of medical equipment and related services. The equipments were to be procured by the National Government and thereafter supplied to the County in several lots as follows: Lot 1 - Theatre Equipment, Lot 2 - Theatre Sterilization Equipment, Lot 5- Renal Dialysis Equipment, Lot 6 - Intensive Care Unit Equipment and Lot 7- Radiology /Imaging Equipment.

Records presented for audit indicated that as at October 2018, lease rental payments made by the County Executive totaled Kshs.390 million. However, the values of the equipment supplied were not reflected in the County's asset records and therefore the criteria used to charge the lease rentals could not be confirmed.

In addition, Lot 6 which was for supply of intensive care unit equipment, was not delivered. As a result, Nandi County did not establish an Intensive Care Unit as expected.

Further, as shown in the table below, several equipments had not been put to use at the time of the audit in November, 2019:

Equipment	Location	Reason why Equipment not in use.
C-Arm	Kapsabet Hospital	Insufficient space in the theatre where the equipment would have been used.
C-Arm	Nandi Hills Hospital	Intended for use in the Maternity Theatre but renovations and upgrade of the theatre were delayed. The works were ongoing at the time of the audit.
X-Ray Fixed Equipment	Kapsabet and Nandi Hills Hospital	Electric power supply was not upgraded to the level required for use of the equipment.
Power Backup Equipment- Converters, UPS and Battery units	Kapsabet and Nandi Hills Hospitals	Power supply available not sufficient. Upgrade of the supply was ongoing at the time of the audit.

In view of these anomalies, the valuation of the assets obtained through the Scheme, and validity of the lease payments totaling Kshs.390,0000 could not be confirmed. Also, it was not possible to establish whether Nandi County received value for money on the lease payments.

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 Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Mix-up of Revenue Management System Data

The revenue management system operated by the County Executive groups transactions into six main components and is connected to banking , point-of-sale and mobile money (Mpesa) payment systems. Upon validation of a payment, the system automatically generates an identity number, transaction number, payee, date of payment and issues out an electronic receipt. However, examination of sampled data indicated that some transactions shared bank and Mpesa transaction numbers in that one bank deposit number or Mpesa confirmation number supported multiple transactions. No plausible explanation was provided by Management for these occurrences.

The anomalies hampered verification of transactions to ensure all revenues were accounted for. As a result, internal control on revenue collection and accounting was not effective.

2. Staff not Captured in Integrated Personnel and Payroll Database (IPPD)

A review of the payrolls for the year under review indicated that the County Executive maintained an Integrated Personnel and Payroll database (IPPD) and manual payrolls for each department. The manual payroll records reflected salaries totaling Kshs.261,102,931 paid to 725 employees from various departments and processed through an electronic spreadsheet. Management did not provide a plausible explanation for omission of the staff from the IPPD payroll.

In view of the omission, internal controls on salary payments made by the County Executive through the manual system were weak as the spreadsheets used to process the payments were vulnerable to error and manipulation.

The audits 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability 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 Executive, 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 County Executive's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 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 Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

17 December, 2020

1. FINANCIAL STATEMENTS

1.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2018-2019 KShs	2017-2018 restate KShs	2017-2018 Kshs
RECEIPTS				
Exchequer releases	1	6,846,540,611	4,478,411,036	4,314,625,378
Proceeds from Domestic and Foreign Grants	2	-		161,936,642
Transfers from Other Government Entities	3	177,409,091	166,562,969	195,845,363
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Proceeds from Sale of Assets	6	-	-	-
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	286,235,013	197,886,883	197,886,883
Returned CRF issues	10	-	-	-
TOTAL RECEIPTS		**7,310,184,715**	**4,842,860,889**	**4,870,294,267**
PAYMENTS				
Compensation of Employees	11	2,853,606,088	2,239,979,936	2,239,979,936
Use of goods and services	12	1,393,082,676	1,305,538,664	1,305,538,664
Subsidies	13	-		-
Transfers to Other Government Units	14	840,570,909	937,793,951	89,000,000
Other grants and transfers	15	427,522,230	25,908,043	158,408,043
Social Security Benefits	16	-	-	-
Acquisition of Assets	17	1,991,372,897	570,151,348	570,151,348
Finance Costs, including Loan Interest	18	-	-	-
Repayment of principal on Domestic and	19	-	-	-
Other Payments	20	-	-	-
TOTAL PAYMENTS		**7,506,154,799**	**5,079,371,942**	**4,363,077,990**
SURPLUS/DEFICIT		**(195,970,084)**	**(236,511,053)**	**507,216,276**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20th January 2020 and signed by:

Chief Officer Finance
Name: Meshack K Malakwen

Director Finance
Name: CPA Hellen Kemboi
ICPAK Member Number:11936

1.2. STATEMENT OF ASSETS AND LIABILITIES

		2018-2019	2017-2018 restated	2017-201
	Notes	KShs	Kshs	KSh
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances12	21A	352,583,562	548,556,708	548,556,708
Cash Balances	21B	67,230	64,168	64,168
Total Cash and cash equivalent		**352,650,792**	**548,620,876**	**548,620,876**
Accounts receivables – Outstanding Imprests	22	-	-	-
TOTAL FINANCIAL ASSETS		**352,650,792**	**548,620,876**	**548,620,876**
FINANCIAL LIABILITIES				
Accounts Payables – Deposits and retentions	23	0	0	**(743,727,329**
NET FINANCIAL ASSETS		**352,650,792**	**548,620,876**	**1,292,348,20**
REPRESENTED BY				
Fund balance b/fwd	24	548,620,876	785,131,929	785,131,92
Prior year adjustments	25	-		
Surplus/Deficit for the year		(195,970,084)	(236,511,053)	507,216,276
NET FINANCIAL POSITION		**352,650,792**	**548,620,876**	**1,292,348,205**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20th January 2020 and signed by:

Chief Officer Finance
Name: Meshack K Malakwen

Director Finance
Name: CPA Hellen Kemboi
ICPAK Member Number:11936

1.3. STATEMENT OF CASH FLOWS

	Notes	2018-2019 KShs	2017 – 2018 restated KShs	2017 – 2018 KShs
Receipts from operating income				
Exchequer Releases	1	6,846,540,611	4,478,411,036	4,314,625,378
Proceeds from Domestic and Foreign Grants	2	-	-	
Transfers from Other Government Entities	3	177,409,091	166,562,969	195,845,363
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	286,235,013	197,886,883	197,886,883
Returned CRF issues	10	-	-	-
Payments for operating expenses				
Compensation of Employees	11	(2,853,606,088)	(2,239,979,936)	(2,239,979,936)
Use of goods and services	12	(1,393,082,676)	(1,305,538,664)	(1,305,538,664)
Subsidies	13	-	-	-
Transfers to Other Government Units	14	(840,570,909)	(937,793,951)	(89,000,000)
Other grants and transfers	15	(427,522,230)	(25,908,043)	(158,408,043)
Social Security Benefits	16	-	-	-
Finance Costs, including Loan Interest	18	-	-	-
Other Payments	20	-	-	-
Adjusted for:				
Adjustments during the year		-	-	
Net cash flow from operating activities		**1,795,402,813**	**333,640,295**	**1,077,362,624**
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	6	-	-	-
Acquisition of Assets	17	(1,991,372,897)	(570,151,348)	(570,151,348)
Net cash flows from Investing Activities		**(1,991,372,897)**	**(570,151,348)**	**(570,151,348)**
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-
Net cash flow from financing activities				
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(195,970,084)**	**(236,511,053)**	**507,216,276**
Cash and cash equivalents at BEGINNING of the year	21	**548,620,876**	**785,131,929**	**785,131,929**
Cash and cash equivalents at END of the year	24	**352,650,792**	**548,620,876**	**548,620,876**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 20th January 2020 and signed by:

Chief Officer Finance
Name: Meshack K Malakwen

Director Finance
Name: CPA Hellen Kemboi
ICPAK Member Number:11936

1.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,569,413,534	142,606,403	6,712,019,937	6,486,007,945	226,011,992	97%
Proceeds from Domestic and Foreign Grants	528,324,626	-	528,324,626	360,532,666	167,791,960	68%
fund balance brought forward	548,620,876		548,620,876	548,620,876	-	100%
Transfers from Other Government Entities	178,596,626	-	178,596,626	177,409,091	1,187,535	99%
County Own Generated receipts	459,293,246	-	459,293,246	286,235,013	173,058,233	62%
TOTAL	**8,284,248,908**	**142,606,403**	**8,426,855,311**	**7,858,805,591**	**568,049,720**	**93%**
PAYMENTS						
Compensation of Employees	2,849,267,766	27,384,218	2,876,651,984	2,853,606,088	23,045,896	99%
Use of goods and services	1,421,466,894	(27,384,218)	1,394,082,676	1,393,082,676	1,000,000	100%
Other grants and transfers	573,580,519	-	573,580,519	427,522,230	146,058,289	75%
Acquisition of Assets	2,499,192,654	142,606,403	2,641,799,057	1,991,372,897	650,426,160	75%
Transfers to Other Government Entities	940,741,075	-	940,741,075	840,570,909	100,170,166	89%
TOTAL	**8,284,248,908**	**142,606,403**	**8,426,855,311**	**7,506,154,799**	**920,700,512**	**89%**
SURPLUS/(DEFICIT)	**(0)**	-	**(0)**	**352,650,792**	**(352,650,792)**	**0**

(a) *The 99% utilization in receipts of* Transfers from Other Government Entities *was due to timely disbursement by national treasury*

(b) *The 62% utilization in receipts of* County Own Generated receipts was an increment from the previous financial year due upgrade of the revenue collection system

(c) *The 99% utilization of compensation of employees was majorly attributed to conversion of the casual employees into contract terms hence better terms*

The entity financial statements were approved on 20th January 2020 and signed by:

Chief Officer Finance
Name: Meshack K Malakwen

Director Finance
Name: CPA Hellen Kemboi
ICPAK Member Number:11936

1.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,540,205,562	-	4,540,205,562	4,540,205,562	1	100%
Proceeds from Domestic and Foreign Grants	207,092,926	-	207,092,926	133,222,490	73,870,436	64%
Transfers from Other Government Entities	-	-	-	-	-	0%
County Own Generated receipts	459,293,246	-	459,293,246	286,235,013	173,058,233	62%
TOTAL	**5,206,591,734**	-	**5,206,591,734**	**4,959,663,065**	**246,928,670**	**95%**
PAYMENTS						
Compensation of Employees	2,849,267,766	27,384,218	2,876,651,984	2,853,606,088	23,045,896	99%
Use of goods and services	1,421,466,894	(27,384,218)	1,394,082,676	1,393,082,676	1,000,000	100%
Other grants and transfers	190,678,155	-	190,678,155	170,398,821	20,279,334	89%
Transfers to Other Government Entities	745,178,919		745,178,919	684,866,763	60,312,156	92%
TOTAL	**5,206,591,734**	-	**5,206,591,734**	**5,101,954,348**	**104,637,387**	**98%**

(a) *The 100% utilization in receipts of* exchequer release *was due to timely disbursement by national treasury*

(b) *The 62% utilization in receipts of* County Own Generated receipts was an increment from the previous financial year due upgrade of the revenue collection system

(c) *The 99% utilization of compensation of employees was majorly attributed to conversion of the casual employees into contract terms hence better terms*

The entity financial statements were approved on 20th January 2020 and signed by:

Chief Officer Finance
Name: Meshack K Malakwen

Director Finance
Name: CPA Hellen Kemboi
ICPAK Member Number:11936

1.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,029,207,972	142,606,403	2,171,814,375	1,945,802,384	226,011,992	90%
Proceeds from Domestic and Foreign Grants	321,231,700	-	321,231,700	227,310,176	93,921,524	71%
Transfers from Other Government Entities	178,596,626	-	178,596,626	177,409,091	1,187,535	99%
Unspent funds	548,620,876		548,620,876	548,556,708	64,168	100%
TOTAL	**3,077,657,174**	**142,606,403**	**3,220,263,577**	**2,899,078,359**	321,185,219	**90%**
PAYMENTS						
Other grants and transfers	382,902,364	-	382,902,364	257,123,409	125,778,955	67%
Acquisition of Assets	2,499,192,654	142,606,403	2,641,799,057	1,991,372,897	650,426,160	75%
Transfers to Other Government Entities	195,562,156	-	195,562,156	155,704,146	39,858,010	80%
TOTALS	**3,077,657,174**	**142,606,403**	**3,220,263,577**	**2,404,200,452**	**816,063,125**	**75%**
SURPLUS/(DEFICIT)	-	-	-	-	-	-

(a) *The 90% utilization in receipts of Transfers from exchequer releases was due to timely disbursement by national treasury*

(b) *The 99% utilization in receipts of Transfers from Other Government Entities was due to timely disbursement by fund donor.*

The entity financial statements were approved on 20th January 2020 and signed by:

Chief Officer Finance
Name: Meshack K Malakwen

Director Finance
Name: CPA Hellen Kemboi
ICPAK Member Number:11936

1.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018-2019		2018-2019	2018-2019	
	KShs	KShs	KShs	KShs	KShs
4413-Nandi - Devolved Units and Special Programs					
Sub-County Administration	373,515,671.00	-	373,515,671.00	197,845,360.80	175,670,310.20
Town Administration Section	168,792,680.00	-	168,792,680.00	166,087,267.50	2,705,412.50
Grand Total	542,308,351.00	-	542,308,351.00	363,932,628.30	178,375,722.70
4411-Nandi- County Executive	-	-	-	2,011,740.00	-2,011,740.00
Default Value (Non-Departmental)					
Office of Governor	376,944,398.00	-	376,944,398.00	341,385,715.80	35,558,682.20
4417-Nandi - Youth Affairs &sports					
Youth Affairs	50,747,832.00	-	50,747,832.00	60,481,739.25	-9,733,907.25
Gender and Social Services	13,535,000.00	-	13,535,000.00	6,533,765.80	7,001,234.20
sports	105,000,000.00	-	105,000,000.00	-40,585,320.00	145,585,320.00
Grand Total	169,282,832.00	-	169,282,832.00	26,430,185.05	142,852,646.95
4421 - Nandi -Trade and Investment					
Weights and measures	1,769,000.00	-	1,769,000.00	729,100.00	1,039,900.00
Industrial,SME development	50,000,000.00	-	50,000,000.00	29,500,000.00	20,500,000.00
Markets	96,048,779.00	-	96,048,779.00	74,289,830.15	21,758,948.85
Grand Total	147,817,779.00	-	147,817,779.00	104,518,930.15	43,298,848.85
4414 - Nandi - Health					
Public Health and Sanitation	1,493,713,731.00	-	1,493,713,731.00	1,482,692,180.60	11,021,550.40
Preventive Health Services	350,000,000.00	-	350,000,000.00	85,936,300.00	264,063,700.00
Curative Health Services	625,328,179.00	-	625,328,179.00	433,973,969.00	191,354,210.00

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018-2019		2018-2019	2018-2019	
Grand Total	2,469,041,910.00	-	2,469,041,910.00	2,002,602,449.60	466,439,460.40
4418 - Education and Vocational Training					
Default Value (Non-Departmental)	-	-	-	6,437,500.00	-6,437,500.00
Pre-education and care services	529,397,623.00	-	529,397,623.00	430,227,832.60	99,169,790.40
Vocational trainnning	72,113,800.00	-	72,113,800.00	36,335,462.00	35,778,338.00
Grand Total	601,511,423.00	-	601,511,423.00	473,000,794.60	128,510,628.40
4423 - Nandi - County Assembly					
Default Value (Non-Departmental)	-	-	-	41,097,033.40	-41,097,033.40
County assembly service board	-	-	-	161,614,297.30	4,664,809.70
Administration Section	600,149,812.00	-	600,149,812.00	579,080,919.95	21,068,892.05
Grand Total	766,428,919.00	-	766,428,919.00	781,792,250.65	-15,363,331.65
4415 - Nandi - Agriculture					
Livestock and Veterinary	505,230,163.00	-	505,230,163.00	258,417,227.30	246,812,935.70
Fisheries	2,551,000.00	-	2,551,000.00	2,222,800.00	328,200.00
Grand Total	839,927,644.00	-	839,927,644.00	556,621,823.90	283,305,820.10
4422 - Nandi - County Public Service					
Headquarters	27,437,960.00	-	27,437,960.00	25,803,497.25	1,634,462.75
Grand Total	27,437,960.00	-	27,437,960.00	25,803,497.25	1,634,462.75
4420 - Nandi - Roads					
Default Value (Non-Departmental)	-	-	-	2,003,000.00	-2,003,000.00
Roads and infrastructure	-	-	-	556,095,660.70	155,856,593.30

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018-2019		2018-2019	2018-2019	
Public works	183,339,465.00	-	183,339,465.00	157,168,504.00	26,170,961.00
Grand Total	895,291,719.00	-	895,291,719.00	715,267,164.70	180,024,554.30
4412 - Nandi - Finance and Economic Planning					
ICT	30,000,000.00	-	30,000,000.00	30,333,859.00	-333,859.00
Finance and Accounting	941,040,991.00	-	941,040,991.00	916,083,366.40	24,957,624.60
Grand Total	971,040,991.00	-	971,040,991.00	946,417,225.40	24,623,765.60
4419 - Nandi - Roads					
Default Value (Non-Departmental)	-	-	-	7,707,101.15	-7,707,101.15
Curative Health Services	-	-	-	-33,707.80	33,707.80
Enviromenta Protection	3,050,000.00	-	3,050,000.00	2,523,200.00	526,800.00
Natural resources and mining	64,218,195.00	-	64,218,195.00	62,255,564.95	1,962,630.05
Water	427,099,310.00	-	427,099,310.00	245,802,793.30	181,296,516.70
Survey	30,020,000.00	-	30,020,000.00	27,534,638.75	2,485,361.25
Grand Total	524,387,505.00	-	524,387,505.00	345,789,590.35	178,597,914.65
4416 - Nandi - Tourism					
Tourism	57,433,880.00	-	57,433,880.00	35,519,185.40	21,914,694.60
Culture	3,000,000.00	-	3,000,000.00	0	3,000,000.00
Co-operatives	35,000,000.00	-	35,000,000.00	0	35,000,000.00
Grand Total	95,433,880.00	-	95,433,880.00	35,519,185.40	59,914,694.60

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

1.8 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 imprest and salary advances and b) payables that include deposits and retentions.

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

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 County at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th July 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

1.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 - 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	1,385,077,945	-
Total Exchequer Releases for quarter 2	1,600,652,167	1,245,763,804
Total Exchequer Releases for quarter 3	1,507,265,091	1,475,536,019
Total Exchequer Releases for quarter 4	2,353,545,409	1,757,111,213
Total	**6,846,540,612**	**4,478,411,036**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	1,385,077,945	-
Total Equitable Share for quarter 2	1,396,044,000	1,173,874,000
Total Equitable Share for quarter 3	1,476,585,000	1,403,545,000
Total Equitable Share for quarter 4	2,228,301,000	1,709,773,000
Total	**6,486,007,945**	**4,287,192,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	17,111,250	21,279,949
World Bank – THUSCP	49,821,285	30,384,218
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	50,609,855
Kenya Devolution Support Programme	-	41,606,801
Youth Polytechnic support grant	-	29,282,394
Abolishment of user fees in health centres and dispensaries	18,086,363	18,055,819
Kenya Urban Support Programme	218,431,700	-
Agriculture Sector Development Support Project (ASDSP)	-	-
SIDA	7,003,592	-
Total	**360,532,666**	**191,219,036**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total			-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers from Central government entities		
RMLF	177,409,091	166,562,969
(insert name of budget agency)	-	-
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	**177,409,091**	**166,562,969**

PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 - 2018
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. PROCEEDS FROM FOREIGN BORROWINGS

	2018- 2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

5. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

6. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 – 2018
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. RETURNS OF EQUITY HOLDINGS

	2018 - 2019	2017 – 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

8. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 – 2018
	KShs	KShs
liqoure licencing	10,312,700	5,337,000
Rents House and stall	6,589,508	7,048,935
Kiborgok tea proceeds	13,205,201	17,616,629
Cesses	11,663,613	3,142,735
Business Permits	46,102,045	27,037,021
Land Rates	24,319,280	8,277,187
Plot Rents	2,036,359	1,546,106
Agriculture	3,604,807	5,908,025
Market/Trade Centre fees	14,615,695	10,390,273
Vehicle Parking Fees	30,601,568	34,176,091
Slaughter Houses Administration	167,545	796,790
Sewerage and water	1,516,235	646,116
Other Health and Sanitation Revenues	97,713,219	62,399,589
Cattle dips /veterinary	6,479,775	4,676,068
Miscellaneous	17,307,463	8,888,318
TOTAL	**286,235,013**	**197,886,883**

9. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	2,592,503,157	2,225,211,102
Basic wages of temporary employees	261,102,931	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	14,768,834
Total	**2,853,606,088**	**2,239,979,936**

11. USE OF GOODS AND SERVICES

	2018 - 2019	2017 – 2018
	KShs	KShs
Utilities, supplies and services	50,746,977	43,195,289
Communication, supplies and services	4,859,369	14,043,519
Domestic travel and subsistence	319,632,969	465,521,436
Foreign travel and subsistence	12,070,698	6,093,594
Printing, advertising and information supplies & services	20,847,147	12,142,805
Rentals of produced assets	3,602,484	2,651,304
Training expenses	25,527,897	7,957,397
Hospitality supplies and services	111,277,381	75,425,588
Insurance costs	33,835,290	22,119,255
Specialized materials and services	505,916,090	305,526,769
Office and general supplies and services	57,775,490	48,709,310
Other operating expenses	158,995,437	161,018,280
Routine maintenance – vehicles and other transport equipment	18,660,824	98,422,221
Fuel Oil and Lubricant	65,517,108	37,056,401
Routine maintenance – other assets	3,817,516	5,655,496
TOTAL	**1,393,082,676**	**1,305,538,664**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. SUBSIDIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-

13. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Transfers to County Government entities		
	-	-
Transfers to Other Counties		
Nandi County Assembly	726,570,909	805,293,951
Nandi County Education Fund	74,000,000	71,500,000
KANAWASCO	-	
Nandi County Executive Car & Mortgage Fund	40,000,000	61,000,000
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
Transfer to xxx	-	-
TOTAL	**840,570,909**	**937,793,951**

The transfers to Nandi County Assembly had been understated by Kshs 716,293,951 whereas the transfer to Nandi Education Fund and Nandi County Executive Car and Mortgage Fund had been omitted. The error has since been corrected by restatement of the figures.

14. OTHER GRANTS AND PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Scholarships and other educational benefits	29,282,394	-
K.U.S.P	177,231,160	-
NARIGP	105,688,331	
Health Sector Support Project (HSSP)	26,144,786	
ASDSP	18,003,592	-
DANIDA & FIF Disbursement	17,111,250	25,908,043
WORLD BANK(UHC)	54,060,717	
Total	**427,522,230**	**25,908,043**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018 - 2019	2017 – 2018
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

(Explain where the benefits are remitted and who the beneficiaries are)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 – 2019	2017 – 2018
	KShs	KShs
Purchase of Buildings		-
Construction of Buildings	245,381,860	16,968,889
Refurbishment of Buildings	140,330,652	182,987
Construction of Roads	885,343,708	272,054,074
Construction and Civil Works	349,481,558	36,857,790
Overhaul and Refurbishment of Construction and Civil Works	20,725,983	36,022,150
Purchase of Vehicles and Other Transport Equipment	59,280,088	12,941,000
Overhaul of Vehicles and Other Transport Equipment	38,124,642	-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and General Equipment	15,770,457	-
Purchase of ICT Equipment	19,976,308	
Purchase of Specialized Plant, Equipment and Machinery	24,495,424	145,560,320
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	33,630,971	29,432,759
Research, Studies, Project Preparation, Design & Supervision	54,056,724	1,301,764
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	104,774,522	18,829,616
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	**1,991,372,897**	**570,151,348**
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**1,991,372,897**	**570,151,348**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

18. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2018 – 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

19. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency *	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2018 – 2019	2017 – 2018
				KShs	KShs
NANDI COUNTY RECURRENT A/C NO.1000170719	-	-	-	3,333	54,097,658
NANDI COUNTY DEVELOPMENT A/C NO.1000170678	-	-	-	16,133	64,822
NANDI COUNTY REVENUE FUND A/C NO.1000171278	-	-	-	331,791,333	442,420,503
NANDI COUNTY REVENUE FUND A/C NO.0490260871255 EQUITY				215,318	12,012,251
NANDI COUNTY G S A/C NO.01141327524300 COOP.					3,179,356
NANDI COUNTY R.M.L A/C NO. 1000250828				20,261,598	36,682,118
Mpesa 299299				295,847	100,000
Total				**352,583,562**	**548,556,708**

21B. CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency	67,230	64,168
Cash in Hand – Held in foreign currency	-	-
Total	**67,230**	**64,168**

Cash in hand should also be analysed as follows:

	2018 – 2019	2017 – 2018
	KShs	KShs
Location 1	67,230	64,168
Location 2	-	-
Location 3	-	-
Total	67,230	64,168

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Government Imprests	-	-
Clearance accounts	-	-
Total	-	-

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

23. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	-	-
Retention monies	-	-
Total	-	-

The prior year wrongly posted figure of Kshs 743,727,329 has been corrected and figure restated to zero. Amount restated to be transfer to other government entities.

24.0 FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	548,556,708	785,131,929
Cash in hand	64,168	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	548,620,876	785,131,929

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on exchequer releases	-	4,478,411,036
Adjustments on transfer to other government entities	-	937,793,889
Adjustments on transfer from other government entities	-	166,562,963
Adjustments on other grants and transfers	-	25,908,043
Adjustments on net financial assets	-	548,620,876
Adjustments on proceeds from domestic and foreign grant	-	-
Adjustments on cash flows from investing		333,640,295

Explanations

Adjustments on the above line items i.e exchequer releases, on transfer to other government entities, transfer from other government entities and other grants and transfers was majorly due to the new template issued by the treasury which categorised other grants and transfers under receipts as an item on exchequer.

Also the template reorganised the item under other grants and transfers i.e. Nandi county executive car and mortgage loan and Nandi county education fund to transfer to other government entities. **Attached are the journals passed for the same ANNEX 9**

24.1 OTHER IMPORTANT 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	-	743,220,000	-	743,220,000
Construction of civil works	-	717,444,157	-	717,444,157
Supply of goods	-	94,175,608	-	94,175,608
Supply of services	-	79,526,691	-	79,526,691
Total	**-**	**1,634,366,456**	**-**	**1,634,366,456**

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	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	**-**	**-**	**-**	**-**

3. OTHER PENDING PAYABLES (See Annex 3)

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
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	**-**	**-**	**-**	**-**

4. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

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

Related party transactions

	2018- 2019	2017- 2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	-	-
Transfers to related parties		
Nandi County Assembly	726,570,909	805,293,951
Nandi County Education Fund	74,000,000	71,500,000
Nandi executive car & mortgage loan	40,000,000	61,000,000
Total Transfers to related parties	**840,570,909**	**937,793,951**
Transfers from related parties		
Transfers from the Exchequer	6,846,540,612	4,478,441,036
Total Transfers from related parties	-	-

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kapsabet Nandi Water and Sanitation Company	-	Kapsabet	Anthony Kiboi
Nandi County Education Fund	-	Kapsabet	Mr Daniel Sang
Nandi County Executive Car and Mortgage	-	Kapsabet	Ms Grace Sugut

25.0 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)*
1.0	Statement of assets and liabilities				
1.1	**Accounts payable**	The use of pending bills of Kshs.743, 727, 329 to arrive at the net financial assets was erroneous since the basis of accounting is Cash basis and not accrual basis. The error has since been rectified as per the amended financial statements and the pending bills disclosed under	CECM Finance and Economic Planning	Resolved	
1.2	**Deposits and Retention Money**	The statement of Assets and liabilities as at 30 June 2018 reflects net financial assets figure of Kshs 1,292,348,205 and does not include retention money deducted from the contractors during the year under review	CECM Finance and Economic Planning	Resolved	
2.0	**Statement of Cash Flows**	The statement of cash flows for the year ended 30 June 2018 reflects net increase in cash and cash equivalent figure of Kshs 236,511,053 which is at variance with the computed figure of Kshs 507,216,276 this was as a result of the use of a new template issued by the national treasury, which	CECM Finance and Economic Planning	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)*
		introduced a new format of reporting, however an amendment has been effected to reflect the actual net increase in cash and cash equivalent figure of Kshs 236,511,053 in the amended financial statement **page 3(Annexure II)**			
3.0	**Statement of Appropriation: Recurrent and Development Combined**	The figures of Kshs.1,584,375,051 Kshs.143,924,286 and Kshs.187,551,776 for Exchequer release, proceeds from domestic and Foreign grants and own generated revenue respectively had been provided. Also figures of Kshs.54,123,829 Kshs.194,821,642 and Kshs.1,526,148,479 as transfers to other Government entities, other grants and transfers and acquisition of assets respectively had also been provided. Nonetheless the same has been resubmitted. **Page 4**	CECM Finance and Economic Planning	Resolved	
4.0	**Imprest**	Imprest register availed for audit shows outstanding imprest of Kshs.758, 280 not yet surrendered while the statement of assets and liabilities as at 30 June 2018 reflects nil imprest balance	CECM Finance and Economic Planning	Resolved	
5.0	**Construction of**	The ECD centers were constructed by use of a cabinet approved concept note developed by the	CECM Education and Vocational	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)*
	Early Childhood Development (ECD) Centers in Nandi County	department of Education and Vocational Training. The concept note majored on issues such as Use of Force Accounting Procurement Method pursuant to Section 109 (1) (2) (3) & (4) of the Public Procurement and Asset Disposal Act, 2015 for procurement of Labour and utilization of county machinery. Procurement and Supply of Hardware and hardcore materials for the construction of the ECD centers. This was done by the supply chain management unit through open tender method of procurement pursuant to Section 96 (1) (2) (3) (4) & (5) of the Public Procurement and Asset Disposal Act, 2015	training		

Guidance Notes:

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

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

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

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

(v) CEC, County Treasury

Sign

Date 27th September 2019

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	1,385,077,945	-	-	1,385,077,945	1,385,077,945
Exchequer Releases for quarter 1	1,396,044,000	8,555,625.00	-	1,404,599,625	1,396,044,000
Exchequer Releases for quarter 1	1,476,585,000	-	-	1,476,585,000	1,476,585,000
Exchequer Releases for quarter 1	2,228,301,000	8,555,625.00	18,086,363	2,254,942,988	2,228,301,000
Total	**6,486,007,945**	**17,111,250**	**18,086,363**	**6,521,205,558**	**6,486,007,945**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
	A	B	C	D=A-C		
Construction Of Buildings						
Barmar Enterpries Ltd	301,600		-	301,600	301,600	
Barmar Enterpries Ltd	220,600		-	220,600	220,600	
Nai Furnitures Limited	630,579		-	630,579	630,579	
Grew Logistic Ltd Po Box 4271 Nairobi	3,998,725			3,998,725	3,998,725	
Chemsa Co Ltd Po Box 123 Kapsabet	3,479,769			3,479,769	3,479,769	
Oricoh Company	1,098,650			1,098,650	1,098,650	
Teram Limited	3,094,790			3,094,790	3,094,790	
Exmeric Co. Ltd	2,996,572			2,996,572	2,996,572	
Tiskopak Kenya Limited	2,950,830			2,950,830	2,950,830	
Grew Logistic Ltd Po Box 4271 Nairobi	3,998,725			3,998,725	3,998,725	
Chemsa Co Ltd Po Box 123 Kapsabet	3,479,769			3,479,769	3,479,769	
Oricoh Company	1,098,650			1,098,650	1,098,650	
Teram Limited	3,094,790			3,094,790	3,094,790	
Exmeric Co. Ltd	2,996,572			2,996,572	2,996,572	
Tiskopak Kenya Limited	2,950,830			2,950,830	2,950,830	
Grew Logistic Ltd Po Box 4271 Nairobi	3,998,725			3,998,725	3,998,725	
Chemsa Co Ltd Po Box 123 Kapsabet	3,479,769			3,479,769	3,479,769	
Oricoh Company	1,098,650			1,098,650	1,098,650	
Teram Limited	3,094,790			3,094,790	3,094,790	
Exmeric Co. Ltd	2,996,572			2,996,572	2,996,572	
Tiskopak Kenya Limited	2,950,830			2,950,830	2,950,830	
R Aywills Enterprises Ltd	1,995,666			1,995,666	1,995,666	
Vilma Enterprises Po Box 4066 Eldoret	17,889,420			17,889,420	17,889,420	
	3,251,410			3,251,410	3,251,410	
Melviv Enterprise Ltd Box 398 Kapsabet	-			-	-	
Jonpac Company Limited	2,500,000			2,500,000	2,500,000	
Roleb Company Limited Box 3466 Eldoret	3,998,235			3,998,235	3,998,235	
Bokaj Agencies Ltd	3,381,775			3,381,775	3,381,775	
Kenwil Constructions Box 1064 Kapsabet	2,989, 686			2,989, 686	2,989, 686	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Barmar Enterprises Ltd Box 4595 Eldoret	499,930			499,930	499,930	
Trabo Construction Box 31 Kapsabet	1,849,00			1,849,00	1,849,00	
Lanev Company Limited Box 52 Kericho	2,995,420			2,995,420	2,995,420	
Garnet Dev. Limited	2,762,880			2,762,880	2,762,880	
Platectonic Engineering Ltd Box 649 Kapsabet	1,480,350			1,480,350	1,480,350	
Raintiers Global Solutions Po Box 1509 Eldoret	1,914,100			1,914,100	1,914,100	
Tois Investment Lt Box 19539 Nairobi	3,999,500			3,999,500	3,999,500	
Clint Company Box 366 Kapsabet	2,710,100			2,710,100	2,710,100	
Lelder Limited Box 334 Kobujoi	3,445,900			3,445,900	3,445,900	
Loijan Agencies Ltd	2,174,360			2,174,360	2,174,360	
Silverlands Limited Box 1141 Kapsabt	9,954,900			9,954,900	9,954,900	
Belsoi Enterprises	3,473,000			3,473,000	3,473,000	
Project Manpower Services Ltd Box 80107 Mombasa	3,958,420			3,958,420	3,958,420	
Hilsan Investment Ltd	1,999,750			1,999,750	1,999,750	
Ggfintra Ltd	3,994,839			3,994,839	3,994,839	
Kimsan Services	2,078,950			2,078,950	2,078,950	
Amro Solutions	3,196,120			3,196,120	3,196,120	
Dido And Sons Limited Po Box 101659 Nairobi	15,000,000			15,000,000	15,000,000	
Kenwill Construction Limited Box 55 Kapsabet	1,234,700			1,234,700	1,234,700	
Linfri Agencies Ltd Box 449 Kapsabet	2,801,110			2,801,110	2,801,110	
Josandro Enterprises Box 484 Kapsabet	2,997,850			2,997,850	2,997,850	
Wibesca Company Ltd	2,997,770			2,997,770	2,997,770	
Riscan Enterprise Ltd Box 43411 Nairobi	4,068,985			4,068,985	4,068,985	
Kitokoki Construction And Supplies Ltd Box 24 Kaimosoi	3,864,200			3,864,200	3,864,200	
Labyrinth Ltd Box 66794 Nairobi	3,994,810			3,994,810	3,994,810	
Kitarin Company Limited Po Box 62 Kapsabet	492,150			492,150	492,150	
Trevytion Enterprises Box 8729 Eldoret	1,685,740			1,685,740	1,685,740	
County Chemicals Ltd	-			-	-	
Trabo Construction And Engineering Box 31 Kapsabet	3,738,450			3,738,450	3,738,450	
Naru Agencies Po Box 1188 Kapsabet	1,005,000			1,005,000	1,005,000	
Ngegek Dispensary	980,950			980,950	980,950	
Earthmark Engineering Box 57290 Nairobi	4,300,250			4,300,250	4,300,250	
Kapkochil Contractors Box Box 216kapsabet	1,047,400			1,047,400	1,047,400	
Angeles Investment Ltd Box 28 Kapsabet	1,958,220			1,958,220	1,958,220	
Damatech Building Box 1554 Eldoret	3,941,275			3,941,275	3,941,275	
Honor Logistics Limited Po Box 101659 Nairob.	27,580,940			27,580,940	27,580,940	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Manguro Construction Company Ltd Box 10843 Nairobi	2,495,950			2,495,950	2,495,950	
Dekosh Limited Box 907 Kitale	996,410			996,410	996,410	
Talai Logistics	975,000			975,000	975,000	
Two Hands Logistics Co.	1,992,700			1,992,700	1,992,700	
Toor Company Box 3789 Eldoret	2,995,600			2,995,600	2,995,600	
Haze Connect Ltd	3,897,580			3,897,580	3,897,580	
Warengi Construction Company Box 55609 Nairobi	2,000,000			2,000,000	2,000,000	
Kicab Enterprise Ltd Box 2714 Eldoret	998,940			998,940	998,940	
Kitalai Gekebrim Ltd	3,994,635			3,994,635	3,994,635	
Stirrup Commercials Limited Po Box 2992 Eldoret	6,497,630			6,497,630	6,497,630	
Exotic Crafts Limited Po Box 38644 Kapsabet	28,731,051			28,731,051	28,731,051	
Abfinest Holdings Box 2611 Eldoret	999,840			999,840	999,840	
Phope Solution Company Box 182 Eldoret	3,824,200			3,824,200	3,824,200	
Mayfair Ventures Box 4021 Eldoret	3,985,000			3,985,000	3,985,000	
Ulivyo Agencies Box 140 Lessos	1,998, 870			1,998, 870	1,998, 870	
Mama Construction Box 1188 Kapsabet	999,650			999,650	999,650	
Censure Enterprises Po Box 16880 Nairobi	16,871,500			16,871,500	16,871,500	
Pachupako Ltd Box 501 Kapcheno	2,520,850			2,520,850	2,520,850	
Avinoam Company Box 673 Kapsabet	1,260,400			1,260,400	1,260,400	
Shelsha Holding Limited Box 19 Kapcheno	992,400			992,400	992,400	
Primetech Constructions Box 248 Lessos	1,016,205			1,016,205	1,016,205	
Friclawk Comm Box 492 Kapsabet	969,145			969,145	969,145	
Velanin Holdings	3,850,956			3,850,956	3,850,956	
Roshaway Limited	985,830			985,830	985,830	
Malsupro Services Co. Ltd	2,496,980			2,496,980	2,496,980	
Oldumek Company	2,998,725			2,998,725	2,998,725	
Nepkol Limited	1,998,050			1,998,050	1,998,050	
Resilience Centre	3,949,520			3,949,520	3,949,520	
Lavingtone Hardware And Stteel Works Limited	3,797,035			3,797,035	3,797,035	
Winmax Global	6,646,291			6,646,291	6,646,291	
Kenoru Investment Limted Box 10459 Eldoret	2,958,680			2,958,680	2,958,680	
Opd And Maternity Block At Kobujoi Sch	8,984,948		2,589,131	6,395,817	6,395,817	
Renovation Works At Meteitei Sch	2,517,500		-	2,517,500	2,517,500	
Renovation Works At Mosoriot Sch	3,260,080		-	3,260,080	3,260,080	
Completion Works At Kapsengere Dispensary	5,800,000			5,800,000	5,800,000	
Oxygen Generating Plan At Kcrh	13,385,496		3,000,000.	10,385,496	10,385,496	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Renovation Works At Kamelilo Dispensary	950,000		-	950,000	950,000	
Renovation Works At Masan Dispensary	1,106,000		-	1,106,000	1,106,000	
Renovation Works At Samitui Dispensary	677,981		-	677,981	677,981	
Renovation Works At Ndubeneti Dispensary	678,000		-	678,000	678,000	
Proposed Renovation Works At Kemeloi	999,900		-	999,900	999,900	
Renovation Works At Kapsabet Hospital	2,586,900		-	2,586,900	2,586,900	
Works At Nyayo At Kapsabet Kcrh	2,586,900		1,090,100	1,496,800	1,496,800	
Renovation Works At Serem Y In Patient	2,461,190			2,461,190	2,461,190	
Renovation Works At Serem Maternity Block	2,981,570			2,981,570	2,981,570	
Renovation Works At Serem Outpatient Block	1,600,331		460,000	1,140,331	1,140,331	
Renovation Works At Serem - Theatre Block	3,005,240			3,005,240	3,005,240	
Rapair Of Morgue Plant At Kcrh	5,960,580			5,960,580	5,960,580	
Supply And Delivery Of 10 Ambulances	48,980,000		-	48,980,000	48,980,000	
Miliki Development Company	8,105,162			8,105,162	8,105,162	
Alpes Industries Int'l Ltd P.O Box61136 Dubai Uae	115,000,000		-	115,000,000	115,000,000	
Mama Fresh Company P.O Box 1551-00100 Nairobi	6,900,000			6,900,000	6,900,000	
R.M Patel And Partners Ltd P.O Box 548-30100 Eldoret	18,887,000		-	18,887,000	18,887,000	
45 Ecdes	90,000,000		-	90,000,000	90,000,000	
Farmyard International	1,950,000			1,950,000	1,950,000	
16 V.T.Cs	24,000,000			24,000,000	24,000,000	
Jean Marie Ecde	3,000,000			3,000,000	3,000,000	
V.T.C Sypt- Grants	37,255,000			37,255,000	37,255,000	
Jean Marie V.T.C	5,000,000			5,000,000	5,000,000	
	750,359,231			**743,220,000**	**743,220,000**	
Construction Of Civil Works						
Vela Limited	76,625,210			76,625,210	76,625,210	
Southpole Construction Limited	73,125,330			73,125,330	73,125,330	
Lydro Construction Limited	4,501,800			4,501,800	4,501,800	
Ejan Logistic Ltd	1,850,000			1,850,000	1,850,000	
Clasa Company Ltd	2,500,000			2,500,000	2,500,000	
Tarmaking Of Mosoriot Bus Park	2,000,000			2,000,000	2,000,000	
Danaken Company Limited	3,176,780			3,176,780	3,176,780	
Minnowtechnologies Limited	2,954,687			2,954,687	2,954,687	
Wec Engineering Company Limited	1,816,560			1,816,560	1,816,560	
Temugen Enterprise	294,101			294,101	294,101	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Swiftic Enterprises	3,798,954			3,798,954	3,798,954	
Sakenya Limited	1,270,241			1,270,241	1,270,241	
Blesma Contructors Limited	2,465,560			2,465,560	2,465,560	
Starlite Holdings Limited	580,046			580,046	580,046	
Shadanas Company Limited	156,000			156,000	156,000	
Blancmartini Investment Limited	1,776,000			1,776,000	1,776,000	
Inovate Enterprises Limited	219,400			219,400	219,400	
Stelnet Solutions Limited	1,344,000			1,344,000	1,344,000	
Exxor Limited	1,072,700			1,072,700	1,072,700	
Nelten Company Limited	1,788,000			1,788,000	1,788,000	
Shawmand Enterprises Limited	1,517,165			1,517,165	1,517,165	
Nandi Rock Agencies Ltd P.O Box 30 Kobujoi.	1,256,048			1,256,048	1,256,048	
Orlink Ltd	700,000			700,000	700,000	
Lanev Company Ltd	1,697,000			1,697,000	1,697,000	
Kitokoki	796,765			796,765	796,765	
Sankori	1,022,950			1,022,950	1,022,950	
Vaden Agencies	3,207,500			3,207,500	3,207,500	
Glanston Co.	1,699,627			1,699,627	1,699,627	
Rokitek Technologies Ltd P.O Box 5436 Eldoret	1,695,000			1,695,000	1,695,000	
Riadha Logistics Ltd	3,296,997			3,296,997	3,296,997	
Talai Logistics	1,352,310			1,352,310	1,352,310	
Stelnet	1,024,719			1,024,719	1,024,719	
Juvice	991,786			991,786	991,786	
Ryanbran Co. Ltd	1,726,300			1,726,300	1,726,300	
Jimnet Technology Solutions Ltd	1,586,671			1,586,671	1,586,671	
Hillsan Invest. Ltd	1,144,994			1,144,994	1,144,994	
Uva World Ltd	1,230,377			1,230,377	1,230,377	
Buma Const.Ltd	677,939			677,939	677,939	
Chacha Enterprise Ltd	1,863,000			1,863,000	1,863,000	
Mayfair Ventures Ltd	1,885,750			1,885,750	1,885,750	
Raynard Ltd	3,000,000			3,000,000	3,000,000	
Chamgaa Investments	3,298,057			3,298,057	3,298,057	
	905,000			905,000	905,000	
Clint Co.	733,860			733,860	733,860	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Korapoor Company Ltd P.O Box 42 Kapsabet	2,999,470			2,999,470	2,999,470	
Jajes Gen.	733,500			733,500	733,500	
Masar Contr	395,940			395,940	395,940	
E-Vic Agencies	369,460			369,460	369,460	
Robiwin Ventures	401,920			401,920	401,920	
Sakenya Ltd	1,796,391			1,796,391	1,796,391	
Rucar Enter. Ltd	1,216,400			1,216,400	1,216,400	
Kuleei Co Ltd	389,520			389,520	389,520	
Toiyoi Invest	497,800			497,800	497,800	
Yasuke Group Ltd	1,609,050			1,609,050	1,609,050	
Civited Co.	1,670,370			1,670,370	1,670,370	
Harman Auto Ltd	502,000			502,000	502,000	
Jigosha Enter	285,500			285,500	285,500	
Bimons General Ltd	854,000			854,000	854,000	
Bemja Holdings Ltd	1,138,255			1,138,255	1,138,255	
Delikecol Group Ltd	1,296,000			1,296,000	1,296,000	
Civited Co Ltd	450,300			450,300	450,300	
Mokel Invest.Co.Ltd	398,800			398,800	398,800	
Viewlink Agency Ltd	1,054,190			1,054,190	1,054,190	
Laj Agencies	676,750			676,750	676,750	
Kimsan Services	2,590,050			2,590,050	2,590,050	
Fasiju Gen Supp	220,750			220,750	220,750	
Shisacks Co Ltd	450,340			450,340	450,340	
Gateweb Express Ltd	3,258,882			3,258,882	3,258,882	
Sakidom Ltd	889,396			889,396	889,396	
Gilser Holding Ltd	903,660			903,660	903,660	
Lylana Invest. Ltd	385,455			385,455	385,455	
Lekeme Holdings	440,490			440,490	440,490	
Chenake Agencies Ltd	506,106			506,106	506,106	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Barmar Enter	528,568			528,568	528,568	
Dijmate Co Ltd	558,051			558,051	558,051	
Sevico Agencies Co Ltd	525,442			525,442	525,442	
Merlu Agencies Ltd	500,180			500,180	500,180	
Mikola Enter. Ltd	2,195,000			2,195,000	2,195,000	
Roxiwa Enter. Ltd	3,190,896			3,190,896	3,190,896	
Unlock Africa Kenya	3,531,561			3,531,561	3,531,561	
Valdam Holdings Ltd	1,207,675			1,207,675	1,207,675	
Ketkir Contr.&Gen.Supp.Ltd	398,585			398,585	398,585	
Oldumek Co Ltd	3,159,837			3,159,837	3,159,837	
Edsa Springs Co.Ltd	1,457,852			1,457,852	1,457,852	
Skids 2010 Ventures Ltd	3,254,991			3,254,991	3,254,991	
Ruvie Ltd	1,545,308			1,545,308	1,545,308	
Warsame Invest.Ltd	3,273,782			3,273,782	3,273,782	
Milestar Ent.Ltd	937,700			937,700	937,700	
Zorin Construction Ltd P.O Box 803 Kapsabet	750,750			750,750	750,750	
Liason Logistics Ltd	782,035			782,035	782,035	
Earthmark Engin	942,150			942,150	942,150	
Brunjel Ltd	3,216,700			3,216,700	3,216,700	
Shishacks Co Ltd	441,772			441,772	441,772	
Joynat Holdings Ltd	629,274			629,274	629,274	
Jobes Services	619,747			619,747	619,747	
Nepkol Co Ltd	2,795,000			2,795,000	2,795,000	
Starpeak Global Ent.Ltd P.O Box 6367 Eld	2,120,000			2,120,000	2,120,000	
Renaul Eng. Ltd	438,540			438,540	438,540	
Unison Prop Sol	353,250			353,250	353,250	
Gichez Co. Ltd	455,650			455,650	455,650	
Malot Enter Ltd	483,412			483,412	483,412	
Jesmag Invest Ltd	496,790			496,790	496,790	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Bimons Gen Invest	663,300			663,300	663,300	
Rotken Invest. Ltd	487,000			487,000	487,000	
Salvon Enter Ltd	194,000			194,000	194,000	
Chebolol Holdings Ltd	504,000			504,000	504,000	
Enwag Company Ltd.	1,730,015			1,730,015	1,730,015	
Winteam Inter. Ltd	1,098,850			1,098,850	1,098,850	
Jimnet Tech Ltd	250,000			250,000	250,000	
Kenna Solutions Ltd	1,930,900			1,930,900	1,930,900	
Jichesa Invest Ltd	701,800			701,800	701,800	
Lelder Ltd P.O Box 334 Kobujoi.	2,696,635			2,696,635	2,696,635	
Lekeme Holdings	498,430			498,430	498,430	
Mama Contr Ltd	1,057,166			1,057,166	1,057,166	
Emmlel Agencies	2,902,300			2,902,300	2,902,300	
Emana Investment	495,000			495,000	495,000	
Bridenjoy Ltd	1,330,490			1,330,490	1,330,490	
Linfri Agencies Ltd	1,385,500			1,385,500	1,385,500	
Infinitum Company Ltd	2,341,700			2,341,700	2,341,700	
Sebrant Ltd	498,860			498,860	498,860	
	1,000,000			1,000,000	1,000,000	
Reshrylogistics	627,030			627,030	627,030	
Kenoru	984,614			984,614	984,614	
Sardio Company Ltd	2,507,600			2,507,600	2,507,600	
Nukton Stat Ltd	777,350			777,350	777,350	
Saro Holdings Ltd	1,026,500			1,026,500	1,026,500	
Pesko Holdings Ltd	2,379,300			2,379,300	2,379,300	
Terigin Logistics	995,270			995,270	995,270	
Melma Invest	665,970			665,970	665,970	
Chiteng Ent.	674,720			674,720	674,720	
Jafethom Enter	1,358,986			1,358,986	1,358,986	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Roma Ventures	751,800			751,800	751,800	
Ulivyo Agencies	687,850			687,850	687,850	
Notion Enterprises Ltd	3,495,600			3,495,600	3,495,600	
Jodamil Constr Ltd	1,658,964			1,658,964	1,658,964	
Chilem Co.Ltd	3,219,030			3,219,030	3,219,030	
Bejaki Const Ltd	3,246,813			3,246,813	3,246,813	
Jesmag Invest Ltd	433,030			433,030	433,030	
Kitopass Invest	439,330			439,330	439,330	
Shagisho Holdigs Ltd	418,000			418,000	418,000	
Splendid Projects Ltd	418,845			418,845	418,845	
Premier Gen Holding Ltd	1,869,595			1,869,595	1,869,595	
Statu Invest	3,155,860			3,155,860	3,155,860	
Evmy Investment Ltd	3,172,760			3,172,760	3,172,760	
Kongasis Investment Ltd P.O Box 4969 Eldoret	3,747,784			3,747,784	3,747,784	
Angeles Invest. Ltd	1,065,670			1,065,670	1,065,670	
Esperanza Holdings Ltd.P.O Box 556 Kapsabet.	400,000			400,000	400,000	
Eco Plan Management Limited	15,000,000			15,000,000	15,000,000	
Geo Maestro Consult Africa	7,000,000			7,000,000	7,000,000	
Brigade Development Limited	19,000,000			19,000,000	19,000,000	
M/S Raynard Enterprises Limited	4,278,643			4,278,643	4,278,643	
M/S Gichez Company Ltd Box 415, Kapsabet	4,300,000			4,300,000	4,300,000	
M/S Two Hands Logistics	424,500			424,500	424,500	
Kapco Constructions Ltd.	1, 162,234.00			1, 162,234.00	1, 162,234.00	
M/S Mane Agencies Ltd – Box 2250 Eld	1,347,823			1,347,823	1,347,823	
M/S County Hills Ltd.	1,000,000			1,000,000	1,000,000	
Ruqba Holdings Ltd P.O Box 12 Ibanja (B1)	832,700			832,700	832,700	
M/S Bridenjoy Construction Ltd –Box 802 Kapsabet.	1,153,761			1,153,761	1,153,761	
M/S Winteam International Limited	26,000,000			26,000,000	26,000,000	
Brimavic Ltd	851,695			851,695	851,695	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Moslyne Company Ltd	850,280			850,280	850,280	
Datmass Investment Ltd	1,155,360			1,155,360	1,155,360	
Timnel Investment Ltd	2,201,316			2,201,316	2,201,316	
Inovete Enterprises Ltd	2,640,000			2,640,000	2,640,000	
Vincoz General Supplies Ltd	1,320,000			1,320,000	1,320,000	
Winterwood International Ltd	2,640,000			2,640,000	2,640,000	
Teaford Ltd	2,640,000			2,640,000	2,640,000	
Ganol Merchants Ltd	2,640,000			2,640,000	2,640,000	
Toor Company Ltd	2,640,000			2,640,000	2,640,000	
Milkyway	1,215,000			1,215,000	1,215,000	
Gayden Merchants Ltd	1,215,000			1,215,000	1,215,000	
Riadha Logistics Ltd	1,215,000			1,215,000	1,215,000	
Franshua Enterprises Ltd	1,215,000			1,215,000	1,215,000	
Hilsan Enterprises Ltd	2,400,000			2,400,000	2,400,000	
Vincoz General Supplies Ltd	1,320,000			1,320,000	1,320,000	
Nestpark Ltd	2,640,000			2,640,000	2,640,000	
Ushuda Enterprises Ltd	1,200,000			1,200,000	1,200,000	
Malot Enterprises Ltd	2,640,000			2,640,000	2,640,000	
Iowa International	2,160,000			2,160,000	2,160,000	
Pan African Equipment Group Ltd	3,728,216			3,728,216	3,728,216	
Iowa International Ltd	2,106,000			2,106,000	2,106,000	
Shagizo Holdings Ltd	4,125,000			4,125,000	4,125,000	
Etiko Supremacies Ltd	2,640,000			2,640,000	2,640,000	
Malabun Enterprises Ltd	4,700,000			4,700,000	4,700,000	
Emoss Global Company Ltd	4,700,000			4,700,000	4,700,000	
Winmax Global Company Ltd	4,700,000			4,700,000	4,700,000	
Vela Limited	4,700,000			4,700,000	4,700,000	
Narlink Enterprises Ltd	4,700,000			4,700,000	4,700,000	
Centuro Construction	4,700,000			4,700,000	4,700,000	
Kensim Construction Co Ltd	4,700,000			4,700,000	4,700,000	
Masar Contractors Ltd	4,700,000			4,700,000	4,700,000	
Milestar Enterprises Ltd	4,700,000			4,700,000	4,700,000	
Semc Ltd	4,700,000			4,700,000	4,700,000	
Taloons Africa Ltd	2,300,000			2,300,000	2,300,000	
Winterwood International Ltd	1,299,200			1,299,200	1,299,200	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Joynat Holdings Ltd	846,500			846,500	846,500	
Wilhens Services Ltd	2,464,074			2,464,074	2,464,074	
Dalko Enterprises Ltd	2,529,160			2,529,160	2,529,160	
Phope Solution Ltd	2,058,188			2,058,188	2,058,188	
Vinick Holdings Ltd	1,252,510			1,252,510	1,252,510	
Bejaki Construction And Supplies Ltd	1,400,120			1,400,120	1,400,120	
Toiyoi Enterprises Ltd	1,069,200			1,069,200	1,069,200	
Triple Four Solutions Ltd	2,545,098			2,545,098	2,545,098	
Ruvie Ltd	2,398,972			2,398,972	2,398,972	
Sankim Services Company Ltd	2,198,940			2,198,940	2,198,940	
Steki Construction &Supplies Ltd	2,113,868			2,113,868	2,113,868	
Sillaat Investment Ltd	3,002,196			3,002,196	3,002,196	
Harman Auto Ltd	897,500			897,500	897,500	
Sterlite Holdings Ltd	224,000			224,000	224,000	
Josee Tyres	1,490,000			1,490,000	1,490,000	
Damatek Building& Constructors Ltd	1,080,000			1,080,000	1,080,000	
Damatek Building& Constructors Ltd	2,700,000			2,700,000	2,700,000	
Damatek Building& Constructors Ltd	1,260,000			1,260,000	1,260,000	
Eri Supplies Ltd	3,358,200			3,358,200	3,358,200	
Josee Tyres	1,447,464			1,447,464	1,447,464	
Damatek Building& Constructors Ltd	1,080,000			1,080,000	1,080,000	
Eri Supplies Ltd	1,752,000			1,752,000	1,752,000	
Josee Tyres	1,354,000			1,354,000	1,354,000	
Josee Tyres	2,272,000			2,272,000	2,272,000	
Rucar Enterprises Ltd	2,616,960			2,616,960	2,616,960	
Mijef International Holdings Ltd	3,289,760			3,289,760	3,289,760	
Riadha Logistics Ltd	3,606,682			3,606,682	3,606,682	
Lylana Investment Ltd	2,564,992			2,564,992	2,564,992	
Rozan Ltd	2,553,160			2,553,160	2,553,160	
Blue State Ltd	1,979,424			1,979,424	1,979,424	
Sine Ltd	2,636,912			2,636,912	2,636,912	
Kitokoki Construction &Supplies	1,558,692			1,558,692	1,558,692	
Intralink Technologies Ltd	918,520			918,520	918,520	
Foxstone Enterprises Ltd	1,312,250			1,312,250	1,312,250	
Cayden Merchants Ltd	819,482			819,482	819,482	
Bemja Holdings Ltd	799,704			799,704	799,704	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Semc Ltd	848,338			848,338	848,338	
Hydrovalley Ltd	722,622			722,622	722,622	
Mamboleo Wings	461,680			461,680	461,680	
Riadha Logistics Ltd	3,990,516			3,990,516	3,990,516	
Dastnine Company Ltd	798,080			798,080	798,080	
Ngara Falls Ltd	770,820			770,820	770,820	
Edmont Enterprises Ltd	696,464			696,464	696,464	
Mama Contractors Ltd	816,000			816,000	816,000	
View Link Agencies Ltd	785,719			785,719	785,719	
Terigin Logistics Ltd	762,004			762,004	762,004	
Noche Enterpsires Ltd	840,000			840,000	840,000	
Talai Logistics Ltd	807,884			807,884	807,884	
Zonals Company Ltd	3,997,476			3,997,476	3,997,476	
Premier General Holdings Ltd	3,996,432			3,996,432	3,996,432	
Haridens Enterprises Ltd	3,997,000			3,997,000	3,997,000	
Merlu Agecies Ltd	2,032,900			2,032,900	2,032,900	
Dapcon Company Ltd	663,694			663,694	663,694	
Pachu Pako Ltd	1,733,094			1,733,094	1,733,094	
Ganol Merchants Ltd	1,080,000			1,080,000	1,080,000	
Gayden Merchants Ltd	1,080,000			1,080,000	1,080,000	
Vincoz General Supplies Ltd	224,000			224,000	224,000	
Vincoz General Supplies Ltd	1,080,000			1,080,000	1,080,000	
Vincoz General Supplies Ltd	3,300,000			3,300,000	3,300,000	
Diamont Point	3,288,000			3,288,000	3,288,000	
Millenium Technologies Ltd	1,536,000			1,536,000	1,536,000	
Kamobo Modern Garage	1,532,456			1,532,456	1,532,456	
Kamobo Modern Garage	1,128,256			1,128,256	1,128,256	
Eldo Automotive Garage	2,370,410			2,370,410	2,370,410	
Hill Holdings Ltd	1,080,000			1,080,000	1,080,000	
Dalko Enterprises Ltd	1,080,000			1,080,000	1,080,000	
Winterwood International Ltd	4,400,000			4,400,000	4,400,000	
Metto Construction Company Ltd	1,080,000			1,080,000	1,080,000	
Hill Holdings Ltd	1,800,000			1,800,000	1,800,000	
Sterub Enterprises Ltd	3,966,750			3,966,750	3,966,750	
Joalisa Construction Company Ltd	3,600,000			3,600,000	3,600,000	
Hilsan Enterprises Ltd	1,800,000			1,800,000	1,800,000	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Frankden Company Ltd	4,400,000			4,400,000	4,400,000	
Dido And Sons	900,000			900,000	900,000	
Milkyway	1,080,000			1,080,000	1,080,000	
Wilkit Enterprises Ltd	633,028			633,028	633,028	
Kamobo Modern Garage	672,925			672,925	672,925	
Damatek Building& Constructors Ltd	1,080,000			1,080,000	1,080,000	
Amazon Heights	2,460,000			2,460,000	2,460,000	
Pearlmore	712,000			712,000	712,000	
Pearlmore	1,906,733			1,906,733	1,906,733	
Crossroad	360,000			360,000	360,000	
Vincoz General Supplies Ltd	632,000			632,000	632,000	
Ganol Merchants Ltd	3,300,000			3,300,000	3,300,000	
Etiko Supremacies Ltd	4,400,000			4,400,000	4,400,000	
Shagizo Holdings Ltd	4,400,000			4,400,000	4,400,000	
Dalko Enterprises Ltd	479,000			479,000	479,000	
Milkyway Company Ltd	2,700,000			2,700,000	2,700,000	
Melma Ltd	2,640,000			2,640,000	2,640,000	
Pearlmore	2,400,000			2,400,000	2,400,000	
Hazaab Ltd	1,200,000			1,200,000	1,200,000	
Everblue Ltd	2,400,000			2,400,000	2,400,000	
Thermocrust Ltd	3,600,000			3,600,000	3,600,000	
Centrilog Ltd	2,640,000			2,640,000	2,640,000	
Steki Construction &Supplies Ltd	3,960,000			3,960,000	3,960,000	
Femji Enterprises Ltd	2,400,000			2,400,000	2,400,000	
Drutell Services Ltd	9,012,414			9,012,414	9,012,414	
Manacon Construction Company Limite	1,768,950			1,768,950	1,768,950	
Mahavir Transporter And Contractors Ltd	30,612,216		20,520,216	10,092,000	10,092,000	
Remkil Enterprise Co. Ltd	4,714,240		1,212,500	3,501,740	3,501,740	
Sile Holdings Ltd	3,998,520		2,611,401	1,387,120	1,387,120	
Ganol Contractors Ltd	3,762,645		-	3,762,645	3,762,645	
Norsca Logistics Ltd	498,000		-	498,000	498,000	
Avesca Investment Ltd	496,500		496,500	-	0	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Carson Investments Ltd	497,000		-	497,000	497,000	
Kosdac Enterprises	499,000		-	499,000	499,000	
Ganol Logistics Ltd	498,000		498,000	-	0	
Emana Investment Ltd	500,000		500,000	-	0	
Senobig Co. Ltd	550,000		300,000	250,000	250,000	
Elrank Co. Ltd	982,100		982,100	-	0	
Manguro	2,851,600		-	2,851,600	2,851,600	
Smai Co. Ltd	1,914,000		1,914,000	-	0	
Malrib Co. Ltd	749,400		749,400	-	0	
Tunko Daima Ltd	741,200		741,200	-	0	
Shamsha Co. Ltd	568,400		568,400	-	0	
Dextereuos Co. Ltd	982,000		-	982,000	982,000	
Cayden Merchants Ltd	980,000		980,000	-	0	
Purchase Of Assistive Device	2,500,000		-	2,500,000	2,500,000	
Marlot C. Ltd	6,094,000		6,000,000	94,000	94,000	
Proposed Construction Of Boda Boda Shades At Kebulonik Junction	144,800			144,800	144,800	
Proposed Construction Of Boda Boda Shades At Kabisaga	148,500			148,500	148,500	
Proposed Construction Of Ablution Blocks At Nandi Hills	1,282,405			1,282,405	1,282,405	
Proposed Construction Of Market Stalls At Mosoriot Centre	848,400			848,400	848,400	
Proposed Improvemet Of Trade Office (Landscaping) & Ablution Block	2,087,905			2,087,905	2,087,905	
Construction Of Boda Boda Shades At Lessos Trading Centre	127,400			127,400	127,400	
Proposed Construction Of Boda Boda Shades At Kabiyet Centre	144,800			144,800	144,800	
Proposed Construction Of Market Stalls At Kabiyet	3,969,900			3,969,900	3,969,900	
Proposed Construction Of Boda Boda Shades At Kiropket	142,550			142,550	142,550	
Proposed Construction Of Market Stalls At Baraton	3,963,450			3,963,450	3,963,450	
Construction Of Boda Boda Shades At Chepsonoi.	148,050			148,050	148,050	
Proposed Construction Of Boda Boda Shades At Maraba	138,000			138,000	138,000	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
				717,444,157	**717,444,157**	
Noche Enterpsires Ltd	840,000			840,000	840,000	
Talai Logistics Ltd	807,884			807,884	807,884	
Zonals Company Ltd	3,997,476			3,997,476	3,997,476	
Premier General Holdings Ltd	3,996,432			3,996,432	3,996,432	
Haridens Enterprises Ltd	3,997,000			3,997,000	3,997,000	
Merlu Agecies Ltd	2,032,900			2,032,900	2,032,900	
Dapcon Company Ltd	663,694			663,694	663,694	
Pachu Pako Ltd	1,733,094			1,733,094	1,733,094	
Ganol Merchants Ltd	1,080,000			1,080,000	1,080,000	
Gayden Merchants Ltd	1,080,000			1,080,000	1,080,000	
Vincoz General Supplies Ltd	224,000			224,000	224,000	
Vincoz General Supplies Ltd	1,080,000			1,080,000	1,080,000	
Vincoz General Supplies Ltd	3,300,000			3,300,000	3,300,000	
Diamont Point	3,288,000			3,288,000	3,288,000	
Millenium Technologies Ltd	1,536,000			1,536,000	1,536,000	
Kamobo Modern Garage	1,532,456			1,532,456	1,532,456	
Kamobo Modern Garage	1,128,256			1,128,256	1,128,256	
Eldo Automotive Garage	2,370,410			2,370,410	2,370,410	
Hill Holdings Ltd	1,080,000			1,080,000	1,080,000	
Dalko Enterprises Ltd	1,080,000			1,080,000	1,080,000	
Winterwood International Ltd	4,400,000			4,400,000	4,400,000	
Metto Construction Company Ltd	1,080,000			1,080,000	1,080,000	
Hill Holdings Ltd	1,800,000			1,800,000	1,800,000	
Sterub Enterprises Ltd	3,966,750			3,966,750	3,966,750	
Joalisa Construction Company Ltd	3,600,000			3,600,000	3,600,000	
Hilsan Enterprises Ltd	1,800,000			1,800,000	1,800,000	
Frankden Company Ltd	4,400,000			4,400,000	4,400,000	
Dido And Sons	900,000			900,000	900,000	
Milkyway	1,080,000			1,080,000	1,080,000	
Wilkit Enterprises Ltd	633,028			633,028	633,028	
Kamobo Modern Garage	672,925			672,925	672,925	
Damatek Building& Constructors Ltd	1,080,000			1,080,000	1,080,000	
Amazon Heights	2,460,000			2,460,000	2,460,000	
Pearlmore	712,000			712,000	712,000	
Pearlmore	1,906,733			1,906,733	1,906,733	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Crossroad	360,000			360,000	360,000	
Vincoz General Supplies Ltd	632,000			632,000	632,000	
Ganol Merchants Ltd	3,300,000			3,300,000	3,300,000	
Etiko Supremacies Ltd	4,400,000			4,400,000	4,400,000	
Shagizo Holdings Ltd	4,400,000			4,400,000	4,400,000	
Dalko Enterprises Ltd	479,000			479,000	479,000	
Milkyway Company Ltd	2,700,000			2,700,000	2,700,000	
Melma Ltd	2,640,000			2,640,000	2,640,000	
Pearlmore	2,400,000			2,400,000	2,400,000	
Hazaab Ltd	1,200,000			1,200,000	1,200,000	
Everblue Ltd	2,400,000			2,400,000	2,400,000	
Thermocrust Ltd	3,600,000			3,600,000	3,600,000	
Centrilog Ltd	2,640,000			2,640,000	2,640,000	
Steki Construction &Supplies Ltd	3,960,000			3,960,000	3,960,000	
Femji Enterprises Ltd	2,400,000			2,400,000	2,400,000	
Drutell Services Ltd	9,012,414			9,012,414	9,012,414	
Manacon Construction Company Limite	1,768,950			1,768,950	1,768,950	
Mahavir Transporter And Contractors Ltd	30,612,216		20,520,216	10,092,000	10,092,000	
Remkil Enterprise Co. Ltd	4,714,240		1,212,500	3,501,740	3,501,740	
Sile Holdings Ltd	3,998,520		2,611,401	1,387,120	1,387,120	
Ganol Contractors Ltd	3,762,645		-	3,762,645	3,762,645	
Norsca Logistics Ltd	498,000		-	498,000	498,000	
Avesca Investment Ltd	496,500		496,500	-	0	
Carson Investments Ltd	497,000		-	497,000	497,000	
Kosdac Enterprises	499,000		-	499,000	499,000	
Ganol Logistics Ltd	498,000		498,000	-	0	
Emana Investment Ltd	500,000		500,000	-	0	
Senobig Co. Ltd	550,000		300,000	250,000	250,000	
Elrank Co. Ltd	982,100		982,100	-	0	
Manguro	2,851,600		-	2,851,600	2,851,600	
Smai Co. Ltd	1,914,000		1,914,000	-	0	
Malrib Co. Ltd	749,400		749,400	-	0	
Tunko Daima Ltd	741,200		741,200	-	0	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Shamsha Co. Ltd	568,400		568,400	-	0	
Dextereuos Co. Ltd	982,000		-	982,000	982,000	
Cayden Merchants Ltd	980,000		980,000	-	0	
Purchase Of Assistive Device	2,500,000		-	2,500,000	2,500,000	
Marlot C. Ltd	6,094,000		6,000,000	94,000	94,000	
Proposed Construction Of Boda Boda Shades At Kebulonik Junction	144,800			144,800	144,800	
Proposed Construction Of Boda Boda Shades At Kabisaga	148,500			148,500	148,500	
Proposed Construction Of Ablution Blocks At Nandi Hills	1,282,405			1,282,405	1,282,405	
Proposed Construction Of Market Stalls At Mosoriot Centre	848,400			848,400	848,400	
Proposed Improvemet Of Trade Office (Landscaping) & Ablution Block	2,087,905			2,087,905	2,087,905	
Construction Of Boda Boda Shades At Lessos Trading Centre	127,400			127,400	127,400	
Proposed Construction Of Boda Boda Shades At Kabiyet Centre	144,800			144,800	144,800	
Proposed Construction Of Market Stalls At Kabiyet	3,969,900			3,969,900	3,969,900	
Proposed Construction Of Boda Boda Shades At Kiropket	142,550			142,550	142,550	
Proposed Construction Of Market Stalls At Baraton	3,963,450			3,963,450	3,963,450	
Construction Of Boda Boda Shades At Chepsonoi.	148,050			148,050	148,050	
Proposed Construction Of Boda Boda Shades At Maraba	138,000			138,000	138,000	
				717,444,157	**717,444,157**	
Supply Of Goods						
Kimsan Enterprises	1,264,000.00			1,264,000	1,264,000	
Westworld General Services	344,800.00			344,800	344,800	
Rolewins Company	259,956.00			259,956	259,956	
Jajes General Supplies	1,650,000.00			1,650,000	1,650,000	
Moiben Connections	7,500,000.00			7,500,000	7,500,000	
Farmyard International	1,950,000.00			1,950,000	1,950,000	
Baitany Agrovet	3,250,000.00			3,250,000	3,250,000	
Baitany Agrovet	3,000,000.00			3,000,000	3,000,000	
Alana Agencies Ltd	244,961			244,961	244,961	
Angeles Investment Limited	385,915			385,915	385,915	
Joviah Investement Ltd P.O. Box 484 Kapsabet	196,020			196,020	196,020	
Wilsal & Atlas International Co Ltd	600,650			600,650	600,650	
Dexter Afrika Ltd P.O Box 933-00621 Nairobi	500,000			500,000	500,000	
Bekech Enterprises Ltd P.O Box 644 Kapsabet	260,408			260,408	260,408	
Klaigo Investments Limited P.O Box 1064 Kapsabet	290,000			290,000	290,000	
Joymerg Investment Ltd P.O Box 802	208,000			208,000	208,000	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Angeles Investment Ltd P.O Box 128 Kapsabet	200,200			200,200	200,200	
Moiben Connections P.O Box 4096 Eldoret	616,987			616,987	616,987	
Technology Farm P.O Box Nakuru	2,000,000			2,000,000	2,000,000	
Coffee Research Institute P.O Box 4-00232 Ruiru	3,975,000			3,975,000	3,975,000	
Coffee Research Institute P.O Box 4-00232 Ruiru	300,000			300,000	300,000	
M/S Kipu Investment Limited	988,346			988,346	988,346	
M/S Gadalan Ventures Ltd	991,384			991,384	991,384	
M/S Kenoru Investments Ltd	999,196			999,196	999,196	
M/S Hilum Holdings Ltd	996,793			996,793	996,793	
Barben Chamgaa Agencies P.O Box 136 Kapsabet	998,000			998,000	998,000	
M/S Kemro Logistics Ltd	991,632			991,632	991,632	
Declar Investment Ltd P.O Box 3592- Eldoret	997,240			997,240	997,240	
M/S Jigosha Enterprise Ltd	980,000			980,000	980,000	
M/S Statu Investments Ltd	995,195			995,195	995,195	
M/S Tiskopak Kenya Ltd	996,579			996,579	996,579	
M/S Esperanza Holdings Co. Ltd	982,002			982,002	982,002	
M/S Datmass Investment Ltd	987,676			987,676	987,676	
M/S Saro Holdings Ltd	987,512			987,512	987,512	
M/S Laj Agencies Ltd	990,238			990,238	990,238	
M/S Kuleei Company Ltd	966,551.04.			966,551.04.	966,551.04.	
M/S Tesha Holdings Ltd	969,467			969,467	969,467	
M/S Asacy Enterprices Ltd	996,080			996,080	996,080	
Rotken Investment Ltd.	998,950			998,950	998,950	
M/S Infinitum Company Ltd	998,933			998,933	998,933	
M/S Ticyn Enterprise Ltd	1,029,210			1,029,210	1,029,210	
M/S Teram Ltd	993,485			993,485	993,485	
M/S Songol Enterprises Limited	990,004			990,004	990,004	
Smai Company Ltd	988,098			988,098	988,098	
M/S Edmont Enterprise Ltd	924,230			924,230	924,230	
M/S Kesum Holdings Ltd	998,610			998,610	998,610	
M/S Lonnex Link Logistics Ltd	988,490			988,490	988,490	
Super Natiki Company Limited	985,033			985,033	985,033	
M/S Ketkir Construction And General Supplies Ltd	997,002			997,002	997,002	
M/Santek Investment Ltd	1,965,927			1,965,927	1,965,927	
M/S Winsome Kenya Limited	2,975,731			2,975,731	2,975,731	
M/S Mocam Investment Ltd	1, 972, 674.42			1, 972, 674.42	1, 972, 674.42	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
M/S Etiko Supremacies Ltd	1, 065, 809.56			1, 065, 809.56	1, 065, 809.56	
M/S Jozado Services Limited	3, 497, 475			3, 497, 475	3, 497, 475	
Kiptabgei Company Ltd P.O Box 163 Songhor	553,100			553,100	553,100	
Relekjaj Enterprise Co. Ltd P.O Box 126 Kapsabet	411,456			411,456	411,456	
Dijmate Company Ltd P.O Box 70 Songhor	319,965			319,965	319,965	
Kenwill Construction Ltd P.O Box 55 Kapsabet	530,210			530,210	530,210	
Super Natiki Co Ltd P.O Box 127 Nandi Hills	330,273			330,273	330,273	
Jimnet Technology Solutions Ltd P.O Box 85-30305 Kapcheno	287,237			287,237	287,237	
Sainphilo Limited P.O Box 3 Songhor	299,776			299,776	299,776	
Juliema Co.Ltd P.O Box 178 Kapcheno	296,820			296,820	296,820	
Lonnex Link Logistics Ltd P. O Box 546 Kapsabet	318,478			318,478	318,478	
Abmo Links Ltd	294,820			294,820	294,820	
Jichesa Investment Limited P. O Box 568 Kapsabet	499,130			499,130	499,130	
Angeles Investment Limited P.O Box 128 Kapsabet	564,605			564,605	564,605	
Hilsan Investment Ltd P.O Box 644 Kapsabet.	303,325			303,325	303,325	
Lufarcon Ltd	313,610			313,610	313,610	
Tecsons Enterprises Ltd P.O Box 112 Kapsabet	253,750			253,750	253,750	
Klaigo Investments Ltd P.O Box 1064 Kapsabet	298,095			298,095	298,095	
Mosobecho Enterprises Ltd	559,050			559,050	559,050	
Lekeme Holdings Ltd P.O Box 620 Kapsabet	305,080			305,080	305,080	
Kimlel Company Ltd P.O Box 331 Kapsabet	269,060			269,060	269,060	
Phope Solutions Company Ltd P.O Box 162 Eldoret	269,280			269,280	269,280	
Laj Agencies Ltd P.O Box 568 Kapsabet	331,440			331,440	331,440	
Inovate Enterprises P.O Box 1166 Kapsabet	281,900			281,900	281,900	
Shisacks Company Ltd P.O Box 123 Kapsabet	299,299			299,299	299,299	
Valdam Holdings Ltd P.O.Box 400-30300 Eldoret	240,100			240,100	240,100	
Joynat Holdings Ltd P.O Box 22-30304 Kapcheno	320,596			320,596	320,596	
Evmy Investment Ltd	319,995			319,995	319,995	
Nasuda Holdings Ltd P.O Box 475 Kapsabet	256,180			256,180	256,180	
Sankori Investment Ltd P.O Box 274 Kapsabet	333,120			333,120	333,120	
Nukton Stationers & Printers P.O Box 65 Kapsabet	287,040			287,040	287,040	
Balswood Company Ltd	293,950			293,950	293,950	
Kapkochil Contractors Ltd P.O Box 216 – 30300 Kapsabet	321,260			321,260	321,260	
M/S Bekech Enterprises Ltd	312,260			312,260	312,260	
Esperanza Holdings Co.Ltd	285,000			285,000	285,000	
M/S Taptoo Groups Ltdp.O.Box 101 Kabiyet	284,380			284,380	284,380	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Samcos Company Ltdp.O.Box 1900 Eldoret	256,645			256,645	256,645	
Wilsal And Atlas Intl	571,612			571,612	571,612	
Toiyoi Enterprises Ltdp.O.Box 89 Kapcheno	579,246			579,246	579,246	
Denmerkh Engco. Ltdp.O.Box 242 Nandihills	366,542			366,542	366,542	
Jadocom Contractors Ltd	300,570			300,570	300,570	
Tiez Africa Ltd	303,620			303,620	303,620	
Abfinest Holdings Ltd P.O.Box 2611 Eldoret	299,849			299,849	299,849	
Shelsaan Holdings Ltd. P.O Box 19 Kapcheno	297,955			297,955	297,955	
Kitarin Company P.O Box 62	260,035			260,035	260,035	
Saro Holdings P.O Box 274 Kapsabet.	267,140			267,140	267,140	
Danjoy Holdings Ltd. P.O Box 6 Kapcheno.	308,750			308,750	308,750	
Talai Logistics Limited. P.O Box 912, Kapsabet	309,430			309,430	309,430	
Jefethom Enterprices Limited P.O Box 97 30300 Kapsabet	361,765			361,765	361,765	
Jajes Genaral Supplies P.O Box 475 Kapsabet	373,415			373,415	373,415	
Lylana Investment Ltd P.O Box 89 Kapsabet	257,100			257,100	257,100	
Jisco Enterprise. Ltd.	307,115			307,115	307,115	
Mijef International Holdings Limited P.O Box 1299 Kapsabet	197,060			197,060	197,060	
Zwingle Holdings Ltd. P.O Box 130 Kapcheno.	288,060			288,060	288,060	
Rioba Enterprise Ltd P.O Box 211 Kapsabet	234,540			234,540	234,540	
Elrank Company .Ltd P.O Box 61 Kaimosi	290,705			290,705	290,705	
Lavingtone	5,855,875			5,855,875	5,855,875	
Kass Fm	250,000			250,000	250,000	
Nandi Kapsabet Cottages	320,000			320,000	320,000	
Temungen	283,000			283,000	283,000	
M/S Saafi General Supplies P.O Box 7467-00300 Nairobi.	1,344,000			1,344,000	1,344,000	
M/S Tonic Enterprises Kenya 58864-00200 Nairobi.	1,993,000			1,993,000	1,993,000	
M/S Saafi General Supplies P.O Box 7467-00300 Nairobi	1,792,000			1,792,000	1,792,000	
M/S Beejal Investments P.O Box 24994-00100 Nairobi.	1,993,000			1,993,000	1,993,000	
M/S Saafi General Supplies P.O Box 7467-00300 Nairobi.	1,792,000			1,792,000	1,792,000	
				94,175,609	**94,175,609**	
Sub-Total						
Supply Of Services						
Kounty Lodge And Hotel	166,500			166,500	166,500	
Jemos Co. Ltd	4,250,390			4,250,390	4,250,390	
Pecar Investments Ltd	3,156,500			3,156,500	3,156,500	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Montick Investments Ltd	1,526,096			1,526,096	1,526,096	
Grenas Enterprises Ltd	1,224,500			1,224,500	1,224,500	
Faram Ea Ltd	600,000			600,000	600,000	
Calita Merchants	201,500			201,500	201,500	
Olro Company Ltd	190,250			190,250	190,250	
Pasaiba Tourmaline Ltd	-			0	0	
Debra Ltd	984,640			984,640	984,640	
Asterisk Ltd	2,051,711			2,051,711	2,051,711	
Penta Medical Ltd	205,000			205,000	205,000	
County Chemicals	6,525,000			6,525,000	6,525,000	
Total Hospital Solutions	1,110,000			1,110,000	1,110,000	
Medspan Ltd	1,090,000			1,090,000	1,090,000	
Trevyion Ent	12,889,200			12,889,200	12,889,200	
Lamrinet Investment Ltd	879,990			879,990	879,990	
Shamai Springs	1,919,300			1,919,300	1,919,300	
Medpro Ltd	448,900			448,900	448,900	
Bochat Cleaning Services	3,437,124			3,437,124	3,437,124	
African Prime Cleaning Services	4,209,030			4,209,030	4,209,030	
Tikich Legacy	441,600			441,600	441,600	
Joflosta Investment Ltd	458,060			458,060	458,060	
Dl Furniture & Accessories	589,400			589,400	589,400	
Vigilant Security Compaany Ltd	630,000			630,000	630,000	
Phraise Techno Ltd	1,646,250			1,646,250	1,646,250	
Skyla Chemist	1,688,500			1,688,500	1,688,500	
Soinlab Equipment And Chemicals Ltd	1,167,944			1,167,944	1,167,944	
Tecrail Ltd	1,316,596			1,316,596	1,316,596	
Eldovile Investment Ltd	1,337,200			1,337,200	1,337,200	
Angeles Investment Ltd	1,467,932			1,467,932	1,467,932	
Afrost Refrielectricals Ltd	676,016			676,016	676,016	
Serengeti Media Ltd	1,060,700			1,060,700	1,060,700	
Amro Solutions Ltd	1,100,262			1,100,262	1,100,262	
Everblue Ltd	**1,200,000**			1,200,000	1,200,000	
Phraise Techno Ltd	1,300,600			1,300,600	1,300,600	
Skyla Chemist	980,000			980,000	980,000	
Jajes General Supplies	1,650,000			1,650,000	1,650,000	
Moiben Connections	7,500,000			7,500,000	7,500,000	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Baitany Agrovet	3,250,000			3,250,000	3,250,000	
Baitany Agrovet	3,000,000			3,000,000	3,000,000	
	79,360,191			**79,526,691**	**79,526,691**	
Supply Of Goods						
Kimsan Enterprises	1,264,000.00			1,264,000	1,264,000	
Westworld General Services	344,800.00			344,800	344,800	
Rolewins Company	259,956.00			259,956	259,956	
Jajes General Supplies	**1,650,000.00**			1,650,000	1,650,000	
Moiben Connections	**7,500,000.00**			7,500,000	7,500,000	
Farmyard International	**1,950,000.00**			1,950,000	1,950,000	
Baitany Agrovet	**3,250,000.00**			3,250,000	3,250,000	
Baitany Agrovet	**3,000,000.00**			3,000,000	3,000,000	
Alana Agencies Ltd	244,961			244,961	244,961	
Angeles Investment Limited	385,915			385,915	385,915	
Joviah Investement Ltd P.O. Box 484 Kapsabet	196,020			196,020	196,020	
Wilsal & Atlas International Co Ltd	600,650			600,650	600,650	
Dexter Afrika Ltd P.O Box 933-00621 Nairobi	500,000			500,000	500,000	
Bekech Enterprises Ltd P.O Box 644 Kapsabet	260,408			260,408	260,408	
Klaigo Investments Limited P.O Box 1064 Kapsabet	290,000			290,000	290,000	
Joymerg Investment Ltd P.O Box 802	208,000			208,000	208,000	
Angeles Investment Ltd P.O Box 128 Kapsabet	200,200			200,200	200,200	
Moiben Connections P.O Box 4096 Eldoret	616,987			616,987	616,987	
Technology Farm P.O Box Nakuru	2,000,000			2,000,000	2,000,000	
Coffee Research Institute P.O Box 4-00232 Ruiru	3,975,000			3,975,000	3,975,000	
Coffee Research Institute P.O Box 4-00232 Ruiru	300,000			300,000	300,000	
M/S Kipu Investment Limited	988,346			988,346	988,346	
M/S Gadalan Ventures Ltd	991,384			991,384	991,384	
M/S Kenoru Investments Ltd	999,196			999,196	999,196	
M/S Hilum Holdings Ltd	996,793			996,793	996,793	
Barben Chamgaa Agencies P.O Box 136 Kapsabet	998,000			998,000	998,000	
M/S Kemro Logistics Ltd	991,632			991,632	991,632	
Declar Investment Ltd P.O Box 3592- Eldoret	997,240			997,240	997,240	
M/S Jigosha Enterprise Ltd	980,000			980,000	980,000	
M/S Statu Investments Ltd	995,195			995,195	995,195	
M/S Tiskopak Kenya Ltd	996,579			996,579	996,579	
M/S Esperanza Holdings Co. Ltd	982,002			982,002	982,002	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
M/S Datmass Investment Ltd	987,676			987,676	987,676	
M/S Saro Holdings Ltd	987,512			987,512	987,512	
M/S Laj Agencies Ltd	990,238			990,238	990,238	
M/S Kuleei Company Ltd	966,551.04.			966,551.04.	966,551.04.	
M/S Tesha Holdings Ltd	969,467			969,467	969,467	
M/S Asacy Enterprices Ltd	996,080			996,080	996,080	
Rotken Investment Ltd.	998,950			998,950	998,950	
M/S Infinitum Company Ltd	998,933			998,933	998,933	
M/S Ticyn Enterprise Ltd	1,029,210			1,029,210	1,029,210	
M/S Teram Ltd	993,485			993,485	993,485	
M/S Songol Enterprises Limited	990,004			990,004	990,004	
Smai Company Ltd	988,098			988,098	988,098	
M/S Edmont Enterprise Ltd	924,230			924,230	924,230	
M/S Kesum Holdings Ltd	998,610			998,610	998,610	
M/S Lonnex Link Logistics Ltd	988,490			988,490	988,490	
Super Natiki Company Limited	985,033			985,033	985,033	
M/S Ketkir Construction And General Supplies Ltd	997,002			997,002	997,002	
M/Santek Investment Ltd	1,965,927			1,965,927	1,965,927	
M/S Winsome Kenya Limited	2,975,731			2,975,731	2,975,731	
M/S Mocam Investment Ltd	1, 972, 674.42			1, 972, 674.42	1, 972, 674.42	
M/S Etiko Supremacies Ltd	1, 065, 809.56			1, 065, 809.56	1, 065, 809.56	
M/S Jozado Services Limited	3, 497, 475			3, 497, 475	3, 497, 475	
Kiptabgei Company Ltd P.O Box 163 Songhor	553,100			553,100	553,100	
Relekjaj Enterprise Co. Ltd P.O Box 126 Kapsabet	411,456			411,456	411,456	
Dijmate Company Ltd P.O Box 70 Songhor	319,965			319,965	319,965	
Kenwill Construction Ltd P.O Box 55 Kapsabet	530,210			530,210	530,210	
Super Natiki Co Ltd P.O Box 127 Nandi Hills	330,273			330,273	330,273	
Jimnet Technology Solutions Ltd P.O Box 85-30305 Kapcheno	287,237			287,237	287,237	
Sainphilo Limited P.O Box 3 Songhor	299,776			299,776	299,776	
Juliema Co.Ltd P.O Box 178 Kapcheno	296,820			296,820	296,820	
Lonnex Link Logistics Ltd P. O Box 546 Kapsabet	318,478			318,478	318,478	
Abmo Links Ltd	294,820			294,820	294,820	
Jichesa Investment Limited P. O Box 568 Kapsabet	499,130			499,130	499,130	
Angeles Investment Limited P.O Box 128 Kapsabet	564,605			564,605	564,605	
Hilsan Investment Ltd P.O Box 644 Kapsabet.	303,325			303,325	303,325	
Lufarcon Ltd	313,610			313,610	313,610	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Tecsons Enterprises Ltd P.O Box 112 Kapsabet	253,750			253,750	253,750	
Klaigo Investments Ltd P.O Box 1064 Kapsabet	298,095			298,095	298,095	
Mosobecho Enterprises Ltd	559,050			559,050	559,050	
Lekeme Holdings Ltd P.O Box 620 Kapsabet	305,080			305,080	305,080	
Kimlel Company Ltd P.O Box 331 Kapsabet	269,060			269,060	269,060	
Phope Solutions Company Ltd P.O Box 162 Eldoret	269,280			269,280	269,280	
Laj Agencies Ltd P.O Box 568 Kapsabet	331,440			331,440	331,440	
Inovate Enterprises P.O Box 1166 Kapsabet	281,900			281,900	281,900	
Shisacks Company Ltd P.O Box 123 Kapsabet	299,299			299,299	299,299	
Valdam Holdings Ltd P.O.Box 400-30300 Eldoret	240,100			240,100	240,100	
Joynat Holdings Ltd P.O Box 22-30304 Kapcheno	320,596			320,596	320,596	
Evmy Investment Ltd	319,995			319,995	319,995	
Nasuda Holdings Ltd P.O Box 475 Kapsabet	256,180			256,180	256,180	
Sankori Investment Ltd P.O Box 274 Kapsabet	333,120			333,120	333,120	
Nukton Stationers & Printers P.O Box 65 Kapsabet	287,040			287,040	287,040	
Balswood Company Ltd	293,950			293,950	293,950	
Kapkochil Contractors Ltd P.O Box 216 – 30300 Kapsabet	321,260			321,260	321,260	
M/S Bekech Enterprises Ltd	312,260			312,260	312,260	
Esperanza Holdings Co.Ltd	285,000			285,000	285,000	
M/S Taptoo Groups Ltdp.O.Box 101 Kabiyet	284,380			284,380	284,380	
Samcos Company Ltdp.O.Box 1900 Eldoret	256,645			256,645	256,645	
Wilsal And Atlas Intl	571,612			571,612	571,612	
Toiyoi Enterprises Ltdp.O.Box 89 Kapcheno	579,246			579,246	579,246	
Denmerkh Engco. Ltdp.O.Box 242 Nandihills	366,542			366,542	366,542	
Jadocom Contractors Ltd	300,570			300,570	300,570	
Tiez Africa Ltd	303,620			303,620	303,620	
Abfinest Holdings Ltd P.O.Box 2611 Eldoret	299,849			299,849	299,849	
Shelsaan Holdings Ltd. P.O Box 19 Kapcheno	297,955			297,955	297,955	
Kitarin Company P.O Box 62	260,035			260,035	260,035	
Saro Holdings P.O Box 274 Kapsabet.	267,140			267,140	267,140	
Danjoy Holdings Ltd. P.O Box 6 Kapcheno.	308,750			308,750	308,750	
Talai Logistics Limited. P.O Box 912, Kapsabet	309,430			309,430	309,430	
Jefethom Enterprices Limited P.O Box 97 30300 Kapsabet	361,765			361,765	361,765	
Jajes Genaral Supplies P.O Box 475 Kapsabet	373,415			373,415	373,415	
Lylana Investment Ltd P.O Box 89 Kapsabet	257,100			257,100	257,100	
Jisco Enterprise. Ltd.	307,115			307,115	307,115	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Mijef International Holdings Limited P.O Box 1299 Kapsabet	197,060			197,060	197,060	
Zwingle Holdings Ltd. P.O Box 130 Kapcheno.	288,060			288,060	288,060	
Rioba Enterprise Ltd P.O Box 211 Kapsabet	234,540			234,540	234,540	
Elrank Company .Ltd P.O Box 61 Kaimosi	290,705			290,705	290,705	
Lavingtone	5,855,875			5,855,875	5,855,875	
Kass Fm	250,000			250,000	250,000	
Nandi Kapsabet Cottages	320,000			320,000	320,000	
Temungen	283,000			283,000	283,000	
M/S Saafi General Supplies P.O Box 7467-00300 Nairobi.	1,344,000			1,344,000	1,344,000	
M/S Tonic Enterprises Kenya 58864-00200 Nairobi.	1,993,000			1,993,000	1,993,000	
M/S Saafi General Supplies P.O Box 7467-00300 Nairobi	1,792,000			1,792,000	1,792,000	
M/S Beejal Investments P.O Box 24994-00100 Nairobi.	1,993,000			1,993,000	1,993,000	
M/S Saafi General Supplies P.O Box 7467-00300 Nairobi.	1,792,000			1,792,000	1,792,000	
				94,175,609	**94,175,609**	
Sub-Total						
Supply Of Services						
Kounty Lodge And Hotel	166,500			166,500	166,500	
Jemos Co. Ltd	4,250,390			4,250,390	4,250,390	
Pecar Investments Ltd	3,156,500			3,156,500	3,156,500	
Montick Investments Ltd	1,526,096			1,526,096	1,526,096	
Grenas Enterprises Ltd	1,224,500			1,224,500	1,224,500	
Faram Ea Ltd	600,000			600,000	600,000	
Calita Merchants	201,500			201,500	201,500	
Olro Company Ltd	190,250			190,250	190,250	
Pasaiba Tourmaline Ltd	-			0	0	
Debra Ltd	984,640			984,640	984,640	
Asterisk Ltd	2,051,711			2,051,711	2,051,711	
Penta Medical Ltd	205,000			205,000	205,000	
County Chemicals	6,525,000			6,525,000	6,525,000	
Total Hospital Solutions	1,110,000			1,110,000	1,110,000	
Medspan Ltd	1,090,000			1,090,000	1,090,000	
Trevyion Ent	12,889,200			12,889,200	12,889,200	
Lamrinet Investment Ltd	879,990			879,990	879,990	
Shamai Springs	1,919,300			1,919,300	1,919,300	
Medpro Ltd	448,900			448,900	448,900	

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comme
Bochat Cleaning Services	3,437,124			3,437,124	3,437,124	
African Prime Cleaning Services	4,209,030			4,209,030	4,209,030	
Tikich Legacy	441,600			441,600	441,600	
Joflosta Investment Ltd	458,060			458,060	458,060	
Dl Furniture & Accessories	589,400			589,400	589,400	
Vigilant Security Compaany Ltd	630,000			630,000	630,000	
Phraise Techno Ltd	1,646,250			1,646,250	1,646,250	
Skyla Chemist	1,688,500			1,688,500	1,688,500	
Soinlab Equipment And Chemicals Ltd	1,167,944			1,167,944	1,167,944	
Tecrail Ltd	1,316,596			1,316,596	1,316,596	
Eldovile Investment Ltd	1,337,200			1,337,200	1,337,200	
Angeles Investment Ltd	1,467,932			1,467,932	1,467,932	
Afrost Refrielectricals Ltd	676,016			676,016	676,016	
Serengeti Media Ltd	1,060,700			1,060,700	1,060,700	
Amro Solutions Ltd	1,100,262			1,100,262	1,100,262	
Everblue Ltd	**1,200,000**			1,200,000	1,200,000	
Phraise Techno Ltd	1,300,600			1,300,600	1,300,600	
Skyla Chemist	980,000			980,000	980,000	
Jajes General Supplies	1,650,000			1,650,000	1,650,000	
Moiben Connections	7,500,000			7,500,000	7,500,000	
Baitany Agrovet	3,250,000			3,250,000	3,250,000	
Baitany Agrovet	3,000,000			3,000,000	3,000,000	
	79,360,191			**79,526,691**	**79,526,691**	
Sub-Total				**79,526,691**		
Grand Total		-	-	**1,634,366,456**		

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	B	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Land	541,127,600	-	-		541,127,600
Buildings and structures	1,128,187,161	878,717,420	-		2,006,904,581
Transport equipment	375,998,330	36,511,788	-		412,510,118
Office equipment, furniture and fittings	77,919,226	15,770,457	-		93,689,683
ICT Equipment	46,932,117	17,483,575	-		64,415,692
Machinery and Equipment	230,599,480	24,495,424	-		255,094,904
Heritage and cultural assets	1,177,173,372	152,476,729	-		1,329,650,101
Biological assets	-	811,860,780			1,150,716,858
Intangible assets	1,301,764	54,056,724	-		55,358,488
Infrastructure assets- Roads, Rails	-	878,717,420	-		-
Total	**3,579,239,050**	**1,991,372,896**	-		**5,909,468,025**

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Nandi County Assembly	151,411,431	171,717,581	166,368,178	237,073,719		726,570,909	(726,570,909)	
2	Nandi County Education Fund	-	-	56,000,000	18,000,000		74,000,000	(74,000,000)	
3	Nandi executive car & mortgage loan	-	-	-	40,000,000		40,000,000	(40,000,000)	
9	**Total**	**151,411,431**	**171,717,581**	**222,368,178**	**295,073,719**	**-**	**840,570,909**	**(840,570,909)**	

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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

ANNEX 7 - ANALYSIS OF BANK ACCOUNTS(OTHER SPECIAL PURPOSE ACCOUNTS)

No	ACCOUNT NAME	BANK	ACCOUNT No	AMOUNT (Kshs)
1	Agricultural sector development support programme	Commercial	1226115853	9,718,793
2	NARIGP	Commercial	1226530680	56,621,695
3	SPECIAL PURPOSE ACCOUNT(WORLD BANK) THUSCP,DANIDA	Commercial	1000336471	30,557,381
4	KENYA URBAN SUPPORT PROGRAME-UDG	Commercial	1260069508	166,045,935

ANNEX 8 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

DATE	TRANSACTION NO	AMOUNT
2/7/2018	FT181839T1CS	408,304,000
4/7/2018	FT181851MPZT	408,304,000
26/07/2018	FT18207DGT9K	299,999,945
26/09/2018	FT18269STW91	268,470,000
12/10/2018	FT18285VGW60	375,858,000
7/11/2018	FT18311KTWZ6	483,246,000
31/12/2018	FT18365P4WLP	536,940,000
24/01/2019	FT19024K43NP	536,940,000
26/02/2019	FT190575HHV9	429,552,000
14/03/2019	FT190735R3H8	510,093,000
17/04/2019	FT19107M99L1	483,246,000
15/05/2019	FT19135M783Y	429,552,000
3/6/2019	FT1915ZFCC7	456,399,000
21/06/2019	FT19172N8LT	429,552,000
5/7/2019	FT191869QP1D	429,552,000
		6,486,007,945

TRANSFER FROM OTHER GOVERNMENT ENTITIES

Q1

DATE	REFFERENCE No	AMOUNT	DONOR NAME
6/12/2018	FT18340QHXCW	36,037,466	RMLF
15/01/2019	FT19015HCRJY	70,685,813	RMLF
2/5/2019	FT191224S4HW	35,342,906	RMLF
3/6/2019	FT19154V2150	35,342,906	RMLF
TOTAL		**177,409,091**	

Q2			
24/10/2018	FT182978T46J	18,820,842	WORLD BANK
27/11/2018	FT1833113ST8	8,555,625	DANIDA
10/12/2018	FT18344HJM2D	177,231,700	KUSP
		204,608,167	
Q3			
31/01/2019	FT19031CXQGC	7,003,592	ASSP
28/02/2019	FT19059QT5LN	23,676,499	WORLD BANK
		30,680,091	
Q4			
1/4/2019	FT19091Y3QCC	8,555,625	DANIDA
30/05/2019	FT191503VV7T	50,000,000	NARIGP
19/06/2019	FT19170HH4DX	4,521,591	USER FEE
19/06/2019	FT19170G2M7G	13,564,772	USER FEE
28/06/2019	FT19179JWXMX	78,476	NARIGP
28/06/2019	FT19179GBZCT	7,323,945	WORLD BANK
3/7/2019	FT19184R1SK1	41,200,000	KUSP
		125,244,409	

PRIOR YEAR ADJUSTMENT- ANNEX 9

OVERHAUL AND REFURBISHMENT OF CONSTRUCTION AND CIVIL WORKS

PARTICULARS	BANK KSH	DATE	PARTICULARS	BANK KSH
BAL B/D	29,578,633.00		CONSTRUCTION OF BUILDINGS	8,852,648.00
	0.00		To Financial Statements	20,725,985.00
	29,578,633.00			29,578,633.0

CONSTRUCTION OF BUILDINGS

PARTICULARS	BANK KSH	DATE	PARTICULARS	BANK KSH
BAL B/D	214,748,933.00		0	
OVERHAUL AND REFURBISHMENT OF CONSTRUCTION AND CIVIL WORKS	8,852,648.00			
	0.00		To Financial Statements	223,601,581.0
	223,601,581.00			223,601,581.

RENTAL OF PRODUCED ASSETS

PARTICULARS	BANK KSH	DATE	PARTICULARS	BANK KSH
BAL B/D	6,642,484.00		TRAINING	3,040,000.00
	0.00		To Financial Statements	3,602,484.00
	6,642,484.00			6,642,484.00

TRAINING

PARTICULARS	BANK KSH	DATE	PARTICULARS	BANK KSH
BAL B/D	76,762,643.00		other operating expenses	54,274,746.00
RENTAL OF PRODUCED ASSETS	3,040,000.00			
	0.00		To Financial Statements	25,527,897.00
	79,802,643.00			79,802,643.0

OTHER OPERATING EXPENSES

PARTICULARS	BANK KSH	DATE	PARTICULARS	BANK KSH
BAL B/D	76,691,602.00		SPECIALIZEDMATERIALS AND SERVICES	3,935,401.00
SPECIALIZEDMATERIALS AND SERVICES	31,964,490.00			
TRAINING	54,274,746.00			
	0.00		To Financial Statements	158,995,437.0
	162,930,858.00			162,930,858.

SPECIALIZEDMATERIALS AND SERVICES

PARTICULARS	BANK KSH	DATE	PARTICULARS	BANK KSH
BAL B/D	533,945,179.00		OTHER OPERATING EXPENSES	31,964,490.00
OTHER OPERATING EXPENSES	3,935,401.00			
	0.00		To Financial Statements	505,916,090.0
	537,880,580.00			537,880,580.