REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NAKURU

FOR THE YEAR ENDED 30 JUNE, 2019

30th June 2019

OFFICE OF THE AUDITOR GENERAL
SOUTH RIFT HUB
27 AUG 2020
RECEIVED
P.O. Box 1050-20100, NAKURU

COUNTY GOVERNMENT OF NAKURU
(NAKURU COUNTY EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

Vision
A secure, cohesive and industrialized County.

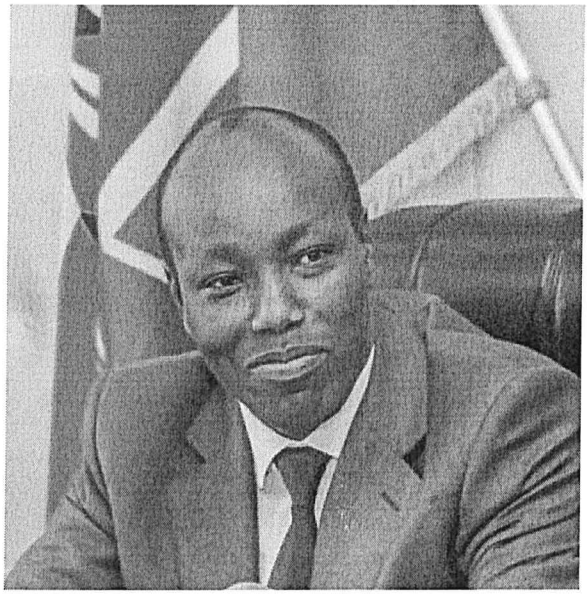
Mission
To formulate citizen-oriented policies, promote sustainable socio-economic and technological development.

Core values

- Customer focused
- Professionalism
- Integrity
- Equity & equality
- Transparency and accountability
- Teamwork
- Creativity and innovativeness

b) Key Management

The Nakuru County Government Executive day-to-day management is under the following:



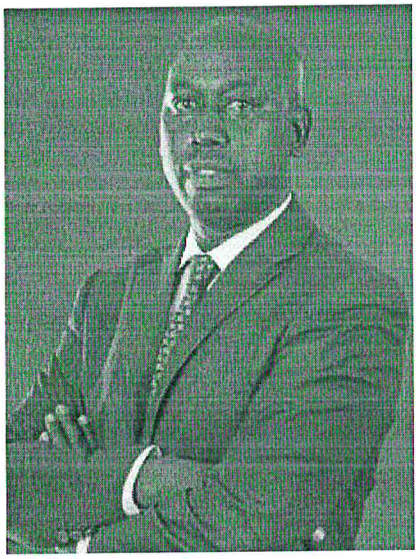
H.E Hon Governor Lee Kinyanjui
H.E Hon Governor Lee Kinyanjui is a graduate of Kenyatta University and University of Nairobi. He is a holder of Master's Degree in Business Administration and Masters Degree in International Relations.

He worked in the private sector for over 10 years before joining politics and was elected MP for Nakuru Town in 2007.

During his tenure as an MP, Mr. Kinyanjui also served as an Assistant Minister for Roads in the grand coalition government between 2008 and 2013 and it is during this time when Nakuru Town was ranked as the fastest growing town in East and Central Africa by UN Habitat.

In September 2013, President Uhuru Kenyatta appointed Mr. Kinyanjui as the Chairman National Transport and Safety Authority (NTSA). After a stint of three years at the helm of NTSA, he left to vie for Nakuru governorship and captured the seat in the August 8, 2017 General Election.

The Nakuru County Deputy Governor -

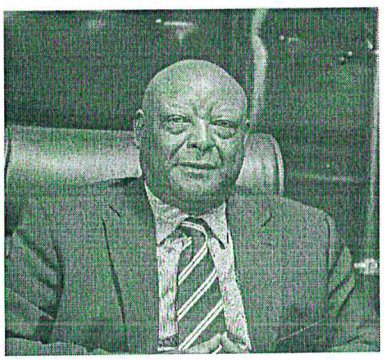


Dr. Eric Korir Kipkoech is a resident of Kuresoi South. He is a holder of a PhD in Chemistry from the University of KwaZulu Natal in South Africa. He has served as a lecturer at the Kenya Science Teachers College as well as a Don at the University of Nairobi.

Dr. Korir has also served in various school boards as chairman and member. He's currently the chairman of Keringet Boys High School and a board member at Silbwet Polytechnic.

The Deputy Governor is proactive in community development as he has been involved in various development projects like grading and murruming of Saptet centre to Saptet Primary School Road, in addition to facilitating installation of electricity at Saptet Polytechnic.

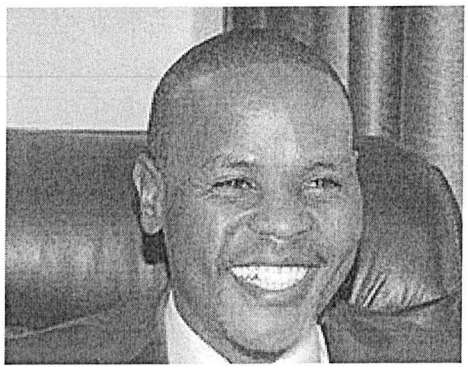
County Secretary



Mr. Benjamin Kirago Njoroge is a resident of Molo sub county. He holds a Bachelor degree in Administration from the University of Nairobi. He has also attended several advanced Administration courses in and outside the country. Mr. Njoroge worked in the National Government as a public Administrator in various parts of the country and capacities for 32 years. He joined the County Government of Nakuru in the year 2017 in the position of the County Secretary.

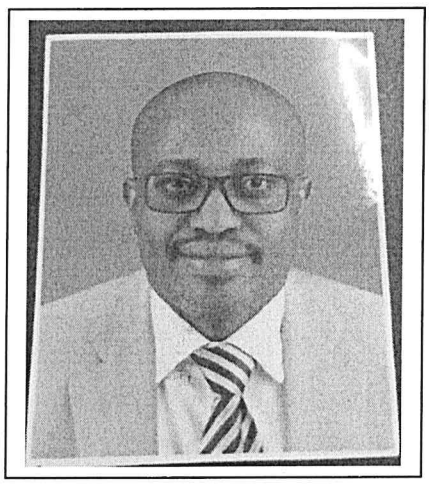
CECM- Finance & Economic Planning and Ag. Youth, Gender,Culture, Sports & Social Services

Dr.Peter E. Kiplang'at Previously worked with Kenya Forest Service as Deputy Director and Head of Finance. Also worked for Kenya Rural Roads Authority as General Manager, Finance. Currently CEO SPC Ltd, a financial consulting company. He is a part time lecturer at Catholic University and He holds a PhD in Finance, MBA and Bcom with 15 years' work experience.



CECM-Water, Environment, Energy &Natural Resources

Eng. Festus K. Ng'eno has Over Ten (10) years' experience in the Public and the Private Sector at Senior Management Level Managing Operations in Kenya, Uganda, Zambia, S. Sudan, Rwanda, Tanzania and Ethiopia. He holds a Master of Science (MSc.) and Bachelor of Science (BSc.) Degree in Environmental & Biosystems Engineering from the University of Nairobi. Post Graduate Diploma Certificate in Leadership & Corporate Governance from KCA University, .Doctor of Philosophy (PhD) Degree in Environmental & Water Engineering at the University of Nairobi (on-going). Registered Lead Expert on Environmental Impact Assessment and Audit (EIA, EA) Expert with the National Environmental Management Authority (NEMA) – License No. 6753.



CECM – Lands, Housing and Physical Planning

Mr Francis Mwangi Njuguna is an advocate of the High court of Kenya and a former chairman of the Rift Valley Law society. He is currently the County Executive Committee member in charge of the department of Lands, Housing and Physical planning Nakuru county government.

CECM – Trade, Industry, Marketing & Tourism

Mr. Raymond K. Kimutai Previously served as Chief of Staff in the County Government of Nakuru for 2 years and prior to that ten years as a Senior Manager in the Banking Industry. He has a Degree in Economics from University of Nairobi, Diploma in Banking from Kenya School Monetary Studies and Diploma in Financial Management from Kenya Institute of Management. Mr. Raymond K. Kimutai has 12 years working experience.

CECM – Agriculture, Livestock & Fisheries

Dr. Immaculate Njuthe previously worked as the Njoro Centre as Director for Kenya Agriculture, and Livestock Research Organization (KARLO). She holds a PhD in Agriculture and work experience of 18 years.

CECM – Education, ICT and E-Government

Mr. Joseph Kiuna was Former CEO Britam Insurance Company. Former CEO Real Insurance Company in charge of Kenya, Tanzania, Malawi, Mozambique. He has a Degree in Economics from Kenyatta University with 20 years' experience in private sector.

CECM – Public Service, Training and Devolution

Mr. Lawrence Mwangangi worked with National Government as Deputy County Commissioner in Turkana. He has 20 years' experience as a public administrator. Mr. Lawrence Mwangangi is a holder of a BA in Public Administration from Moi University.

CECM – Infrastructure

Eng. Lucy Kariuki is a strategic leader with track record of leading effective cross-functional and multi-site teams, driving change initiatives and implementing major infrastructural projects.

Her qualifications are Masters of Science in Environmental and Energy Management from the University of Twente Netherlands, Bachelor of Science in Electrical and Electronics Engineering from the University of Nairobi

NEBOSH International Diploma in Occupational Health & Safety (National Examination Body in Occupational Safety & Health - UK), Post graduate Diploma in Project Management from KIM.
She has served as a CEC Land, Housing & Physical Planning and CECM Roads, Transport and Public works in Nakuru County. She is currently the CECM Youth, Gender, Culture, Sports and Social Services

CECM – Health Services

Dr. Zakayo Gichuki Kariuki holds a Masters in Public Health from Moi University; Bachelor of Medicine and Bachelor of surgery University of Nairobi and Health Business Management from Strathmore University. Professionally he has served as CDH in Nyandarua; PMO in Central; PASCO in Eastern Province; DMOH Nakuru and as a Director Medical Superintendent in Elburgon and Gilgil hospitals.

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.	Designation	Name
1.	Accounting Officer Finance & Economic Planning	-Joseph Muchinah Gitau
2.	Accounting Officer – Office of the Governor	-Kennedy Momanyi Ombati
3.	Accounting Officer – Water, Environment, Energy &Natural Resources	-Job Kibei Tomno
4.	Accounting Officer – Lands, Housing and Physical Planning	-Ms Judy Leah Gathoni Waithera
5.	Ag. Accounting Officer – Trade, Industry, Marketing & Tourism	-Naftaly Omari
6.	Accounting Officer –Agriculture & Fisheries	-Dr. Enos Kellonye Amuyunzu
7.	Accounting Officer – Education, ICT and E-Government	-Jamleck Maina Kinyua
8.	Accounting Officer – Public Service, Training and Devolution	-Anne Nyambura Njenga
9.	Ag. Accounting Officer –Infrastructure	-Eng. Simon Nginga
10.	Accounting Officer –Health Services	-Dr. Samuel King'ori Wairia
11.	Accounting Officer –Youth Gender Culture Sports & Social Services	-Ms Rose Tume Abduba
12.	Accounting Officer –Public Service Board	-Mr. James Mbugua Kuria

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

	Designation	Name	ICPAK Reg No.
1	CEC- Finance & Economic Planning	Dr. Peter E. Kiplang'at	
2	Accounting Officer Finance & Economic Planning	Joseph Muchinah Gitau	13559
3	Ag. Director- Finance	Dominic Nyabuto	12595

c) Fiduciary Oversight Arrangements

- **Audit committee**

In the year under review the process of constituting the committee was initiated. The process has however been completed in August 2019.

Name	position	Effective Date
Miriam Nyambura Njoroge	Chairperson	7th Aug 2019
James Nzimbi Katiwa	Secretary-Internal Auditor	7th Aug 2019
Charles Lwanga Omondi	Member	7th Aug 2019
Danson Irungu Kariuki	Member	7th Aug 2019
Benjamin Cheruiyot Rotich	Member	7th Aug 2019
Ndirangu Ngunjiri	Member	7th Aug 2019

- **Public Accounts and Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held mandatory meetings during the year. Additionally, it also held extra sittings to deal with arising matters.

- **Budget and Appropriation Committee**
  The budget and appropriations committee provide guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process,

d) Entity Headquarters

P.O. Box 2870-20100

NEW TOWN HALL BUILDING

MOI ROAD, NAKURU, KENYA

e) Entity Contacts

Telephone: (254) 777777595/0711133005
E-mail: info@nakuru.go.ke
Website: www.nakuru.go.ke

f) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya
2. Kenya Commercial Bank
3. Family Bank
4. Equity Bank
5. Co-operative Bank
6. National Bank
7. Transnational Bank

g) Independent Auditors

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

h) Principal Legal Adviser

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

2. FORWARD BY THE CECM, FINANCE & ECONOMIC PLANNING

It is my pleasure to present financial statements of the County Government of Nakuru for the year ended 30th June, 2019. The financial statements present the financial performance of the County Government for the period under review, 1st July 2018 to 30th June 2019.

Pursuant to Section 164, of Public Finance Management Act, an Accounting Officer for a County Government entity shall prepare Financial Statements in respect of the entity in formats prescribed by the Public Sector Accounting Standards Board. Subsection (4) further requires that these statements are submitted to the Auditor General and copies of the statements should also be delivered to the National Treasury, Controller of Budget and Commission for Revenue Allocation within three months after the end of each financial year. The attached Financial Statements present a true and fair view of the state of affairs of the County Government of Nakuru for the financial year ending 30th June, 2019.

The constitution of Kenya under article 202 provides that revenue raised nationally should be equitably shared among the National Government and the County Governments. The County Allocation of Revenue Act is used as a basis for equitable allocation of resources to the Counties. The Commission of Revenue Allocation is mandated to equitably allocate financial resources to counties which is then approved by Parliament in accordance with Article 217 of the Constitution.

Nakuru County also finances its operations through own generated revenues and continues to explore new and innovative ways of increasing its local revenue collections. Some of the measures that the county has taken towards improving its revenue collection include;

- Automation of revenue collection. - Nakuru County uses a system called ZIZI to collect revenue.
- Capacity building Revenue collection staff for seamless operations
- Enhanced facilitation of tools and equipment for the enforcement team ie clamps and vehicles
- Enhanced public awareness

Financial Performance

a. Revenue

Revenue projections for the year ended 30th June 2019 was Kshs. 18,530,935,379 as analysed below:

Own sources	Kshs.2,685,000,000
Exchequer	Kshs. 11,599,549,717
Development Partners	Kshs. 248,847,131
Reallocation budget from FY2017/2018	Kshs. 3,858,426,994
Donor	Kshs.139,111,538

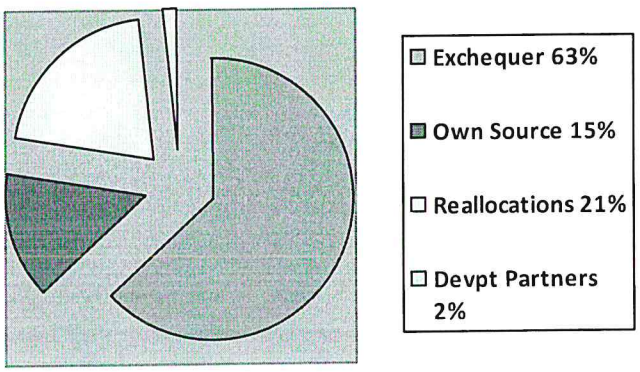


Figure1. County Government of Nakuru.Nakuru County Revenue

Sources for the year 2018/2019

From the targeted revenue, the County managed to realise Kshs.18,268,977,335 representing a 99% performance on revenue collection. County own sources surpassed the budgeted amount by 5%.

The overall underperformance of revenue budgeted Versus Actual revenue of 1% was due to conditional grant and donor funding not fully realised as envisaged in the budget

Revenue Classification	Budget Kshs	Actual Kshs	Realisation
Returned CRF issues	3,858,426,994	3,812,199,764	99%
Exchequer Releases	11,599,549,717	11,282,034,436	97%
Own source	2,685,000,000	2,810,570,958	105%
Development partners	248,847,131	348,847,077	140%
Donor Grants	139,111,538	15,325,100	11%
Total	**18,530,935,379**	**18,268,977,335**	99%

b. Payments

The total expenditure for the financial year 2018/2019 amounted to Kshs. 12,643,173,103. The analysis below gives a broader view on expenditures:

Development expenditure	Kshs. 1,925,215,722
Operations and maintenance	Kshs. 1,961,019,660
Personnel Emoluments	Kshs. 5,631,546,528
Transfer to County Assembly	Kshs. 1,072,420,719
Transfer to other county entities	Kshs. 2,052,970,474

c. Cash flows

The County did not experience major challenges of liquidity save for late releases by Exchequer close to the year-end which resulted to under absorption of development expenditure.

Cash and Cash Equivalent rose from Kshs. 3,858,426,994 in the year 2017/2018 to Kshs. 5,748,725,040.

Summary of outcomes/outputs

Sector	Achievements
Agriculture, Livestock and Fisheries	• Procurement of 4 motorcycles for ease of mobility • Participate in World Food Day celebrations • Participate in Nakuru national show • Training of farmers • Research and Extension training linkages • Field Extension Visits • Mainstream youth/women/vulnerable groups in agriculture • Food security initiatives implemented i.e. provision of avocado, pyrethrum, coffee and macadamia seedlings • Minimized losses due to pests and diseases i.e. construction of green houses, training of plant doctor, conducting plant clinics, conducting trainings on post-harvest safety of food products • Improved livelihood of small holder horticultural farmers i.e. training farmers and staffs on SHEP • Increased agricultural productivity and profitability of targeted rural communities • Increased adoption of climate change mitigation/adaptation strategies i.e. 6 water pans were constructed and testing of soil samples (2400 samples were taken) • Agricultural produce marketing and value addition initiatives • Laying Soil Conservation structures • Hold show/exhibition/workshops • Hold world fisheries and food day celebrations. • Procurement and installation of pond liners • Establishment of fish bulking, preservation and mini processor. • Dam stocking • Lake Naivasha, Lake Solai and Public dam fingerlings (re)stocking. • Conduct fish inspection and quality assurance (FIQA). • Market and beach inspection and spot checks. • Revenue collection from fish traders and fish fork. • Livestock Extension Services and Training. • Promotion of Dairy and small stock Production and Breeding • Field Extension Visits • Conduct management meetings
Land, Housing and Physical Planning	•The Department sponsored 6 staffs in various approved higher learning institutions to improve their capacity on their area of operations.3 Officers attended Kenya School of Government, 1 Kenya Institute of Highway and Build technology (KIBHT), and 2 at Jomo Kenyatta University of Agriculture Technology (JKUAT). •The Department has achieved 70% in Preparation of spatial Plan, 90% in preparation of Valuation Roll and 80% in preparation of Land Information Management (LIM). This sector has prioritized programmes and projects that are ensuring quality lives of the people both in urban and rural areas are improved

	•The programme was to rehabilitate County Houses and to Establish ABMT Training Centre. During the financial year under review 450 Units of houses were rehabilitated in the County Estate and 3 ABMT training Centres established in Bahati, Molo and Naivasha sub counties. This programme is working towards improving housing conditions through provision of affordable housing and transfer of affordable housing technology both in urban and rural areas.
Energy, Infrastructure and ICT	• Customer satisfaction survey • Staff Capacity building • Monitoring and evaluation of programs • Improved road network & infrastructure • Designed & Constructed motorable & foot bridges • Maintained & rehabilitated transport terminus • Maintained & rehabilitated County buildings. • Maintained & rehabilitated Streetlights • Improve efficiency in Fire response service and disaster Management • Improved disaster management awareness • Maintenance of County roads/ Countywide • Rehabilitation of buildings • Construction of bus park • Maintenance of drainage network • Construction of fire station • Purchase of fire engines (10000 litre capacity) • Reinforcement of County Server Rooms and Digital Centres in all Sub Counties • Digital Centres operationalized • Redesigned county website • Internet setup
HEALTH	The sector invested and operationalized the stalled and new health projects, upgrading of hospitals to offer quality healthcare services, procurement of medical drugs and non-pharmaceutical supplies, human resource for Health (325 contract health workers) and procurement of medical equipment. The sector also operationalized cancer treatment centre and has attended to 15,877 patients and 8,000chemotherapy sessions have been done in the year under review. Mother to Child Centre was also operationalize and has so conducted 10,468 deliveries. Other achievements include: • Increase population under 1 year protected from immunizable conditions • Increased acreage of cemetery land • Increase number of schools with hand washing facilities • Improved medical waste management • Increased number of HIV positive pregnant mothers receiving preventive ARVS. • Improved uptake of skilled delivery • Increased uptake of cervical cancer screening • Decreased number of new out-patients' cases with high blood pressure. • Improved Antenatal clinic attendance

	• Increased WRA accessing family planning commodities • Reduced number of fresh still births • Reduced number of maternal deaths • Reduced number of teenage pregnancies
EDUCATION	The sector has two sub sectors i.e. Education and vocational training. The Sub-Sector has a total of 35 staff. The enrolment of ECDE children currently stands at 119,788 as compared to 96,405 in 2014. The infrastructure in ECDE has improved since early childhood education was devolved although it is still in adequate. The Sub-Sector of Vocational Training has 26 functional Vocational Training centers and eight other centers awaiting opening. The directorate has 122 instructors and 14 members of staff. **Key Achievements Early Childhood Education** • 266 Teachers were employed on contractual basis • 48 classrooms were constructed • 50 toilets were built • The sector distributed instruction materials on new curriculum to all 940 public ECDE center's • Bursary worth 119Million were distributed to needy students in the county • ECDE data collection increased to 95% **Key Achievements for Vocational Training** • 11 monitoring and Evaluation conducted • 1125 Trainees completed their training in various courses • 25 Vocational Training Centre's participated in co-curricular activities in various disciplines, i.e Ball games, Drama and music festivals from Zonal, county and National levels • 15 Vocational Training Centre's were equipped with modernized tools and equipment • 2 Centre's were revitalized • 1 Policy developed
Trade, Tourism, Cooperatives Development and Industrialization Department	During the period under review, the Trade directorate constructed seven new markets and renovated of 16 existing markets. On market user delivery services, the Markets Unit enhanced improvement of waste management. On consumer protection and improvement of fair trade practices, the County Unit of weights and measures calibrated 8,600weighing machines; inspected 27 business premises. On Trade Development, the subsector held one successful Nakuru International Investors Conference (NIICO). It also supported the SMEs through business development services, linking SMEs to local and external markets and continued training SMEs on business skills. During the same period, the Cooperatives Directorate facilitated the growth and development of cooperatives by holding trainings for value addition of cooperative products, enhanced governance by conducting certification

	Audits in 125 cooperatives societies and attending 306 Cooperative meetings to offer advisory service. The Directorate helped to acquire 1 cooler, with digital scales and dairy software for Lare-Njoro dairy cooperative Society. The Directorate of Tourism promoted County tourism by participating in the World Tourism Day, participated in the Cycle with a Rhino Event and Tourism stakeholder forums. The Liquor Unit oversaw the licensing of Liquor.
Environment Protection Water and Natural Resources	• Solid Waste Management; The sector adopted the Integrated Solid Waste Management (ISWM) model with guiding principle being zero waste, founded on 'Reduce, reuse, recycle and recover' waste minimization strategy. The County has 40 Waste collection zones, 36 of which are operational. This has enhanced waste collection and disposal thus enhanced the, aesthetics status of our urban areas. This is realized through involvement of private waste collectors, engagement of casual workers, enhanced enforcement and compliance monitoring, Continuous disposal sites management and finally rigorous Environmental Education and awareness (Clean up exercises in our Lakes and other areas) • Tree planting, Greening and Beautification; The sector managed to plant more than 300,000 trees of various species of in the sub-counties, under climate change mitigation, project, and normal tree growing programmes and partners contribution for increasing forest cover. Beautification of urban area spaces was implemented in Nakuru and Naivasha, Rehabilitation of Nyayo garden is ongoing, greening and beautification of the stretch along Nakuru Nairobi highway, rehabilitation of Gioto dumpsite. • Pollution control; The sector has continued to execute its mandate in noise and pollution control through ensuring compliance and continuous monitoring. This has contributed to raised revenue collection by the department. • In ensuring noise, water, air and land pollution control and compliance, the department is in the process of establishment of an Enforcement and compliance unit at the headquarters. Continuous awareness creation on pollution control has also been emphasized. • Policy formulation; Key achievements by the sector on policy formulation includes Environmental strategic plan guided CIDP, draft Waste management policy and Bill 2018, waste management strategies for Nakuru and Naivasha Municipalities, County Clean Energy Policy and Nakuru County Climate Change policy, County Climate Change Action Plan 2018-2022 waiting for enactment, draft Nakuru County Water policy. Another great milestone achieved was establishment of Nakuru Countywide Sanitation Technical steering committee (NACOSTEC)- a multisectoral committee with the purpose of driving an inclusive sanitation agenda. • Water and Sewerage Services; • The sector during the period under review implemented 30 No. water projects that contributed to increased water accessibility through borehole drilling, rehabilitation of existing water supply

	systems, construction of new projects and desilting of dams and water pans. • Specifically, the following projects were successfully implemented at a total cost of Kshs. 130,354,580.35; Drilled 10 Boreholes; 2 Boreholes equipped with solar power, Desilted 1 dam, extended pipe networks in 17 water projects, Kamere Centre Refuse disposal Points (Construction/dust bins purchase)
Office of the Governor and Deputy Governor	During the period under review the sub-sector held eight Cabinet meetings that deliberated on various policy issues, further two executive orders were issued to give guidance on the County structure and mandate of all the departments to enable smooth running of the County. The sub-sector procured two courtesy buses for ease of transport. Ten CEC's and nine Chief Officers were appointed to head the department for ease running of the County affairs. The Governor issued an annual State of the County Address that highlighted the achievements made and the major developments planned for the five years. There were press releases and briefs on the on-goings in the County government. The County attended one Summit and four Intergovernmental meeting to ensure that devolution is a success.

Public Service Training and Devolution	In the period under review the sub-sector completed the construction of the six sub-county and ward offices. The department acquired a comprehensive medical cover for all the employees. The sub-sector coordinated the attendance of the devolution conference held in Kirinyaga County to share experiences in the Devolution journey (successes and failures) and five offices were equipped. The sub-sector collaborated with other department to ensure that 5 public participation exercises were held successfully. The office of the County Attorney is fully functional. During the period under review the department carried out a training needs assessment to establish the training needs of the County establishment. Five schemes of services for various cadres were prepared and are awaiting validation. The sub-sector trained ten CECs and Chief Officers in performance contracting and performance contracts were signed in their respective departments
County Treasury	During the period under review the sub-sector trained 166 staffs to enhance their skills in different training needs. The sub-sector adhered to the legal framework governing budget formulation with Budget Circular, CBROP, CFSP, MTDSP being prepared and submitted within the stipulated timeline. The local revenue as a percentage of the total budget was at 14.53. The Own Source Revenue (including FIF) target was surpassed by Kshs.129M. The subsector prepared an Annual Development Plan for 2019/20 and submitted within the timeline. Further the sub-sector disseminated the 2nd generation CIDP 2018-2022 to the stakeholders. The Sub-sector reconstituted and operationalized the Monitoring and Evaluation Committee.
Culture and gender, Youth affairs, Sports and Social services	Major achievements of the department on planned outputs during the Previous ADP period includes the holding of workshops to train over 250 artists, held over 4 cultural festivals including Kenya Music and Cultural festivals, improved gender equality on women and girls empowerment through increased sensitization workshops and trainings on Gender Based violence, women empowerment and reproductive health and established 2 GBV clusters. The department was also able to train 4 gaming inspectors from betting and control. Over 1,000 PWDs trained on AGPO, group dynamics and other skills in all 55 wards, 2 Social halls were renovated and 4 others equipped with modern equipment. The directorate of social services has also started the expansion of alms house in order to accommodate more clients. During the same period three stadiums were rehabilitated and 3 sports ground upgraded through the directorate of sports which will enable hosting of various sporting activities. The department managed to pay 10% deposit for purchase of Land to build a sport centre at Keringet. Implementation of ward sport fund through equipping youths with assorted items has been ongoing in the 55 wards where over 2,500 sports items were purchased. Additionally; the Directorate has been spearheading the organization of the annual Kenya Youth Inter-County

	Sports association KYISA, Governors cup and Kenya inter county Sports and cultural Association (KICOSCA) tournaments. The equipping of the studio at Nakuru player's theatre has been completed; The Alms house expansion has been launched, Renovated and constructed new social halls and grading of grounds in the sub-counties, networked with donors and partners and registered PWDs in partnership with National Council for people with Disabilities. Implementation of ward disability fund in all the 55 wards. The ward sports fund through funding of various sports teams as well as acquisition and distribution of assorted sports equipment's throughout the county.

Despite the above notable achievements, Nakuru County has experienced some challenges during the year under review. The challenges include:

a. Inadequacy of technical staffs i.e. Planners, valuers, and development controllers
b. Political process i.e. the finance bill process of approval by the Assembly taking too long which hinders proper planning.
c. Delay in disbursement of funds by the National Treasury.

Sign 16th December,2019

CECM-FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF NAKURU.

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 16th December 2019.

County Executive Committee Member – Finance and Economic Planning.

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

REPUBLIC OF KENYA

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nakuru set out on pages 1 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nakuru as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Presentation of the Financial Statements

1.1 Inaccuracies in the Statement of Assets and Liabilities

The comparative statement of assets and liabilities as at 30 June, 2019 reflects net financial assets of Kshs.3,812,199,764 and net financial position of Kshs.3,858,426,994 resulting to a variance of Kshs.46,227,230 which has not been explained or reconciled.

Further, as disclosed under Note 21A to the financial statements, the statement of assets and liabilities reflects bank balances of Kshs.5,748,725,040 (2018-Kshs.3,858,426,994). This comprises of balances held in fifty-nine (59) bank accounts. However, a review of the bank balances in six (6) bank accounts amounting to Kshs.13,747,544 indicate that the balances had not been supported by cashbooks and board of survey reports as shown below:

Bank Account	Balance (Kshs.)
Kenya Commercial Bank A/C No.1140746057	3,928,462
Co-Operative Bank A/C No.01141521630800	222,940
Transnational Bank A/C No.470610/500uca00/1	290,557
Kenya Commercial Bank A/C No.1156245524	7,419,514
Co-Operative Bank A/C No.01141026760800	1,564,990
Kenya Commercial Bank A/C No.1156856272	321,081
Total	**13,747,544**

The above is contrary to Section 100 of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officers to keep a cashbook showing the receipts and payments for all the accounts.

In addition, the bank reconciliation statements for four (4) revenue bank accounts reflected payments and receipts totaling to Kshs.148,434,172 and Kshs.34,348,977 respectively recorded in the bank but not recorded in the cashbooks as detailed below:

Bank Account	Unrecorded Payments (Kshs.)	Unrecorded Receipts (Kshs.)
Kenya Commercial Bank -1140746057	71,439,544	19,118,219
Family Bank - 018000053211	32,500	3,471,284
Equity Bank - 0130261954816	15,940,363	6,993,455
Co-operative Bank - 01141521630800	61,021,765	4,766,019
Totals	**148,434,172**	**34,348,977**

Management has not provided explanations for the control weaknesses in recording receipts and payments in the cash books.

In the circumstances, the accuracy and completeness of cash and cash equivalents totalling to Kshs.5,748,725,040 reflected in the statement of assets and liabilities as at 30 June, 2019 cannot be confirmed.

1.2 Inaccuracies in Receipts and Payments

The statement of receipts and payments reflected total payments of Kshs.12,643,173,103 which constitutes expenditure totalling Kshs.698,872,859.45 whose IFMIS payment details revealed that the amount was irregularly charged under code 6530101 and 6540101 which are not expenditure codes but charged to the Recurrent and Development votes as detailed below:

Department	Recurrent Account 6530101 (Kshs.)	Development Account 6540101 (Kshs.)	Amount Expensed via Imprest Bank Account (Kshs.)
Health	256,044,481	208,707,390	464,751,871
Governor	40,694,202	0	40,694,202
Public Service Training & Development	11,332,493	0	11,332,493

Department	Recurrent Account 6530101 (Kshs.)	Development Account 6540101 (Kshs.)	Amount Expensed via Imprest Bank Account (Kshs.)
Youth	8,601,393	0	8,601,393
Agriculture	7,135,574	36,548,603	43,684,177
Infrastructure	4,882,818	63493206	68,376,024
Finance	3,558,879	-	3,558,879
Environment	1,610,989	14885241	16,496,231
Education	992,020	40,385,569	41,377,589
Total	**334,852,851**	**364,020,009**	**698,872,859**

In the circumstances, the accuracy and completeness of the expenditure amounting to Kshs.698,872,859 for the year ended 30 June, 2019 cannot be confirmed.

Further, a comparison of the financial statements and the Integrated Financial Management Information Systems (IFMIS) Trial Balance reflects discrepancies between various balances as detailed below:-

Item	Financial Statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)
County Own Generated Receipts	2,810,570,958	1,004,467,138	1,806,103,820
Compensation of Employees	5,631,546,528	5,927,369,924	(295,823,396)
Use of Goods and Services	1,915,919,660	2,345,437,640	(398,904,690)
Transfers to Other Government Units	1,072,420,719	0	1,072,420,719
Other Grants and Transfers	2,052,970,474	730,804,901	1,322,165,573
Social Security Benefits	0	48,466,222	(48,466,222)
Acquisition of Assets	1,845,008,051	1,975,384,181	(130,376,130)
Finance Costs, including Loan Interest	0	80,951,217	(80,951,217)
Repayment of Principal on Domestic and Foreign Borrowing	45,100,000	0	45,100,000

Consequently, the accuracy and completeness of the statements of receipts and payments for the year ended 30 June, 2019 cannot be confirmed.

2.0 Failure to Prepare the Statement of Budget Execution by Programmes and Sub-Programmes

The financial statements reflects a blank statement of budget execution by programmes and sub-programmes contrary to the prescribed format by the Public Sector Accounting Standards Board (PSASB) and the International Public Sector Accounting Standards (IPSAS) cash basis.

Consequently, the accuracy and completeness of the statement of budget execution by programmes and sub-programmes cannot be confirmed.

3.0 Unsupported Insurance Costs

As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects expenditure on use of goods and services amounting to Kshs.1,915,919,660 (2018-Kshs.1,474,335,723). Included in the amount is insurance costs amounting to Kshs.146,080,549 which constitutes payment of Kshs.21,045,393 and Kshs.12,328,518 in respect of provision of general insurance and group life insurance covers respectively. However, no supporting documents for the two insurance covers by way of policy documents and the cover forms were availed for audit review.

Further, an amount of Kshs.9,954,607 was paid to an Insurance Company for the provision of medical insurance services to the County Executive Members. The cover was renewed with the existing service provider directly without subjecting the process to competition contrary to section 104 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the completeness and accuracy of the use of goods and services totalling to Kshs.1,915,919,660 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

4.0 Irregular Payments to Rift Valley Provincial Hospital

The statement of receipts and payments reflects total payments of Kshs.12,643,173,104 which comprised of transfers made to the Rift Valley Provincial Hospital amounting to Kshs.16,921,000 being Kshs.9,000,000 and Kshs.7,921,000 from Office of the Governor and Department of Public Service Training and Development. However, it has not been explained why the hospital was paid the amount from the two (2) sources despite having its own allocation under the Department of Health. Although it has been explained that the payments were inter departmental transfers, the basis for the transfer and the intended purposes for the amount transferred was not explained.

In the circumstances, the completeness and accuracy of the expenditure totalling to Kshs.16,921,000 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be ascertained.

5.0 Misappropriation of Revenue - Bahati Sub-County Hospital

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects County own generated receipts totalling to Kshs.2,810,570,958 (2018-Kshs.2,280,522,614). Included in the receipts is public health services collections by Bahati Sub-County hospital under the Facility Improvement Fund amounting to Kshs.30,013,120. Examination of records available indicates that during the year under review, an amount of Kshs.8,255,865 though collected, was not banked and was therefore not accounted for. However, at the time of the audit, the matter had been reported to the police for action and is therefore under investigation.

Consequently, the completeness and accuracy of the county own generated receipts amounting to Kshs.2,810,570,958 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

6.0 Unsupported Repayment of Principal on Domestic and Foreign Borrowing

As reported in the previous year, and as disclosed under Note 19 to the financial statements, the statement of receipts and payments reflects repayments of principal on domestic and foreign borrowings totalling to Kshs.45,100,000 (2018-Kshs.44,509,561. However, the expenditure was not supported by the relevant accountable schedules, payment vouchers, bank statements and the loan agreements for audit review.

In the circumstance, it was not possible to confirm the completeness and accuracy of the loan balance of Kshs.45,100,000 (and any accruing interest thereof) reflected in the statement of receipts and payments for the year ended 30 June, 2019.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects approved receipts budget and actual on comparable basis of Kshs.14,456,777,571 and Kshs.14,672,508,385 respectively resulting to a surplus of Kshs.215,730,814. Similarly, the statement on approved expenditure budget and actual on comparative basis of Kshs.18,530,935,379 and Kshs.12,643,173,104 respectively resulted to an overall under expenditure of Kshs.5,887,762,276 or 32% of the budget. The under expenditure is indicative that some planned activities and programs for the year were not under taken.

Consequently, under expenditure on development budget may impact negatively on service delivery to the residents of Nakuru County.

2. Non-Disclosure of Pending Bills

Under Annex 2 - Other important disclosures in Note 5.10 to the financial statements reflects pending accounts payables balance of Kshs.1,471,242,025 (2018-Kshs.1,912,812,405). However, amounts due to the National Industrial Training

Authority (NITA) and the defunct Local Authorities of Kshs.58,267,688 and Kshs.997,509,857 respectively have not been included in the balance. The bills constitute pending bills for the previous periods up to 2013/2014 which have not been cleared as a first charge during the subsequent budgets and no reason was given for failure to clear the pending bills.

Consequently, the accuracy and completeness of the pending bills balance of Kshs.1,471,242,025 as at 30 June, 2019 could not be confirmed.

3. Prior Year Unresolved Issues

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, although the Management has indicated that some issues have been responded to while others are awaiting feedback, the matters have remained unresolved as the Senate has yet to deliberate on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Failure to Prepare Receiver of Revenue Statement

Section165(1) and (2)(b) of the Public Finance Management Act, 2012, requires every receiver of revenue to prepare a statement of revenue collected, received, recovered and arrears during the year. The Management did not prepare statement of revenue for the year ended 30 June, 2019.

Consequently, the Management is in breach of the law.

2.0 Unauthorized Expenditure - Procurement of Ambulances

The statement of receipts and payments reflects expenditure on acquisition of assets amounting to Kshs.1,845,008,051 (2018-Kshs.1,422,978,207) and as disclosed under Note 17 to the financial , which includes purchase of vehicles and other transport equipment of Kshs.254,265,282. Out of this amount, Management spent Kshs.47,650,000 on procurement of five (5) ambulances. However, Management did not avail any evidence on how they were budgeted for as they were not in the approved annual procurement plan. This is contrary to Section 53 (1)(8) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds

to meet the obligations of the resulting contract are reflected in its approved budget estimates.

Consequently, the Management was in breach of the law.

3.0 Irregular Waivers or Variation of Land Rates

During the year under review, Management waived/varied Kshs.5,355,330. However, classification of whether they were general waivers or waivers to persons living with disability was not availed for audit review. This was contrary to Section 64(3) (d)(e) of County Government Regulations, 2015 which requires the reason for the waiver or variation and the law in terms of which the waiver or variation was granted be indicated as provided under Article 210(2) of the Constitution.

In view of the above, Management is in breach of law

4.0 Irregular Payment of Allowances to Members of County Assembly (MCA)

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,915,919,660 and as disclosed under Note 12 to the financial statements. Included in this expenditure is Kshs.9,044,646 being payments of allowances to MCA to the budget, agriculture and land committees under various sub votes. Management did not explain why the committees were being facilitated by the County Executive instead of through the County Assembly vote contrary to section 107(1) of the Public Finance Management Act, 2012.

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

5.0 Lack of Lease Contract - Managed Equipment Services, MES

The Management signed a Memorandum of Understanding (MOU) with the State Department of Health for the provision of medical equipment and related services - Managed Equipment Services (MES). The equipment was to be provided on a seven (7) years lease arrangement. Analysis of the County Allocation of Revenue Act, 2016, 2017, 2018 and 2019 reflects payments totalling to Kshs.391,489,362 on account of Managed Equipment Services (MES).

However, the Management did not avail the cost and allocation details of the respective values of the equipment delivered or the lease agreement which would inform the basis for making the payments.

In absence of such fundamental records, it has not been possible to confirm whether the County residents have received value for money from the Managed Equipment Services (MES) agreement.

6.0 Irregular Payment of Commission

As reported in the previous year, the Management entered into an agreement with a Company to offer revenue collection solution services commencing 1 December, 2014 for a period of five (5) years. Clause 3.1.3 of the agreement required the Point-of-Sale (POS) terminals to be primarily used for collection of revenue categories specified in Schedule I of the agreement except in instances where integration with the County

Government system would be required. However, it was noted that the System had not been integrated with the bank. The clients pay for Business Permit and Liquor Licenses streams of revenue by making deposit license fees in the County bank accounts and thereafter, present the deposit slips at the County revenue offices for receipting. This implies that there was no value addition from the System despite payment of commission of Kshs.21,699,280.27 equivalent to 4.5% of the value.

Further, some inconsistencies were noted in the reports generated by the system, for instance, Sub county report for the period between 1 July, 2018 to 30 June, 2019 generated on 28 August, 2019 indicated that Kshs.959,910,194.61 was collected from the eleven (11) Sub-counties. A similar report generated for the same regions and period the following day on 29 August, 2019 indicated that the total revenue collected amounted to Kshs.978,987,735.61 thereby resulting to unexplained variance of Kshs.19,077,541.

No explanation has been provided for charging of commission of 4.5% on revenue streams that were not collected through the system and no action appears to have been taken to address the inconsistencies in the reports generated by the system.

In the circumstances, the payment to the company of Kshs.21,699,280.27 could not be confirmed as a proper charge to public funds.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Over Age Employees

Analysis of the payroll reports reflected two (2) employees who had attained the mandatory retirement age of sixty (60) years in 2017 and 2018 but continued to receive salary payments up to 30 June, 2019. The two had collectively earned Kshs.4,744,680 after attaining the retirement age.

Management has not provided explanations why the employees have not been retired and services terminated.

2. Non-Compliance with the One Third of Basic Salary Rule

During the year ended 30 June, 2019, fifty-six (56) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. The Management has not given explanation for failure to comply with the policy.

In the circumstances, the County contravened Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 and this may expose the staff to pecuniary embarrassment.

3. Lack of Fixed Assets Management Policy

Summary of fixed assets register- Annex 5 to the financial statements discloses historical cost of assets of Kshs.4,638,099,472 as at 30 June, 2019. However, there is no asset management policy to guide on safeguarding of the County assets. Further, assets acquired during the year had not been tagged as at the time of the audit contrary to section 136 of the Public Finance Management (County Governments) Regulations, 2015.

Further, the summary of fixed assets register includes assets inherited by the County Government from the defunct local authorities. However, there is no evidence to identify the assets, valuation and ownership documents to the County Government.

Consequently, the Management may not have instituted proper mechanism to safeguard and maintain proper custody of the assets.

4. Stalled and Incomplete Projects

Physical verification of twelve (12) sampled projects being implemented by the County departments at a contract sum of Kshs.591,098,854 during the months of July and October, 2019 reflects that the projects were at various stages of completion as outlined in the attached **Appendix I.**

In the circumstances, it is not possible to confirm whether the citizens of Nakuru County will receive value for money on projects valued at Kshs.591,098,854.

5. Long Outstanding Rent Arrears

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects County own generated receipts totalling to Kshs.2,810,570,958 (2018-Kshs.2,280,522,614) which includes rent amounting to Kshs.17,991,218. However, examination of rent records, reflects rent arrears totalling to Kshs.291,528,034 as at 30 June, 2019. The Management has not put in place measures to ensure full collection of the outstanding rent.

Consequently, the effectiveness of the rent collection processes could not be confirmed.

6. Failure to Develop Risk Management and Fraud Policies and Establish IT Strategy Committee

Section 158(1) of the County Government Regulations, 2015, requires the Accounting Officer to ensure that a County Government entity develops risk management strategies, which include fraud prevention mechanism. The Management of the County Executive of Nakuru is yet to develop risk management and fraud policies. Further, Management has not established an IT Strategy Committee to provide leadership on the implementation and review of the existing technologies. Consequently, the IT Strategic Plan and Security Policy have not been prepared.

In the absence of the policies, the County is exposed to risk of fraud as this may not be identified in advance and mitigated.

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

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk 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 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 financial reporting process, reviewing the effectiveness of how the County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

09 December, 2020

Projects Verification

No.	Department	Project	Contract Sum (Kshs.)	Observation on Physical Verification
1.	Education	Various technical Equipment	8,707,600	The items are lying at Nakuru Technical and Vocational Training Center where they are stored.
2.	Health Services	X-Ray Machine	2,500,000	The machine is lying at Elburgon Hospital one year after it was bought due lack of a radiologist.
3.	Health Services	Assorted medical equipment	6,722,200	Items delivered on 26 November, 2018 at Barut Dispensary but had not been put to use.
4.	Health Services	Construction of Maternity Wing - Bahati Rural Health Centre	2,998,400	Works had not been completed. The project has stalled since the contractor handed over the incomplete project on 26 June, 2019 as per the handing over report.
5.	Health Services	Construction of Trauma Centre. (Provincial General Hospital Nakuru)	89,949,840	Project commenced in year 2012 and stalled in year 2014. It was initiated by the National Government. Certified works and paid Kshs.62,980,000. The contractor is still on site but work is not going on.
6.	Youth, Culture, Gender, Sports and Social Services	Supply of various items	996,310	Items bought for Bondeni Social Hall, but stored at CDF office in Gilgil. Bondeni Social Hall is in a dilapidated state
7.	Lands, Housing and Physical Planning	County Government of Nakuru Valuation Roll	50,591,400	Draft report has taken long to be discussed and approved by Assembly for implementation.
8.	Lands, Housing and Physical Planning	Preparation of Nakuru Spatial Development Plan	365,000,000	Draft report has taken long to be adopted for implementation by Assembly since the contract period ended in December, 2016

No.	Department	Project	Contract Sum (Kshs.)	Observation on Physical Verification
9.	Lands, Housing and Physical Planning	Preparation of a Land Information Management System (LIMS) for Nakuru and Naivasha Municipality Areas	33,995,950	The status report provided for audit indicated that the system had been submitted to IT department for pilot run. The piloting exercise confirmed that the system was found to be complicated, non-friendly and the system was having integration problems with the existing county executive systems, putting to doubt the use of the system
10.	Infrastructure	Construction and Completion of Fire Station- Naivasha	14,009,308	The contractor not on site with no evidence of work in progress in the recent two and half years. Certified works and paid Kshs.6,029,900.40
11.	Agriculture, Livestock and Fisheries	Stalled Project - Kiptangwany Milk Cooling Plant-(Gilgil Sub-County)	13,193,006	Lack of water supply to the facility and not operational for the past on year.
12.	Environment	Borehole Equipping and Construction of a Pump House at Njoro Golf Club	2,434,840	The borehole was not in use and had not been connected to the pump house and therefore not possible to confirm whether it had been equipped. Further, no electricity to facilitate the pumping of water had been connected. Certified works and paid Kshs.2,434,840
	Total		**591,098,854**	

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018-2019	2017-2018
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	11,282,034,436	9,271,400,000
Proceeds from Domestic and Foreign Grants	2	15,325,100	214,063,119
Transfers from Other Government Entities	3	348,847,077	758,900,908
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	2,810,570,958	2,280,522,614
Returned CRF issues	10	-	-
TOTAL RECEIPTS		**14,456,777,571**	**12,524,886,641**
PAYMENTS			
Compensation of Employees	11	5,631,546,528	5,554,520,308
Use of goods and services	12	1,915,919,660	1,474,335,723
Subsidies	13	-	-
Transfers to Other Government Units	14	1,072,420,719	1,064,527,057
Other grants and transfers	15	2,052,970,474	1,410,323,122
Social Security Benefits	16	-	4,425,591
Acquisition of Assets	17	1,845,008,051	1,422,978,207
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	45,100,000	44,509,561
Other Payments	20	80,207,671	282,127,938
TOTAL PAYMENTS		**12,643,173,103**	**11,257,747,506**
SURPLUS/DEFICIT		**1,813,604,467**	**1,267,139,135**

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_____ 2019 and signed by:

Chief Officer Finance
Name: CPA Joseph Muchinah Gitau
ICPAK Member Number: 13559

Head of Treasury
Name: CPA Dominic Nyabuto Otieno
ICPAK Member Number: 12595

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	5,748,725,040	3,858,426,994
Cash Balances	21B	-	-
Total Cash and cash equivalent		5,748,725,040	**3,858,426,994**
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		**5,748,725,040**	**3,858,426,994**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	**76,693,579**	**46,227,230**
NET FINANCIAL ASSETS		**5,672,031,461**	**3,812,199,764**
REPRESENTED BY			
Fund balance b/fwd	24	3,858,426,994	2,590,774,859
Prior year adjustments	25	-	513,000
Surplus/Deficit for the year		1,813,604,467	1,267,139,135
NET FINANCIAL POSITION		**5,672,031,461**	**3,858,426,994**

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 _____ 2019 and signed by:

Chief Officer Finance
Name: CPA Joseph Muchinah Gitau
ICPAK Member Number: 13559

Head of Treasury
Name: CPA Dominic Nyabuto Otieno
ICPAK Member Number: 12595

5.3. STATEMENT OF CASH FLOWS

	Notes	2018-2019 KShs	2017 – 2018 KShs
Receipts from operating income			
Exchequer Releases	1	11,282,034,436	9,271,400,000
Proceeds from Domestic and Foreign Grants	2	15,325,100	214,063,119
Transfers from Other Government Entities	3	348,847,077	758,900,908
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	2,810,570,958	2,280,522,614
Returned CRF issues	10	-	-
Payments for operating expenses		**14,456,777,571**	**12,524,886,641**
Compensation of Employees	11	5,631,546,528	5,554,520,308
Use of goods and services	12	1,915,919,660	1,474,335,723
Subsidies	13	-	-
Transfers to Other Government Units	14	1,072,420,719	1,064,527,057
Other grants and transfers	15	2,052,970,474	1,410,323,122
Social Security Benefits	16	-	4,425,591
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	80,207,671	282,127,938
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		**3,703,712,520**	**2,734,626,902**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,845,008,051	1,422,978,207
Net cash flows from Investing Activities		**1,845,008,051**	**1,422,978,207**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	45,100,000	44,509,561
Net cash flow from financing activities		**45,100,000**	**44,509,561**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**1,813,604,467**	**1,267,139,135**
Cash and cash equivalents at BEGINNING of the year	21	**3,858,426,994**	**2,591,287,859**
Cash and cash equivalents at END of the year	24	**5,672,031,461**	**3,858,426,994**

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 _____ 2019 and signed by:

_____	_____
Chief Officer Finance	Head of Treasury
Name: CPA Joseph Muchinah Gitau	Name: CPA Dominic Nyabuto Otieno
ICPAK Member Number: 13559	ICPAK Member Number: 12595

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	11,536,366,082	63,183,635	11,599,549,717	11,282,034,436	317,515,281	97%
Proceeds from Domestic and Foreign Grants	139,111,538	-	139,111,538	15,325,100	123,786,438	11%
Transfers from Other Government Entities	248,847,131		248,847,131	348,847,077	(99,999,946)	140%
Proceeds from Domestic Borrowings					-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds						
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	2,685,000,000	-	2,685,000,000	2,810,570,958	(125,570,958)	105%
Returned CRF issues	-	-	-	-	-	0%
TOTAL	**14,609,324,751**	**63,183,635**	**14,456,777,571**	**14,672,508,385**	**215,730,814**	99%
PAYMENTS				-		
Compensation of Employees	6,233,594,223	(145,850,000)	6,087,744,223	5,631,546,528	456,197,695	93%
Use of goods and services	2,698,899,607	162,186,380	2,861,085,987	1,915,919,660	945,166,327	67%
Subsidies	74,373,575	-	74,373,575	-	74,373,575	0%
Transfers to Other Government Units	1,287,000,637	-	1,287,000,637	1,072,420,719	214,579,918	0%
Other grants and transfers	2,691,773,791	73,508,635	2,765,282,426	2,052,970,474	712,311,952	74%
Social Security Benefits	19,836,816	-	19,836,816	-	19,836,816	0%
Acquisition of Assets						35%

	5,253,154,866	(16,551,381)	5,236,603,485	1,845,008,051	3,391,595,434	
Finance Costs, including Loan Interest	50,000,000	-	50,000,000	-	50,000,000	0%
Repayment of principal on Domestic and Foreign borrowing	56,659,230	10,000,000	66,659,230	45,100,000	21,559,230	68%
Other Payments	102,459,000	(20,110,000)	82,349,000	80,207,671	2,141,329	97%
TOTAL	**18,467,751,745**	**63,183,634**	**18,530,935,379**	**12,643,173,104**	**5,887,762,275**	**68%**

(a) County own generated revenue
The over realization of 5% was majorly realized by county ran hospitals as a result of improved facilities and services.

(b) Acquisition of Assets
Most projects were still on going by closure of year thus payments could not be made.

(c) Repayment of principal on borrowings
The county undertook to clear a local authority loan which was outstanding and accruing too much interest. The excess revenue was realized from county own source.

The Kshs. 163,183,635 which raised the original total budget from Kshs. 18,467,751,745 to Kshs. 18,530,935,379 was additional funding as tabulated below: -

KUSP- Urban institute grant (UIG)	Kshs. 41,200,000
ASDSP Agricultural sector development support projects	Kshs. 1,983,635
NHIF	Kshs. 99,999,946

The entity financial statements were approved on _____ 2019 and signed by:

Chief Officer Finance	Head of Treasury
Name: CPA Joseph Muchinah Gitau	Name: CPA Dominic Nyabuto Otieno
ICPAK Member Number: 13559	ICPAK Member Number: 12595

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,075,456,257	44,228,545	8,119,684,802	7,897,424,105	222,260,697	97%
Proceeds from Domestic and Foreign Grants	97,378,077		97,378,077	10,699,570	86,678,507	11%
Transfers from Other Government Entities	248,847,131		248,847,131	244,192,954	4,654,177	98%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds		-	-		-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	2,685,000,000	-	2,685,000,000		2,685,000,000	0%
Returned CRF issues	-	-	-	-	-	0%
TOTAL	**11,106,681,465**	**44,228,545**	**11,150,910,009**	**8,152,316,629**	**2,998,593,381**	**73%**
PAYMENTS				-		
Compensation of Employees	6,233,594,223	(145,850,000)	6,087,744,223	5,631,546,528	456,197,695	93%

Use of goods and services	2,698,899,607	162,186,380	2,861,085,987	1,915,919,660	945,166,327	67%
Subsidies	74,373,575	-	74,373,575	-	74,373,575	0%
Transfers to Other Government Units	1,287,000,637	-	1,287,000,637	1,072,420,719	214,579,918	83%
Other grants and transfers	2,691,773,791	73,508,635	2,765,282,426	2,052,970,474	708,297,949	74%
Social Security Benefits	19,836,816	-	19,836,816	-	19,836,816	0%
Acquisition of Assets			-		-	0%
Finance Costs, including Loan Interest	50,000,000	-	50,000,000	-	50,000,000	0%
Repayment of principal on Domestic and Foreign borrowing	56,659,230	10,000,000	66,659,230	45,100,000	21,559,230	68%
Other Payments	45,209,000	2,140,000	47,349,000	80,207,671	(32,858,671)	169%
TOTAL	**13,157,346,879**	**101,985,015**	**13,259,331,894**	**10,798,165,053**	**2,457,152,838**	**81%**

(a) County own generated revenue
The over realization of 5% was majorly realized by county ran hospitals as a result of improved facilities and services.

(b) Acquisition of Assets
Most projects were still on going by closure of year thus payments could not be made.

(c) Repayment of principal on borrowings
The county undertook to clear a local authority loan which was outstanding and accruing too much interest. The excess revenue was realized from county own source.

The Kshs.163,183,634 which raised the original total budget from Kshs. 18,467,751,745 to Kshs. 18,530,935,379 was additional funding as tabulized below: -

KUSP- Urban institute grant (UIG)	Kshs. 41,200,000
ASDSP Agricultural sector development support projects	Kshs. 21,983,635
NHIF	Kshs. 99,999,946

The entity financial statements were approved on _____ 2019 and signed by:

_____	_____
Chief Officer Finance	Head of Treasury
Name: CPA Joseph Muchinah Gitau	Name: CPA Dominic Nyabuto Otieno
ICPAK Member Number: 13559	ICPAK Member Number: 12595

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,460,909,825	18,955,091	3,479,864,915	3,384,610,331	95,254,584	97%
Proceeds from Domestic and Foreign Grants	41,733,461	-	41,733,461		41,733,461	0%
Transfers from Other Government Entities			-		-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds		-			-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts		-	-		-	0%
Returned CRF issues	-		-	-	-	100%
TOTAL	**3,502,643,286**	**18,955,091**	**3,521,598,376**	**3,384,610,331**	**136,988,046**	**98%**
PAYMENTS	-	-		-	-	
Compensation of Employees					-	0%
Use of goods and services					-	0%
Subsidies					-	0%
Transfers to Other Government Units					-	0%
Other grants and transfers					-	0%
Social Security Benefits					-	0%
Acquisition of Assets	5,253,154,866	(16,551,381)	5,236,603,485	1,845,008,051	3,391,595,434	35%
Finance Costs, including Loan Interest	-	-	-	-	-	0%

Repayment of principal on Domestic and Foreign borrowing		-			-	
Other Payments	57,250,000	(22,250,000)	35,000,000		35,000,000	0%
TOTAL	**5,310,404,866**	**(38,801,381)**	**5,271,603,485**	**1,845,008,051**	**3,426,595,434**	**35%**

(a) County own generated revenue
The over realization of 5% was majorly realized by county ran hospitals as a result of improved facilities and services.

(b) Acquisition of Assets
Most projects were still on going by closure of year thus payments could not be made.

(c) Repayment of principal on borrowings
The county undertook to clear a local authority loan which was outstanding and accruing too much interest. The excess revenue was realized from county own source.

The Kshs. 163,183,634 which raised the original total budget from Kshs. 18,467,751,745 to Kshs. 18,530,935,379 was additional funding as tabulated below: -

KUSP- Urban institute grant (UIG)	Kshs. 41,200,000
ASDSP Agricultural sector development support projects	Kshs. 21,983,635
NHIF	Kshs. 99,999,946

The entity financial statements were approved on _____ 2019 and signed by:

Chief Officer-Finance
Name: CPA Joseph Muchinah Gitau
ICPAK Member Number: 13559

Head of Treasury
Name:CPA Dominic Nyabuto Otieno
ICPAK Member Number: 12595

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20xx		20xx	Date, 20xx	
	KShs	KShs	KShs	KShs	KShs
Programme 1					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

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

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The 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 County Government of Nakuru. 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 Nakuru County Government 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 Nakuru County Government includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs. 76,693,579 compared to KShs. 46,227,230 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

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 Government of Nakuru 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 Government of Nakuru 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 8th August 2018 for the period 1st July 2019 to 30 June 2019 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Government of Nakuru 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2018 - 2019	2017 - 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	491,263,642	-
Total Exchequer Releases for quarter 2	2,653,253,398	1,297,996,001
Total Exchequer Releases for quarter 3	3,746,631,048	3,384,061,000
Total Exchequer Releases for quarter 4	4,390,886,349	4,589,342,999
Total	**11,282,034,436**	**9,271,400,000**

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	472,570,000	-
Total Equitable Share for quarter 2	1,512,224,000	-
Total Equitable Share for quarter 3	3,544,275,000	-
Total Equitable Share for quarter 4	3,922,331,000	-
Total	**9,451,400,000**	-

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	373,872,833	-
Total	**373,872,833**	-

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	31,083,750	-
DANIDA - Universal Healthcare in Devolved Units Programme- Previous year	12,888,463	-
KDSP-Kenya Devolution Support Programme Level 1		-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	-
Kenya Devolution Support Programme Level 2	100,974,396	-
Youth Polytechnic support grant	36,089,000	-
Abolishment of user fees in health centres and dispensaries	38,723,265	-
Kenya Urban Support Programme	1,084,843,300	-
Agriculture Sector Development Support Project (ASDSP)	8,003,750	-
(KUSP) Urban Institute Grant (UIG)	41,200,000	-
Transforming Health Services	52,877,203	-
Total	**1,456,761,603**	**-**

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)				
Grants Received from Multilateral Donors (International Organizations)				
National Agricultural & Rural Inclusive Growth Project (NARIGP)				50,609,855
Youth Polytechnic support grant				35,431,434
KDSP-Kenya Devolution Support Programme Level 1				56,299,041

Transforming Health Services				29,698,860
DANIDA - Universal Healthcare in Devolved Units Programme				23,433,569
World Bank (THS-UC)		-	-	15,198,860
Kenya Muslim Youth Development		-	-	150,000
UNICEF Global Alliance Vaccine		-	9,752,090	2,237,250
Clinton Health Access Initiative				1,004,250
H. Young			769,110	
Chai			868,000	
Orpower 4 inc o m ac			77,500	
Nutritional International			3,818,400	
Maristops			40,000	
Grants Received from other levels of government			-	
Total		-	**15,325,100**	**214,063,119**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers from Central government entities		
Health Sector Support Project (HSSP) Funds from NHIF	99,999,945	39,216,180
Roads Maintenance Fuel Levy	248,847,132	345,811,894
Ministry of Health- Level 5		373,872,834
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	**348,847,077**	**758,900,908**

The transfers relate to Health funds and Roads maintenance fund received from National hospital insurance fund and Ministry of Roads, transport and infrastructure.

4. 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)

5. 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	-	-

The County did not engage in any foreign borrowings.

6. 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	-	-

The County did not dispose any assets.

7. 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 Organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

There were no reimbursements and refunds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. 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	-	-

There were no dividends or interests received.

9. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 – 2018
	KShs	KShs
Interest Received	-	-
Profits and Dividends	-	-
Rents	17,991,218	30,013,036
Other Property Income		-
Sales of Market Establishments		-
Interest Received		-
Receipts from Administrative Fees and Charges	114,660,681	113,876,268
Receipts from Administrative Fees and Charges - Collected as AIA	957,002,225	597,551,764
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of Incidental Goods		-
Fines, Penalties and Forfeitures	732,420	-
Receipts from Voluntary transfers other than grants		21,400
Business permits	392,500,630	347,339,824
Cess	22,178,659	27,004,609
Poll rates		-
Plot rents	382,890,209	349,270,576
Local levies		-
Administrative services fees	10,034,071	8,403,519
Various Fees		-
County's natural resources	217,040,996	201,570,346
Sales of County assets		-

Lease / rental of council's Infrastructure assets	458,050	61,900
Insurance claims recovery		-
Medium term loans (1-3 yr repayment)		-
Long term loans (over 3 yr repayment)		-
Transfers from reserve funds		-
Donations		-
Fund raising events	576,000	26,750
Market/trade Centre fee	63,565,826	60,250,486
Vehicle parking fees	277,001,387	259,477,415
Housing	391,400	738,600
Social premises use charges	101,841,321	72,921,541
School fees		
Other education-related receipts	1,136,000	826,000
Public health services	81,639,584	80,197,089
Public health facilities operations		-
Environment & conservancy Administration	7,270,989	5,365,690
Slaughter houses administration	1,477,230	2,185,080
Water supply administration	1,552,300	806,654
Sewerage administration	1,396,504	1,145,000
Other health & sanitation receipts		-
Technical services fees	157,233,258	121,469,067
External services fees		-
Other miscellaneous receipts		-
Total	**2,810,570,958**	**2,280,522,614**

The increase to Kshs. 2,810,570,958 from Kshs. 2,280,522,614 can be attributed to the following but not limited to: -

- Enhanced capacity building on revenue collection staff.
- Enhanced public participation to create awareness.
- Enhanced facilitation in terms of tools and equipment's i.e. clamps and revenue collection vehicles.
- Improved field monitoring and surveillance.

10. RETURNED CRF ISSUES

	2018/2019	2017/2018
	Kshs	Kshs
Recurrent account	71,464,770	9,365
Development account	108,531,131	24,915,445
Other Accounts	5,492,035,560	3,787,274,955
Total	**5,672,031,461**	**- 3,812,199,764**

This is a disclosure and is not to be included in the statement of receipts and payments since it's already included in the balance brought forward.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	2,716,423,968	2,580,941,144
Basic wages of temporary employees	174,161,971	101,081,985
Personal allowances paid as part of salary	2,507,557,900	2,660,998,967
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	220,678,736	208,317,212
Compulsory national social security schemes	12,723,953	3,181,000
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**5,631,546,528**	**5,554,520,308**

The increment of Kshs. 77,026,220 from last financial year is as a result of annual increment implemented in July 2018.

12. USE OF GOODS AND SERVICES

	2018 - 2019	2017 – 2018
	KShs	KShs
Utilities, supplies and services	168,003,682	226,463,202
Communication, supplies and services	12,339,903	13,204,676
Domestic travel and subsistence	163,073,683	135,855,164
Foreign travel and subsistence	64,984,176	41,579,166
Printing, advertising and information supplies & services	115,598,102	51,406,779
Rentals of produced assets	5,721,039	3,103,567
Training expenses	66,104,603	48,177,081
Hospitality supplies and services	112,633,541	70,600,456
Insurance costs	146,080,549	55,623,889
Specialized materials and services	580,966,629	416,504,981
Office and general supplies and services	53,202,032	34,674,040
Other operating expenses	224,658,726	232,723,841
Routine maintenance – vehicles and other transport equipment	32,921,396	18,944,747
Fuel Oil and Lubricants	100,940,815	73,205,325
Routine maintenance – other assets	68,690,784	52,268,809
Total	**1,915,919,660**	**1,474,335,723**

The above expenses relate to operation and maintenance for the year under review.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. 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)	-	-

There were no subsidies in the year under review.

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Transfers to County Government entities		
See attached list (under annex xxx)	-	-
	-	-
Transfers to Other County Entities		
(insert name of budget agency)	-	-
County Assembly of Nakuru	1,072,420,719	1,064,527,057
	-	-
Transfers to National Government entities	-	-
Transfer to the Council of Governors	-	-
Transfer to xxx		
TOTAL	**1,072,420,719**	**1,064,527,057**

The transfer relates to County Assembly of Nakuru from Exchequer through the Executive and are is not recoverable. The transfer relates to salaries for members of the Assembly, operation and maintenance and infrastructure improvement.

15. OTHER GRANTS AND PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Scholarships and other educational benefits	246,893,125	155,386,231
Emergency relief and refugee assistance	-	25,000,000
Conditional grants transfer to PGH Level 5	373,470,305	404,563,543
Conditional grants transfer to Health facilities	85,222,890	
Facility Improvement Fund utilized as AIA by Health facilities	926,789,541	627,714,899
Conditional grants transfer to Kenya Roads Board Fund Account	300,722,448	121,084,873
Conditional grants transfer to Village Polytechnic Fund Account	39,469,642	26,573,575
Conditional grants transfer to Agricultural Sector D. Fund Account	2,711,208	-
Conditional grants transfer to NARIG - Agriculture Fund Account	35,637,555	50,000,000
Transforming Health Services	42,053,760	
Total	**2,052,970,474**	**1,410,323,121**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018 - 2019	2017 – 2018
	KShs	KShs
Government pension and retirement benefits	-	4,425,591
Social security benefits in cash and in kind	-	
Employer Social Benefits in cash and in kind	-	
Total	**-**	**4,425,591**

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 – 2019	2017 – 2018
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	393,101,961	-
Refurbishment of Buildings	24,009,631	-
Construction of Roads	53,862,726	-
Construction and Civil Works	317,740,676	490,869
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	254,265,282	49,331,181
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment	1,272,539	1,420,240
Purchase of Office Furniture and General Equipment	28,011,443	6,140,768
Purchase of ICT Equipment		
Purchase of Specialized Plant, Equipment and Machinery	261,767,316	846,931
Rehabilitation and Renovation of Plant, Machinery and Equip.		380,629
Purchase of Certified Seeds, Breeding Stock and Live Animals	35,269,469	5,558,320
Research, Studies, Project Preparation, Design & Supervision	46,259,967	139,713,862
Rehabilitation of Civil Works	340,736,945	-
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land	4,797,154	16,768,000
Acquisition of Intangible Assets		
Total acquisition of non- financial assets	**1,761,095,109**	**220,650,800**
Financial Assets		
Domestic Public Non-Financial Enterprises	33,912,942	1,134,327,407
Domestic Public Financial Institutions	50,000,000	68,000,000
Total acquisition of financial assets	**83,912,942**	**1,202,327,407**
Total acquisition of assets	**1,845,008,051**	**1,422,978,207**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. 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		

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

	2018 – 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic	45,100,000	44,509,561
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	**45,100,000**	**44,509,561**

The above loan repayment consists of both loan and interest paid to offset the entire loan inherited from defunct local authority.

20. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	80,207,671	282,127,938
	80,207,671	**282,127,938**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. 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
CENTRAL BANK OF KENYA A/C NO 1000171178	KSHS	RECURRENT A/C	-	71,464,770	9,364.95
CENTRAL BANK OF KENYA A/C NO.1000171103	KSHS	DEVELOPMENT A/C	-	108,531,131	24,915,444.90
CENTRAL BANK OF KENYA A/C NO.1000238356	KSHS	DEPOSIT A/C	-	76,693,579	46,227,239.75
CENTRAL BANK OF KENYA A/C NO.1000277537	KSHS	ROADS MAINTENANCE LEVY FUND A/C		371,159,222	77,222,644
CENTRAL BANK OF KENYA A/C NO.1000171607	KSHS	COUNTY REVENUE FUND ACCOUNT		3,719,567,495	3,378,549,541
CENTRAL BANK OF KENYA A/C NO.1000344188	KSHS	DANIDA GRANTS FUND A/C		11,057,343	1,252,812
CENTRAL BANK OF KENYA A/C NO.1000368454	KSHS	VILLAGE POLYTECHNIC PROJECTS FUND A/C		27,393,325	26,573,575
CENTRAL BANK OF KENYA A/C NO.1000368462	KSHS	NATIONAL AGRICULTURE & RURAL GROWTH A/C		-	17,333,550
CENTRAL BANK OF KENYA A/C NO.1000371293	KSHS	AGRICULTURE SECTOR DEV. SUPP. A/C		-	5,000,000
CENTRAL BANK OF KENYA A/C NO.1000382357	KSHS	URBAN DEVELOPMENT GRANT A/C		1,084,843,300	-
CENTRAL BANK OF KENYA A/C NO.1000382376	KSHS	URBAN INSTITUTION GRANT A/C		-	-
KCB BANK A/C NO.1140746057	KSHS	RECEIPTS A/C		3,928,462	3,311,423
FAMILY BANK A/C NO.018000053211	KSHS	LOCAL REVENUE ACCOUNT		21,696,495	20,379,903

EQUITY BANK A/C NO.0130261954816	KSHS	LOCAL BANK REVENUE A/C		31,020,701	26,243,842
CO-OPERATIVE BANK A/C NO.01141521630800	KSHS	LOCAL BANK REVENUE A/C		222,940	567,281
NATIONAL BANK A/C NO.01001065283400	KSHS	LOCAL BANK REVENUE A/C			55,811
TRANSNATIONAL BANK A/C NO.470610/500UCA00/1	KSHS	LOCAL BANK REVENUE A/C		290,557	183,023
CO-OPERATIVE BANK A/C NO.01141737940000	KSHS	COUNTY IMPREST A/C		-	28,323,388
NATIONAL BANK (PGH ANNEX) A/C NO.01001089796900	KSHS	PGH ANNEX A/C		7,956,826	8,991,917
KCB BANK NAIVASHA A/C NO.1156232961	KSHS	NAIVASHA HOSPITAL		51,537,176	36,691,000
KCB BANK NAKURU A/C NO.1156245524	KSHS	BAHATI SUB-COUNTY HOSPITAL		7,419,514	5,828,610
KCB BANK GILGIL A/C NO.1156024587	KSHS	GILGIL SUB-COUNTY HOSPITAL		9,484,387	9,868,317
NATIONAL BANK MOLO A/C NO.01001019332500	KSHS	ELBUGON SUB-COUNTY HOSPITAL		2,624,397	3,027,731
NATIONAL BANK MOLO A/C NO.01001019327000	KSHS	OLENGURUONE		3,084,787	5,173,819
NATIONAL BANK MOLO A/C NO.010019332000	KSHS	MOLO SUB-COUNTY HOSPITAL		11,235,209	11,568,452
NATIONAL BANK A/C NO.01001089797100	KSHS	PGH MAIN ACCOUNT		111,663,345	108,240,252
DANIDA	KSHS	NATIONAL TREASURY		-	12,888,463
CO-OPERATIVE BANK A/C NO.01141026760800	KSHS	SUBUKIA HEALTH CENTRE		1,564,990	
KCB BANK NJORO A/C NO.1101880465	KSHS	NJORO HEALTH DEVELOPMENT COMMITTEE		5,243,502	
CO-OPERATIVE BANK A/C NO.01141506757000	KSHS	LANGA LANGA HEALTH CENTRE		2,397,486	
KCB BANK A/C NO.1156856272	KSHS	KABAZI HEALTH CENTRE		321,081	
CO-OPERATIVE BANK MOLO A/C NO.01141026174000	KSHS	KERINGET SUB-COUNTY HOSPITAL		240,917	
CO-OPERATIVE BANK A/C NO.01141026745200	KSHS	MIRUGI KARIUKI DISPENSARY		1,477,492	
CO-OPERATIVE BANK A/C NO.01141353114900	KSHS	BONDENI MATERNITY		1,895,438	
KCB BANK FLAMINGO A/C NO.1123236488	KSHS	MOGOTIO SUB-COUNTY		1,456,235	

		HOSPITAL			
FAMILY BANK A/C NO.19000044308	KSHS	CAR LOAN & MORTGAGE FUND		1,225,844	-
NATIONAL BANK A/C NO.01001124684400	KSHS	EMERGENCY FUND		31,604	
FAMILY BANK A/C NO.019000044934	KSHS	YOUTH,GENDER,CULTURE IMPREST A/C		-	
FAMILY BANK A/C NO.018000065488	KSHS	TRADE & TOURISM		850	
KCB BANK A/C NO.1146785305	KSHS	MIN. FINANCE IMPREST A/C		1,066	
FAMILY BANK A/C NO.019000045015	KSHS	MIN. EDUCATION OPERATION A/C		-	
FAMILY BANK A/C NO.	KSHS	ENVIRONMENT & NATURAL RESOURCES		-	
FAMILY BANK A/C NO.018000065495	KSHS	MIN. HEALTH IMPREST A/C		1	
FAMILY BANK A/C NO.019000039791	KSHS	MIN. AGRICULTURE IMPREST A/C		-	
FAMILY BANK A/C NO.019000039781	KSHS	PUBLIC SERVICE MNGT IMPREST A/C		535	
NATIONAL BANK A/C NO.01060212171900	KSHS	OFFICE OF THE GOVERNOR		-	
FAMILY BANK A/C NO.019000039790	KSHS	LANDS,HOUSING & PHYSICAL PLANNING IMPREST A/C		2	
KCB A/C NO.1146814232	KSHS	ROADS & PUBLIC WORKS IMPREST A/C		876	
CO-OPERATIVE BANK A/C NO.01141506067600	KSHS	NAKURU COUNTY GVT IMPREST A/C		-9,539.06	
TRANSNATIONAL BANK A/C NO.500779001	KSHS	KURESOI SOUTH SUB COUNTY A/C		-	
NATIONAL BANK A/C NO.01001082266300	KSHS	KURESOI NORTH SUB COUNTY IMPREST A/C		-	
NATIONAL BANK A/C NO. 01001082272000	KSHS	MOLO SUB COUNTY IMPREST A/C		100	
EQUITY BANK A/C NO.0770264294977	KSHS	GILGIL SUB-COUNTY IMPREST A/C		-	
NATIONAL BANK A/C NO. 01001088445300	KSHS	NAKURU EAST SUBCOUNTY IMPREST A/C		-	

CO-OPERATIVE BANK A/C NO. 01141493988800	KSHS	NAKURU WEST SUBCOUNTY IMPREST A/C		501	
KCB BANK A/C NO.1173370218	KSHS	NJORO SUBCOUNTY IMPREST A/C		959	
EQUITY BANK A/C NO.0130264171918	KSHS	SUBUKIA SUBCOUNTY IMPREST A/C		-	
EQUITY BANK A/C NO.0200264197317	KSHS	NAIVASHA SUBCOUNTY IMPREST A/C		160	
EQUITY BANK A/C NO.0130264241590	KSHS	BAHATI SUB-COUNTY IMPREST A/C		-89	
EQUITY BANK A/C NO.1460261248567	KSHS	RONGAI SUBCOUNTY IMPREST A/C		70	
Total				**5,748,725,040**	**3,858,426,994**

21B. CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2018 – 2019	2017 – 2018
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

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		-	-	-
Name of Officer or Institution		-	-	-
Name of Officer or Institution		-	-	-
Name of Officer or Institution		-	-	-
Total				-

23. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	-	-
Retention monies	76,693,579	46,227,230
Total	**76,693,579**	**46,227,230**

This is an amount held as retention to be refunded to third parties.

24. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	3,858,426,994	2,590,774,859
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**3,858,426,994**	**2,590,774,859**

This includes CRF and Deposits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	513,000
Others (*specify*)	-	-
	-	**513,000**

5.10 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (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
Construction of buildings	731,639,151	22,541,554	5,248,914	58,582,997
Construction of civil works	663,586,873	148,069,923	368,221,117	1,100,353,192
Supply of goods	282,173,564	35,164,524	302,584,847	204,864,459
Supply of services	235,412,817	57,169,131	46,285,543	107,441,377
Total	**1,912,812,405**	**262,945,132**	**722,340,421**	**1,471,242,025**

There were adjustments during the year which led to changes in the balances brought forward from FY2017/2018 as follows: -

2. PENDING STAFF 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
Senior management		24,000		24,000
Middle management	6,382,690	1,593,365	6,382,690	1,593,365
Unionisable employees		996,010		996,010
Others				
Total	**6,382,690**	**2,613,375**	**6,382,690**	**2,613,375**

3. OTHER PENDING PAYABLES (See Annex 4)

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	21,548,026			21,548,026
Total	**21,548,026**			**21,548,026**

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 Kshs	2017- 2018 Kshs
Key Management Compensation (Governors, CEC Members and C. Os)	60,074,946	
Transfers to related parties		
Transfer to the County Assembly	1,072,420,719	1,064,527,056
Transfers to other County Government Entities	2,052,970,474	1,410,323,122
Transfers to Development Projects		
Transfers to non-reporting entities e.g. schools and welfare		
Transfers to County Water Service Providers		
Expenses paid on behalf of County Water Service Providers		
Total Transfers to related parties	**3,125,391,193.00**	**2,474,850,178**
Transfers from related parties		
Transfers from the Exchequer	11,282,034,436	9,271,400,000
Transfers from MDAs		758,900,908
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received) Transfers from Foreign Donors		214,063,119
Total Transfers from related parties	**11,282,034,436**	**10,244,364,027**

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
NAKURU WATER & SANITATION SERVICE COMPANY LIMITED	September 2003	Nakuru	JAMES N. GACHATHI
NAKURU RURAL WATER & SANITATION COMPANY LIMITED	14th September 2006	Nakuru	CPA REUBEN KORIR
NAIVASHA WATER & SANITATION COMPANY LIMITED	8th September 2005	Naivasha	ENG. NAHASHON WAHOME
CAR & MORTGAGE	June 2017	Nakuru	JOSEPH MUCHINAH GITAU
EMERGENCY FUND	November 2017	Nakuru	KENNEDY MOMANYI OMBATI
BURSARY		Nakuru	JAMLECK MAINA KINYUA
	-	-	-
	-	-	-
	-	-	-

6. 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	**Bank Balances** The accuracy and validity of the reported bank balance of Ksh3,858,426,994 could not be confirmed	Bank Reconciliations were bank	Accounting Officer-Finance	Submitted to Nakuru County Assembly. Waiting for feedback	
2.0	**County own-generated receipts** County own generated receipts totallingKsh2,280,522,614 could not be confirmed	Detailed Explanation given	Accounting Officer-Finance	Submitted to Nakuru County Assembly. Waiting for feedback	
3.0	**Compensation of Employees** Payroll and schedules provided were not reconciling.	Detailed Reconciliations were done	Accounting Officer-PSM	Waiting for feedback from Nakuru County Assembly	
4.0	**4.0 Revenue collection management system on vehicle clamping fees**	Detailed Explanation given	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
4.0.1	**EMPHASIS OF MATTER** Failure to settle current year's bills affect the budget of the succeeding year and its operation.	Detailed Explanation given	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
OTHER MATTER					

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	**Budget performance** **1.1 Excess expenditure** The statement of appropriation, recurrent and development combined revealed over expenditures totalling to Ksh1,905,514,892 in four (4) accounts	Detailed Explanation given	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
	1.2 Under collection of local revenue During the year under review, the County Executive budgeted to collect a total revenue of Ksh3,280,045,917 from own-generated receipts but under collected in various sampled accounts	Detailed Explanation given	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
	1.3 Unauthorized reallocation – Foreign travel No authorization for the reallocation was provided for audit verification.	The officer who was responsible for the irregularity has been subjected to disciplinary process as per Public Service Code of Regulations.	Accounting Officer-Education, ICT and E-Government	Waiting for feedback from Nakuru County Assembly	
BASIS OF CONCLUSION					
1.0	**Lack of Fixed Assets Register**	Detailed Explanation given	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
2.0 Outstanding arrears					

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)*
2.1	**Market and trade stalls fee** The market stall's fee arrears from four (4) sampled Sub-Counties with the biggest and busiest market activities revealed arrears of revenue amounting to Ksh11,848,806 as at 30 June 2018.	most stall owners in Langa langa, Bondeni, Lanet and Gilgil markets refusing to pay because of reduced levels of business in those areas. Again, the markets are situated away from the CBD. The activities in these areas are not busy as experienced in the CBD so traders shy away from markets.	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
2.2	**Rent** the County may not attain its revenue targets and thusdelaying development	Detailed explanation given	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
2.3	**Liquor license** the arrears continue to deny the County Government the needed revenue to implement budgeted and approved projects.	The County Government of Nakuru in 2018 passed the Nakuru County Alcoholic Drinks Fund Regulations to operationalize the Nakuru County Alcoholic Drinks Control Act, 2014. This will go a long way in streamlining the collection of liquor license fees, and control the sale and consumption of alcoholic drinks in the	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	

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)*
		County.			
2.4	**Plot rents** the County is missing the needed revenue to implement budgeted and approved projects.	The County Government of Nakuru is implementing several strategies, including but not limited to, waivers, negotiation with defaulters, and issuance of demand notices.	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
3.0 Irregular increase in employees' cost					
	The statement of receipts and payments for the year ended 30 June 2018 reflected employee cost of Ksh5,554,520,308 having increased by Ksh443,861,221 from Ksh5,110,659,087 in 2016/17. This expenditure is in respect of salaries to permanent and temporary employees as itemized under Note 11 to the financial statements	Measures have been put in place to ensure that we do not employ non-essential staff as we also monitor the reduction through retirement and natural attrition. Nb: more detailed explanation was given	Accounting Officer – Public Service, Training and Devolution	Waiting for feedback from Nakuru County Assembly	
4.0 Ministry of Finance					
4.1	**Payment of legal fees** Examination of the payment schedule revealed that the department made payments for legal fees totaling Ksh97,886,580 against a budget allocation of Ksh4,290,000 resulting to an over expenditure of Ksh93,596,580.	No payment is to be made without approval by the office of the County Attorney. Further a private law firm has been appointed to establish the legal fees for each case is as per	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	

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)*
		the Advocates Remuneration Act.			
4.2	**Purchase of vehicle.** the procurement, delivery and ownership of the motor vehicle could not be confirmed.	All supporting documents were provided	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
4.3	**Loan interest** It was not possible to ascertain the loan balance and any accruing interest.	To date, we have reconciled and the anomaly which arose sorted out. We have also cleared the loan and a clearance certificate issued by the bank	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
4.4	**Waiver of taxes** Records provided for audit review confirmed that the County Government granted waivers amounting to Ksh4,772,860 to person with disabilities and general waivers amounting to Ksh1,600,190 without any reference to the laws guiding waivers.	The waivers were granted by CECM for Finance after consultation with the County Receiver of Revenue.	Accounting Officer-Finance	Waiting for feedback from Nakuru County Assembly	
5.0 Ministry of Trade					
5.1	**Unimplemented projects** During the year under review, projects amounting to Ksh93,760,777 were budgeted for by the Department of Trade but none were implemented. Non-implementation of budgeted and approved projects denies citizens the needed services.	The County Government of Nakuru will strive to ensure that the budget making process is completed in time and projects implemented to realize value for money.	Ag. Accounting Officer – Trade, Industry, Marketing & Tourism	Waiting for feedback from Nakuru County Assembly	
5.2	**Unsupported construction of double unit**	The County Government	Ag. Accounting Officer –	Waiting for	

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)*
	market stalls at Molo market	of Nakuru has come up with a uniform design and bill of quantities for all market stalls and sheds.	Trade, Industry, Marketing & Tourism	feedback from Nakuru County Assembly	
6.0 Ministry of Education					
6.1	**Unimplemented projects** Indications are that the budget was not realistic as the County Executive lacked capacity to implement the projects. So far, no explanation has been given for failure to implement approved budget projects	some of the projects were not implemented. This occurred due to; a. It took long to complete the process of procurement due to delayed approval of budget. b. Contractors had challenges with e-procurement	Accounting Officer – Education,ICT and E-Government	Waiting for feedback from Nakuru County Assembly	
6.2	**Unsupported allowances – County Assembly** The County Assembly paid 78 members night outs for seven (7) days totalling Ksh4,586,400. However, there was no evidence that all members of the County Assembly travelled to Machakos for the KICOSCA games, to qualify for the night outs.	members of the County Assembly attended KICOSCA games in Machakos as evidenced by the work tickets and signed attendance register.		Waiting for feedback from Nakuru County Assembly	

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)*
6.3	**Non-acknowledgement of Conditional grant** During the year under review, the budget for conditional grant was Ksh35,431,434 for Polytechnics and Vocational Training Centres. Examination of records revealed that Ksh26,005,000 was disbursed. However, no acknowledgement was done by the Polytechnics and Vocational training centres.	Detailed response was given		Waiting for feedback from Nakuru County Assembly	
7.0 Ministry of Public Service Management					
7.1	**Irregular variation of contract** As per Sec 139 of the Public Procurement and Asset Disposal Act, 2015, extension of a contract period should be based on the recommendation of an evaluation committee. Therefore, the contract to the insurance firm was unlawfully extended since it was done contrary to this regulation	To avoid further extension of contract, the County Government immediately started procurement process of insurance services which was completed by December 2017.	Accounting Officer – Public Service, Training and Devolution	Waiting for feedback from Nakuru County Assembly	
7.2	**Doubtful expenditure** An advocate was paid Ksh4,087,028 through two (2) payment vouchers number 43849 and 42978 of Ksh2,300,000 and Ksh1,787,028 respectively, being payment for legal fees. In the circumstance, the payment of Ksh4,087,028 remains doubtful.	Detailed explanation has been given	Accounting Officer Finance & Economic Planning	Waiting for feedback from Nakuru County Assembly	

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)*
7.3	**Non-implementation of projects** The budget was not realistic since the County Government lacked capacity to implement the projects.	Due to decline of own source revenue we could not implement all the projects as had been proposed in the budget.	Accounting Officer – Public Service, Training and Devolution	Waiting for feedback from Nakuru County Assembly	
7.4	**Non-budgeted items** In the standard charts of account this code is for recording receipt of funds in the operational bank account and not an expenditure account	The expenditures were properly accounted for and documents availed for audit verification.	Accounting Officer – Public Service, Training and Devolution	Waiting for feedback from Nakuru County Assembly	
8.0 Ministry of Lands					
8.1	**Preparation of Nakuru County valuation roll** It was observed that payments totaling Ksh49,861,283 representing ninety-eight percent (98%) have been made in total disregard of the contractual provisions as the draft report, though delivered, has not been approved and therefore thirty percent (30%) payable upon completion and approval of final draft should have been paid.	Detailed explanation available	Accounting Officer – Lands, Housing and Physical Planning	Waiting for feedback from Nakuru County Assembly	
8.2	**Preparation of Nakuru spatial development plan** The intended benefits from this project may not be achieved within the set time lines.	Detailed explanation is available	Accounting Officer – Lands, Housing and Physical Planning	Waiting for feedback from Nakuru County Assembly	
8.3	**Preparation of a land Information**	Detailed explanation	Accounting Officer –	Waiting for	

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)*
	Management System (LIMS) for Nakuru and Naivasha municipality areas The expenditure of Ksh24,603,427 could not be confirmed as a proper charge to public funds and therefore value for money has not been realized.	available.	Lands, Housing and Physical Planning	feedback from Nakuru County Assembly	
9.0 Ministry of Health					
9.1	**Irregular acquisition of land at Maai Mahiu** The conditions for fulfilment for payment of Ksh16,768,000 for purchase of land have not been evidenced and therefore it was not clear whether the title to the land has passed to the County Government as the new owner.	The County Government of Nakuru has subsequently obtained the Title Deed for the parcel of land purchased.	Accounting Officer – Lands, Housing and Physical Planning	Waiting for feedback from Nakuru County Assembly	
9.2 Unsupported payments					
9.2.1	**Medical Equipment Supply (MES) project** , budgetary allocation in respect of MES project is being done every year instead of doing a consolidated budget once in a year as per the regulation and any outstanding claims to be disclosed in the pending bill as outstanding commitments.	these funds are paid/deducted at the National level, during disbursement of exchequer releases, and therefore not transferred to the County government for onward payment to the supplier	Accounting Officer – Health Services	Waiting for feedback from Nakuru County Assembly	
9.2.2	**Procurement of X-Ray machine** The department budgeted for Ksh1,500,000 for equipping Elburgon hospital with an X-Ray machine but spent Ksh2,500,000 which	Detailed explanation available.	Accounting Officer – Health Services	Waiting for feedback from Nakuru County Assembly	

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)*
	is in excess of the budget by Ksh1,000,000.				
10.0 Ministry of Environment, Water & Natural Resources					
10.1	**Incomplete works at Oljorai borehole** Site visit on 24 October 2018 revealed that the borehole had been drilled but the water tank was incomplete and the contractor had abandoned the site leaving behind incomplete works	. The reason for the delay was due to a land ownership dispute that has since been sorted out by the community through the Area Chief	Accounting Officer – Water, Environment, Energy &Natural Resources	Waiting for feedback from Nakuru County Assembly	
11.0 Ministry of Roads & Public Works					
11.1	**Over-expenditure on electricity expense** No evidence was produced to show that the excess expenditure was approved as required by Sec 39(3) of the Public Finance Management (County Governments) Regulations, 2015	As per the supplementary budget I and II, the County Government of Nakuru did not overspend on electricity.	Ag. Accounting Officer – Infrastructure	Waiting for feedback from Nakuru County Assembly	
11.2	**Routine maintenance and spot patching of Kenyatta Avenue Lane** No documentation of authorization was availed in support of the reallocation of funds earmarked for other projects to pay for.	The payment for the project was affected through the County Development Account as a counter-part fund. However, the County Government is in the process of refunding the funds from Roads Maintenance Levy account to Development Account.	Ag. Accounting Officer – Infrastructure	Waiting for feedback from Nakuru County Assembly	
11.3	**Expenditure on Streetlights (floodlights)**	Detailed explanation	Ag. Accounting Officer –	Waiting for	

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)*
	There are no records to differentiate the streetlights installed in the prior years and the current year.	available	Infrastructure	feedback from Nakuru County Assembly	
12.	**Non-submission of Car loan and Bursary fund financial statements** No reasons were provided for failure to submit the financial statements.	The Fund is now fully operational and the Quarterly Financial Statements prepared.	Accounting Officer Finance & Economic Planning	Waiting for feedback from Nakuru County Assembly	

CEC, County Treasury

Sign……..

Date.....

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	472,570,000		18,693,642		491,263,642
Exchequer Releases for quarter 2	1,512,224,000	28,430,338		1,112,599,060	2,653,253,398
Exchequer Releases for quarter 3	3,544,275,000	15,541,875	164,504,046	22,310,127	3,746,631,048
Exchequer Releases for quarter 5	3,922,331,000		190,675,145	277,880,204	4,390,886,349
Total	**9,451,400,000**	**43,972,213**	**373,872,833**	**1,412,789,390**	**11,282,034,436**

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	Comments
	A	B	c	d=a-c		
Construction of buildings						
MOKMAT	3,896,696	FY 2015/2016	1,751,141	2,145,555		
JOJOSAM INVESTMENT	3,999,650	FY 2018/2019	-	3,999,650		
ICHUNGA MECHANTS AFRICA LTD	1,799,909	FY 2018/2019	-	1,799,909		
KUNDOKI ENTERPRISES	1,180,027	FY 2018/2019	-	1,180,027		
BELROTA HOLDINGS LTD	1,495,200	FY 2018/2019		1,495,200		
CARLMAT LIMITED	499,380	FY 2018/2019	-	499,380		
NISSI COMPANY LIMITED	396,436	FY 2018/2019	-	396,436		
TOOBE HOLDINGS LTD	1,180,000	FY 2016/2017	-	1,180,000		
MUSIMAMO BUILDING CONTRACTORS	1,194,730	FY 2016/2017	-	1,194,730		
JOKAM GENERAL SUPPLIES	2,400,000	FY 2018/2019	-	2,400,000		
JOSI CONSTRUCTION	1,199,986	FY 2018/2019	-	1,199,986		
MUGIMA ENTERPRISES LTD	2,190,474	FY 2018/2019	-	2,190,474		
SOHIKA ENTERPRISES LTD	1,499,490	FY 2017/2018	-	1,499,490		
MENENGAI TUMAINI FOUR	1,183,448	FY 2015/2016	-	1,183,448		
KIRGOT ENTERPRISES	1,849,000	FY 2016/2017		1,849,000		
JOLY GENERAL MERCHANTS	2,297,196	FY 2016/2017		2,297,196		
MIKA BUILDING	546,822	FY 2016/2017		546,822		
WESTMINT CONSTRUCTION	640,204	FY 2018/2019	-	640,204		
WESTMINT CONSTRUCTION	640,204	FY 2018/2019	-	640,204		
WILAGZ CONSTRUCTION LIMITED	2,364,444	FY 2018/2019	-	2,364,444		
LE-RON PLUMBERS & CONTRACTORS	1,004,926	FY 2016/2017	790,998	213,927		
TWAUI LIMITED	776,446	FY 2018/2019	-	776,446		
JIMTAB AGENCIES		FY 2016/2017				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
	916,423		-	916,423		
NANPAK ENTERPRISES	1,499,555	FY 2018/2019	-	1,499,555		
PECA SERVICES	477,711	FY 2018/2019	-	477,711		
BAMACALA ENTERPRISES	981,928	FY 2018/2019	-	981,928		
TEXXEN CONSTRUCTION CO LTD	2,952,952	FY 2013/2014	2,706,774.36	246,178		
TRUCK COM CONSTRUCTION AND SUPPLIES	1,101,211	FY 2013/2014	-	1,101,211		
SENAND SOLUTIONS	4,782,367	FY 2013/2014	-	4,782,367		
MARK & MAR LTD.,	3,567,557	FY 2013/2014	-	3,567,557		
M/S VIOLET GENERAL SUPPLIES	399,492	FY 2016/2017		399,492		
ALPHAMY CONSTRUCTION LIMITED	50,895	1/16/2013	-	50,895		
ALPHAMY CONSTRUCTION LTD	747,218	1/16/2013		747,218		
DANMARK ENTERPRISES	129,644	12/19/2013		129,644		
JESA CONSTRUCTION CO. LIMITED	545,253	5/3/2012		545,253		
JESA CONSTRUCTION CO.LTD	280,362	1/6/2012		280,362		
JOMIKOKA CONSTRUCTION LTD	4,122,022	3/8/2013		4,122,022		
JOSMAK GENERAL SUPPLIES	801,764	10/12/2012		801,764		
REMTA COMPANY LIMITED	198,647	1/15/2013		198,647		
REMTA COMPANY LIMITED	787,400	4/4/2013		787,400		
REMTA COMPANY LTD	394,000	Jun-12		394,000		
ROYAL WAKULIMA LIMITED	691,142	4/2/2013		691,142		
ROYAL WAKULIMA LTD	91,395	1/16/2013	-	91,395		
ROYAL WAKULIMA LTD	183,300	1/16/2013		183,300		
ROYAL WAKULIMA LTD	761,133	2013		761,133		
ROYAL WAKULIMA LTD	793,295	1/23/2013		793,295		
STASHA CONSTRUCTION CO.LTD	488,880	2/14/2013		488,880		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	649,960	6/26/2012		649,960		
TRIVET CONSTRUCTION AND GENERAL SUPPLIES LIMITED	1,116,486	10/2/2012		1,116,486		
WILMA DUET LIMITED	85,250	1/15/2013	-	85,250		
Sub-Total	**63,831,911**		**5,248,914**	**58,582,998**	**731,639,151**	
Construction of civil works						
SENAND SOLUTIONS	3,972,263	FY 2015/2016	3,776,000	196,263		
GREATRIFT GEN	127,000	FY 2017/2018	-	127,000		
JOEKIMS EENTERPRISES LTD	4,497,861	FY 2015/2016	-	4,497,861		
KANDUTURA ENTERPRISES	3,794,728	FY 2015/2016	2,414,439	1,380,289		
ARETE FREEHOLD LIMITED	998,968	FY 2016/2017	-	998,968		
GREEN SCOPE CREATIONS	2,439,206	FY 2016/2017		2,439,206		
GREEN SCOPE CREATIONS	2,339,910	FY 2016/2017		2,339,910		
OCCASION ENTERPRISES	2,961,344	FY 2016/2017		2,961,344		
ASCOM VENTURES	1,376,603	FY 2016/2017		1,376,603		
MAGNUS TRADERS LTD	1,588,606	FY 2016/2017		1,588,606		
TOKALO ENTERPRISES	999,621	FY 2016/2017		999,621		
DANSUZ INVESTMENT CO LTD	2,098,892	FY 2016/2017		2,098,892		
CRATER ENTERPRISES AND SUPPLIES LTD	6,999,000	FY 2016/2017		6,999,000		
JOSHARO ENTERPRISES LIMITED	499,665	FY 2016/2017		499,665		
ARETE FREEHOLD CO. LTD	695,072	FY 2016/2017		695,072		
KILEWAH ELECTRO HARD AND ELECTRONICS	2,471,706	FY 2016/2017		2,471,706		
MAGNUS TRADERS LTD	998,452	FY 2016/2017		998,452		
HANSELIGWA ENTERPRISES	495,301	FY 2015/2016	-	495,301		
CONTRAX ENTERPRISES LIMITED	499,246	FY 2015/2016		499,246		
JOESLA LIMITED	979,828	FY 2015/2016		979,828		
RIFT SUPPLIES & SERVICES	3,317,753	FY 2015-2016				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
				3,317,753		
MWANYANDI ENTERPRISES	474,266	FY 2016/2017		474,266		
GREENFIELD GENERAL MERCHANTS	498,406	FY 2016/2017		498,406		
ENNSTONE COMPANY	2,000,000	FY 2016/2017		2,000,000		
KIUMBUKU TRADERS	8,046,747	FY 2016/2017	7,799,347	247,400		
DAKES CONSTRUCTION CO. LIMITED	8,399,983	FY 2016/2017		8,399,983		
RICHSTAR CONSTRUCTION AND SUPLIES LTD	499,171	FY 2015/2016		499,171		
SYLENT	498,950	FY2017/2018		498,950		
DAKUKI	2,500,000	FY 2016/2017		2,500,000		
M/S JOSMA CONTRACTORS	1,063,992	FY 2016/2017	560,359	503,633.00		
M/S BEJAS LIMITED	999,999	FY 2016/2017	542,040	457,958.88		
MAK PERFORMANCE SYSTEM	486,000	12/21/2012	-	486,000		
DANMARK ENTERPRISES	496,480	5/11/2012	-	496,480		
S.K NAKURU ELECTRICAL SALES AND SUPPLIES	986,390	2/28/2013	-	986,390		
REMTA COMPANY LIMITED	1,584,927	4/3/2013		1,584,927		
JOMIKOKA CONSTRUCTION LTD	1,740,000	11/20/2008		1,740,000		
M/S SHEKAM YOUTH GROUP LTD	496,248	FY 2014/2015		496,248		
M/S TIMES INTERNATIONAL LTD	2,686,304	FY 2014/2015		2,686,304		
M/S WANYA CONSTRUCTION LTD	2,500,000	FY 2014/2015		2,500,000		
M/S MARICOM WORKS LTD	1,999,950	FY 2015/2016		1,999,950		
M/S MAJESTIC E.A CO. LTD	932,500	FY 2015/2016		932,500		
M/S MIDSTONE ENTERPRISES CO. LTD	210,722	FY 2015/2016		210,722		
M/S TRUE CONCEPT ENTERPRISES LTD	2,983,700	FY 2015/2016		2,983,700		
M/S TECHFIELD SYSTEMS LTD	2,699,500	FY 2015/2016		2,699,500		
M/S WENFRA AGENCIES	499,300	FY 2015/2016		499,300		
M/S LAMSY INVESTMENTS CO						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
	869,300	FY 2015/2016		869,300		
M/S BIG CITIES ENTERPRISES LTD	999,978	FY 2015/2016		999,978		
M/S DAKUKI CONSTRUCTION CO LTD	3,448,720	FY 2015/2016		3,448,720		
M/S WARIBE GENERAL BUILDERS & CONTRACTORS	2,499,000	FY 2015/2016		2,499,000		
M/S SELULO ENTERPRISES	1,491,329	FY 2015/2016		1,491,329		
M/S. CHEMSA BONGO SUPPLIES & INVESTMENT	682,277	FY 2015/2016		682,277		
M/S MYLES & BILLY INVEST. LTD	1,470,133	FY 2015/2016		1,470,133		
M/S ENSAL KENYA LTD	990,864	FY 2015/2016		990,864		
M/S TOUCHMARK AFRICA LTD	997,020	FY 2015/2016		997,020		
M/S NYATI E.A LTD	2,997,440	FY 2015/2016		2,997,440		
MS UWEZO GENERAL BUILDING CONTRACTORS	1,987,660	FY 2015/2016		1,987,660		
M/S RED EAGLE AFRICA LTD	673,728	FY 2015/2016		673,728		
M/S PERCOM ENTERPRISES LTD	2,285,954	FY 2015/2016		2,285,954		
M/S PEBLE ROJA CO., LTD	540,014	FY 2015/2016		540,014		
MS DURHAS CONSTRUCTION SUPPLIES LTD	2,128,000	FY 2015/2016		2,128,000		
M/S MAGNUS TRADERS LTD	3,243,000	FY 2015/2016		3,243,000		
M/S FUTURE ENGINEERING SERVICES	1,496,000	FY 2015/2016		1,496,000		
M/S TOUCHMARK AFRICA LTD	996,440	FY 2015/2016		996,440		
M/S CHECO CO LTD	1,951,320	FY 2015/2016		1,951,320		
M/S EDMAND LTD	3,899,000	FY 2015/2016		3,899,000		
M/S SOLARE ENERGY KENYA	870,000	FY 2015/2016		870,000		
M/S SOLARE ENERGY KENYA	5,800,000	FY 2015/2016		5,800,000		
M/S JAB CO., LTD	991,250	FY 2015/2016		991,250		
M/S PALUDA CO LTD	2,917,980	FY 2016/2017		2,917,980		
M/S HEIGHTS INVESTMENT	988,200	FY 2016/2017		988,200		
M/S LANU CONTRACTORS &						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
GEN. SUPPLIES	1,488,879	FY 2016/2017		1,488,879		
M/S MIDSPAN ENTERPRISES	778,000	FY 2016/2017		778,000		
M/S LEVI CONTRACTORS LTD	292,500	FY 2016/2017		292,500		
M/S LEVI CONTRACTORS LTD	1,000,000	FY 2016/2017		1,000,000		
M/S DAKES CONSTRUCTION	1,301,000	FY 2016/2017		1,301,000		
M/S JOMEMA ENTERPRISES	120,176	FY 2016/2017		120,176		
M/S. JUKOMA ENTERPRISES LTD	3,974,000	FY 2016/2017		3,974,000		
M/S HANSSELIGWA ENTERPRISES	897,500	FY 2016/2017		897,500		
M/S AMOGRACIA CONTRACTORS LTD	1,199,777	FY 2016/2017		1,199,777		
MS ESTERSON CO LTD	1,300,000	FY 2016/2017		1,300,000		
M/S D.M. HARDWARE	248,800	FY 2016/2017		248,800		
M/S DANSUZ INVESTMENTS LTD	2,592,800	FY 2016/2017		2,592,800		
M/S DANZUS INVESTMENT LTD	1,199,800	FY 2016/2017		1,199,800		
M/S DAKES CONSTRUCTION	3,999,950	FY 2016/2017		3,999,950		
MS DELANI KENYA LTD	999,920	FY 2016/2017		999,920		
M/S EARTHWORK VENTURES LTD	2,997,672	FY 2016/2017		2,997,672		
M/S LUXICA ENT.	211,612	FY 2016/2017		211,612		
M/S CEDAR RED INVESTMENT LTD	3,999,854	FY 2016/2017		3,999,854		
M/S CEDAR RED INVESTMENT LTD	2,998,841	FY 2016/2017		2,998,841		
M/S SUNCOTT CONSTRUCTION CO., LTD	1,999,501	FY 2016/2017		1,999,501		
M/S BANBURY INTERNATIONAL (K) LTD	2,497,066	FY 2016/2017		2,497,066		
M/S KIDIJO INVESTMENTS	1,998,147	FY 2016/2017		1,998,147		
M/S CHEKIBOR INVESTMENT LTD	1,999,561	FY 2016/2017		1,999,561		
M/S ENNSTONE LTD	998,899	FY 2016/2017		998,899		
M/S JOKIMES ENTERPRISES LTD	1,499,706	FY 2016/2017		1,499,706		
M/S. SELEMBU ENTERPRISES						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
LTD	1,498,604	FY 2016/2017		1,498,604		
M/S SUKEB SUPPLIES LTD	1,499,987	FY 2016/2017		1,499,987		
M/S RALTOPS ENTERPRISES	1,499,316	FY 2016/2017		1,499,316		
M/S RAILEY TECHNICAL SERVICES	2,496,900	FY 2016/2017		2,496,900		
MS FIVE WA LTD	1,700,000	FY 2016/2017		1,700,000		
M/S MUGIMA ENT. LTD	3,999,900	FY 2016/2017		3,999,900		
MS JOHNNY DOMESTIC GOODS	1,000,000	FY 2016/2017		1,000,000		
M/S PRIMAT CONSTRUCTION & GENERAL SUPPLIES	1,335,275	FY 2016/2017		1,335,275		
M/S SOLOLO CHEPTUECH LTD	4,999,600	FY 2016/2017		4,999,600		
M/S.WERINYO ENTERPRISES LTD	999,900	FY 2016/2017		999,900		
M/S TESTAI GENERAL CONTRACTORS	3,099,360	FY 2016/2017		3,099,360		
M/S.WERINYO ENTERPRISES LTD	999,900	FY 2016/2017		999,900		
M/S JOZKIM ENTERPRISES	1,999,250	FY 2016/2017		1,999,250		
M/S MELEKY INNOVATIONS LTD	2,993,600	FY 2016/2017		2,993,600		
M/S SARWON CONSTRUCTION CO. LTD	1,998,620	FY 2016/2017		1,998,620		
M/S JOZKIM ENTERPRISES	1,499,300	FY 2016/2017		1,499,300		
M/S. BIROK LTD	1,169,080	FY 2016/2017		1,169,080		
M/S LAMRINET (K) LTD	999,460	FY 2016/2017		999,460		
M/S OLENGURUONE BIDII TRADERS	1,499,625	FY 2016/2017		1,499,625		
M/S JOZKIM ENTERPRISES	1,999,360	FY 2016/2017		1,999,360		
M/S OLENGURUONE BIDII TRADERS	999,350	FY 2016/2017		999,350		
M/S MEDIAN CONSTRUCTION	1,500,000	FY 2016/2017		1,500,000		
M/S MATUIKU CONSTRUCTION CO.LTD	1,962,430	FY 2016/2017		1,962,430		
M/S DAKES CONSTRUCTION LTD	1,500,000	FY 2016/2017		1,500,000		
M/S. VENTAGE GROUP LTD	420,048	FY 2016/2017		420,048		
M/S DENAK LTD						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
	303,673	FY 2016/2017		303,673		
MS GREENWAYS CONTRACTORS LTD	1,500,000	FY 2016/2017		1,500,000		
M/S FIREBRAND CONSTRUCTION LTD	1,498,952	FY 2016/2017		1,498,952		
MS GREENWAYS CONTRACTORS LTD	1,000,000	FY 2016/2017		1,000,000		
M/S SAMSAL	1,495,240	FY 2016/2017		1,495,240		
M/S JESAAL CONSTR. CO. LTD	3,138,156	FY 2016/2017		3,138,156		
M/S JOZKIM ENTERPRISES	2,999,992	FY 2016/2017		2,999,992		
M/S SINCERE ELE SALES &SERVICES	1,817,024	FY 2016/2017		1,817,024		
MS TEBIBYTE ENG	1,200,000	FY 2016/2017		1,200,000		
M/S. COPY CATE ENTERPRISES	2,464,109	FY 2016/2017		2,464,109		
M/S MOKMAT ENTERPRISES	1,488,280	FY 2016/2017		1,488,280		
M/S COPY CATE ENTERPRISES	1,737,866	FY 2016/2017		1,737,866		
MS WANYA CO LTD	2,000,000	FY 2016/2017		2,000,000		
M/S WANYA CONSTRUCTION LTD	1,974,088	FY 2016/2017		1,974,088		
M/S TEBIBYTE TECHNOLOGIES	998,760	FY 2016/2017		998,760		
M/S FIREBRAND CONSTRUCTION LTD	1,999,550	FY 2016/2017		1,999,550		
M/S WANYA CONSTRUCTION LTD	5,000,000	FY 2016/2017		5,000,000		
M/S SAGEO TRADERS LTD	1,199,440	FY 2016/2017		1,199,440		
MS OMLINE CENTRE LTD	1,000,000	FY 2016/2017		1,000,000		
DAKUKI CONSTRUCTION LTD	3,000,000	FY 2016/2017		3,000,000		
M/S COPY CATE ENTERPRISES	1,322,790	FY 2016/2017		1,322,790		
M/S WARANNA A.O ENTERPRISES LTD	1,627,021	FY 2016/2017		1,627,021		
M/S. GEORGES COMTRACTORS	1,904,720	FY 2016/2017		1,904,720		
M/S TWO SISTERS CO., LTD	3,000,000	FY 2016/2017		3,000,000		
FOURTH JUMP LTD	1,000,000	FY 2016/2017		1,000,000		
DAKUKI CONSTRUCTION LTD		FY 2016/2017				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
	3,000,000			3,000,000		
M/S RIDGEROCK ENTERPRISES	1,495,000	FY 2016/2017		1,495,000		
DAKUKI CONSTRUCTION LTD	1,800,000	FY 2016/2017		1,800,000		
M/S.COLOR CONSTRUCTION CO. LTD	3,050,800	FY 2016/2017		3,050,800		
MS. ESTERSON CONTRACTORS LTD	1,730,720	FY 2016/2017		1,730,720		
M/S. STARMAX INTERNATIONAL CONTRACTORS	2,987,232	FY 2016/2017		2,987,232		
M/S GEORGES CONTRACTORS	1,091,560	FY 2016/2017		1,091,560		
M/S KALALU CONTRACTORS LTD	2,115,840	FY 2016/2017		2,115,840		
M/S VIBRANT CONSTRUCTION LTD	484,184	FY 2016/2017		484,184		
M/S KALALU CONTRACTORS LTD	2,968,440	FY 2016/2017		2,968,440		
M/S FAIR KNOT INVESTMENTS LTD	2,499,800	FY 2016/2017		2,499,800		
M/S. BIROKS CO. LTD	2,499,893	FY 2016/2017		2,499,893		
M/S FIVE WA INVESTMENTS	2,492,840	FY 2016/2017		2,492,840		
M/S NKONA CONSTRUCTION CO., LTD	2,981,200	FY 2016/2017		2,981,200		
M/S. BIROK CO. LTD	1,999,840	FY 2016/2017		1,999,840		
M/S BRIJOMARK LTD	1,000,000	FY 2016/2017		1,000,000		
M/S HILLCREST AGENCIES	2,984,680	FY 2016/2017		2,984,680		
M/S JOZKIM ENTERPRISES	2,999,992	FY 2016/2017		2,999,992		
M/S TOPAL ENTERPRISES	2,995,700	FY 2016/2017		2,995,700		
M/S DURHAS CONSTR.& SUPPLIES LTD	2,500,000	FY 2016/2017		2,500,000		
M/S DAKES CONSTRUCTION	2,500,380	FY 2016/2017		2,500,380		
M/S KALALU CONTRACTORS LTD	2,389,600	FY 2016/2017		2,389,600		
M/S DAKES CONSTRUCTION	1,999,840	FY 2016/2017		1,999,840		
M/S DURHAS CONSTR.& SUPPLIES LTD	2,800,240	FY 2016/2017		2,800,240		
M/S ELIKAR ENTERPRISES	1,400,700	FY 2016/2017		1,400,700		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
M/S PINY AGENCIES	1,697,776	FY 2016/2017		1,697,776		
M/S.VIBRANT CONSTRUCTION LTD	1,641,000	FY 2016/2017		1,641,000		
M/S NZINGE INVESTMENTS	298,120	FY 2016/2017		298,120		
M/S CLEAFIELD CONTRACTORS CO. LTD	997,136	FY 2016/2017		997,136		
M/S DERATA INVESTMENTS LTD	400,000	FY 2016/2017		400,000		
M/S ENSAL LTD	600,000	FY 2016/2017		600,000		
M/S ENSAL LTD	1,000,000	FY 2016/2017		1,000,000		
M/S OLERUT ENTERPRISES	400,000	FY 2016/2017		400,000		
M/S ENSAL LTD	1,000,000	FY 2016/2017		1,000,000		
M/S JOJEWA ENTERPRISES LTD	2,000,000	FY 2016/2017		2,000,000		
M/S BIG CITIES ENTERPRISES	973,936	FY 2016/2017		973,936		
MS JOSEWA ENTREPRISES LTD	900,000	FY 2016/2017		900,000		
M/S DENTRIC CONSTRUCTION (K) LTD	3,999,680	FY 2016/2017		3,999,680		
M/S HAGWAY INVESTMENT CO.,	1,999,840	FY 2016/2017		1,999,840		
M/S DANSUZ INVESTMENTS LTD	1,598,600	FY 2016/2017		1,598,600		
M/S CITYKING REALATORS LTD	498,380.08	FY 2016/2017		498,380		
M/S VOLTAGE POWER LTD	791,676	FY 2016/2017		791,676		
M/S CHEKIBOR INVESTMENT LTD	3,074,500	FY 2016/2017		3,074,500		
AFRIMAC LTD	2,423,800	FY 2016/2017		2,423,800		
MS SHALFA HOLDINGS LTD	8,462,888	FY 2016/2017		8,462,888		
MS ARINGTON CO LTD	500,000	FY 2016/2017		500,000		
M/S. RICKLYNE ENTERPRISES LTD	294,998	FY 2016/2017		294,998		
PEBLE ROJAS CO. LTD	3,153,838	FY 2016/2017		3,153,838		
M/S PEWA BRAVO ENTERPRISES	849,398	FY 2016/2017		849,398		
M/S DURHAS CONSTRUCTION						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
& SUPPLIES LTD	1,999,800	FY 2016/2017		1,999,800		
MS ENSAL LTD	750,000	FY 2016/2017		750,000		
MS ENSAL LTD	1,000,000	FY 2016/2017		1,000,000		
MS ENSAL LTD	2,500,000	FY 2016/2017		2,500,000		
MS ENSAL LTD	1,000,000	FY 2016/2017		1,000,000		
MS ENSAL LTD	4,000,000	FY 2016/2017		4,000,000		
MS ENSAL LTD	1,600,000	FY 2016/2017		1,600,000		
MS ENSAL LTD	3,000,000	FY 2016/2017		3,000,000		
MS ENSAL LTD	2,000,000	FY 2016/2017		2,000,000		
MS ENSAL LTD	250,000	FY 2016/2017		250,000		
MS ENSAL LTD	4,000,000	FY 2016/2017		4,000,000		
M/S GEOMET CO. LTD	2,999,870	FY 2016/2017		2,999,870		
M/S SYSCO ENGINEERING LTD	2,982,560	FY 2016/2017		2,982,560		
M/S MACKSON SUPPLIES LTD	2,935,960	FY 2016/2017		2,935,960		
M/S EUPHEMIA GENERAL SUPPLIES	1,993,808	FY 2016/2017		1,993,808		
M/S LEAGEO GENERAL AGENCIES	2,915,660	FY 2016/2017		2,915,660		
M/S SINCERE ELECTRICAL SALES & SERVICES	2,976,560	FY 2016/2017		2,976,560		
M/S KILEWA ELECTRO HARD & ELECTRONIC	9,253,680	FY 2016/2017		9,253,680		
M/S BUILDARCH IMAGES LTD	1,799,973	FY 2016/2017		1,799,973		
M/S SINCERE ELECTRICAL SALES & SERVICES	2,976,560	FY 2016/2017		2,976,560		
M/S COPY CATE ENTERPRISES	8,199,000	FY 2016/2017		8,199,000		
M/S COPY CATE ENTERPRISES	2,200,000	FY 2016/2017		2,200,000		
MS GEE-EL LTD	7,877,096	FY 2016/2017		7,877,096		
M/S JESA CONSTRUCTION	10,620,032	FY 2016/2017		10,620,032		
M/S DUMACK ENTERPRISES		FY 2016/2017				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
LTD	12,570,390			12,570,390		
M/S WARUHIU CONSTRUCTION LTD	7,922,120	FY 2016/2017		7,922,120		
M/S DUMACK ENTERPRISES	9,454,080	FY 2016/2017		9,454,080		
M/S JASET SUPPLIES & CONTR	394,365	FY 2016/2017		394,365		
M/S NYAGU INVESTMENT LTD	1,989,963	FY 2016/2017		1,989,963		
M/S KEW CREATIONS LTD	2,484,000	FY 2016/2017		2,484,000		
M/S CEDAR RED INVESTMENT LTD	8,487,400	FY 2016/2017		8,487,400		
M/S LAFRIQUE INVESTMENT LTD	3,988,605	FY 2016/2017		3,988,605		
M/S DUMACK ENTERPRISES	5,237,600	FY 2016/2017		5,237,600		
M/S MOKMAT ENTERPRISES LTD	2,547,151	FY 2016/2017		2,547,151		
M/S SAIBALA INVESTMENTS LTD	2,796,064	FY 2016/2017		2,796,064		
M/S GEE-EL VENTURES LTD	10,504,000	FY 2016/2017		10,504,000		
M/S. UWEZO GENERAL BUILDING CONTRACTORS	4,325,880	FY 2016/2017		4,325,880		
M/S NEUMA CO. LTD	857,650	FY 2016/2017		857,650		
M/S. DUPLEX GENERAL CONTRACTORS	3,145,108	FY 2016/2017		3,145,108		
M/S WORDLEY TRADING CO. LTD	3,000,000	FY 2017/2018		3,000,000		
M/S TRACKLINE CONSTRUCTION CO. LTD	7,000,000	FY 2017/2018		7,000,000		
M/S AVION LTD	1,959,240	FY 2017/2018		1,959,240		
M/S VEJODIA DISTRIBUTORS LTD	6,298,800	FY 2017/2018		6,298,800		
M/S BELLION ENG. CO., LTD	6,298,800	FY 2017/2018		6,298,800		
M/S HEDMEN CONTRACTORS LTD	4,716,250	FY 2017/2018		4,716,250		
M/S RISASA ENTERPRISES LTD	6,000,000	FY 2017/2018		6,000,000		
M/S TOUCHMARK AFRICA LTD	20,433,400	FY 2017/2018		20,433,400		
M/S DANZUS CONTRACTORS	20,000,000	FY 2017/2018		20,000,000		
M/S BUFFLOCK INVESTMENT LTD	42,483,640	FY 2017/2018		42,483,640		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
M/S DANVECK CONTRACTION LTD	21,127,950	FY 2017/2018		21,127,950		
M/S KARIMA ENG. WORKS	8,201,490	FY 2017/2018		8,201,490		
M/S BUFFLOC INVESTMENT LTD	3,681,000	FY 2017/2018		3,681,000		
M/S ROY N ALVIS	34,441,560	FY 2017/2018		34,441,560		
M/S SUPERSTRIDES BUILDING & CONSTRUCTION LTD	3,997,000	FY 2017/2018		3,997,000		
M/S CLASS ASSURANCE GENERAL AGENCIES	8,270,800	FY 2017/2018		8,270,800		
M/S SISTAM GENERAL SUPPLIES	2,680,610	FY 2017/2018		2,680,610		
M/S MUSCAL CO. LTD	18,837,500	FY 2017/2018		18,837,500		
M/S.PESHMAC ENTERPRISES	2,200,000	FY 2017/2018		2,200,000		
M/S.JAPONICA CONSTRUCTION CO.LTD	3,500,000	FY 2017/2018		3,500,000		
QUEJ ENTERPRISES	1,000,000	FY 2017/2018		1,000,000		
GITHIORO HIGHLANDS & CONTRACTORS LIMITED	2,000,000	FY 2017/2018		2,000,000		
ELIKAR ENTERPRISES	1,500,000	FY 2017/2018		1,500,000		
FAYCOM LIMITED	1,300,000	FY 2017/2018		1,300,000		
KEFALICE GENERAL CONTRACTORS	2,000,000	FY 2017/2018		2,000,000		
RIPASOL ENTERPRISES	2,000,000	FY 2017/2018		2,000,000		
JILSU GENERAL CONTRACTORS &S LTD	2,500,000	FY 2017/2018		2,500,000		
MUR-MUR SONS & PREFABRICATION LIMITED	2,000,000	FY 2017/2018		2,000,000		
OPENDOOR INVESTMENTS LTD	2,000,000	FY 2017/2018		2,000,000		
STAGO HOLDINGS LTD	2,000,000	FY 2017/2018		2,000,000		
SMART RIFT GENERAL CONTRACTORS & SUPPLIES LIMITED	1,000,000	FY 2017/2018		1,000,000		
METTO CONSTRUCTION	1,500,000	FY 2017/2018		1,500,000		
PULP CONSTRUCTION CO.LTD	3,000,000	FY 2017/2018		3,000,000		
MAGDECOLLINS KENYA LIMITED	3,349,718	FY 2017/2018		3,349,718		
TRILLION INTERNATIONAL (A)						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
LIMITED	2,000,000	FY 2017/2018		2,000,000		
DIGITALEDGE (K) LIMITED	1,486,540	FY 2017/2018		1,486,540		
MACNAN COMPANY LIMITED	1,498,507	FY 2017/2018		1,498,507		
TRANS MILLINIUM SOLUTIONS LTD	2,409,320	FY 2017/2018		2,409,320		
BETHONIE HOLDINGS LTD	2,099,999	FY 2017/2018		2,099,999		
ACAI HOLDING LIMITED	4,105,634	FY 2017/2018		4,105,634		
BURPHAM ENTERPRISES LIMITED	1,000,000	FY 2017/2018		1,000,000		
CHEKIBOR INVESTMENT	5,000,000	FY 2017/2018		5,000,000		
CIWANJI ENTERPRISES	2,600,000	FY 2017/2018		2,600,000		
OLENGURUONE BIDI TRADERS LIMITED	4,000,000	FY 2017/2018		4,000,000		
MAFIGAH EAST AFRICA LIMITED	4,000,000	FY 2017/2018		4,000,000		
ROSWELL CONSTRUCTION COMPANY LIMITED	1,200,000	FY 2017/2018		1,200,000		
WIMOS SOLUTIONS LIMITED	1,500,000	FY 2017/2018		1,500,000		
EMERLAND CONTRACTORS & SUPPLIERS LIMITED	1,500,000	FY 2017/2018		1,500,000		
INDEX TOTAL LIMITED	1,500,000	FY 2017/2018		1,500,000		
BAQUOTEX ENTERPRISES LIMITED	2,000,000	FY 2017/2018		2,000,000		
SALGAN COMPANY LIMITED	2,000,000	FY 2017/2018		2,000,000		
HERYCOM COMPANY LIMITED	2,000,000	FY 2017/2018		2,000,000		
NOMIC AGENCY LTD	2,000,000	FY 2017/2018		2,000,000		
TAKITECH HOLDING LIMITED	2,000,000	FY 2017/2018		2,000,000		
GLOBALTEQ VENTURES LIMITED	2,000,000	FY 2017/2018		2,000,000		
TAKITECH HOLDING LIMITED	2,000,000	FY 2017/2018		2,000,000		
NOMINAL HOLDINGS LIMITED	2,000,000	FY 2017/2018		2,000,000		
DURABLE CONCRETE WORKS LIMITED	2,500,000	FY 2017/2018		2,500,000		
WANYA CONSTRUCTION COMPANY LIMITED	3,000,000	FY 2017/2018		3,000,000		
BNC DESIGN & BUILDID						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
CONCEPT	2,500,000	FY 2017/2018		2,500,000		
BUILDVENTUREA ENTERPRISES LIMITED	3,000,000	FY 2017/2018		3,000,000		
HOLSAN HOLDING LIMITED	3,500,000	FY 2017/2018		3,500,000		
SPLENDID BUILDER & CONTRACTORS LIMITED	2,000,000	FY 2017/2018		2,000,000		
JODI CONSTRUCTION CO. LTD	2,000,000	FY 2017/2018		2,000,000		
BOLABU ENTERPRISES LTD	3,190,965	FY 2017/2018		3,190,965		
PECA SERVICES LTD	3,000,000	FY 2017/2018		3,000,000		
MACKNOX CONTRACTORS & GENERAL SUPPLIERS LTD	2,500,000	FY 2017/2018		2,500,000		
POLAS SERVICES LIMITED	3,000,000	FY 2017/2018		3,000,000		
SANKA BUILDERS & DECORATORS LTD	2,000,000	FY 2017/2018		2,000,000		
NJONTURI COMPANY LTD	3,000,000	FY 2017/2018		3,000,000		
EVALUATION IN PROCESS	2,000,000	FY 2017/2018		2,000,000		
HIGH GLORY INVESTMENT LTD	2,200,000	FY 2017/2018		2,200,000		
SOBEA(K) LTD	5,000,000	FY 2017/2018		5,000,000		
WATTS POWER LIMITED	1,000,000	FY 2017/2018		1,000,000		
NICONA COMSTRUCTION CO. LTD	3,000,000	FY 2017/2018		3,000,000		
STRAFIELD CONTRACTORS LIMITED	20,000,000	FY 2017/2018		20,000,000		
JOMUPE LIMITED	3,000,000	FY 2017/2018		3,000,000		
CHESRA INVESTMENTS LTD	2,500,000	FY 2017/2018		2,500,000		
AWAMA ENTERPRISES LIMITED	1,500,000	FY 2017/2018		1,500,000		
BLESTER CONSTRUCTION COMPANY LIMITED	2,000,000	FY 2017/2018		2,000,000		
SAMALUPE VENTURES LIMITED	2,500,000	FY 2017/2018		2,500,000		
CITYKING REALATORS LIMITED	2,200,000	FY 2017/2018		2,200,000		
AFRIMAC LIMITED	2000000	FY 2017/2018		2,000,000		
NAKULINK SERVICES LIMITED	1000000	FY 2017/2018		1,000,000		
SPATIAL MODULAR ANNEXE	3000000					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
LIMITED		FY 2017/2018		3,000,000		
WARIBE LIMITED	6400000	FY 2017/2018		6,400,000		
NYATI (E.A) LIMITED	5000000	FY 2017/2018		5,000,000		
MAXVICTOR ENTERPRISES LIMITED	1,500,000	FY 2017/2018	1,483,014	16,986		
LIGHT BROTHERS CONTRACTORS LIMITED	1,200,000	FY 2017/2018	1,188,258	11,742		
SOLARE ENERGY KENYA LIMITED	9,000,000	FY 2017/2018	8,874,000	126,000		
GREENWAYS CONSTRUCTION COMPANY LIMITED	1,500,000	FY 2017/2018	1,400,004	99,996		
KIPAR CONTRACTORS LIMITED	1,900,000	FY 2017/2018	1,869,205	30,796		
GREENWAYS CONSTRUCTION COMPANY LIMITED	2,000,000	FY 2017/2018	1,998,992	1,008		
VIBRANT CONSTRUCTION LIMITED	2,300,000	FY 2017/2018	2,292,160	7,840		
TOUCHMARK AFRICA LIMITED	800,000	FY 2017/2018	762,838	37,162		
VENTAGE GROUP LIMITED	2,000,000	FY 2017/2018	1,853,680	146,320		
RIVTOC CONTRACTORS LIMITED	1,500,000	FY 2017/2018	1,404,922	95,078		
SOBEA K LTD	1,500,000	FY 2017/2018	1,412,184	87,816		
EQUIZONE CONSTRUCTION SERVICES	1,400,000	FY 2017/2018	1,349,370	50,630		
AYANI INVESTMENTS LIMITED	2,000,000	FY 2017/2018	1,978,612	21,388		
KAMIRURI ENTERPRISES LTD	200,000	FY 2017/2018	179,220	20,780		
NANGIT LIMITED	1,500,000	FY 2017/2018	1,489,788	10,212		
TOUCH MARK AFRICA	800,000	FY 2017/2018	766,180	33,820		
RAYLIGHT TRADERS AND SUPPLIERS	3,000,000	FY 2017/2018	2,905,220	94,780		
KANDUTURA ENTERPRISES LIMITED	3,000,000	FY 2017/2018	2,928,270	71,730		
SABEK ENTERPRISES LIMITED	4,000,000	FY 2017/2018	3,884,392	115,608		
M/S ACLEMAX BUILDERS	4,027,926	FY 2017/2018	3,167,400	860,526		
M/S SOBEA K. LTD	3,975,000	FY 2017/2018	3,912,580	62,420		
M/S AVION LTD	9,755,600	FY 2017/2018	7,796,360	1,959,240		
M/S MODERN DEVELOPERS		FY 2017/2018				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
LTD	4,000,000		3,999,300	700		
M/S FRAGLA INVESTMENT LTD	4,000,000	FY 2017/2018	3,897,500	102,500		
M/S SISTAM GENERAL SUPPLIES	8,270,800	FY 2017/2018	5,590,190	2,680,610		
BUFFLOC INVESTMENTS LTD	868,144	FY 2017/2018	797,196	70,948		
SAMWAN INVESTMENTS AND SUPPLIES SER	2,961,411	FY 2017/2018	2,568,223	393,188		
SINCERE ELECTRICAL SALES AND SERVI	800,000	FY 2017/2018	789,728	10,272		
LEVI CONTRACTORS LIMITED	2,813,580	FY 2017/2018	2,811,828	1,752		
JUPITER VENTURES K LTD	2,000,000	FY 2017/2018	1,989,400	10,600		
MAK AND MAR LIMITED	2,000,000	FY 2017/2018	1,938,376	61,624		
WANYA CONSTRUCTION COMPANY LIMITED	1,543,146	FY 2017/2018	1,540,748	2,397		
NJUMURI ENTERPRISES	3,497,400	FY 2017/2018	3,477,518	19,882		
LEDALI INVESTMENT COMPANY LIMITED	3,000,000	FY 2017/2018	2,988,060	11,940		
GREENSTED'S ENTERPRISES	1,000,000	FY 2017/2018	948,550	51,450		
PEBLE ROJA COMPANY LIMITED	3,200,000	FY 2017/2018	3,140,568	59,432		
FIREBRAND CONSTRUCTION LIMITED	1,200,000	FY 2017/2018	1,183,100	16,900		
STRAFIELD CONTRACTORS LTD	3,000,000	FY 2017/2018	2,949,416	50,584		
STRAFIELD CONTRACTORS LTD	5,000,000	FY 2017/2018	4,994,040	5,960		
RIDGEROCK ENTERPRISES	1,430,000	FY 2017/2018	1,413,936	16,064		
JOYLENE CONSTRUCTION AND SUPPLIES L	1,900,000	FY 2017/2018	1,824,741	75,259		
JOYLENE CONSTRUCTION AND SUPPLIES L	2,800,000	FY 2017/2018	2,745,020	54,980		
PALUDA CONSTRUCTION AND SUPPLIES CO	2,700,000	FY 2017/2018	2,694,681	5,320		
PRIMAT CONTRACTORS AND GENERAL SUPP	2,700,000	FY 2017/2018	2,651,875	48,125		
WARANNA A O ENTERPRISES	2,500,000	FY 2017/2018	2,454,534	45,466		
DENTRIC CONSTRUCTION k LIMITED	1,300,000	FY 2017/2018	1,206,983	93,017		
DENTRIC CONSTRUCTION k LIMITED	2,800,000	FY 2017/2018	2,737,324	62,676		
SHALFA HOLDINGS LIMITED						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
	14,000,000	FY 2017/2018	5,537,112	8,462,888		
DELANI KENYA	1,900,000	FY 2017/2018	1,829,002	70,998		
RAYLIGHT TRADERS AND SUPPLIERS	3,600,000	FY 2017/2018	3,588,765	11,235		
RAYLIGHT TRADERS AND SUPPLIERS	3,700,000	FY 2017/2018	3,636,699	63,301		
JOLY GENERAL MERCHANTS LTD	1,200,000	FY 2017/2018	1,193,438	6,562		
JOLY GENERAL MERCHANTS LTD	1,400,000	FY 2017/2018	1,376,481	23,519		
JOJEWA ENTERPRICES	950,000	FY 2017/2018	945,336	4,664		
AVIC INTL BEIJING (E.A.) CO. LTD	64,000,000	FY 2017/2018	63,951,724	48,276		
RURO ENTERPRISES CO. LTD	1,000,000	FY 2017/2018	915,326	84,674		
GINPEN INVESTMENT LIMITED	1,400,000	FY 2017/2018	1,375,019	24,981		
CHECO COMPANY LIMITED	1,800,000	FY 2017/2018	1,780,092	19,908		
STAR MAX INTRENATIONAL CONTRACTORS	1,470,000	FY 2017/2018	1,468,858	1,142		
MUGIMA ENTERPRISES LIMITED	3,700,000	FY 2017/2018	3,672,843	27,157		
PHIGLA CONSTRUCTION COMPANY LIMITED	2,511,400	FY 2017/2018	2,306,158	205,242		
SINCERE ELECTRICAL SALES AND SERVI	3,500,000	FY 2017/2018	3,067,167	432,833		
DELANI KENYA	1,991,778	FY 2017/2018	1,829,002	162,776		
Hillcrest agencies	350,000	FY 2017/2018	339,105	10,895		
MOSSEMUIR MARCHINERY SERVICES LIMIT	1,487,120	FY 2017/2018	1,482,712	4,408		
MOKMAT ENTERPRISES	800,000	FY 2017/2018	774,800	25,200		
STAR MAX INTRENATIONAL CONTRACTORS	1,991,720	FY 2017/2018	1,700,169	291,551		
TOPAL ENTERPRISES	2,000,000	FY 2017/2018	1,998,738	1,262		
SINCERE ELECTRICAL SALES AND SERVI	3,500,000	FY 2017/2018	3,340,136	159,864		
VEJODIA DISTRIBUTORS LTD	4,000,000	FY 2017/2018	3,571,255	428,745		
UWEZO GENERAL BUILDING CONTRACTORS	2,000,000	FY 2017/2018	1,786,388	213,612		
WORDLEY TRADING COMPANY LIMITED	3,000,000	FY 2017/2018	2,992,411	7,589		
UWEZO GENERAL BUILDING						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
CONTRACTORS	5,000,000	FY 2017/2018	4,325,880	674,120		
DUMACK ENTERPRISES LIMITED	10,000,000	FY 2017/2018	9,423,820	576,180		
JOESLA LTD	2,000,000	FY 2017/2018	1,301,000	699,000		
DAKES CONSTRUCTION COMPANY LIMITED	1,000,000	FY 2017/2018	960,654	39,346		
TEBIBYTE TECHNOLOGIES	2,000,000	FY 2017/2018	1,638,894	361,106		
WANYA CONSTRUCTION COMPANY LIMITED	2,000,000	FY 2017/2018	1,170,614	829,386		
TEBIBYTE TECHNOLOGIES	1,000,000	FY 2017/2018	996,150	3,850		
Fourth Jump Tech Company Limited	2,000,000	FY 2017/2018	1,898,176	101,825		
SUNCOTT CONSTRUCTION COMPANY LIMITE	1,500,000	FY 2017/2018	1,494,144	5,856		
SAMSAL COMPANY LIMITED	5,000,000	FY 2017/2018	4,879,969	120,031		
WANYA CONSTRUCTION COMPANY LIMITED	4,000,000	FY 2017/2018	3,793,780	206,220		
NAKULINK SERVICES LIMITED	3,000,000	FY 2017/2018	2,754,828	245,172		
DAKES CONSTRUCTION COMPANY LIMITED	2,300,000	FY 2017/2018	2,234,349	65,651		
MIDSPAN ENTERPRISES	1,000,000	FY 2017/2018	996,440	3,560		
TOUCHMARK AFRICA LIMITED	1,200,000	FY 2017/2018	1,008,200	191,800		
FIREBRAND CONSTRUCTION LIMITED	3,000,000	FY 2017/2018	2,996,280	3,720		
JOZKIM ENTERPRISES LIMITED	2,000,000	FY 2017/2018	1,968,178	31,822		
CHEKIBOR INVESTMENT LIMITED	2,500,000	FY 2017/2018	2,498,268	1,732		
BIROKS COMPANY LIMITED	2,000,000	FY 2017/2018	1,830,717	169,283		
BIROKS COMPANY LIMITED	1,500,000	FY 2017/2018	1,499,297	703		
DAKES CONSTRUCTION COMPANY LIMITED	500,000	FY 2017/2018	498,380	1,620		
CITYKING REALATORS LTD	4,000,000	FY 2017/2018	3,571,255	428,745		
VEJODIA DISTRIBUTORS LTD	2,000,000	FY 2017/2018	1,786,388	213,612		
UWEZO GENERAL BUILDING CONTRACTORS	3,000,000	FY 2017/2018	2,992,411	7,589		
WORDLEY TRADING COMPANY LIMITED	5,000,000	FY 2017/2018	4,325,880	674,120		
UWEZO GENERAL BUILDING						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
CONTRACTORS	10,000,000	FY 2017/2018	9,423,820	576,180		
DUMACK ENTERPRISES LIMITED	4,000,000	FY 2017/2018	3,793,780	206,220		
NAKULINK SERVICES LIMITED	2,000,000	FY 2017/2018	1,797,037	202,963		
HAGWAY INVESTMENT COMPANY LIMITED	1,500,000	FY 2017/2018	1,373,913	126,087		
MARICON WORKS LIMITED	3,500,000	FY 2017/2018	3,181,474	318,526		
GREENWAYS CONSTRUCTION COMPANY LIMI	30,000,000	FY 2017/2018	26,967,000	3,033,000		
JESAAL CONSTRUCTION COMPANY LIMITED	800,000	FY 2017/2018	791,676	8,324		
STAGO HOLDINGS LIMITED	1,400,000	FY 2017/2018	1,342,637	57,363		
JOKIMES ENTERPRISES LIMITED	4,000,000	FY 2017/2018	3,397,837	602,163		
AMOGRACIA CONTRACTORS LTD	4,000,000	FY 2017/2018	3,527,586	472,414		
JOSI CONSTRUCTION COMPANY LIMITED	2000000	FY 2017/2018		2,000,000		
TIMS COMPANY LIMITED	2800000	FY 2017/2018		2,800,000		
SAMKO CONSTRUCTION SUPPLIERS	2500000	FY 2017/2018		2,500,000		
RUMANA GENERAL SUPPLIERS	1,700,000	FY 2018/2019		1,700,000		
PAX LIMITED	3,000,000	FY 2018/2019		3,000,000		
WANYA CONSTRUCTION COMPANY LIMITED	2,000,000	FY 2018/2019		2,000,000		
PHELMON LIMITED	2,000,000	FY 2018/2019		2,000,000		
RIDGEROCK ENTERPRISES	2,000,000	FY 2018/2019		2,000,000		
ORIEL GENERAL SUPPLIERS AND CONTRACTORS	2,000,000	FY 2018/2019		2,000,000		
DAPHY HOLDINGS (K) LIMITED	1,500,000	FY 2018/2019		1,500,000		
VANKO FARM INVESTORS LIMITED	5,000,000	FY 2018/2019		5,000,000		
PRIMAT CONTRACTORS GENERAL SUPPLIERS	3,000,000	FY 2018/2019		3,000,000		
JOGRA HARDWARE AND CONSTRUCTION LTD	2,000,000	FY 2018/2019		2,000,000		
PETIAN INVESTMENTS LIMITED	6,000,000	FY 2018/2019		6,000,000		
YAH ENTERPRISES COMPANY LIMITED	3,000,000	FY 2018/2019		3,000,000		
DANKEV AGENCIES	2,000,000	FY 2018/2019		2,000,000		
ALRON CONSTRUCTION LIMITED	2,000,000	FY 2018/2019		2,000,000		
RALTOPS ENTERPRISES LIMITED	3,000,000	FY 2018/2019		3,000,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
JOZKIM ENTERPRISES LIMITED	4,000,000	FY 2018/2019		4,000,000		
PENA CONSTRUCTION COMPANY LIMITED	4,000,000	FY 2018/2019		4,000,000		
SELEMBU ENTERPRISES LIMITED	1,100,000	FY 2018/2019		1,100,000		
SIMNEL & NELSIM LIMITED	1,000,000	FY 2018/2019		1,000,000		
SODYS GENERAL MERCHANTS	1,400,000	FY 2018/2019		1,400,000		
SARUN INVESTMENTS LIMITED	3,000,000	FY 2018/2019		3,000,000		
SARAMEEK HOLDINGS LIMITED	1,700,000	FY 2018/2019		1,700,000		
RURO ENTERPRISES	2,000,000	FY 2018/2019		2,000,000		
KINGSLEY COMPANY LIMITED	3,000,000	FY 2018/2019		3,000,000		
SUPCO LIMITED	2,000,000	FY 2018/2019		2,000,000		
MACNAN COMPANY LIMITED	3,000,000	FY 2018/2019		3,000,000		
Holy & Sons Limited	3,000,000	FY 2018/2019		3,000,000		
AMCHI TRADERS LIMITED	2,000,000	FY 2018/2019		2,000,000		
GLAZIERS GENERAL SUPPLIES AND CONSTRUCTION	1,000,000	FY 2018/2019		1,000,000		
LUXICA ENTERPRISES LIMITED	1,500,000	FY 2018/2019		1,500,000		
AIMERS CONSTRUCTION LIMITED	3,500,000	FY 2018/2019		3,500,000		
TRIPPLE A GIANT CONTRACTOR LIMITED	6,000,000	FY 2018/2019		6,000,000		
LEDALI INVESTMENTS LIMITED	5,000,000	FY 2018/2019		5,000,000		
MAEWAKS LIMITED	3,000,000	FY 2018/2019		3,000,000		
KISUMU EXPERT CONTRACTORS LIMITED	2,000,000	FY 2018/2019		2,000,000		
BISCON COMPANY LIMITED	3,200,000	FY 2018/2019		3,200,000		
GIENWOOD CONSTRUCTION	4,000,000	FY 2018/2019		4,000,000		
BAMU MERCHANTS LIMITED	1,700,000	FY 2018/2019		1,700,000		
SAGIWA ENTERPRISES	2,000,000	FY 2018/2019		2,000,000		
SPARTIAL MODULAR ANNEX LIMITED	1,300,000	FY 2018/2019		1,300,000		
KARIMA ENGINEERING LIMITED	4,000,000	FY 2018/2019		4,000,000		
SUNEM ENTERPRISES LIMITED	3,869,923	FY 2018/2019		3,869,923		
ROYAL SORGET SERVICES LIMITED	5,400,000	FY 2018/2019		5,400,000		
MWACHU COMPANY LIMITED				1,500,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
	1,500,000	FY 2018/2019				
NALAH WOMEN LIMITED	2,500,000	FY 2018/2019		2,500,000		
BISCON COMPANY LIMITED	5,000,000	FY 2018/2019		5,000,000		
GICHAMBA HOLDING LIMITED	5,000,000	FY 2018/2019		5,000,000		
RANJOMA GENERAL SUPPLIERS	4,000,000	FY 2018/2019		4,000,000		
CHARTIN CONSTRUCTION	1,000,000	FY 2018/2019		1,000,000		
CLEARFIELD CONTRACTORS	4,000,000	FY 2018/2019		4,000,000		
WILAGX CONSTRUCTION LTD	3,000,000	FY 2018/2019		3,000,000		
DENSAIR ENTERPRISES	1,200,000	FY 2018/2019		1,200,000		
MINESONS INVESTMENT LTD	2,000,000	FY 2018/2019		2,000,000		
Sub-Total	**1,468,574,307**	**-**	**368,221,117**	**1,100,353,192**	**663,586,873**	
Supply of goods						
KABAGO INVESTMENT	1,667,000	FY 2015/2016	-	1,667,000		
KABANGO INVESTMENT	1,524,504	FY 2015/2016	-	1,524,504		
OCCASSIONS ENTERPRISE	1,555,000	FY 2015/2016	-	1,555,000		
COPYCATE ENTERPRISE	7,975,100	FY 2015/2016	6,905,500	1,069,600		
MONIKS	65,000	FY 2015/2016		65,000		
EQUIZONE	221,000	FY 2017/2018		221,000		
RICKLINE ENTERPRISES	347,260	FY 2017/2018		347,260		
FILNER ENT	256,350	FY 2017/2018		256,350		
ASHLEY EVENTS	95,000	FY 2017/2018		95,000		
SILVER GLOBE	870,000	FY 2015/2016		870,000		
KAMIBE INVESTMENTS	99,500	FY 2017/2018		99,500		
JELIN ENTERPRISES	1,287,000	FY 2015/2016		1,287,000		
PURIM LOGISTICS	332,160	FY 2017/2018		332,160		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
FILNER ENT	74,880	FY 2017/2018		74,880		
FILNER ENT	178,200	FY 2017/2018		178,200		
MAKUTI GENERAL	193,945	FY 2018/2019		193,945		
WINDWARD INVESTMENT	1,525,300	FY 2018/2019	467,000	1,058,300		
JOMNANDS	2,071,000	FY 2018/2019		2,071,000		
STAN BOOKSHOP	124,120	FY 2015/2016		124,120		
RIGETA ENTERPRISES	60,000	FY 2017/2018		60,000		
BRIJOMARK ENTERPRISES	114,637	FY 2018/2019		114,637		
GREAT RIFT GENERAL MERCHANT	108,340	FY 2018/2019		108,340		
ENSAL KENYA LTD	647,200	FY 2014/2015		647,200		
BIG CITIES ENTERPRISES	652,600	FY 2016/2017		652,600		
KINGS & QUEENS	161,470	FY 2017/2018		161,470		
PANEL LOGISTICS LTD	298,650	FY 2017/2018		298,650		
SENAND SOLUTIONS	492,000	FY 2014/2015		492,000		
SENAND SOLUTIONS	505,300	FY 2014/2015		505,300		
ENSAL KENYA LTD	86,390	FY 2014/2015		86,390		
INTIME CONTRACTORS	93,000	FY 2014/2015		93,000		
KIUMBUKU TRADERS	4,499,460	FY 2013/2014	3,938,552	560,908		
KIUMBUKU TRADERS	4,499,460	FY 2013/2014	-	4,499,460		
KIUMBUKU TRADERS	30,000	FY 2015/2016		30,000		
PATMAT BOOKSHOP LTD	4,008,110	FY 2016/2017	-	4,008,110		
MIDFAIR COMPUTERS	364,335	FY 2018/2019	-	364,335		
SWITCH GLOBAL KENYA LTD	1,023,400	FY 2018/2019	-	1,023,400		
KIUMBUKU TRADERS	131,050	FY 2018/2019	-	131,050		
TRUE CONCEPT ENTERPRISES	60,000	FY 2018/2019	-	60,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
TRUE CONCEPT ENTERPRISES	83,500	FY 2018/2019	-	83,500		
FRESTEMIC INVESTMENTS	523,530	FY 2018/2019	-	523,530		
JUWAKIS INVESTMENT COMPANY	60,000	FY 2018/2019	-	60,000		
PROMAX GENERAL MERCHANTS	85,635	FY 2018/2019		85,635		
BELFAST AGENCIES	847,080	FY 2013/2014	-	847,080		
TRUE CONCEPT ENTERPRISES	86,900	FY 2015/2016	-	86,900		
JUWAKIS INVESTMENT COMPANY	3,032,500	FY 2017/2018	2,950,000	82,500		
BARESS ENTERPRISES	1,099,750	FY 2017/2018	750,000	349,750		
GREATRIFT GEN. MERCHANTS	150,000	FY 2017/2018	-	150,000		
KINUNJU SUPPLIERS AND SUPPER MARKET	401,148	FY 2017/2018	-	401,148		
KINUNJU SUPPLIERS AND SUPPER MARKET	500,000	FY 2017/2018		500,000		
SHIMTO BOOKSHOP CENTRE	20,520	FY2018/2019		20,520		
VIC MAMI GENERAL SUPPLIED	15,000	FY 2018/2019		15,000		
MORAY ENTERPRISES	21,000	FY 2013/2014		21,000		
BRUNAT STORES	132,013	FY 2013/2014		132,013		
SAMUEL GITHAIGA	138,000	FY 2014/2015		138,000		
COMMITTED MOVERS	60,000	FY 2014/2015		60,000		
NOSCO ENTERPRISES	67,100	FY 2013/2014		67,100		
NOSCO ENTERPRISES	18,100	FY 2013/2014		18,100		
NOSCO ENTERPRISES	108,500	FY 2014/2015		108,500		
OCCASSIONS ENTERPRISES	1,994,000	FY 2013/2014		1,994,000		
SENAND SOLUTIONS	983,500	FY 2014/2015		983,500		
KABANGO INVESTMENTS	1,162,160	FY 2013/2014		1,162,160		
PAKENDA ENTERPRISES	68,060	FY 2013/2014		68,060		
JOGLA ENTERPRISES	63,918	FY 2013/2014		63,918		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
JOGLA ENTERPRISES	56,730	FY 2013/2014		56,730		
JOGLA ENTERPRISES	101,500	FY 2013/2014		101,500		
TIMS COMPANY LTD	26,800	FY 2013/2014		26,800		
LICRET ENTERPRISES	33,150	FY 2013/2014		33,150		
JOG GENERAL CONTRACTORS AND SUPPLIES	15,900	FY 2013/2014		15,900		
MUGUMO GENERAL SHOP	3,510	FY 2012/2013		3,510		
JOMIKOKA CONSTRUCTION AFRICA LTD	21,202	FY 2012/2013		21,202		
JOMIKOKA CONSTRUCTION AFRICA LTD	127,029	FY 2013/2014		127,029		
VINTELCOM ENTERPRISES	30,700	FY 2013/2014		30,700		
COMMITTED MOVERS	43,000	FY 2012/2013		43,000		
PARTRITECH ENTERPRISES	33,000	FY 2013/2014		33,000		
PHILOCHECK ENTERPRISES	10,500	FY 2012/2013		10,500		
WAKAM PETROL STATION	19,737	FY 2013/2014		19,737		
RONEY STATIONERS	17,460	FY 2013/2014		17,460		
NJOSH PARTS & TOOLS	6,030	FY 2013/2014		6,030		
M/S SGM INVESTMENTS	252,000	FY 2013/2014		252,000		
VIVID BLUE ADVERTISING AND MARKETING	174,000	FY 2018/2019		174,000		
KERGOT ENTERPRISES	124,860	FY 2017/2018		124,860		
CHESOI	990,000	FY 2018/2019		990,000		
SUPERSTRIDES BUILDING AND CONSTRUCTION LIMITED	1,999,800	FY 2018/2019		1,999,800		
NJOGAK CONSTRUCTION AND SUPPLIES LTD	2,000,000	FY 2018/2019		2,000,000		
KIMZ ENTERPRISE LTD	900,000	FY 2018/2019	-	900,000		
GROW CAPITAL LTD	1,979,685	FY 2017/2018	-	1,979,685		
GREATRIFT GENERAL MERCHANT	1,200,000	FY 2018/2019	-	1,200,000		
SWITCH GLOBAL KENYA LIMITED	204,000	FY 2018/2019		204,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
PLUS, TWO FIVE FOUR	146,830	FY 2018/2019		146,830		
SEC AND M	50,591,400	FY 2016/2017	49,861,283	4,419,278		
GEOMAPS LTD	365,003,164	FY 2016/2017	237,712,512	116,012,552		
DERRIMAX ENTERPRISE	157,833	FY 2018/2019	-	157,833		
AO SOLUTIONS	30,100	FY 2018/2019	-	30,100		
RIFT SUPPLIES AND SERVICES	88,500	FY 2018/2019	-	88,500		
M/S ALPHAMAY	775,806	FY 2018/2019	-	775,806		
MWEWA ENTERPRISES	70,904	FY 2018/2019	-	99,970		
CHEISO LIMITED	1,545,000	FY 2018/2019	-	1,545,000		
NANPAK ENTERPRISES	2,049,200	FY 2018/2019	-	2,049,200		
PURIM LOGISTICS	1,859,000	FY 2018/2019	-	1,859,000		
RYSON INVESTMENT LTD	1,999,700	FY 2016/2017	-	1,999,700		
BOSSLINE	749,000	FY 2018/2019	-	749,000		
NAKURU EXPERTS SUPPLIES LIMITED	120,400.00	FY 2018/2019		120,400.00		
TEALAND AUTO SPARES	283,500	FY 2014/2015		283,500		
TEALAND AUTO SPARES	186,600	FY 2014/2015	-	186,600		
TEALAND AUTO SPARES	165,800	FY 2014/2015	-	165,800		
SENAND SOLUTIONS	666,100	FY 2014/2015		666,100		
SENAND SOLUTIONS	76,400	FY 2014/2015	-	76,400		
SENAND SOLUTIONS	528,100	FY 2014/2015		528,100		
SUVUTI VENTURES	20,000	FY 2014/2015	-	20,000		
SUVUTI VENTURES	20,000	FY 2014/2015	-	20,000		
SUVUTI VENTURES	20,000	FY 2014/2015	-	20,000		
KINGS & QUEENS	24,000	FY 2014/2015	-	24,000		
KINGS & QUEENS	13,200	FY 2014/2015	-	13,200		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
AMA CALLA	514,800	Jun-19	-	514,800		
MARGARET WANJIKU MACHARIA	27,500	10/12/2012		27,500		
JOHN MAINA MWANGI	27,500	10/29/2012		27,500		
KAHUTI SELF HELP GROUP (JOSEPH N KARIUKI)	27,500	10/29/2012		27,500		
KAHUTI SELF HELP GROUP	27,500	10/29/2012		27,500		
ALBERT OCHIENG	27,500	10/29/2012		27,500		
LUCID INTERNATIONAL	197,078	2/25/2013		197,078		
LUCID INTERNATIONAL	245,054	2/15/2013		245,054		
JESA CONSTRUCTION CO. LIMITED	300,000	02-15-2012		300,000		
LUCID INTERNATIONAL	444,360	Feb-13		444,360		
LANDSPRING ENTERPRICES	450,000	Feb-13		450,000		
MS CHEBRY COMPANY LTD	520,600	2018/2019	-	520,600		
M/S TUFFROCK ENTERPRISES	248,762	2018/2019		248,762		
WELLAH ELECTRICAL SUPPLIES	1,038,432	2018/2019		1,038,432		
COPY CATE ENTERPRISES	2,200,000	2018/2019		2,200,000		
KILEWAH ELECTRICAL HARDWARE	332,410	2018/2019		332,410		
SINCERE ELECTRICALS	3,134,320	2018/2019		3,134,320		
MS AVIC SHANTUI	480,000	2018/2019		480,000		
MS CANLY ENTERPRISES	495,969	2018/2019		495,969		
KINGS AND QUEENS SUPPLIES	21,551	FY 2018/2019	-	21,551		
UZA POINT	1,899,200	FY 2018/2019	-	1,899,200		
SKYETECH GROUP	1,781,400	FY 2018/2019	-	1,781,400		
PINE MORE LIMITED	1,781,400	FY 2018/2019	-	1,781,400		
ZENJ COMPANY LIMITED	640,000	FY 2018/2019	-	640,000		
AQUA COMMUNICATIONS	900,160	FY 2018/2019	-	900,160		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
SABEK ENTERPRISES LTD	460,000	FY 2018/2019	-	460,000		
RADIATE AFRICA HOLDINGS LTD	580,345	FY 2017/2018	-	580,345		
YOUNG CITIES	1,065,200	FY 2018/2019	-	1,065,200		
Sub-Total	**507,449,306**		**302,584,847**	**204,864,459**	**282,173,564**	
Supply of services						
MILELE RESORT	135,000	FY 2017/2018		135,000		
STANDARD GROUP	114,840	FY 2017/2018		114,840		
OLE KEN HOTEL	150,000	FY 2018/2019		150,000		
HOTEL WATERBUCK	210,000	FY 2018/2019	-	210,000		
HOTEL CATHEY	107,850	FY 2018/2019		107,850		
MERICA HOTEL	63,700	FY 2018/2019		63,700		
MILELE RESORT	150,000	FY 2018/2019		150,000		
SAROVA WOODLANDS	65,900	FY 2018/2019		65,900		
ASHLEY EVENTS	251,256	FY 2018/2019		251,256		
M/S SAKUIAN	300,000	FY 2018/2019		300,000		
INTIME CONTRACTORS	36,500	FY 2014/2015		36,500		
STEVEMORE AUTOSERVICES	50,000	FY 2014/2015		50,000		
OLOIKA COUNTRY LODGE	60,000	FY 2014/2015		60,000		
KAJHAN	64,000	FY 2014/2015		64,000		
HOTEL WATERBUCK	93,700	FY 2014/2015		93,700		
KINGS & QUEENS	169,000	FY 2014/2015		169,000		
KENYA WILDLIFE SER.	544,700	FY 2014/2015		544,700		
KENYASH INTERBUSINESS ENTERPRISES	906,800	FY 2016/2017		906,800		
MADISON INSURANCE CO.LTD	3,000,000	FY 2016/2017		3,000,000		
CLASS- ASSURANCE GENERAL AGENCIES	1,987,500	FY 2018/2019		1,987,500		
GLOBAL TECHNOLOGIES						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
COMPUTER SOLUTIONS	35,500	FY 2018/2019		35,500		
JACQUELINE W. NDRITU	10,000	FY 2018/2019		10,000		
JACQUELINE W. NDRITU	69,300	FY 2018/2019		69,300		
JACQUELINE W. NDRITU	75,600	FY 2018/2019		75,600		
PAYE - (COMMISSIONER OF INCOME TAX)	29,700	FY 2018/2019		29,700		
PAYE - (COMMISSIONER OF INCOME TAX)	32,400	FY 2018/2019		32,400		
MILELE RESORT	94,000	FY 2018/2019		94,000		
STANDARD GROUP	120,060	FY 2018/2019		120,060		
NATION MEDIA GROUP	183,280	FY 2018/2019		183,280		
BEARING HOUSE LTD	143,500	FY 2018/2019		143,500		
BEARING HOUSE LTD	82,700	FY 2018/2019		82,700		
SWITCH GLOBAL KENYA LIMITED	38,450	FY 2018/2019		38,450		
WATERBUCK HOTEL	400,400	FY 2014/2015		400,400		
JUWAKIS INVESTMENT	162,250	FY 2014/2015		162,250		
PRINTERS PARADISE LTD	2,489,500	FY 2014/2015		2,489,500		
KENVASH HOTEL	2,196,000	FY 2015/2016		2,196,000		
KENVASH HOTEL	1,902,000	FY 2015/2016		1,902,000		
LEGACY HOTEL	66,700	FY 2015/2016		66,700		
THE LEGACY HOTEL	37,413	FY 2015/2016		37,413		
CHESTER HOTELS	106,000	FY 2016/2017		106,000		
LEGACY HOTEL	19,600	FY 2016/2017		19,600		
ALPS HOTEL	141,000	FY 2018/2019		141,000		
ALPS HOTEL	134,400	FY 2018/2019		134,400		
ASUNDA MOTORS	97,200	FY 2018/2019		97,200		
ASUNDA MOTORS	45,250	FY 2018/2019		45,250		
ASUNDA MOTORS		FY 2018/2019				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
	12,000			12,000		
MILELE RESORT	93,500	FY 2018/2019		93,500		
HILLCOURT RESORT	73,000	FY 2018/2019		73,000		
ALPS HOTEL	33,600	FY 2018/2019		33,600		
KIRGOT ENTERPRISES	145,406	FY 2018/2019		145,406		
HOTEL WATERBUCK	291,000	FY 2018/2019		291,000		
MILELE RESORT	60,000	FY 2018/2019		60,000		
JAICHI MOTORS	10,904	FY 2018/2019		10,904		
ASUNDA MOTORS	72,500	FY 2018/2019		72,500		
ASUNDA MOTORS	154,450	FY 2018/2019		154,450		
JOHNSON GENERAL	249,980	FY 2018/2019		249,980		
CHESTER HOTEL	96,000	FY 2014/2015		96,000		
PRINTERS PARADISE LTD	600,000	FY 2014/2015		600,000		
LEGACY HOTEL	50,000	FY 2015/2016		50,000		
MILELE RESORT	18,500	FY 2015/2016		18,500		
JUWAKIS INVESTMENT	201,500	FY 2015/2016		201,500		
KIUMBUJKU TRADERS	48,300	FY 2014/2015		48,300		
KIUMBUKU TRADERS	30,000	FY 2018/2018		30,000		
ASUNDA MOTORS	1,818,600	FY 2017/2018	1,714,000	104,600		
NAKURU WATER (NAWASCO)	2,595,213	FY 2013/2014		2,595,213		
LAKE NAIVASHA PANORAMA PARK	50,000	FY 2018/2019		50,000		
WATERBUCK HOTEL	93,000	FY 2017/2018	-	93,000		
KENYA SCHOOL OF GOVERNMENT-BARINGO	4,240,200	FY 2017/2018	-	4,240,200		
NATION MEADIA GROUP	91,640	FY 2013/2014		91,640		
BHOGALS TOYOTA NAKURU	30,000	FY 2013/2014		30,000		
POSTAL CORPORATION OF		FY 2013/2014				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
KENYA	471,682			471,682		
TEA LAND AUTO PARTS & GARAGE	63,000	FY 2013/2014		63,000		
TEA LAND AUTO PARTS & GARAGE	33,580	FY 2013/2014		33,580		
TEA LAND AUTO PARTS & GARAGE	25,550	FY 2013/2014		25,550		
TEA LAND AUTO PARTS & GARAGE	12,100	FY 2013/2014		12,100		
TEA LAND AUTO PARTS & GARAGE	44,000	FY 2013/2014		44,000		
TEA LAND AUTO PARTS & GARAGE	24,300	FY 2013/2014		24,300		
TEA LAND AUTO PARTS & GARAGE	2,300	FY 2013/2014		2,300		
TEA LAND AUTO PARTS & GARAGE	36,100	FY 2013/2014		36,100		
TEA LAND AUTO PARTS & GARAGE	33,550	FY 2013/2014		33,550		
TEA LAND AUTO PARTS & GARAGE	11,350	FY 2013/2014		11,350		
ASUNDA MOTORS	13,900	FY 2013/2014		13,900		
TEA LAND AUTO PARTS & GARAGE	32,150	FY 2013/2014		32,150		
TEA LAND AUTO PARTS & GARAGE	47,550	FY 2013/2014		47,550		
GLOSEC SERVICES LTD	432,000	FY 2013/2014		432,000		
GLOSEC SERVICES LTD	300,000	FY 2013/2014		300,000		
ASUNDA MOTORS	334,700	FY 2013/2014		334,700		
ASUNDA MOTORS	121,200	FY 2013/2014		121,200		
ASUNDA MOTORS	170,600	FY 2013/2014		170,600		
ASUNDA MOTORS	21,950	FY 2013/2014		21,950		
ASUNDA MOTORS	301,300	FY 2013/2014		301,300		
ASUNDA MOTORS	33,500	FY 2013/2014		33,500		
ASUNDA MOTORS	329,200	FY 2013/2014		329,200		
ASUNDA MOTORS	208,000	FY 2013/2014		208,000		
ASUNDA MOTORS	153,800	FY 2013/2014		153,800		
ASUNDA MOTORS		FY 2013/2014				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
	28,000			28,000		
ASUNDA MOTORS	100,000	FY 2013/2014		100,000		
ASUNDA MOTORS	24,550	FY 2013/2014		24,550		
INPUTS MACHINERY & SERVICES	185,136	FY 2013/2014		185,136		
JOGLA ENTERPRISES	209,500	FY 2013/2014		209,500		
ASUNDA MOTORS	442,200	FY 2013/2014		442,200		
ASUNDA MOTORS	17,050	FY 2013/2014		17,050		
ASUNDA MOTORS	42,400	FY 2013/2014		42,400		
ASUNDA MOTORS	46,900	FY 2013/2014		46,900		
PHILOCHECK ENTERPRISES	39,150	FY 2013/2014		39,150		
STEGA SECURITY SERVICES LTD.	63,000	FY 2013/2014		63,000		
ASUNDA MOTORS	2,000	FY 2013/2014		2,000		
ASUNDA MOTORS	23,600	FY 2013/2014		23,600		
ASUNDA MOTORS	26,600	FY 2013/2014		26,600		
ASUNDA MOTORS	100,000	FY 2013/2014		100,000		
PHILLIP MWANGI RIIRI	45,000	FY 2013/2014		45,000		
JOKIKA FISH FARM	25,000	FY 2013/2014		25,000		
JOG GENERAL CONTRACTORS AND SUPPLIES	6,000	FY 2013/2014		6,000		
STELO TECH	60,000	FY 2013/2014		60,000		
ASUNDA MOTORS	442,200	FY 2013/2014		442,200		
ASUNDA MOTORS	10,000	FY 2013/2014		10,000		
JOG GENERAL CONTRACTORS AND SUPPLIES	27,110	FY 2013/2014		27,110		
ASUNDA MOTORS	17,050	FY 2013/2014		17,050		
ASUNDA MOTORS	36,000	FY 2013/2014		36,000		
ASUNDA MOTORS	23,500	FY 2013/2014		23,500		
ASUNDA MOTORS		FY 2013/2014				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
	18,600			18,600		
ASUNDA MOTORS	18,450	FY 2013/2014		18,450		
ASUNDA MOTORS	18,300	FY 2013/2014		18,300		
ASUNDA MOTORS	9,800	FY 2013/2014		9,800		
ASUNDA MOTORS	7,200	FY 2013/2014		7,200		
ASUNDA MOTORS	5,800	FY 2013/2014		5,800		
ASUNDA MOTORS	8,950	FY 2013/2014		8,950		
ASUNDA MOTORS	7,550	FY 2013/2014		7,550		
ASUNDA MOTORS	7,800	FY 2013/2014		7,800		
ASUNDA MOTORS	4,000	FY 2013/2014		4,000		
ASUNDA MOTORS	5,800	FY 2013/2014		5,800		
ASUNDA MOTORS	5,400	FY 2013/2014		5,400		
ASUNDA MOTORS	4,300	FY 2013/2014		4,300		
ASUNDA MOTORS	2,800	FY 2013/2014		2,800		
ASUNDA MOTORS	4,750	FY 2013/2014		4,750		
ASUNDA MOTORS	3,100	FY 2013/2014		3,100		
NOSCO ENTERPRISES	190,000	FY 2013/2014		190,000		
NOSCO ENTERPRISES	12,000	FY 2013/2014		12,000		
ASUNDA MOTORS	2,500	FY 2013/2014		2,500		
PAKENDA ENTERPRISES	44,940	FY 2013/2014		44,940		
RAFIKI ENGENEERING WORKS LTD	5,220	FY 2013/2014		5,220		
RAFIKI ENGENEERING WORKS LTD	32,248	FY 2013/2014		32,248		
RAFIKI ENGENEERING WORKS LTD	8,700	FY 2013/2014		8,700		
RAFIKI ENGENEERING WORKS LTD	6,960	FY 2013/2014		6,960		
JOG GENERAL CONTRACTORS AND SUPPLIES	17,600	FY 2013/2014		17,600		
GLOSEC SERVICES LTD		FY 2013/2014				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
	180,000			180,000		
SUPREME SOLUTIONS & GENERAL SUPPLIES	7,500	FY 2013/2014		7,500		
AUTOJETS MOTORS	22,140	FY 2013/2014		22,140		
KAJHAN QUICK SERVICE	27,500	FY 2013/2014		27,500		
ASUNDA MOTORS	114,800	FY 2013/2014		114,800		
TAWAKAL AUTO GARAGE	34,350	FY 2013/2014		34,350		
REMA ENTERPRISES	99,000	FY 2013/2014		99,000		
KINAMBA EVANS ENTERPRISES	170,984	FY 2013/2014		170,984		
JOG GENERAL CONTRACTORS AND SUPPLIES	118,000	FY 2013/2014		118,000		
GLOSEC SERVICES LTD	432,000	FY 2013/2014		432,000		
GLOSEC SERVICES LTD	400,000	FY 2013/2014		400,000		
GLOSEC SERVICES LTD	432,000	FY 2013/2014		432,000		
GLOSEC SERVICES LTD	432,000	FY 2013/2014		432,000		
GIS LAND INFIRMATION MANAGEMENT SYSTEM	33,955,950	FY 2016/2017	28,628,377	5,327,573		
APPLE CROSS	45,000	FY 2016/2017		45,000		
APPLE CROSS	105,000	FY 2016/2017	94,319	10,681		
APPLE CROSS	40,000	FY 2016/2017		40,000		
APPLE CROSS	130,000	FY 2016/2017		130,000		
GRAND ROYAL SWISS HOTEL	1,104,700	FY 2018/2019		1,104,700		
GRAND ROYAL SWISS HOTEL	1,292,000	FY 2018/2019		1,292,000		
LAKE NAIVAVSHA FLAMINGO LODGE	924,000	FY 2018/2019		924,000		
NATION MEDIA GROUP PLC	216,920	FY 2018/2019		216,920		
NATION MEDIA GROUP PLC	266,568	FY 2018/2019		266,568		
NATION MEDIA GROUP PLC	431,520	FY 2018/2019		431,520		
NATION MEDIA GROUP PLC	91,640	FY 2018/2019		91,640		
NATION MEDIA GROUP PLC		FY 2018/2019				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
	110,200			110,200		
PINECONE HOTEL	1,427,500	FY 2018/2019		1,427,500		
SAROVA WOODLANDS	237,300	FY 2018/2019		237,300		
STANDARD GROUP	68,440	FY 2018/2019		68,440		
STANDARD GROUP	68,440	FY 2018/2019		68,440		
STANDARD GROUP	68,440	FY 2018/2019		68,440		
STANDARD GROUP	168,200	FY 2018/2019		168,200		
STANDARD GROUP	177,480	FY 2018/2019		177,480		
STANDARD GROUP	68,440	FY 2018/2019		68,440		
STANDARD GROUP	168,200	FY 2018/2019		168,200		
STANDARD GROUP	168,200	FY 2018/2019		168,200		
BONTANA HOTEL	54,000	FY 2018/2019		54,000		
WATERBUCK	107,450	FY 2018/2019		107,450		
LAKE NAIVASHA RESORT	150,000	FY 2018/2019		150,000		
THE ALPHS HOTEL	85,400	FY 2018/2019		85,400		
THE ALPHS HOTEL	15,000	FY 2018/2019		15,000		
GRAND ROYAL SWISS HOTEL	432,000	FY 2018/2019		432,000		
GENEVIVE HOTEL	88,000	FY 2018/2019		88,000		
NATION MEDIA GROUP PLC	216,920	FY 2018/2019		216,920		
NATION MEDIA GROUP PLC	113,680	FY 2018/2019		113,680		
OLNAI ENTERPRISES	270,000	FY 2018/2019		270,000		
AFRICAN TOUCH SAFARIS	437,000	FY 2018/2019		437,000		
GREAT RIFT HOTEL	231,000	FY 2018/2019		231,000		
PLANET EVENTS	124,500	FY 2018/2019		124,500		
THE ALPS HOTEL	116,000	FY 2018/2019	-	116,000		
MFI DOCUMENT SOLUTION		FY 2017/2018				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comm ents
LTD	506,038		-	506,038		
NAKURU COUNTY BURSARY FUND	15,287,150	FY 2018/2019		15,287,150		
KINDE ENGINEERING WORKS	2,975,748	FY 2018/2019	-	2,975,748		
ALPS HOTEL	116,000	FY 2018/2019	-	116,000		
THE STAR NEWSPAPER	171,007	FY 2014/2015	-	171,007		
NAWASCCO	23,774,954	FY 2014/2015	15,848,847	7,926,106		
SMART OCTOPUS	550,000	FY 2014/2015	-	550,000		
NABIL EAST AFRICA	159,998	FY 2014/2015	-	159,998		
NABIL EAST AFRICA	48,560	FY 2014/2015	-	48,560		
WATERBUCK HOTEL	86,000	FY 2014/2015	-	86,000		
PAN AFRICAN INSTITUTE OF MANAGEMENT	185,000	FY 2014/2015	-	185,000		
MEDIAMIL ADVERTISING NETWORK	255,200	FY 2014/2015	-	255,200		
MERICA HOTEL	88,000	FY 2014/2015	-	88,000		
MILELE RESORT	60,000	FY 2016/2017		60,000		
MILELE RESORT	31,500	FY 2016/2017	-	31,500		
NAWASCCO	13,612,894	FY 2018/2019		13,612,894		
SAWELA LODGE	5,461,000	FY 2018/2019		5,461,000		
MASADA HOTEL	120,000	6/22/2018		120,000		
MEDIAMAX	406,000	6/26/2018	-	406,000		
AZMASOFT CONSULTING LIMITED	1,004,677	Jun-19	-	1,004,677		
MEDIAMAX NETWORK LIMITED	225,000	2018/2019	-	225,000		
MEDIAMAX	87,000	1/12/2017	-	87,000		
MEDIAMAX	23,200	4/12/2018	-	23,200		
NICHOLAS OTIENO OKOTH C/O PRIME LINE SURVEY	1,443,300	2015		1,443,300		
MS MEDIA MAX	115,000	FY 2018/2019		115,000		
AFRICAN TOUCH SAFARIS		FY 2018/2019				

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Co ents
	24,000		-	24,000		
AFRICAN TOUCH SAFARIS	9,500	FY 2018/2019	-	9,500		
AFRICAN TOUCH SAFARIS	24,000	FY 2018/2019	-	24,000		
FLIGHT SAFARIS	620,915	FY 2018/2019	-	620,915		
AFRICAN TOUCH SAFARIS	622,200	FY 2018/2019	-	622,200		
BONTANA HOTEL	493,600	FY 2018/2019	-	493,600		
BONTANA HOTEL	1,020,000	FY 2018/2019	-	1,020,000		
BONTANA HOTEL	168,000	FY 2018/2019	-	168,000		
KIRGOT	85,450	FY 2018/2019	-	85,450		
NATION MEDIA GROUP LTD	303,930	FY 2018/2019	-	303,930		
NATION MEDIA GROUP LTD	1,600,000	FY 2018/2019	-	1,600,000		
TADAMA SUPPLIERS	440,220	FY 2018/2019	-	440,220		
BLENMAW INVESTMENT LTD	575,000	FY 2018/2019	-	575,000		
BONTANA HOTEL	168,000	FY 2018/2019	-	168,000		
LANSCA INVESTMENT LTD	25,000	FY 2018/2019	-	25,000		
LANSCA INVESTMENT LTD	17,500	FY 2018/2019	-	17,500		
JOHNLIA WORKSHOP	22,500	FY 2018/2019	-	22,500		
TRIAN SUPPLIES	58,900	FY 2018/2019	-	58,900		
TRIAN SUPPLIES	72,400	FY 2018/2019	-	72,400		
TRIAN SUPPLIES	58,900	FY 2018/2019	-	58,900		
KIRGOT	194,000	FY 2018/2019	-	194,000		
Sub-Total	**153,726,920**	**-**	**46,285,543**	**107,441,377**	235,412,817	
Grand Total	**2,193,582,444**		722,340,421	**1,471,242,025**	1,912,812,405	

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							
KIBET MAINA	-	10,000	2018/2019	-	10,000		
GRACE KIRUI	-	14,000	2018/2019	-	14,000		
Sub-Total		**24,000**	-	-	**24,000**		
Middle Management							
JANE OMINGO	-	11,200	Jun-19	-	11,200		
MONICA NJERI MUGO	-	54,200	FY 2018/2019	-	54,200		
PATRICK NJOROGE KINYANJUI		224,000	FY 2018/2019		224,000		
PAUL NJAGI		132,000	FY 2018/2019		132,000		
LYNNNETTR ECHESSA		34,600	FY 2018/2019		34,600		
HANNAH ODOUR		71,815	FY 2018/2019		71,815		
NOCHOLUS KIGONDU		20,400	FY 2018/2019		20,400		
SHELMITH MUCHOKI		11,200	FY 2018/2019		11,200		
NERLSON MATIVA		120,000	FY 2018/2019		120,000		
BERNARD GUTU		151,150	FY 2018/2019		151,150		
BERNARD GUTU		219,700	FY 2018/2019		219,700		
PATRICK NJOROGE KINYANJUI		14,000	FY 2018/2019		14,000		
MARTHA RUGUT		121,000	FY 2017/2018	-	121,000		
Sub-Total							

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	-	1,593,365		-	1,593,365		
Unionisable Employees							
PATRICK NJOROGE KINYANJUI		14,000	FY 2018/2019		14,000		
MARY WANJIRU MURAYA		54,200	FY 2018/2019		54,200		
ELIZABETH WAMBUI MUTAHI		54,200	FY 2018/2019		54,200		
CAROLINE KIPLAGAT		297,000	FY 2018/2019		297,000		
STEPHEN KARIMI		6,750	FY 2018/2019		6,750		
SIMON MWAI		15,750	FY 2018/2019		15,750		
WINFRED NZYAKA		43,100	FY 2018/2019		43,100		
JANE ASIEGO		54,300	FY 2018/2019		54,300		
JANE K ASIAGO		54,300	FY 2018/2019		54,300		
JANE NYAMBANE		18,900	FY 2018/2019		18,900		
GEORGE J ONYANGO		17,800	FY 2018/2019		17,800		
JOSEPH KARANJA		6,300	FY 2018/2019		6,300		
ANN J MALATEI		10,000	FY 2018/2019		10,000		
SARAH KERUBO ABINCHA		7,500	FY 2018/2019		7,500		
JOHN MUTURA		11,200	FY 2018/2019		11,200		
SIMON KARIUKI		11,200	FY 2018/2019		11,200		
CHARLES ORINA		6,300	FY 2018/2019		6,300		
CHARLES ORINA		25,200	FY 2018/2019		25,200		
PETER N MUTURI		6,300	FY 2018/2019		6,300		
MARY S NJAGE		11,200	FY 2018/2019		11,200		
SAMMY MAGARU		11,200	FY 2018/2019		11,200		
JANE NYAMBANE		10,000	FY 2018/2019		10,000		
JOSEPH K MUGANE		12,600	FY 2018/2019		12,600		
CAROLYNE KIPLAGAT		6,000	FY 2018/2019		6,000		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
TOM ONDALO		1,000	FY 2018/2019		1,000		
SAMUEL KIMANI		1,000	FY 2018/2019		1,000		
ANTHONY IKINYA		6,000	FY 2018/2019		6,000		
RAHAB NGURE		16,800	FY 2018/2019		16,800		
FREDRICK OKOTH		6,000	FY 2018/2019		6,000		
TOM ONDALO		2,000	FY 2018/2019		2,000		
SAMUEL KIMANI		2,000	FY 2018/2019		2,000		
TOM ONDALO		5,000	FY 2018/2019		5,000		
SAMUEL KIMANI		6,000	FY 2018/2019		6,000		
RICHARD ONDARI		4,000	FY 2018/2019		4,000		
STEPHINE KARANJA		15,750	FY 2018/2019		15,750		
JOSEPH KAMAU		12,600	FY 2018/2019		12,600		
ALICE WANGUI		17,370	FY 2018/2019		17,370		
AGNES NKIROTE MURUTIRA		24,960	FY 2018/2019		24,960		
PETER W MWANGI		700	FY 2018/2019		700		
PETER W MWANGI		400	FY 2018/2019		400		
TOM ONDALO		4,000	FY 2018/2019		4,000		
PETER W MWANGI		3,360	FY 2018/2019		3,360		
SIMON MWAI		6,300	FY 2018/2019		6,300		
WILLIAM K KORIR		30,000	FY 2018/2019		30,000		
HELLEN ACHUNGO AKANGA		6,300	FY 2018/2019		6,300		
SAMUEL KIMANI		4,200	FY 2018/2019		4,200		
ENOCK MEREBA		6,300	FY 2018/2019		6,300		
SIMON MWAI		6,300	FY 2018/2019		6,300		
SAMUEL KIMANI	-	1,500	FY 2018/2019	-	1,500		
ENOCK MEREBA	-	2,835	FY 2018/2019	-	2,835		
SIMON MWAI		2,835	FY 2018/2019		2,835		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	-			-			
ANNE JEROTICH		35,200	FY 2018/2019		35,200		
Sub-Total	-	**996,010**	-	-	**996,010**		
Others (*specify*)							
				-			
Sub-Total	-		-	-			
Grand Total		**2,613,375**	-	-	**2,613,375**		

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. Ministry of Finance		21,548,026			21,548,026		
8.							
9.							
Sub-Total		21,548,026			21,548,026		
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total		**21,548,026**			**21,548,026**		

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	31,203,000	4,797,154			34,721,000
Buildings and structures	319,057,015	417,111,592			862,951,618
Transport equipment	148,401,657	254,265,282			298,602,364
Office equipment, furniture and fittings	42,722,902	29,283,982			83,387,520
ICT Equipment	172,156,179				241,324,987
Machinery and Equipment	201,225,235	261,767,316			639,335,656
Heritage and cultural assets	1,134,327,407	0			1,134,327,407
Biological assets	-	0			0
Intangible assets	159,579,797	0			159,579,797
Infrastructure assets- Roads, Rails/civil works	-	712,340,347			1,054,222,205
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	35,269,469			98,745,018
Research, Studies, Project Preparation, Design & Supervision		46,259,967			30,901,900
Domestic Public Non-Financial Enterprises		33,912,942			
Domestic Public Financial Institutions		50,000,000			
Work in progress					

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
Total	**2,208,673,192**	**1,845,008,051**			**4,638,099,472**

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government.

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	County Assembly	152,075,407	292,973,013	275,767,595	351,604,704	1,072,420,719	1,072,420,719	NONE	
	Total	**152,075,407**	**292,973,013**	**275,767,595**	**351,604,704**	**1,072,420,719**	**1,072,420,719**		

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)

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	KRB		374,552,157	-	172,905,947	547,458,104	547,458,104	NONE	
	Total								

Director of Finance
County Executive

Accountant-Roads

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

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Disability Project	13,500,000	250,000	13,750,000	0	27,500,000	20,586,840	**6,913,160**	Balance of Ksh 6,530,430 transferred after closure of the financial year ending June 2019
	Total	13,500,000	250,000	13,750,000		27,500,000	20,586,840	**6,913,160**	

Director of Finance
County Executive

Accountant-Youth

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

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	NARIG		17,333,550	5,000,000	55,000,000	77,333,550	77,333,550	NONE	
2	ASDP 11		0	5,000,000	8,003,750	13,003,750	13,003,750		
	Total		**17,333,550**	**10,000,000**	**63,003,750**	**90,337,300**	**90,337,300**		

Director of Finance
County Executive

Accountant-Agriculture

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

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Bursary Fund			55,000,000	61,712,000	116,712,000	116,712,000	**NONE**	
	Total			55,000,000	61,712,000	116,712,000	116,712,000		

Director of Finance
County Executive

Accountant-Education

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

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)