

COUNTY GOVERNMENT OF NYANDARUA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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



County Government of Nyandarua
Nyandarua County Executive
Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Office of the Governor	Provide leadership in the county's governance and development
2.	Office of the County Secretary	Responsible for the coordination and smooth operation of all County departments
3.	County Public Service Board	Handle the county's human resource management
4.	County Attorney	Represent the County Government in in all legal proceedings
5.	Public Service, Administration and Devolution	Offer high quality and efficient public Services, Co-ordination and compliance.
6.	Finance, Economic planning and ICT	Provide an enabling social economic environment while ensuring innovation, accountability, transparency, and prudence in utilization of public resources.
7.	Health Services	Promote public health in the County
8.	Education, Children, Gender Affairs, Culture and Social Services	Improve access to quality education, enhance social economic support to vulnerable groups, promote culture and heritage and reduce alcohol, drug and substance abuse
9.	Youth empowerment, sports and arts	Create an enabling environment for the promotion and development of youth, talent empowerment and Sports excellence for improved livelihoods in the county
10.	Tourism, Cooperatives Development, Trade and Industrialization	Provide high-quality services and programs promoting economic growth, supporting cooperatives and industries, and developing sustainable tourism in our region.
11.	Ol 'Kalou Municipality	Urban Development and provision services within the municipality
12.	Mairo-Inya Municipality	
13.	Engineer Municipality	
14.	Water, Environment, Climate Change and Natural Resources	Promote access, conservation and sustainable management of water, environment, and natural resources through adaptive strategies
15.	Lands, physical planning and urban development	Promote land administration, land use planning, survey and mapping, land acquisition and urban development.

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No.	Department	Major Responsibility
16.	Public Works, Roads, Transport, Housing and Energy	Provide reliable transport, housing and energy infrastructure and ensure a prompt emergency response.

b) Key Management team

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

No.	Designation	Name
1.	Governor	H.E (Dr.) Moses Kiarie Badilisha
2.	Deputy Governor	H.E Mathara Mwangi
3.	County Secretary	Frank Kanja Muchina
4.	County Attorney	Joseph Gatore
5.	Public Service, Administration and Devolution	Hon. Dr. Paul Maina Wanjau
6.	Finance, Economic Planning and ICT	Hon. Mary Wanjiku Kamande
7.	Health Services	Dr. Zakayo Kariuki Gichuki
8.	Education, Children, Gender Affairs, Culture and Social Services	Hon. John Ndungu Muiru
9.	Youth Empowerment, Sports and Arts	Hon. Catherine Njeri Gitau
10.	Tourism, Cooperative Development, Trade and Industrialization	Hon. Agnes Wamahiga Njuji
11.	Water, Environment, Climate Change and Natural Resources	Hon. Samuel Wachira Mugo
12.	Lands, Physical Planning and Urban Development	Hon. Stephen Kinyanjui Mburu
13.	Public Works Roads Transport, Housing and Energy	Hon. Cecilia Wangari Kirira
14.	Agriculture, Livestock and Fisheries	Hon. Francis Njoroge Miringu

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Mary W. Kamande
2.	Accounting Officer- Finance	Mr. Joseph Wahome
3.	Economic Development	Mr. Joram Kiarie
4.	Accounting Officer- Office of the Governor	Mr. Peter Thiari
5.	Accounting Officer- Office of the County Secretary	Ms. Ann Kariuki
6.	Accounting Officer- County Public Service Board	Mr. Dr. James Kungu

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No.	Designation	Name
7.	Accounting Officer- County Attorney	Mr. Peter Thiari
8.	Accounting Officer-Public Administration & ICT	Mr. Alex Mwaura
9.	Accounting Officer- Health Services	Mr Julius Ngambi Nderitu
10.	Accounting Officer- Education, Culture and the Arts	Mr. Pachomius Wambugu
11.	Accounting Officer- Youth, Sports, Gender and Social Services	Mr. Edward Kigo
12.	Industrialization, Trade, Co-Operatives & Urban Development	Mr. David Kung'u Wakaba
13.	Ol 'Kalou Municipality	Mr. Eric Igogo
14.	Engineer Municipality	Ms. Njoki Gatuhi
15.	Mairo Inya Municipality	Ms. Rachel Ndiritu
15.	Water, Tourism, Environment and Natural Resources	Ms. Hellen Njeri Njoroge
16.	Lands, Housing, Physical Planning	Ms. Josephine Wanja Muiru
17.	Transport, Energy and Public Works	Mr. Peter Mwangi Karanja
18.	Agriculture, Livestock & Fisheries	Mr. Samuel Kamau Gitaka

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June, 2024 were:

- County Assembly of Nyandarua;
- Audit Committee;
- Public Accounts Committee;
- Budget and Appropriations Committee; and
- Finance Committee.

e) County Executive Headquarters

P.O. Box 701 – 20303

County Head Office,

Ol Kalou, Kenya

f) County Executive Contacts

Telephone: (+254) 020 2660859

E-mail: info@nyandarua.go.ke

Website: www.nyandarua.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank Ltd.
Revenue Collection Account
P.O. BOX 138-20303
Ol Kalou
3. Equity Bank Kenya Ltd.
Revenue Collection Account
P.O. BOX 215-20303
Ol Kalou

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney

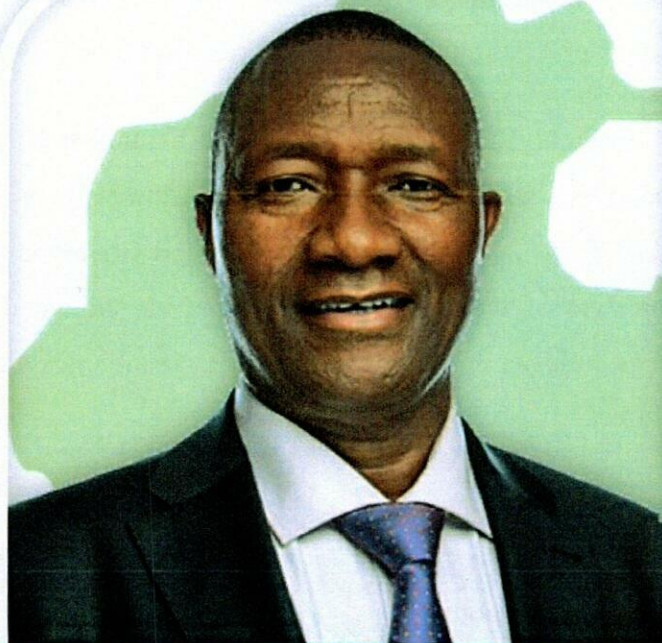
3. Governance Statement

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

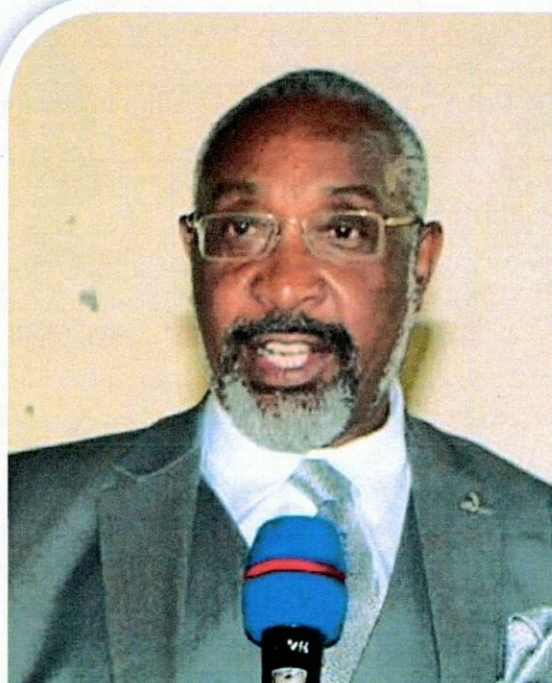
The County is made up of a County Assembly, County Executive and 6 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

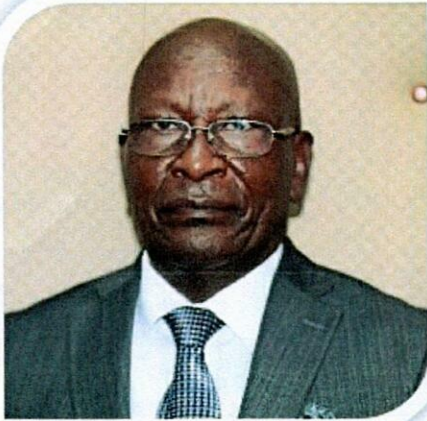
NO.	NAME	POSITION
1.	H.E(Dr.) Moses Kiarie Badilisha	Governor
2.	H.E Mathara Mwangi	Deputy Governor
3.	Frank Kanja Muchina	County Secretary
4.	Mary Wanjiku Kamande	CECM – Finance, Economic planning and ICT
5.	Catherine Njeri Gitau	CECM – Youth Empowerment, Sports and Arts
6.	Hon. Stephen Kinyanjui Mburu	CECM – Lands, Physical Planning and Urban development
7.	Hon. Dr. Paul Maina Wanjau	Public service, Administration and Devolution
8.	Dr. Zakayo Kariuki Gichuki	CECM Health services
9.	Hon. Samuel Wachira Mugo	CECM Water, Environment, climate change AND Natural resources
10.	Hon. Francis Njoroge Miringu	CECM- Education, children, gender affairs, culture and social services
11.	Hon. Cecilia Wangari Kirira	CECM - Public Works Roads Transport, Housing and Energy
12.	Hon. Agnes Wamahiga Njuji	CECM - Tourism, Cooperative Development, Trade and Industrialization
13.	Joseph Gatore	County Attorney



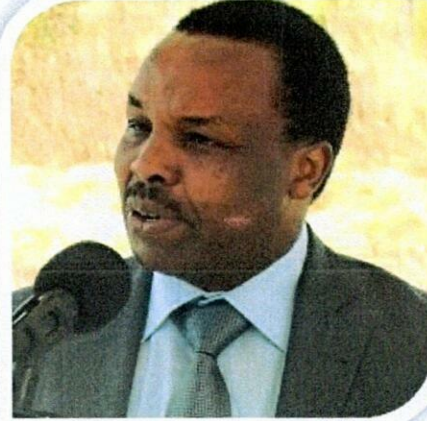
H.E Governor – Dr. Moses Kiarie Badilisha
NYANDARUA COUNTY



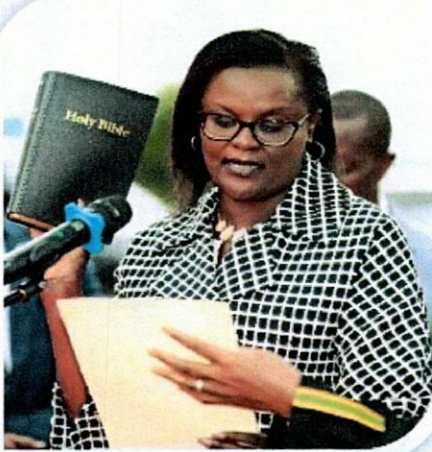
H.E Deputy Governor – Hon. Mathara Mwangi
NYANDARUA COUNTY



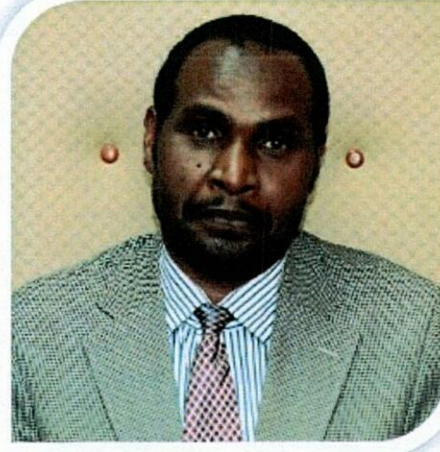
Hon. Stephen Kinyanjui Mburu
CECM - Lands, Physical Planning and Urban
Development



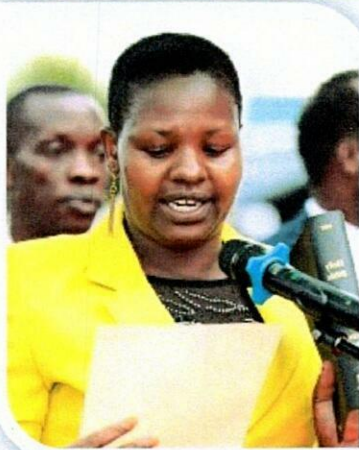
Frank Kanja Muchina
County Secretary



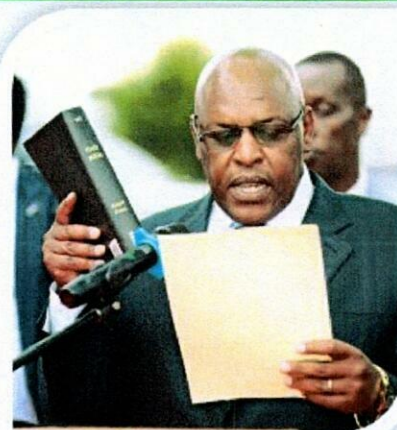
Hon. Mary Wanjiku Kamande –
CECM - Finance, Economic Planning and ICT



Hon. Dr. Paul Maina Wanjau
Public Service, Administration and Devolution



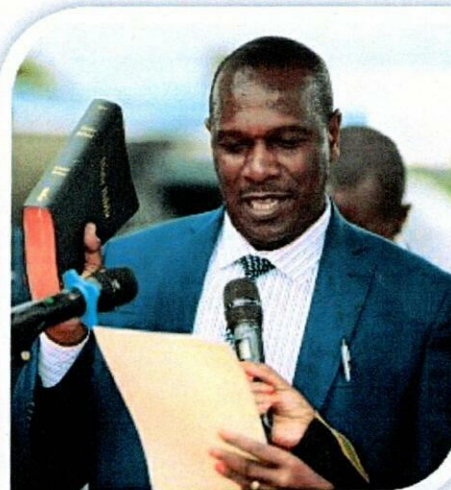
Hon. Cecilia Wangari Kirira
CECM - Public Works Roads Transport,
Housing and Energy



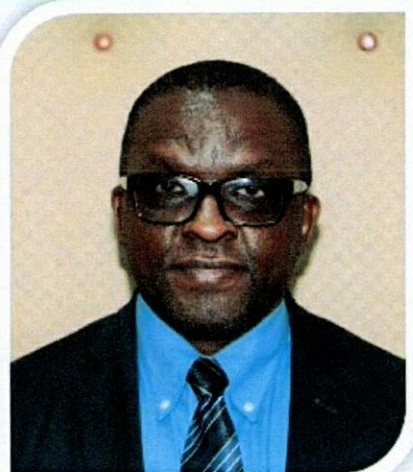
Dr. Zakayo Kariuki Gichuki
CECM - Health Services



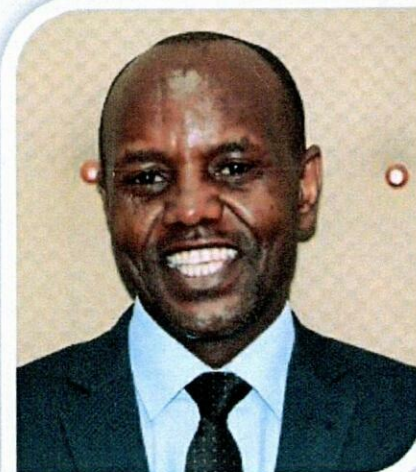
Catherine Njeri Gitau
CECM - Youth Empowerment, Sports and Arts



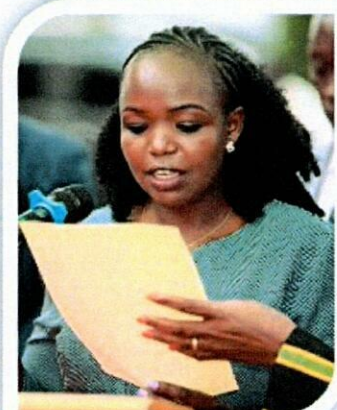
Hon. Samuel Wachira Mugo
CECM - Water, Environment, Climate Change
and Natural Resources



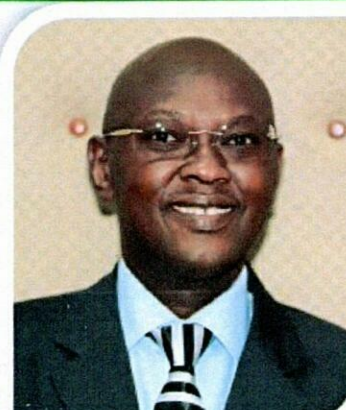
Hon. Francis Njoroge Miringu
CECM - Agriculture, Livestock and Fisheries



Hon. John Ndungu Muiru
CECM - Education, Children, Gender Affairs,
Culture and Social Services



Hon. Agnes Wamahiga Njuji
CECM - Tourism, Cooperative Development,
Trade and Industrialization



Hon. Joseph Gatore
County Attorney

Stakeholder engagement and whistle blowing

The county has a public participation act that stipulates the procedure of involvement of Wananchi in decision making. The act spells out the role of each and every stakeholder.

Safeguards against unethical conduct and corruption

The County has a human resource advisory committee that handles disciplinary cases which is chaired by the County Secretary. The committee reviews the conduct of staff and advises the County Public Service Board on the course of action. On corruption matters, the is in the fore-front in the fight against corruption and has been cooperating with investigation bodies where such incidences occur.

Engagement with the County Assembly and the Senate

The County Executive enjoys a cordial relationship with both the County Assembly and the Senate. Each executive department has an oversight committee at the County Assembly which oversees the department's operations. The committees track the departments performances in terms of budget implementation and ensure there is value for money. The County Assembly invites the County departments to defend their planning documents before approval.

The Senate on the other hand oversights the County's performance and regularly invites the County management to answer questions as raised by the Auditor General.

Risk management

The County has a well-established Internal Audit Department which advises the management on the internal controls. Internal auditors through a risk-based approach provide independent and objective assurance on the effectiveness of the County's internal controls

Risk management policy framework have been developed. We are in the process of adopting and implementing it through the necessary legislation.

Each department identify its risk and forward them to the management where they are ranked as either low, moderate or high.

The formal processes to analyse risk will be achieved when the risk management policy framework will be fully implemented by the County management.

The formal processes to assess changes will be achieved when the risk management policy framework will be fully implemented by the County management.

The internal audit department reports on the risky areas on key processes in the County to the concerned department for action.

The audit committee are competitively appointed through the County Public Service Board and then gazetted through the Kenya gazette. They operate within the National treasury guidelines that established the audit committee in the institutions.

Compliance

The County Governments Operations are guided by the Constitution of Kenya 2010, County Government Act 2012, Public finance management act, 2012 and its regulations.

4. Forward by the CECM Finance and Economic Planning

It is with great pleasure that I present the County Government of Nyandarua Financial Statements for the year ended 30th June, 2024. They present the financial performance of the County Government over the Financial year ending 30th June 2024.

Pursuant to section 164 (1) of the Public Finance Management Act, the Accounting Officer for a County Government Entity at the end of each Financial Year, shall prepare Financial Statements in respect of the Entity in formats to be prescribed by the Accounting Standards Board. The Financial Statements should be submitted to the Office of the Auditor-General, Office of the Controller of Budget, the National Treasury, the Commission of Revenue Allocation and the County Assembly. Section 5 of the County Government Act, 2012 prescribes the functions of county governments that are:

- 1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.
- 2) Without prejudice to the generality of subsection (1), a county government shall be responsible for—
 - (a) county legislation in accordance with Article 185 of the Constitution;
 - (b) exercising executive functions in accordance with Article 183 of the Constitution;
 - (c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
 - (d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
 - (e) any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
 - (f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

Performance of the 2023/24 fy budget

Revenues

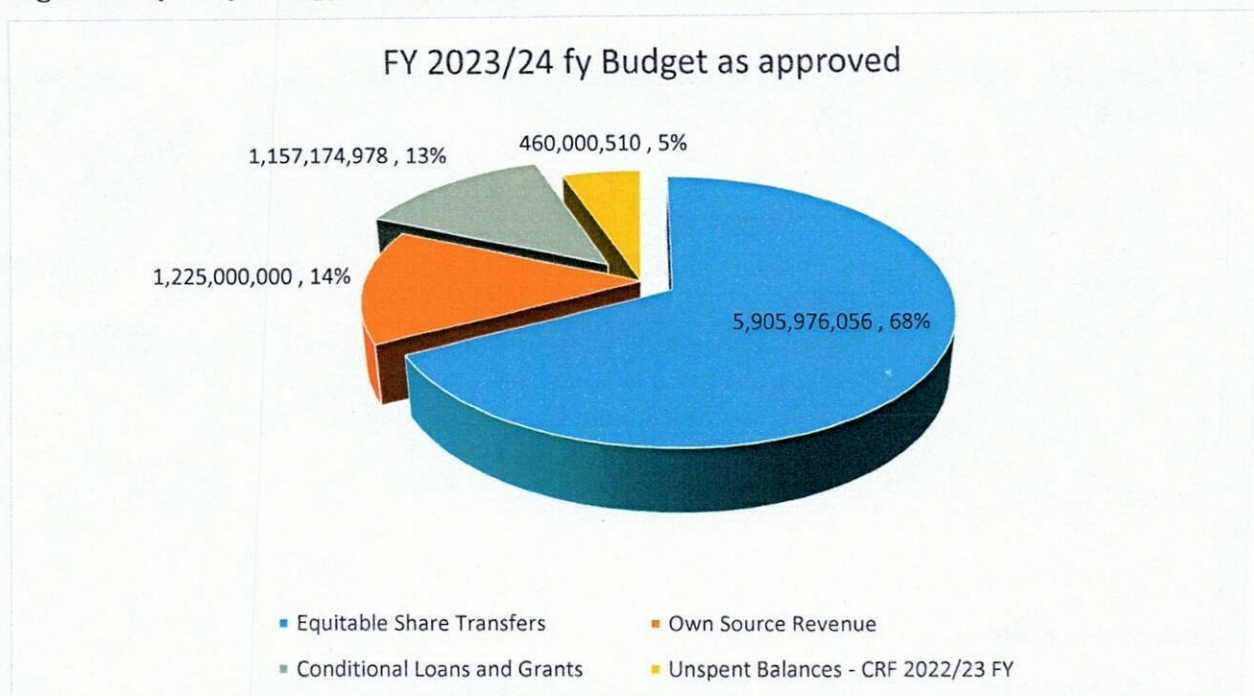
The County Executive prepared the FY 2023/24 budget and a subsequent supplementary budget and submitted to the County Assembly for approval. The County Assembly approved the 2023/24 Fy first supplementary budget worth Kes. 8,748,151,544. The approved budget was to be financed by Kes. 5,905,976,056 (67.51%) as equitable share from the National Government, Kes. 1,225,000,000 (14.00%) from County Own Source Revenue, Kes. 1,157,174,978 (13.23%) as conditional grants & loans from National Government and other development partners and Kes. 460,000,510 (5.26%) as Unspent Balances - CRF 2022/23 FY. The analysis of the approved budget is as tabulated in the table below.

Table 1: Analysis of the approved budget

Description	FY 2023/24 fy Budget as approved	Percentage of Total Budget
REVENUES		
Equitable Share Transfers	5,905,976,056	67.51
Own Source Revenue	1,225,000,000	14
Conditional Loans and Grants	1,157,174,978	13.23
Unspent Balances – (CRF 2022/23 FY inclusive of grants)	460,000,510	5.26
Grand Total	8,748,151,544	100

The analysis shown above is indicative of the overreliance of the County Government on equitable share transfer, loans and grants from development partners and the National government. Thus, there is need to enhance own source revenue to ensure sustainability.

Fig 1: Analysis of the approved budget



Analysis of approved resources

Table 2: Summary of resources

Revenue source	Description	FY 2023/24 approved
Equitable Share	Equitable Share	5,905,976,056
Own source revenue	Local Collections	1,165,000,000
	Linda Mama	60,000,000
Conditional Grants from National Government	Supplement for Construction of County Headquarters	121,000,000
	Leasing of Medical Equipment	124,723,404
	Aggregated Industrial Parks Programme	100,000,000
	Fertilizer Subsidy Programme	121,624,039
	Livestock Value Chains Support Project	135,204,000
	Transfer of Library Services	5,730,418
Conditional Grants from Development Partners	IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)	250,000,000
	World Bank Grant for Climate Smart Agriculture Project (KCSAP)	90,000,000
	Sweden- Agricultural Sector Development Support Programme (ASDSP) Level II	2,999,617
	DANIDA - Primary Health Care in Devolved Context	8,893,500
	World Bank -Kenya Informal Settlement Improvement Project- KISIP II	50,000,000
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Institutional Support (CCIS)Grants	11,000,000

	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant	136,000,000
Balances Brought Forward	Kenya Devolution Support Programme Level 1- B/f 2020/21 FY	22,538,054
	Road Maintenance Levy Fund - B/f 2016-17	368,641
	Support to Youth Polytechnics Transfer Fund - B/F 17/18 FY	1,189,576
	Kenya Devolution Support Programme Level II - B/f 2020/21 FY	92,776,734
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant 2022/2023 FY	11,934,875
	Unspent Balances - CRF 2022/23 FY	331,192,629
Total Revenue		8,748,151,544

County expenditure

The total approved expenditure amounted to **Kes. 8,748,151,544**. This was composed of **Kes. 2,259,730,418** as compensation to employees, **Kes. 1,586,760,346** as use of goods and services, **Kes. 231,524,576** as current transfers, **Kes. 22,538,054** & **Kes. 28,963,970** for Kenya devolution support programmes level 1&2, **Kes. 319,900,000** as county funds recurrent, **Kes. 83,959,565** for acquisition of non-financial assets, **Kes. 2,689,246,101** as development expenditure, **Kes. 15,000,000** for County Funds development (Trade /Biashara), **Kes. 153,388,750** for pending bills recurrent, **Kes. 366,854,059** pending bills development and **Kes. 990,285,706** as allocation for the County Assembly.

The expenditure is as summarized in the table below.

Table 3: Approved summary of Projected expenditure estimates for the FY 2023/24

Description	FY 2023/24 estimates as Approved	FY 2023/24 First Supplementary Budget as Approved
SUMMARY OF EXPENDITURE ESTIMATES		
Compensation to employees	2,254,000,000	2,259,730,418
Use of Goods and Services	1,497,054,143	1,586,760,346
Current Transfers	325,058,404	231,524,576
Kenya Devolution Support Programme Level 1- B/f 2020/21 FY	22,538,054	22,538,054
Kenya Devolution Support Programme Level 11- B/f 2020/21 FY	0	28,963,970
County Funds (Rec.)	292,500,000	319,900,000
Acquisition of Non -Financial Assets	83,529,000	83,959,565
Development expenditure	2,555,670,812	2,689,246,101
County Funds (Dev.) - Trade /Biashara	15,000,000	15,000,000

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Pending bills- Recurrent	58312999	153,388,750
Pending bills- development	122,856,454	366,854,059
County Assembly	985,938,804	990,285,706
Total	8,212,458,670	8,748,151,544

Source: County Treasury

Departmental allocations

The allocations per department/ entity are as summarized below.

Table 4: Summary of Departmental allocations

DEPARTMENT	AMOUNT	% allocation
Office of the Governor	136,000,000	1.55
Office of County Secretary	58,950,000	0.67
Office of the County Attorney	37,650,000	0.43
Public Service, Administration & Devolution	2,625,310,729	30.01
County Public Service Board	25,000,000	0.29
Finance, Economic Planning & ICT	606,173,643	6.93
Health Services	776,776,012	8.88
Education, Children, Gender Affairs, Culture and Social Services	266,881,883	3.05
Agriculture, Livestock and Fisheries	845,181,161	9.66
Youth Empowerment, Sports and Arts	80,758,547	0.92
Tourism, Cooperatives Development, Trade and Industrialization	333,305,932	3.81
Water, Environment, Climate Change and Natural Resources	585,553,462	6.69
Lands, physical planning and urban development	198,115,066	2.26
OI 'Kalou Municipality	28,885,564	0.33
Engineer Municipality	10,000,000	0.11
Mairo-Inya Municipality	11,500,000	0.13
Public Works, Roads, Transport, Housing and Energy	1,131,823,841	12.94
County Assembly	990,285,706	11.32
TOTAL	8,748,151,545	100.00

ACTUAL PERFORMANCE

1. Revenues

Equitable Share

In the FY 2023/24, the County received Kes. 5,433,497,971 (92%) as equitable share from the National Government as of 30th June 2024.

Table 5: Exchequer Releases for the period ending 30th June 2024

RELEASE	REVENUE ESTIMATE IN KES.	TOTAL EXCHEQUER RECEIPTS IN KES.	SURPLUS/DE FICIT IN KES.
Amount	5,905,976,056	5,433,497,971	472,478,085
% of the total	100	92	8

Source: County Treasury

Conditional Grants from National Government and Donors

The County anticipated to receive Kes. 1,157,174,978 as total conditional grants. The County received Kes. 441,968,865 (38.19%) of the anticipated grants as shown below.

Table 7: Conditional grants performance

Source	Description	FY 2023/24 Budget as approved	Actual Revenue Receipt	Deficit/Surpl us	Perce ntage
Conditio nal grants from National Governm ent	Supplement for Construction of County Headquarters	121,000,000		-121,000,000	-
	Leasing of Medical Equipment	124,723,404		-124,723,404	-
	Aggregated Industrial Parks Programme	100,000,000		-100,000,000	-
	Fertilizer Subsidy Programme	121,624,039		-121,624,039	-
	Livestock Value Chains Support Project	135,204,000	0	-135,204,000	-
	Transfer of Library Services	5,730,418	0	-5,730,418	-
Conditio nal grants from develop ment partners	IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)	250,000,000	199,232,441	-50,767,559	79.69
	World Bank Grant for Climate Smart	90,000,000	0	-90,000,000	-

Source	Description	FY 2023/24 Budget as approved	Actual Revenue Receipt	Deficit/Surpl us	Perce ntage
	Agriculture Project (KCSAP)				
	Sweden- Agricultural Sector Development Support Programme (ASDSP) Level II	2,999,617	999,617	-2,000,000	33.32
	DANIDA - Primary Health Care in Devolved Context	8,893,500	8,890,500	-3,000	99.97
	World Bank -Kenya Informal Settlement Improvement Project- KISIP II	50,000,000	117,308,355	67,308,355	234.6 2
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Institutional Support (CCIS)Grants	11,000,000	11,000,000	0	100.0 0
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant	136,000,000	104,537,952	-31,462,048	76.87
Total		1,157,174,978	441,968,865	-715,206,113	38.19

Own Source Revenue (OSR)

The County anticipated to collect Kes. 1,225,000,000 as its own source revenue in the FY 2023/24.

The County collected Kes. 515,740,771.69 (42.1%) resulting in a shortfall of Kes. 709,259,228.31.

The revenue by stream are as captured below;

Table 8: Own source revenue performance

REVENUE SOURCE	TARGET FY 2023/24	1ST QUARTER TOTAL	2ND QUARTER TOTAL	3RD QUARTER TOTAL	4TH QUARTER TOTAL	GRAND TOTAL	VARIANCE
Health services							
J.M. Hospital	282,615,000	42,187,947	45,208,394	21,619,832	18,906,103	127,922,276	- 154,692,725
Engineer hospital	74,700,000	8,949,539	7,816,083	13,496,203	9,892,396	40,154,221	- 34,545,780
N.H.I.F fee/insurance	60,000,000	16,461,519	1,007,590	5,387,739	9,828,879	32,685,727	- 27,314,273
Public health fees and charges	14,193,000	1,274,013	574,050	1,528,321	1,580,200	4,956,584	- 9,236,416
Grave fees	56,025	7,200	10,400	3,600	6,300	27,500	- 28,525
Total	431,564,025	68,880,218	54,616,517	42,035,695	40,213,878	205,746,307	- 225,817,718
Water, environment, climate change and natural resources							
Conservancy	3,237,000	9,100	3,700	892,960	2,846,200	3,751,960	514,960
Exhauster and Exh. Mileage/dumping fees	1,506,450	9,000	-	19,500	11,700	40,200	- 1,466,250
Hire of water tanker and water fees	1,164,075	25,184	501	-	-	25,685	- 1,138,390
Park entrance fee	13,695	-	-	-	-	-	- 13,695
Logging fees	3,423,750	82,900	328,960	67,440	63,380	542,680	- 2,881,070
Sale of trees	124,500	-	105,000	-	-	105,000	- 19,500
Noise control	37,350	10,080	16,000	22,000	16,000	64,080	26,730
Water provider licence/borehole drilling	37,350	30,000	-	-	3,100	33,100	- 4,250
Total	9,544,170	166,264	454,161	1,001,900	2,940,380	4,562,705	- 4,981,465
Youth empowerment, sports and arts							
Open space/ stadium hire	622,500	12,500	35,270	10,000	12,000	69,770	- 552,730
Sport activities	12,450,000	-	-	-	-	-	- 12,450,000
Total	13,072,500	12,500	35,270	10,000	12,000	69,770	- 13,002,730
Public service administration and devolution							
Impounded fees	6,847,500	346,060	480,780	170,200	139,500	1,136,540	- 5,710,960
Storage fees	68,475	-	16,270	8,100	-	24,370	- 44,105
Other non-compliance penalties	3,423,750	70,750	62,630	148,400	122,000	403,780	- 3,019,970
Total	10,339,725	416,810	559,680	326,700	261,500	1,564,690	- 8,775,035

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REVENUE SOURCE	TARGET FY 2023/24	1ST QUARTER TOTAL	2ND QUARTER TOTAL	3RD QUARTER TOTAL	4TH QUARTER TOTAL	GRAND TOTAL	VARIANCE
Lands, physical planning and urban development;							
Plot rates	37,350,000	4,275,423	713,402	3,161,458	2,550,047	10,700,330	- 26,649,670
Land rates	29,880,000	1,157,210	334,687	1,145,114	641,904	3,278,915	- 26,601,085
Ground/kiosk rent	5,229,000	716,635	26,800	188,360	198,880	1,130,675	- 4,098,325
Sub-division of land	25,896,000	922,348	171,000	502,522	350,600	1,946,470	- 23,949,530
Site indication	74,700	2,500	12,000	39,700	24,000	78,200	3,500
Change of user	5,976,000	233,250	107,450	295,150	267,000	902,850	- 5,073,150
Land/plot reg. Fees	1,494,000	246,260	38,502	109,650	70,050	464,462	- 1,029,538
Dev.(ppa forms)	4,482,000	286,800	75,000	130,800	74,000	566,600	- 3,915,400
Building plans charges/ fees	35,756,400	2,945,691	1,416,800	2,598,724	1,920,597	8,881,812	- 26,874,588
Transfer fees	5,976,000	817,564	202,800	349,450	235,700	1,605,514	- 4,370,486
Clearance certificate	6,723,000	618,000	366,000	609,500	334,000	1,927,500	- 4,795,500
Hire of hall/chairs	14,940	-	-	-	-	-	- 14,940
Survey fees	4,482,000	-	-	-	-	-	- 4,482,000
Lease extension	4,482,000	5,000	73,500	11,500	-	90,000	- 4,392,000
Search fee	2,988	-	-	1,100	-	1,100	- 1,888
Certificate of compliance	2,241,000	135,960	36,850	75,830	40,850	289,490	- 1,951,510
Advertisement	20,169,000	2,636,633	142,250	3,894,771	7,330,150	14,003,804	- 6,165,196
Wayleave	18,675	-	-	-	274,000	274,000	255,325
Total	190,247,703	14,999,274	3,717,041	13,113,629	14,311,778	46,141,722	- 144,105,981
Energy, roads transport and housing							
Bus and matatu fees	21,503,142	2,837,300	2,891,200	2,951,480	2,846,200	11,526,180	- 9,976,962
House/office rent	2,241,000	329,472	324,250	198,400	413,080	1,265,202	- 975,798
Motor cycle fees (parking)	12,699,000	1,661,300	2,197,800	2,702,055	2,113,410	8,674,565	- 4,024,435
Town parking fee	2,241,000	134,630	115,250	145,365	219,400	614,645	- 1,626,355
Project management fee	69,720,000	1,310,196	1,866,554	2,156,285	13,438,134	18,771,169	- 50,948,831
Disposal of assets	24,900,000	-	-	-	158,000	158,000	- 24,742,000
Fire certificate	9,711,000	520,000	91,250	2,818,250	4,292,839	7,722,339	- 1,988,661
Total	143,015,142	6,792,898	7,486,304	10,971,835	23,481,063	48,732,100	- 94,283,042

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REVENUE SOURCE	TARGET FY 2023/24	1ST QUARTER TOTAL	2ND QUARTER TOTAL	3RD QUARTER TOTAL	4TH QUARTER TOTAL	GRAND TOTAL	VARIANCE
Tourism, cooperatives development trade & industrialization and development							
Single business permits	155,002,500	5,419,754	2,031,486	18,122,302	53,387,756	78,961,298	- 76,041,202
Sbp penalties	2,801,250	531,189	469,657	25,875	331,354	1,358,075	- 1,443,175
Sale of application/renewal	1,867,500	224,590	105,870	634,350	2,251,790	3,216,600	1,349,100
Open air market fees	14,193,000	2,858,796	2,518,088	2,577,776	2,170,597	10,125,257	- 4,067,743
Market stall rent	3,735,000	316,800	383,700	518,400	534,000	1,752,900	- 1,982,100
Change of business/business transfer	280,125	3,650	2,670	550	7,000	13,870	- 266,255
Weights and measures	1,400,625	-	203,040	274,400	690,120	1,167,560	- 233,065
Tourism activities	12,450,000	-	-	-	50,000	50,000	- 12,400,000
Cooperative audit fees	996,000	66,785	126,970	707,682	114,660	1,016,097	20,097
Aboretum charges			228,250	443,870	187,420	859,540	859,540
Total	192,726,000	9,421,564	6,069,731	23,305,205	59,724,697	98,521,197	- 94,204,803
Education, children, gender affairs, culture and social services							
Reg.and renewal of groups	9,338	-	-	450	450	900	- 8,438
Liquor licence/inspection/app	57,394,500	8,792,854	1,333,110	-	4,018,100	14,144,064	- 43,250,436
Library charges		23,020	17,650	20,845	12,240	73,755	73,755
Total	57,403,838	8,815,874	1,350,760	21,295	4,030,790	14,218,719	- 43,185,119
Agriculture, livestock and fisheries							
Cattle dips	373,500	20,900	13,815	17,025	14,295	66,035	- 307,465
Produce cess royalties	99,102,000	16,101,035	14,996,578	15,326,069	21,973,039	68,396,720	- 30,705,280
Slaughter fees	2,988,000	206,860	176,475	155,300	126,210	664,845	- 2,323,155
Hire of machines(agriculture)	3,735,000	-	-	-	5,500	5,500	- 3,729,500
Meat inspection	10,458,000	992,715	991,305	915,710	928,305	3,828,035	- 6,629,965
Vet department(ai services)	7,470,000	182,681	489,714	443,142	407,407	1,522,944	- 5,947,056
Vaccination	6,551,315	6,700	-	-	285,300	292,000	- 6,259,315
C.o.t and movement permit	896,400	108,430	151,513	131,830	95,750	487,523	- 408,877
Atc njabini	448,200	10,000	-	-	-	10,000	- 438,200
Atc njabini (revolving fund a/c)	-				1,370,675	1,370,675	1,370,675

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REVENUE SOURCE	TARGET FY 2023/24	1ST QUARTER TOTAL	2ND QUARTER TOTAL	3RD QUARTER TOTAL	4TH QUARTER TOTAL	GRAND TOTAL	VARIANCE
Atc oljoro orok	5,976,000	61,400	189,959	-	-	251,359	- 5,724,641
Atc oljoro orok(revolving fund a/c)	-				1,076,461	1,076,461	1,076,461
Nyandarua seed (revolving fund a/c)	-				1,237,405	1,237,405	1,237,405
Fisheries	149,400	-	-	-	20,750	20,750	- 128,650
Motorcycle mortgage fees	249,000	1,200	-	-	-	1,200	- 247,800
Subsidized fertilizer sale	38,275,000	2,904,600	1,050,000	158,500	-	4,113,100	- 34,161,900
Reg. Of transporters (agri)	249,000	3,600	-	-	39,690	43,290	- 205,710
Shamba rent	124,500	-	-	-	500	500	- 124,000
A.m.s nyahururu	30,000	153,000	-	-	-	153,000	123,000
A.m.s nyahururu (revolving fund a/c)	-				1,189,863	1,189,863	1,189,863
A.m.s kinangop	11,583				-	-	- 11,583
A.m.s kinangop (revolving fund a/c)	-				31,600	31,600	31,600
Total	177,086,898	20,753,121	18,059,358	17,147,576	28,802,750	84,762,805	- 92,324,093
Others		-					
Imprest surrender/salary recovery	-	113,819	209,388	149,452	224,510	697,169	697,169
Insurance compensation				1,500,000	-	1,500,000	1,500,000
Total	-	113,819	209,388	1,649,452	224,510	2,197,169	2,197,169
Direct diposit	-					9,223,588	
Grand total	1,225,000,000	130,372,341	92,558,210	109,583,286	174,003,346	515,740,772	- 709,259,228

2. Expenditure

In the period under review, the County spent 91% of its recurrent budget and 46% of its development Budget. Overall, absorption stood at 73% (exclusive of the County Assembly) of the entire budget as shown in table below.

Table 9: County overall expenditure for the period ending 30th June 2024

	FY 2023/24 approved supp	Expenditure in Kes.	% utilization of Budget
Recurrent	4,686,765,679	4,250,849,019	91
Development	3,071,100,160	1,398,670,363	46
Total	7,757,865,839	5,649,519,382	73

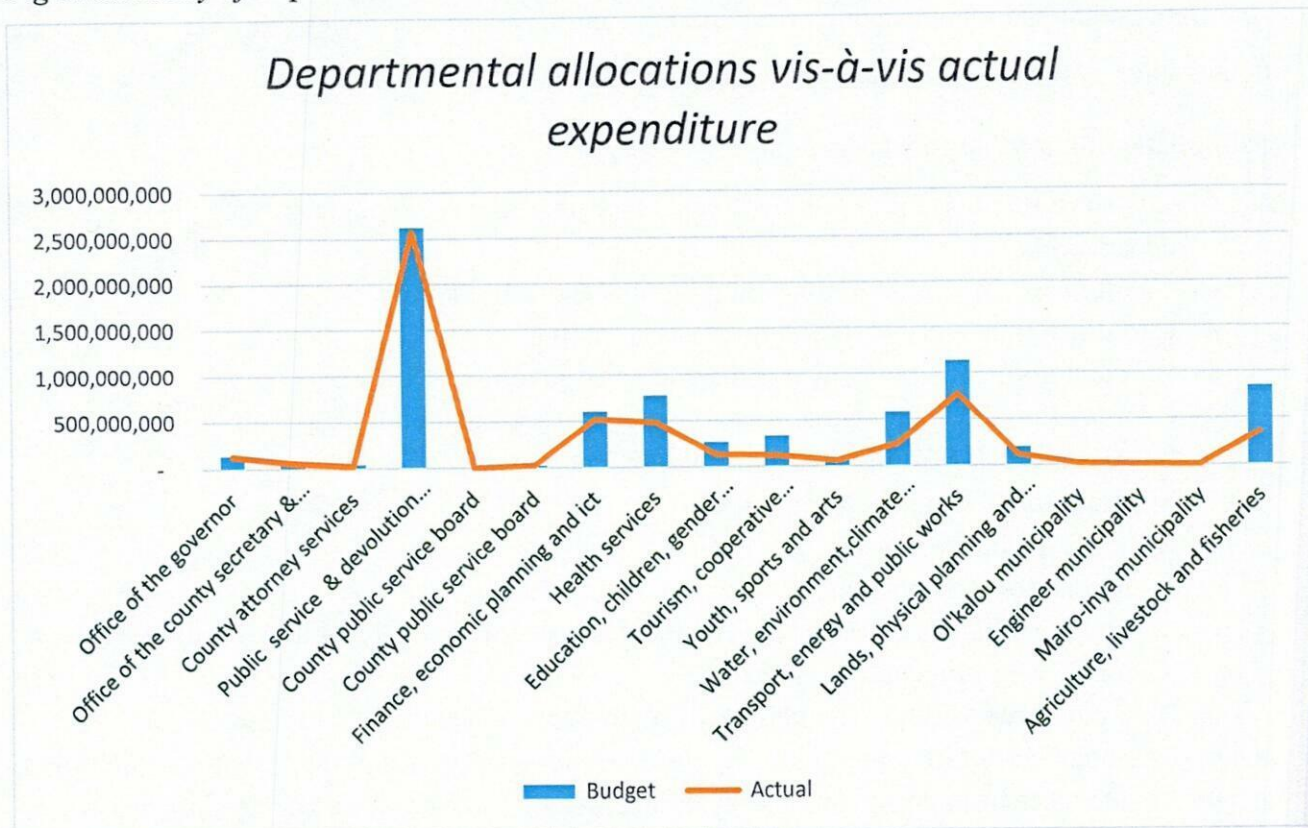
Source: County Treasury

Table 10: Summary of Departmental allocations vis-à-vis actual expenditure

Programme	Approved estimates		Actual expenditure as of 30th June 2024		Absorption rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Rec. Expenditure	Dev. Expenditure
Office of the governor	136,000,000	-	124,920,961	-	92	
Office of the county secretary & head of public service	58,950,000	-	55,796,611	-	95	
County attorney services	37,650,000	-	21,395,844		57	
Public service & devolution (admin)	2,625,310,729	-	2,576,537,858	-	98	
County public service board	25,000,000		24,658,591		99	
Finance, economic planning and ICT	585,173,643	21,000,000	515,690,233	1,997,600	88	10
Health services	424,682,000	352,094,012	353,620,220	129,458,205	83	37
Education, children, gender affairs, culture & social services	168,578,251	98,303,632	120,062,491	14,374,610	71	15
Tourism, cooperative development, trade & industrialization	68,139,142	265,166,790	55,242,955	68,606,104	81	26
Youth, sports and arts	77,260,527	3,498,020	63,751,815	663,314	83	19
Water, Environment, climate change and natural resources	58,034,875	527,518,587	33,037,787	211,269,571	57	40
Transport, energy and public works	101,838,065	1,029,985,775	95,463,257	677,559,950	94	66
Lands, physical planning and urban development	61,713,422	136,401,644	43,444,284	77,219,148	70	57
OI 'Kalou municipality	9,887,900	18,997,664	7,840,547	10,293,421	79	54
Engineer municipality	7,000,000	3,000,000	5,714,440	2,996,000	82	100
Mairo- inya municipality	8,000,000	3,500,000	3,930,200	-	49	-
Agriculture, livestock and fisheries	233,547,125	611,634,036	149,740,925	204,232,441	64	33
Total	4,686,765,679	3,071,100,160	4,250,849,019	1,398,670,363	91	46

The absorptions are as highlighted in the figure below.

Fig 3: Summary of Departmental allocations vis-à-vis actual expenditure



KEY FLAGSHIP PROJECTS

In the year under review, the key flagship projects included;

- i. Bursary Fund
- ii. Upgrade of J. M Kariuki Hospital
- iii. Input subsidy (fertilizer)
- iv. Expansion of road network
- v. County Head Quarters
- vi. Aggregated Industrial Parks

DEPARTMENTAL EXPENDITURE

1. Office of the Governor

The Office had no development expenditure. However, for its recurrent expenditure, it had an absorption of 92 % having expended Kes 124 million out of the allocated Kes 136 million. The key achievements were:

- Coverage of all events by Governor's Press Service
- 6 ongoing stakeholder engagements
- An operational liason office
- 100% response rate on approvals from the Office of the Governor

2. Office of the County Secretary

The office of the County Secretary recorded an absorption of 95% amounting to Kes.55.7 million. The Department had no development expenditure. In the year under review, key undertakings and deliverables by the Office of the County Secretary were;

Administration and Support services

- ❖ Coordination of KDSP, EU IDEAS and other programs in conjunction with the line departments,
- ❖ Coordination of intergovernmental programs and activities
- ❖ Coordination of capacity building of county staffs.
- ❖ Coordination of national day event and county government events.
- ❖ Coordination of County Government Security of staff and buildings,
- ❖ Enhancement of a Complaints and Compliment system,
- ❖ Maintenance of County Headquarters;
- ❖ Custody of County Assets;
- ❖ Insured all the county assets,
- ❖ Implemented liaison services between the County Government and the County Assembly, National Government and other partners,
- ❖ Held monthly meetings with chief officers to track on departmental projects;
- ❖ Completed the work and reported by the Assumption of office of the Governor committee
- ❖ Maintenance of building through repair and face lift i.e. Ndaragwa and headquarter offices
- ❖ Staff training.
- ❖ Creation of county motor vehicle inventory.

County executive committee affairs

- ❖ Coordination of Cabinet meetings,
- ❖ Dissemination and follow-up on the implementation of cabinet resolutions,
- ❖ A cabinet retreats.

Communication and public relations

- ❖ Documenting and dissemination of information, ie coverage and publishing.

County record management

- ❖ Implemented the integrated records management policy,
- ❖ Maintenance of county records.
- ❖ Completion of appraisal records phase 1
- ❖ Shift from paper based to electronic records in cabinet directorate

3. Office of the County Attorney

The Office of the Attorney is charged with the provision of county legal services and advisory. Further, the office is charged to ensure operationalization of a seamless legal framework in support

of the county's operations. The office recorded a 57% absorption rate having expended 21 million out of the allocated 37.7 million. Key achievements of the office were;

- ❖ Operationalization of the Ol Kalou law court and allocation of a magistrate.
- ❖ Recruitment of key staff in the office of the county attorney.
- ❖ Negotiations and settlement of historical pending bills and current financial year legal fees.
- ❖ Vigorous engagement with National offices i.e., County Commissioner, Land Registry, Ministry of Water, WASREB, Ministry of Public Works in handling the issue of the Headquarters among others.
- ❖ Providing legal advice and opinions when called upon to all departments, County Public Service Board, County Assembly, Olkalou Municipal Board and Olkalou Water and Sanitation Board, all who have registered their appreciation for services rendered.
- ❖ Negotiating, drafting, vetting and interpreting agreements, contracts, MOUs etc. as per request by departments.

4. County Public Service Board

The department had an allocation of Kes 25 million with 24.7 million of the appropriated budgets expended recording a 99% absorption. Key deliverables achieved in the year under review were;

To achieve improved productivity and performance, the County Public Service Board has recruited:

- ❖ 200 Interns;
- ❖ 30 Revenue clerks;
- ❖ 20 clinical officers;
- ❖ 34 nurses;
- ❖ 1 renal nurse;
- ❖ 6 medical officers;
- ❖ 1 Orthopaedic surgeon;
- ❖ 1 Agricultural officer;
- ❖ 2 Senior HR officers;
- ❖ 3 Chief officers;
- ❖ 2 Peri-operative nurses; and
- ❖ 3 Municipal officers

5. Public service, administration and devolution

Public Service, Administration and Devolution had an absorption of the recurrent expenditure of 98% with Kes 2.6 million expended. Key deliverables attained by the department within the year under review were;

Public administration

- Coordinated and participated in County government functions and events in the Sub counties and ward levels
- Represented the office of the Governor in official county and National events
- Coordinated and managed disaster and emergency response in the decentralized units

- Coordinated development projects and programmes being undertaken by other County Department
- Trained and capacity-built officers in the department

Enforcement

- Developed legal and institutional frameworks for the directorate
- Collaborated with other departments in policy formulation
- Coordinated with national security agencies and other County departments in enforcement measures
- Empowered and enhanced professionalism of enforcement officers through training and provision of uniforms and accessories
- Secured County government installations and assets
- Maintained law and order during public and county government functions
- Participated in national celebrations and county governments functions through parades

Payroll Management

- ❖ Phased out the manual payroll
- ❖ Digitized payroll records
- ❖ Processed monthly payroll accurately and on time
- ❖ Remitted payroll deductions on time

Performance Management

- ❖ Trained the management on performance contracting
- ❖ Trained HROs and Departmental heads on development of service charters
- ❖ Trained administrative officers on customer care
- ❖ Coordinated KICOSCA event
- ❖ Procured Comprehensive Medical Cover, Last Expense and Group Life for the County staff

Human resource management

- ❖ Coordinated engagement of interns in the County Governments
- ❖ Developed Organizational structures for County departments
- ❖ Coordinated recruitment and appointment of staff in the County
- ❖ Coordinated declaration of income, Assets and liabilities
- ❖ Facilitated timely exits of staff from service
- ❖ Offered secretariat services to CHRMAC
- ❖ Processed attachments, leaves and Staff Enquiries
- ❖ Handled disciplinary cases in the county public service
- ❖ Facilitated confirmation, promotions and re-designation

Counselling Unit

- ❖ Drafted the County Counselling policy document
- ❖ Offered counselling services to staff and members of public
- ❖ Participated in National and County counselling program

6. Finance and Economic Planning

The Finance and Economic Planning department had an approved recurrent budget expenditure of Kes 585.2 million with a development expenditure of Kes 21 million. Development expenditure recorded a 10% absorption with recurrent expenditure registering a 88% absorption rate. The recurrent expenditure captured under Finance encapsulates expenditures on county funds such as bursary, emergency fund, and county mortgage fund among others. Key achievements of the Department were:

- ❖ Prepared timely monthly, quarterly and annual financial reports;
- ❖ Facilitated payments for the development and recurrent expenditure to achieve an absorption rate of 69%;
- ❖ Processing of requisitions and payments to enhance project implementation through absorption of resources;
- ❖ Prepared various reports and responses to the County Assembly;
- ❖ Prepared all planning and budget documents i.e. Budget circular, Annual development plan, CBROPs, CFSPs, Debt Management Strategy Paper, Programme and Itemized budget, Appropriation Acts, An annual cash flow projection and 1st supplementary budget;
- ❖ Coordinated the preparation County work plans;
- ❖ Coordinated the preparation and implementation of the County RRIIs.
- ❖ Prepared projects implementation, annual progress report for 2023/2024 FY;
- ❖ Prepared the 2023 Finance Act;
- ❖ Held various public participation for CFSP and Finance Act;
- ❖ Mobilized Kes. 515 Million from Own Source Revenue;
- ❖ Successfully conducted mapping of businesses in the County;
- ❖ Conducted various internal audits on Revenue, payments, Assets and liabilities, pending bills, payroll among others;
- ❖ Ensured compliance to procurement laws and regulations during issuance of awards including youths and special groups.
- ❖ Facilitated the acquisition of goods, services and works for all County Departments;
- ❖ Prepared consolidated County procurement plan;
- ❖ Facilitated the implementation of various County Funds i.e. Bursary, Mortgage and Emergency funds.
- ❖ LAN and MAST installation to various county offices to ensure seamless operations;
- ❖ Successfully restored to data recovery system to enhance security systems.

7. Transport, Public Works and Energy

Transport, Energy and Public Works had an absorption rate for the development expenditure at Kes. 678 million (66%). The recurrent expenditure recorded a 94 % absorption rate. Key sectional achievements are as captured below;

Roads and Transport Development

- ❖ Construction and maintenance of roads and drainage structures under County Machinery programme across all twenty-five wards: Grading 623.95 KM- Ongoing and Graveling 123.94 KM-Ongoing
- ❖ Contractual works; Grading 268 km, Graveling 155.5 KM and Culverts installation 1,082 LM

Public Works

- ❖ Construction of County Headquarters- 64 % complete
- ❖ Construction of County Executive Residences-Governor's residence-30% complete
- ❖ Construction of bridges at: Ciondo-Cobe Bridge-Engineer ward-Ongoing 30%, Njoguini Bridge-Nyakio ward-Ongoing 45%, Manyatta Kidoa bridge- Rurii Ward, Rumathi Bridge-Kaimbaga ward, Kanduma Bridge- Karau Ward and Thaba Bridge- Karau Ward

Energy Development

- ❖ Installation of 67 floodlights across the county
- ❖ Repair and maintenance of 310 County floodlights
- ❖ Kiganjo A transformer maximization
- ❖ Wangumba transformer installation and maximization commenced; Engineer Ward
- ❖ Completion of the County Energy Plan

Emergency Response and Disaster Preparedness

- ❖ Fabrication of two fire engines to respond to fire emergencies-Olkalou & Engineer municipalities

Housing Development

- ❖ Affordable housing project -Olkalou & Engineer ongoing

8. Health Services

In pursuit of ensuring access to county health services, the Department of Health Services expended 83% of its recurrent budget. Kes 353.6 Million was spent on recurrent programmes and projects. The Department managed to absorb 37% of its development expenditure expending Kes 129.5 million.

Key achievements

In summary, the Department undertook the following projects/programmes in the financial year 2023/2024;

- ❖ Construction of Mashujaa complex at 60% level of builders' work. Finishing works ongoing.
- ❖ Tiling of Lereshwa Dispensary.
- ❖ Partitioning and painting of Kagaa dispensary.
- ❖ Construction of a Pharmacy block at Manunga health center is ongoing.
- ❖ Construction of Maternity block at Chamuka dispensary at foundation level works ongoing.
- ❖ Construction of a radiology block at Bamboo health center Works ongoing.
- ❖ Construction of a radiology block at ndaragwa health center Works ongoing.
- ❖ Construction of Mosset Dispensary block ongoing builders work (walls and roof) done.
- ❖ Construction of Tumaini Cemetery toilets complete.

- ❖ Construction of munyeki dispensary at foundation level works ongoing.
- ❖ Fencing of Mumui dispensary.
- ❖ Fencing of Karangatha Cemetery.
- ❖ Procurement of Health products for all the Health Facilities
- ❖ Procurement of Equipment for various facilities
- ❖ Strategic stocks for all facilities procured.
- ❖ Health products supervision and surveillance.
- ❖ Provision of essential health services in all health facilities in the county.
- ❖ Continuous countywide immunization programme.
- ❖ Provision of GBV, family health, nutrition and dietetics services in the county.
- ❖ Public health systems surveillance.
- ❖ Garbage collection and management of disposal sites in the county.
- ❖ Management of all cemeteries in the county.

9. Lands, Housing & Physical Planning

In the department of Lands, Housing and Physical Planning, the absorption rate was 57% for its development expenditure. However, the recurrent expenditure of the department recorded an 70% absorption rate. The milestones achieved by the department in the year under review were;

Survey and mapping

- ❖ Survey of Ol' kalou township-ongoing
- ❖ Surveyed 18 colonial dams; Kinja dam, Mung'etho dam, Mbichu dam, Ex-Major dam, Nelson Colt lee dam, kwa Johana Dam, Kahihu dam, Kiregithi dam, Dirisha Dam, Gathanje dam, Nya/Gilgil West/160 , Nyandarua/Olkalou Central/346/ among others
- ❖ Addressed 30 requests to survey public land and roads across the county
- ❖ Preparation of topographical maps for (Kiriogo, Leshau, Ol'jolorok, Rurii, Mawingo, Michore, Kianjogu, Kiambogo, Miharati and Njabini towns

Physical planning

- ❖ Physical and land use development plans for Engineer and Mairo-Inya municipalities, Kiriogo, Leshau, Ol'jolorok, Rurii, Mawingo, Michore, Miharati and Njabini towns (ongoing)
- ❖ Preparation of County Urban Institutional Development Strategy (CUIDS)

Land management and administration

- ❖ Purchase of Land for Social amenities in Munyeki (Karau), water tower in Kwa Ngengi (Gathanji), Highwood water project (Mirangine), Greenland ECDE Ol-bollosat (Shamata), Gathiriga Water Project (Githioro)
- ❖ Public asset identification and valuation in the land bank
- ❖ Preparation of valuation roll (Screening and data collection phase done)
- ❖ Verification of beneficiaries for the titling support program in Rurii & Kanyagia colonial villages

Urban development

- ❖ Upgrade of Kwa haraka town-cabro works and drainage works
- ❖ Ongoing upgrade of Njabini and Huruma settlements which include:
- ❖ Upgrade of roads to bitumen standards
- ❖ Development of drainage systems
- ❖ Installation of flood mask
- ❖ Development of vending platforms
- ❖ Construction of drainage system and culverts installation in Murungaru and Ngorika

10. Municipalities

Municipalities comprises of Olkalou, Engineer and Mairo-inya municipalities. In the year under review, the following milestones were achieved;

Municipalities

- ❖ Fencing of Olkalou Multi-purpose hall
- ❖ Development of drainage system in Mairo-Inya headquarters-Kiriita ward
- ❖ Roofing of Ol'kalou Old market
- ❖ Fencing, grading, gravelling and culverts installation in proposed wholesale market area
- ❖ Construction of public toilets in Tumaini and Kariamu

11. Tourism, Industrialisation, Trade & Cooperative Development

The Department is an integral component of the county's productive sector. It had an allocation of Kes 68.1million for recurrent expenditure and an appropriation of Kes 265.2 million for development expenditure. The Department registered 81% and 26% absorption rate for the recurrent and development expenditure respectively. Key milestones achieved by the department within the year under review were;

Tourism Directorate

- ❖ Solar-heated Olympic-sized swimming pool was completed, launched, and operationalized, with 6 schools visiting the pool weekly, revenues crossing over 1 million since its launch.
- ❖ Development of ablution block completed and was operationalized
- ❖ Feasibility study in conjunction with KWS commissioned in readiness for the establishment of Ol'Kalou arboretum sanctuary.
- ❖ Launch of the Ol'Kalou Arboretum Master Plan.
- ❖ Development of arboretum museums designs and the BOQs.
- ❖ Enhanced collaboration and correspondence with the National Government in addressing the County Museum agenda.
- ❖ Conducted the first Lake Olbollosat Conservation half marathon
- ❖ Development of tourism policy draft completed

Trade Directorate

- ❖ Upgrade of Ndunyu Njeru, Mawingu, Ngorika, and Tulasha markets done.
- ❖ Upgrading Soko mpya is ongoing with cladding, guttering and construction of an eco-toilet done, installation of cabros is ongoing
- ❖ Maintenance of markets was done

- ❖ Capacity building of traders was done in partnership with major financial institutions
- ❖ Development of market management policy and bill
- ❖ The Nyandarua County Trade Development and Investment Authority board was appointed and sworn into office

Industrialization Directorate

- ❖ Development of the Nyandarua County Aggregation and Industrial park is currently ongoing
- ❖ Development of draft Industrialization policy
- ❖ Identification of cottage sector entrepreneurs to occupy Loliondo cottage hub
- ❖ Exhibition for entrepreneurs during the Devolution Conference

Cooperative Development Directorate

- ❖ Capacity building of cooperative societies including registration
- ❖ 50 co-operative societies have come up with strategic plans and are now focused on their operations.
- ❖ 60 Cooperative Societies trained on good corporate governance.
- ❖ 56 Co-operative Societies leaders in the County have established their code of ethics.
- ❖ 10 new cooperative societies registered after successful pre-operative trainings.
- ❖ Revival of Gatondo farmers dairy cooperative.
- ❖ 60 Cooperative societies have been audited

12. Education, Children, Gender affairs, Culture and Social Services

Investment in Human resources is essential for socio-economic development. In the year under review, the department expended Kes. 126.3 million on recurrent expenditure and Kes 14.4 million on development expenditure which was 71% absorption of its recurrent expenditure and 15% absorption rate for the development expenditure. Key milestones are highlighted below;

Key Achievements

Early Childhood Development Education

- ❖ Construction and completion of 8 ECDE classrooms (Others are ongoing)
- ❖ Construction and completion of 3 ECDE toilets
- ❖ Renovation of 2 classrooms was undertaken
- ❖ Tumaini ECDE center gate was constructed
- ❖ 5 Recurrent Pending bills were paid
- ❖ 11 Development Pending bills were paid
- ❖ Procurement and distribution of ECDE furniture, for 8 ECDE centers
- ❖ Provision of County Education Bursaries to 51,065 needy learners

Vocational Training Centers

- ❖ Trainees' enrolment in VTCs has increased from 2,301 to 2,413 trainees
- ❖ Trainees' capitation of Ksh. 34.515M was provided for the all 2,301 trainees.
- ❖ Registration of 600 candidates sat for national exams with a 95% pass rate
- ❖ Construction of Pesi VTC lecture hall and Olkalou VTC hostel was completed
- ❖ 3 VTC graduation ceremonies were conducted successfully

- ❖ Training of VTCs Managers and officers on financial management at KSG was done
- ❖ VTCs participation in Kenya National Music and Drama festivals at National level
- ❖ Attachment of 900 trainees in various industries
- ❖ Equipping of Kanyagia and Kangui VTCs with modern tools and equipment
- ❖ Formulated VTCs Training Policy

Culture

- ❖ Conducted Gordon cultural initiation mentorship training
- ❖ Heroes and heroine's policy was formulated
- ❖ Vetted and registered cultural groups
- ❖ Mapped Mau Mau veterans and other heroes
- ❖ A National Kikuyu prayers and cultural exhibition day was conducted at Ol-Kalou
- ❖ Phase 1 of Gordon Mentorship was constructed

Library Services

- ❖ Conducted Library Outreach services
- ❖ Fenced and constructed a gate for Olkalou VTC

Children, Gender Affairs and Social Services

- ❖ International Celebrations for the African child
- ❖ Formulation of a social, Gender, and Disability policy
- ❖ Commemoration of 16 days of activism on GBV issues
- ❖ Provision and distribution of basic needs to 5000 vulnerable persons
- ❖ Celebrations during the International PWD day on 3rd December
- ❖ Provision of 50 PWDs with assistive devices, prosthetic, prostheses, and hearing aids.
- ❖ Facilitation of 1200 PWD persons with registration assessments within the County
- ❖ Empowerment of 800 members through capacity building of the PWD, Victims of GBV and other vulnerable groups.
- ❖ Provision of income-generating equipment to 100 groups including PWD and victims of GBV
- ❖ Identification and documentation of 800 PWDs into a database
- ❖ Social support to women, men, youth and other social welfare groups
- ❖ Carried out corrective surgeries in conjunction with other institutions to 18 persons

Alcohol drink control

- ❖ Enactment of Nyandarua County Alcoholic Drinks Control Act
- ❖ Alcoholic Drinks Control regulations was approved by the County Assembly
- ❖ County and Sub-County alcoholic drinks control committees were established

13. Agriculture, Livestock & Fisheries

The Department is key in the productive sector. With approved expenditures at Kes 527.5 Million for development and Kes. 233.5 million of the recurrent expenditure. The department recorded an

absorption rate of Kes 33% and 64% for the development and recurrent expenditure respectively. The key milestones in the year under review were:

Crops Development

- ❖ NAVCDP – 123,240 farmers were registered, Mapping of FLID resources (1382 private dams/pans, 198 public /community dams and 54 irrigation schemes mapped), 94 FPOS, 99 SACCOs, and preparation of 25 County Development Plans;
- ❖ 143,833 bags of subsidized fertilizer availed to farmers through the two Cereal board stores (Kipipiri & Ol'kalou);
- ❖ 2,500 farmers Sensitized on pyrethrum farming;
- ❖ 4.2 million pyrethrum seedlings were procured and distributed to farmers;
- ❖ Surveillance, monitoring & control of crop pests and diseases including procurement of Emergency pesticides;
- ❖ 10,031 farmers supported through groups training and visits by the Agriculture Sector Development Support Programme (ASDSP 11);
- ❖ 37,242 farmers provided with extension and advisory services.

Livestock Production

- ❖ Established 1 Climate-smart fodder feed centre in Ol'Kalou subcounty and 20,000 farmers were issued with climate smart fodder crops seedlings/splits/cuttings;
- ❖ Site inspection of the Cooperatives to benefit with milk coolers was done. The coolers are to be delivered by the National Government under the Livestock Value Chain Support Project;
- ❖ Breeding stock: Dairy goats and sheep farming promotion - 40 dairy goats & 78 sheep procured. Poultry farming promotion – 2,826 poultry procured, 6 incubators procured and distributed, Pig farming promotion - 32 pigs procured and distributed;
- ❖ 300 cows registered with Kenya Stud Book;
- ❖ Construction of Leshau Pondo sale yard is ongoing;
- ❖ 10,586 farmers provided with extension and advisory services on livestock production;
- ❖ 156,000 super napier cuttings procured and distributed to farmers.

Veterinary Services Development

- ❖ Kagaa and Miti-iri Cattle Dip renovated;
- ❖ 375 Animal Health Associates (AHAs) trained on Disease Surveillance;
- ❖ 2,025 subsidized AI inseminations done. The County AI programme is ongoing;
- ❖ 65,852 animals vaccinated against FMD, LSD, ECF, RVF, Rabies and Black quarter;
- ❖ Collaborative activities between the county and Kenya Veterinary Board and VMD.

Fisheries Development

- ❖ Four Pond liners procured;
- ❖ 3,240 farmers provided with extension services on fisheries development;
- ❖ Geta fish ponds and hatchery unit refurbished.

14. Youth empowerment, Sports and Arts

In the year under review, Kes 77.3 million was for recurrent expenditure whilst Kes 3.5 million was appropriated for the development expenditure. The Department recorded a low absorption at 19% in development expenditure with the recurrent expenditure recording an absorption of 83%. Key achievements for the department are highlighted below;

Sports development

- ❖ Talanta hela innitiative-Regional championship
- ❖ Launch of nyandarua Boxing association
- ❖ Athletics Kenya Events (Cross-Country events, U-20 Athletics)
- ❖ Governors Tournament (659 teams participated)
- ❖ FKF Support (300 teams supported)
- ❖ Other Federation support (Tae Kwondo)
- ❖ Sporting facilities upgrade(Mutanga, Koinange Stadiums)
- ❖ Volleyball coaches capacity building
- ❖ Issuance of sports equipment (360 teams)
- ❖ Approved Sports Policy (Tabled & approved in CA)

Youth Empowerment

- ❖ Funding and support for youth Enterprises- 45 youth groups supported
- ❖ 1500 youth issued with assorted equipment
- ❖ Sensitization and capacity building-250 youth trained
- ❖ In collaboration with DCA, Youth trained on Apiculture

Arts Development

- ❖ 1800 Youth participated in the County Talent Search Events
- ❖ Copyright sensitization for 628 artists
- ❖ Vocal Training for 300 individuals

15. Water, Environment, Climate change and Natural Resources

The Department had an allocation of Kes 58 million for the recurrent expenditure with Kes. 527.5 million appropriated for the development expenditure. Subsequently, in the financial year under review, the department recorded an absorption rate of 57% and 40% for the recurrent and development expenditure respectively. The milestones achieved in the in the year were;

Directorate of Water development

- ❖ 107.5 km of pipeline network for water reticulation was laid and operationalized
- ❖ Pump testing was done to 19 projects to determine their yields in m³ /h, depth, water rest level and water quality analysis to enable engineers to design pumps for the same.
- ❖ The department contracted the construction of 6 No. masonry water storage and distribution tanks which are already complete and in use
- ❖ Construction of 7 No. elevated water tower with installed 14 No.10m³ plastic storage tanks and 2No. steel tower with fixed steel storage tanks to distribute water mainly from boreholes.

- ❖ 475 No. plastic tanks of 500 litres were distributed to various water projects, public institutions and vulnerable persons in the county for roof harvesting.
- ❖ 18 No. boreholes drilled and cased as the source to enhance water supply in the county
- ❖ 15 No. boreholes equipped with solar modules and inverters, solar-powered submersible pumps with its accessories, construction of modules support steel structures and power-houses effecting borehole operationalized.
- ❖ 5 No. boreholes rehabilitated and repaired by replacement of pump motors, the solar controllers and inverter and flushing
- ❖ 2 No. weir intakes were de-silted and expanded to improve on water storage and effectiveness.
- ❖ 3 No. water kiosk were constructed enhancing accessibility of potable water to the community.
- ❖ 5No. water projects were fenced ensure security.
- ❖ 1No. water treatment plant ongoing enhancing water quality through clean and safe domestic supply.
- ❖ 2No. irrigation projects were achieved enhancing food security.

Environment management

- ❖ Developed County Environmental policy
- ❖ Developed Environment Bill
- ❖ Finalized the County Environment Action Plan which was reviewed by NEMA Nairobi, suggestions being incorporated in the document
- ❖ Held the County Environment Committee (CEC) statutory quarterly meetings
- ❖ Training of environment officers ongoing.
- ❖ Screening of all budgeted projects, undertaking and approval of requisite environmental impacts assessments in projects. All budgeted projects were extracted and screened for requisite impact assessment by the national environment management authority (NEMA), recently shared for information and action
- ❖ Undertaking and approval of EIAs: most departments are evaluating their projects, planned to undertake requisite impacts assessments and get approvals before project implementation
- ❖ Cascading and monitoring of Environmental and Social Management Plan (ESMPs); ongoing for projects in previous years, projects in this year are at evaluation phase, this will be done by the County Environment Committee (CEC) and DEM staff once projects takes off
- ❖ Participated In Kenya informal settlement Program (KISIP) 2, audit and assessment of Kenya Urban Support Program (KUSP) 1 and ongoing preparation to qualify for KUSP 2, projects in KCSAP, NAVCDP, Practical action improved cookstoves program and Financing Locally Led Climate Actions (FLLCOA),
- ❖ Monitored, advised on corrective actions and reported on ten (10) sites requiring action
- ❖ Africa Climate Summit – many innovations were presented but institutional steam projects can be adopted in the county to reduce pollution, deforestation and climate adaptation.

- ❖ 15 billion tree campaign, each officer participated and further outreach can contribute immensely
- ❖ Funding for community environmental projects, participated in review of application for grants by Terra fund in August, more community can apply and benefit during the next round for these grants

Climate change

- ❖ Training and capacity building of Ward Climate Change Committees on Climate Science, Proposal development, Monitoring and Evaluation, Leadership and Governance, FLLoCA among others
- ❖ Operationalization and training of County Climate Steering and Planning Committees on FLLoCA conditions and the role of the committees in the FLLoCA program, training on general climate change science, and at a local perspective of climate change
- ❖ Training and Capacity building of Several Sectoral Assembly Committees on Climate Change, Role of County Assembly in the FLLoCA program.
- ❖ Successful compliant and implementation of FLLoCA grant first phase through Operationalization of the Climate Change unit.
- ❖ Office furniture and equipping
- ❖ Development of Nyandarua County Climate Change Action Plan 2023-2027, Nyandarua County Participatory Climate Risk Assessment Report, 2023.
- ❖ Amendment of the Nyandarua County Climate Change Act and formulation of Public Finance Management (Nyandarua County Climate Change Funds) Regulation 2023

Natural resource

- ❖ Developed Natural Resources Management policy and Sustainable Forest Management and Tree Growing bill
- ❖ The directorate is making good progress in working with partners to support the 15bn trees initiative - working with WWF-K, local community groups and Community Forest Association to improve growing of trees - considering the constraints in budgetary allocation, this is a big achievement
- ❖ In collaboration with stakeholders, the directorate is working to unlock biodiversity data that will propel designation of Lake Olbolosat as a Ramsar Site - once designated, the lake will attract additional funding from the Government and unlocks other international opportunities
- ❖ Organized the world wetlands day held in Gathaara ward
- ❖ Supported the organization of the National Tree Planting for short rains at Sofia Beat – over 25,000 seedlings were planted.

CHALLENGES EXPERIENCED

i) Delays in exchequer releases

The whole Financial Year was characterized by delays in the release of exchequer releases. The County experienced delays in equitable share remittance.

ii) Delays in requisition processing/issuance of approvals for withdrawal by the Controller of Budget

The County Treasury also noted undue delay in the issuance of approvals by the Controller of Budget on requisitions forwarded to the CoB. These delays affected the overall payment process.

iii) The budget process/supplementary budget

The supplementary budget preparation experienced challenges due to the wide outlay of demands and pending bills amidst constrained resources. In the year under review, contractors delayed the implementation of programmes and projects within the county as they waited for the process to be completed.

iv) Pending bills

Pending bills accrued from the previous financial years acted as a hurdle in the implementation of contractual works. This tend to delay contractual works as the contractors wait for their settlement.

Key risk management strategies applied by the County Executive

- i. Adoption/ acceptance of Risk Management as Part of the culture
- ii. Visible focus on managing strategic risk emergence and uncertainty
- iii. Full Accountability for managing and reporting significant risks at all levels of the County Government (strategic and operational)


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HON. MARY W. KAMANDE
CECM FINANCE, ECONOMIC PLANNING AND ICT
COUNTY GOVERNMENT OF NYANDARUA



5. Statement of Performance against County Predetermined Objectives

Strategic development objectives

The Nyandarua County Third County Integrated Plan (CIDP3, 2023-2027) is a five-year plan that highlights the programmes and projects that the county government intends to undertake in the planning period. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs, African Agenda 2063 and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of the Nyandarua County's CIDP were to pursue change agenda for socio-development and wealth creation. The cidp3 will implement flagship projects targeting the health sector improvement, trade development and promotion, accessible water supply, all-around education development, promotion of ICT in employment creation and service delivery, youth empowerment, reliable infrastructure all year round, and extensive resource mobilization

The key development objectives of the Nyandarua County's CIDP are to:

- i. Strengthening governance
- ii. Promotion of productive sector(s)
- iii. Creating and supporting the necessary enablers (or foundations)
- iv. Supporting to social sectors.

Below we present the progress made in attaining the objectives of the Nyandarua CIDP (2023-2027) for Nyandarua County.

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain The reasons underperformance/ Overperformance)
1	To increase efficiency and effectiveness in county service delivery	improved service delivery to all	All county services delivered efficiently	No underperformance noted
2	To coordinate county public service	Efficiency in service delivery	Seamless delivery of services achieved in the reporting period	

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3	To provide effective and efficient public services to citizens with the right skills and talent	Improved Productivity and Performance	The Board promoted members of staff with engagement of new employees at both senior and junior cadres	Wage bill ceiling and performance management
4	To provide policy and legal services to County	Improved policy and legal compliance	The County Attorney continues to handle all county litigations and send representatives to the courts as may be required	There are closed cases with bills that arise and are yet to be settled
5	To coordinate delivery of Services	Efficient and effective service delivery to the citizenry	Through the human resource, administrators, and enforcement officers, all the set targets were met	
6	provide an enabling social economic environment while ensuring innovation, accountability, transparency, and prudence in utilization of public resources.	prudence in public financial management	The County met all its statutory deadlines as stipulated in the PFM on reporting and required approvals by the County Assembly	
7	To offer affordable, accessible, quality, sustainable health care services and clean environment to all clients in the County	A county free of preventable diseases and manageable ill-health.	The county upped its strategic stocks, monitoring and evaluation of the health facilities, the programmes and projects within the various directorates ensured effective performance	
8	To formulate, mainstream and implement responsive policies through coordinated strategies for sustained equitable education, and balanced socio-cultural and economic empowerment.	Sustained quality education, and social-cultural and economic empowerment of the community.	The county through bursaries and the subsidies to vocational schools assists to keep them in school hence high school attendance and transition rates has been noted	

9	To promote and provide an enabling environment for the growth and sustainability of trade, co-operatives, industries and enterprise and promote tourism	Sustainable livelihoods	The Cooperative movement was empowered over the year under review with urban development advancing the agenda to have other county townships getting the municipality status	
10	To create an enabling environment for the promotion and development of youth and talent empowerment, sports excellence for improved livelihoods in the County	Improved livelihoods and self-reliance	Sporting activities were initiated across the five sub counties with the youth empowerment programme issuing various equipment.	
11	To promote access, conservation and sustainable management of water, environment, and natural resources through adaptive strategies.	Improved access to portable water, reliable sanitation, sustainable natural resources and zero carbon emissions in a well-conserved environment despite the changing climate.	The County provided adequate and sustainable water supply for domestic, and agricultural use by constructing water harvesting storage facilities, rehabilitation of existing water supply infrastructure and developing new water supply infrastructure to cover unserved areas	
12	To facilitate provision of efficient, affordable and reliable infrastructure for sustainable socio-economic growth and development through modernization, rehabilitation and effective management of all infrastructure facilities	Sustainable and dependable roads, and other physical infrastructure	The County developed and managed an effective, efficient and secure road network	
13	To improve livelihoods through promotion of a	Enhanced production and	The department enhances access to information, skills and	

vibrant, competitive and sustainable modern Agricultural sector and creation of an enabling policy and legal environment	productivity across the county	adoption of modern technologies in order to increase Agricultural production, Productivity for food security and improved livelihoods	
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Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/24 fy.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Objective	Outcome	Indicator	Performance
Office of the Governor			
Seamless delivery of county public services	Efficiency in service delivery	proportion of county public services delivered efficiently	In the FY 2023/24 Over 92% of all the county public services were delivered
Office of the County Secretary			
To coordinate, manage and oversee the county functions, public service and to organize the business of the county executive committee	Efficiency in service delivery	proportion of county public services delivered efficiently	In the FY 2023/24 Over 95% of all the county public services were delivered
County Public Service Board			
To facilitate the development and sustenance of coherent and integrated human resources for the highest standards in the public service of Nyandarua County	Efficient and sustainable county public service	Proportion of services efficiently delivered and staff performance	In the FY 2023/24 Over 98% of all the county public services were delivered with performance management in the pipeline
Office of County Attorney			
To offer dependable and sustainable legal services	A litigation free public sector	Proportion of county litigations settled/dismissed	The county attorney represented the county in all the litigations for or against the county
Public service, administration and devolution			
To coordinate delivery of Services	Efficient and effective service delivery to the citizenry	proportion of county public services delivered efficiently	In the FY 2023/24 Over 98% of all the county public services were delivered

Objective	Outcome	Indicator	Performance
Finance, Economic Planning and ICT			
provide an enabling social economic environment while ensuring innovation, accountability, transparency, and prudence in utilization of public resources.	prudence in public financial management	Proportion of adherence to the set PFM Regulation and policy guidelines	The county adhered to legal provisions and guidelines at 95%
To manage and administer funds	Efficient fund administration for optimality in service delivery	Proportion of funds fully and successfully managed and administered	99 % of all the county funds were managed and administered. Only the Nyandarua County Trade Development and Investment Authority Fund was never initiated/affected.
Health Services			
to promote and maintain the health and well-being of individuals and populations	Reduced Morbidity rates	County Morbidity rate	All the county morbidity rates have gone down
Education, Children, Gender Affairs, Culture and Social Services			
To formulate, mainstream and implement responsive policies through coordinated strategies for sustained equitable education, and balanced socio-cultural and economic empowerment.	Sustained quality education, and social-cultural and economic empowerment of the community.	Household incomes for persons on the county support	The county has directly supported over fifteen thousand households through issuance of bursaries and social equipment who are expected to directly enhance on their household incomes
Tourism, Cooperatives Development, Trade and Industrialization			
To promote and provide an enabling environment for the growth and sustainability of trade, co-operatives, industries and enterprise and promote tourism	Sustainable livelihoods	No. of households with improved livelihoods/incomes	Households with participants in the cooperative movement/enterprise development programmes have been supported.
	Ethical practice and fairness in trade	Proportion of business adhering to weights and measures	Field visits were conducted randomly across the key county townships
Youth Empowerment, Sports and Arts			

Objective	Outcome	Indicator	Performance
To create an enabling environment for the promotion and development of youth and talent empowerment, sports excellence for improved livelihoods in the County	Improved livelihoods and self-reliance	Proportion of youth empowered for sustainable livelihoods	The county organized sporting events and issued the proposed equipment to groups across the county.
Water, Environment, Climate Change and Natural Resources			
To promote access, conservation and sustainable management of water, environment, and natural resources through adaptive strategies.	Improved access to portable water, reliable sanitation, sustainable natural resources and zero carbon emissions in a well-conserved environment despite the changing climate.	Proportion of households with access to clean water	Over 2000 households were provided with potable water through the provision of a reticulation network.
		Proportion of households undertaking environmental and natural resource conservation	The department undertook several programmes for environmental and natural resource conservation and preservation
Lands, Physical Planning and Urban Development			
To improve county Citizens' livelihoods through Spatial Planning, Land surveys and Urban Development	Sustainable residences and public infrastructure	Proportion of county residents and residents whose buildings adhere to the set regulations	All the approvals submitted to the county were acted on
		Number of functional infrastructures provided	All the approvals submitted to the county were acted on
Municipalities			
To provide affordable, accessible high-quality municipal services, with responsive local governance.	Foster economic, social, and environmental well-being of its community	Proportion of county residents benefiting from municipalities development	Over 1000 residents benefited from the municipalities
Public Works, Roads, Transport, Housing and Energy			
To facilitate provision of efficient, affordable and reliable infrastructure for sustainable socio-economic growth and development through modernization, rehabilitation	Efficient and sustainable transport and communication	No of km of motorable roads	Over 3000 Kms of roads were either rehabilitated or opened up.
		No. of households with access to the	Over 200 households provided with infrastructure for

Objective	Outcome	Indicator	Performance
and effective management of all infrastructure facilities.		national grid power	access to the national grid electricity
Agriculture, Livestock and Fisheries			
To improve livelihoods through promotion of a vibrant, competitive and sustainable modern Agricultural sector and creation of an enabling policy and legal environment.	modern agriculture, employment creation, income generation and food security.	No. of technologies embraced by the residents, job opportunities created	The department undertook various extension service provision services, issuance of subsidies to farmers among other programmes.

6. Environmental and Sustainability Reporting

As stated in our mission, Nyandarua County seeks to transform the lives of its people through sustainable development. Accordingly, the county has anchored its development strategy on the three pillars of sustainability; the economy, environment and society. The county is cognizant that for progress to be sustainable it must not degrade the environment and should make the most economical use of available resources while impacting a high percentage of the population. With this in mind, the county has adopted various practices and commissioned a variety of programmes to realize this vision.

1. Sustainability strategy and profile

Since the adoption of the Sustainable development Goals (SDGs) by Kenya in 2015 and its official launch in 2016, Kenya has made considerable progress in the implementation of these goals. The 17 goals constitute an ambitious plan to shift the planet towards sustainable development. As a result of Kenya's unwavering commitment to meeting these goals, the SDGs have been mainstreamed in Kenya's vision 2030 and County Integrated Development Plans (CIDP) through extensive consultation with all stakeholders.

Nyandarua county has not been left behind and has integrated these goals with the BETA and H.E the governor's manifesto in the five-year CIDP 3.

Significant strides have also been made to reduce inequality within the County for sustainability; according to estimates from the Kenya National Bureau of Statistics inequality trends and diagnostics in Kenya report (2020), Nyandarua County Gini coefficient is in the range of (0.328-0.34) which is relatively lower than other parts of the country. Efforts made on this front include the provision of scholarships through the county Bursary scheme and the construction of Early Childhood Development (ECD) centres in every ward. Other programmes meant to directly bridge the inequality gap are the intensive rural roads rehabilitation and the youth empowerment programme.

A key component in the implementation of sustainable development in the county is the inclusion of all stakeholders in determining the development priorities. To this end, the department of Economic planning and development regularly holds public participation fora to ensure that all opinions and views are collected before the implementation of projects. Furthermore, a monitoring and Evaluation team inspects and gives a report on all projects undertaken by the County government before payment can be processed. This ensures that the set standards are met and the projects are carried out as per the contract terms.

2. Environmental performance

As an agricultural economy, the county's long-term economic growth can only be secured by investing in sustainable Agriculture. To this end the County Government has made substantial investments in ensuring that farmers in the county embrace climate smart and sustainable farming practices.

3. Employee welfare

The Nyandarua County Public service board endeavours to establish a competent, efficient and motivated workforce within the county. To achieve this all vacancies are advertised in the daily newspapers and applications are vetted based on merit to determine the best suited candidates for the positions advertised.

To keep the workforce motivated, the County Government strives to ensure that salaries and wages are paid on time, all deserving employees are promoted promptly and training needs are met on a timely manner to ensure the seamless operation of the county government.

4. Market place practices-

In pursuit of sustainability our efforts are outlined as:

a) Responsible Supply chain and supplier relations-

It is estimated that public procuring accounts for up to 30% of the total Gross Domestic Product (GDP) in many developing countries. It is therefore paramount that County governments leverage this power by adopting sustainable procuring practices. The Nyandarua County procurement department adheres to the public procurement and asset disposal act, 2015 and The Public Procurement and Disposal (Preference and Reservations) Regulations, 2011 which requires that 30% of all procuring opportunities be set aside for vulnerable groups. By strict adherence and compliance to these acts, the county government ensures equitable and fair distribution of the county resources. This is essential in fostering inclusivity.

b) Responsible ethical practices-

All the county government employees are bound by the code of ethics as stipulated by the Public Officer Ethics Act, 2003 as well as the Nyandarua County staff Code of Conduct and Regulations. The County maintains a strict no tolerance attitude to corruption and all officers found culpable are personally answerable for their misdeeds.

c) Stewardship of goods and services-

To guarantee sound management of the county assets, the county government has formulated a County Asset management policy and County Risk Management policy to guide all county

institutions on proper asset management. The implementation of these policies will result in better protection and preservation of the county assets.

5. Community Engagements

The overarching goal of the county government is to improve the lives of the citizenry be it through development projects, policy formulation, service delivery and in some instances direct monetary assistance. One way the County Government engages the community is through its programmes in the department of youth, sports, gender and social services. Some of these programmes include the distribution of blankets to the elderly, paying NHIF membership fees for the elderly members of the county and organising free medical clinics for children with cerebral palsy by partnering with donors. These activities seek to give the County Government a human touch by meeting the immediate needs of the vulnerable groups in the county.

The county government recognizes that sustainable development requires adaptability and innovation to ensure that scarce resources are utilized optimally and benefit all the residents of the county. All county offices are equipped with a suggestion box through which complaints and new ideas can be communicated to the county

7. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. 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 Executive;
- 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 Executive;
- 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 Executive'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 Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

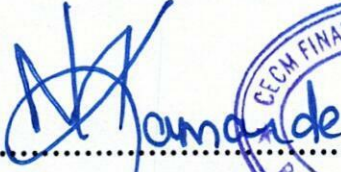
County Government of Nyandarua
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's 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 Executive'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 Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on _____ 2024.


.....
HON. MARY W. KAMANDE
CECM FINANCE, ECONOMIC PLANNING AND ICT
COUNTY GOVERNMENT OF NYANDARUA



**8. Report of the Independent Auditor of the Financial Statements for the County Executive
of Nyandarua for the year ended 30th June 2024**



County Government of Nyandarua

Nyandarua County Executive

Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023/2024	2022/2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	5,711,958,690	5,759,503,946
Miscellaneous receipts	2	-	-
Total receipts		5,711,958,690	5,759,503,946
Payments			
Compensation of employees	3	2,440,833,652	2,234,077,983
Use of goods and services	4	1,364,803,693	1,410,802,077
Subsidies	5	-	-
Transfers to other government entities	6	130,311,675	201,179,730
Other grants and transfers	7	563,039,345	645,621,639
Social security benefits	8	-	-
Acquisition of assets	9	1,150,531,018	1,425,895,785
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign	11	-	-
Borrowing			
Other payments	12	-	-
Total payments		5,649,519,382	5,917,577,214
Surplus/deficit*		62,439,308	(158,073,268)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

2024 and signed by:

Name *Joseph W. Senanake*
Chief Officer - Finance



[Signature]
Head of Accounting Unit
ICPAK M/No. *9102*

10. Statement of Assets and Liabilities as at 30th June 2024

		2023/2024	2022/2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	319,062,336	250,517,446
Cash balances	13B	-	-
Total cash and cash equivalents		319,062,336	250,517,446
Outstanding imprests and advances	14	4,876,913	8,394,530
Total financial assets		323,939,249	258,911,977
Financial liabilities			
Deposits and retentions	15	107,012,907	104,424,943
			-
Net financial assets		216,926,342	154,487,034
Represented by			-
Fund balance b/fwd.	16	154,487,034	607,389,947
Prior year adjustments	17	-	(294,829,644)
Surplus/deficit for the year		62,439,308	(158,073,268)
Net financial position		216,926,341	154,487,034

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2024 and signed by:

Name: Joseph M. Mwangi
Chief Officer - Finance



Name: Sedrick Kinyua
Head of Accounting Services
ICPAK M/No 9102

County Government of Nyandarua
Nyandarua County Executive
Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30th June 2024

		2023/2024	2022/2023
	Note s	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	5,711,958,690	5,759,503,946
Miscellaneous receipts	2	-	-
Total receipts from operating income		5,711,958,690	5,759,503,946
Payments for operating expenses			
Compensation of employees	3	2,440,833,652	2,234,077,983
Use of goods and services	4	1,364,803,693	1,410,802,077
Subsidies	5	-	-
Transfers to other government entities	6	130,311,675	201,179,730
Other grants and transfers	7	563,039,345	645,621,639
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		4,498,988,364	4,491,681,429
Net receipts/ (payments) from operations		1,212,970,326	1,267,822,517
Adjusted for:			
Prior year adjustments	17	-	(294,829,644)
Decrease/(increase) in outstanding imprests & advances	18	3,517,617	(5,071,630)
Increase/(decrease) in deposits and retentions	19	2,587,964	16,067,436
Net cash flow from operating activities		1,219,075,907	983,988,679
Cash flow from investing activities			
Acquisition of assets	9	1,150,531,018	1,425,895,785
Net cash flows from investing activities		68,544,889	(441,907,106)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	0	0
Net cash flow from financing activities		68,544,889	(441,907,106)
Net increase in cash and cash equivalents		68,544,889	(441,907,106)



County Government of Nyandarua

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		2023/2024	2022/2023
	Notes	Kshs	Kshs
Cash and cash equivalents at beginning of the year		250,517,447	692,424,553
Cash and cash equivalents at end of the year		319,062,336	250,517,447

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2024 and signed by:


.....
Name: Joseph W. Wanome
Chief Officer Finance



.....
Name: Fredrick Lumpy
Head of Accounting Services
ICPAK Member Number 9102

NYANDARUA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th

June 20xx

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	7,223,149,866	512,157,416	7,735,307,282	5,711,958,690	2,023,348,592	74%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank	-	-	-	-	-	
Total	7,223,149,866	512,157,416	7,735,307,282	5,711,958,690	2,023,348,592	74%
Payments						
Compensation of employees	2,444,230,000	5,544,418	2,449,774,418	2,440,833,652	8,940,766	100%
Use of goods and services	1,404,746,562	136,518,128	1,541,264,690	1,364,803,693	176,460,997	89%
Subsidies	-	-	-	-	-	
Transfers to other government units	133,000,000	-	133,000,000	130,311,675	2,688,326	98%
Other grants and transfers	1,200,006,075	(21,634,984)	1,178,371,092	563,039,345	615,331,747	48%
Social security benefits	-	-	-	-	-	
Acquisition of assets	2,041,167,229	414,267,907	2,455,435,136	1,150,531,018	1,304,904,118	47%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Total	7,223,149,866	534,695,470	7,757,845,336	5,649,519,382	2,108,325,953	73%
Surplus/(Deficit)				62,439,308		

County Government of Nyandarua
Nyandarua County Executive

Annual Report and Financial Statements for the year ended June 30 2024

The County Executive's financial statements were approved on _____ 2024 and signed by:



.....
Name: **Joseph W. Wanyonyi**
Chief Officer Finance

.....
Name: **Predick Irunga**
Head of Accounting Services
ICPAK Member Number: **9102**

County Government of Nyandarua
Nyandarua County Executive
Annual Report and Financial Statements for the year ended June 30 2024

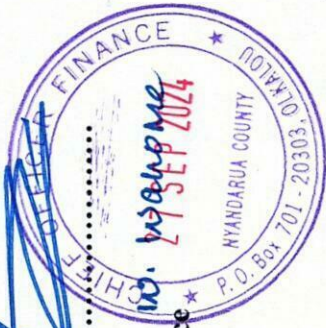
A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 20xx

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	5,181,982,637	97,889,509	5,279,872,146	4,290,098,991	989,773,155	81%
Other receipts	-	-	-	-	-	
Opening balance for Non-	-		-	-	-	
Total	5,181,982,637	97,889,509	5,279,872,146	4,290,098,991	989,773,155	81%
Payments					-	
Compensation of employees	2,444,230,000	5,544,418	2,449,774,418	2,440,833,652	8,940,766	100%
Use of goods and services	1,404,746,562	136,518,128	1,541,264,690	1,364,803,693	176,460,997	89%
Subsidies	-	-	-	-	-	
Transfers to other government units	133,000,000	-	133,000,000	130,311,675	2,688,326	98%
Other grants and transfers	1,200,006,075	(21,634,984)	1,178,371,092	563,039,345	615,331,747	48%
Social security benefits	-	-	-	-	-	
Acquisition of assets	-	-	-	-	-	
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Total	5,181,982,637	120,427,563	5,302,410,200	4,498,988,364	803,421,835	85%
Surplus/(deficit)	-	-	-	-	-	

County Government of Nyandarua
Nyandarua County Executive
Annual Report and Financial Statements for the year ended June 30 2024

The County Executive's financial statements were approved on _____ 2024 and signed by

.....
Name: *Joseph W. Wanjau*
Head of Accounting Services
ICPAK Member Number: *9102*



.....
Name: *Joseph W. Wanjau*
Chief Officer Finance

County Government of Nyandarua
Nyandarua County Executive
Annual Report and Financial Statements for the year ended June 30 2024

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 20xx

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts	-	-	-	-	-	
Transfers from the CRF	2,041,167,229	414,267,907	2,455,435,136	1,421,859,699	1,033,575,437	58%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	
Total	2,041,167,229	414,267,907	2,455,435,136	1,421,859,699	1,033,575,437	58%
Payments					-	
Compensation of employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to other government units	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	2,041,167,229	414,267,907	2,455,435,136	1,150,531,018	1,304,904,118	47%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Totals	2,041,167,229	414,267,907	2,455,435,136	1,150,531,018	1,304,904,118	47%
Surplus/(deficit)	-	-	-	-	-	

County Government of Nyandarua

Nyandarua County Executive


Annual Report and Financial Statements for the year ended June 30 2024

The County Executive's financial statements were approved on _____ 2024 and signed by:

.....
Name: **Joseph**
Chief Officer Finance



.....
Name: **Fredrick**
Head of Accounting Services
ICPAK Member Number: **9102**



NYANDARUA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Programme	Sub-programme	Original budget	Adjusted budget	Final budget	Actual on comparable basis	% budget utilization
		kshs	kshs	kshs	kshs	kshs
Office of The Governor						
General administration, planning and support services	Service delivery coordination	77,490,000	6,950,000	84,440,000	75,948,518	90
	Governor's press services	18,500,000	-	18,500,000	18,499,026	100
	Liaison and intergovernmental relations	30,010,000	3,050,000	33,060,000	30,473,417	92
	Sub total	126,000,000	10,000,000	136,000,000	124,920,961	92
Office of the county secretary & head of public service						
County secretary	County administration	45,420,000	1,850,000	47,270,000	45,340,835	96
	Cabinet affairs	2,580,000	-	2,580,000	2,578,893	100
	Communication and public relations	5,800,000	-	5,800,000	4,636,709	80
	County records management	2,600,000	700,000	3,300,000	3,240,174	98
Sub total		56,400,000	2,550,000	58,950,000	55,796,611	95
Office of county attorney						
County attorney services	Legal and public affairs	34,650,000	3,000,000	37,650,000	21,395,844	57
Sub total		34,650,000	3,000,000	37,650,000	21,395,844	57
Public service & devolution (admin)						
Human resource management	Payroll (including compensation to employees)	2,253,070,000	9,730,418	2,262,800,418	2,238,173,388	99
	Human resource management (including employee gratuity, pension and medical insurance)	254,075,000	68,635,311	322,710,311	298,956,461	93
	Public administration	4,505,000	750,000	5,255,000	5,169,955	98

County Government of Nyandarua
Nyandarua County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Programme	Sub-programme	Original budget kshs	Adjusted budget kshs	Final budget kshs	Actual on comparable basis kshs	% budget utilization kshs
Public administration	Sub-county and ward administration	22,745,000	- 600,000	22,145,000	21,823,122	99
Sub total	Enforcement and compliance	12,500,000	- 100,000	12,400,000	12,414,932	100
County public service board		2,546,895,000	78,415,729	2,625,310,729	2,576,537,858	98
County public service board		-	-	-	-	
Sub total	County public service board	25,000,000	-	25,000,000	24,658,591	99
Finance, economic planning and ict		25,000,000	-	25,000,000	24,658,591	99
Public finance management	County funds	307,500,000	27,400,000	334,900,000	314,900,000	94
	Treasury services	64,574,505	3,176,241	67,750,746	66,601,500	98
	Financial reporting	6,893,495	400,000	7,293,495	7,288,000	100
	Revenue collection and administration (including automation)	34,160,000	400,000	34,560,000	30,984,208	90
	Revenue enhancement and monitoring	25,240,000	2,749,028	27,989,028	26,113,535	93
	Supply chain management	8,734,500	700,000	9,434,500	9,428,520	100
	Internal audit and risk management	9,150,000	500,000	9,650,000	9,646,600	100
	Internal audit committee	2,350,000	700,000	3,050,000	3,049,400	100
Economic planning and development	Economic development planning including kdsp	31,988,670	31,263,970	63,252,640	10,643,317	17
	County statistics and data bank	5,400,000	1,057,000	6,457,000	6,456,200	100
	Monitoring and evaluation	3,200,000	300,000	3,500,000	3,435,419	98
	Economic modelling and research	3,000,000	-	3,000,000	2,999,500	100
	County budgeting	15,020,000	2,350,000	17,370,000	15,790,200	91

Programme	Sub-programme	Original budget kshs	Adjusted budget kshs	Final budget kshs	Actual on comparable basis kshs	% budget utilization kshs
	Resource mobilization and debt management	3,000,000	300,000	3,300,000	2,799,500	85
Ict and e-government services	Ict and e-government services	11,300,000	3,366,234	14,666,234	7,551,934	51
Sub total		531,511,170	74,662,473	606,173,643	517,687,833	85
Health services		-	-	-	-	
Preventive and promotive services	Preventive and promotive services	33,030,000	-	33,030,000	28,190,795	85
Curative services	Curative services	280,900,000	- 1,361,300	279,538,700	214,041,854	77
General administration, planning and support services	Universal health care and grants	197,543,404	- 94,723,404	102,820,000	102,678,702	100
	Solid waste and cemeteries	8,750,000	2,043,300	10,793,300	8,708,869	81
	Infrastructure and equipment	149,214,388	201,379,624	350,594,012	129,458,205	37
Sub total		669,437,792	107,338,220	776,776,012	483,078,425	62
Education, children, gender affairs, culture & social services		-	-	-	-	
Primary education	ECDE	60,529,376	9,000,000	69,529,376	16,452,782	24
Youth training and development	Revitization of youth polytechnics	88,176,578	-30,472,002	57,704,576	54,369,653	94
Culture and library services	Development and promotion of culture	13,000,000	610,000	13,610,000	8,080,728	59
	Social services	79,940,000	- 30,100,000	49,840,000	23,398,565	47

County Government of Nyandarua
Nyandarua County Executive
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Programme	Sub-programme	Original budget kshs	Adjusted budget kshs	Final budget kshs	Actual on comparable basis kshs	% budget utilization kshs
Children, gender and social services	Children and gender affairs	12,750,000	400,000	13,150,000	12,644,201	96
General administration, planning and support services	Alcohol drinks control and civic education	7,000,000	56,047,931	63,047,931	19,491,172	31
Sub total		261,395,954	5,485,929	266,881,883	134,437,101	50
Tourism, cooperative development, trade & industrialization		-	-	-	-	
Trade development and promotion	Financial and trade services	32,480,000	1,195,840	33,675,840	8,742,483	26
	Nyandarua county trade development and investment authority (nctdia)	10,000,000	-	10,000,000	6,017,039	60
Industrial development and investment	Industrial and enterprise development	517,400,000	- 308,150,000	209,250,000	57,693,178	28
	Weights & measures	5,700,000	-	5,700,000	4,649,310	82
Cooperative development and management	Cooperative audit extension services	2,400,000	30,000	2,430,000	2,378,330	98
	Co-operative development	11,000,000	- 897,200	10,102,800	8,701,130	86
Tourism development and promotion	Tourism infrastructure development	43,516,831	18,630,460	62,147,292	35,667,589	57
Sub total		622,496,831	- 289,190,900	333,305,932	123,849,059	37
Youth, sports and arts		-	-	-	-	
Sports	Sports development	53,800,000	- 9,081,980	44,718,020	39,596,053	89

Programme	Sub-programme	Original budget kshs	Adjusted budget kshs	Final budget kshs	Actual on comparable basis kshs	% budget utilization kshs
Youth affairs	Youth affairs	22,003,027	3,887,500	25,890,527	15,671,546	61
Arts & theater	Arts & theater	7,000,000	3,150,000	10,150,000	9,147,530	90
Sub total		82,803,027	- 2,044,480	80,758,547	64,415,129	80
Water, Environment, Climate Change and Natural Resources		-	-	-	-	
Water resource development.	Water resource conservation and protection, infrastructure and flood control	197,200,000	50,824,708	248,024,708	87,362,623	35
Environment	Environmental support and management	6,700,000	12,054,900	18,754,900	8,570,448	46
	Climate change resilience	183,000,000	14,334,875	197,334,875	90,626,073	46
	Natural resource	52,749,054	65,689,925	118,438,979	56,776,314	48
Irrigation and drainage infrastructure	Promotion of irrigation and drainage development and management	2,600,000	400,000	3,000,000	971,900	32
Sub total		442,249,054	143,304,408	585,553,462	244,307,358	42
Transport, energy and public works		-	-	-	-	
Road transport	Transport (including fuel level, general administration & support services)	521,139,900	147,094,516	668,234,416	547,295,819	82
	Public works	246,467,102	- 28,522,837	217,944,265	48,858,999	22
Alternative energy technologies	Alternative energy technologies	56,340,000	13,800,000	70,140,000	51,943,469	74
General administration, planning and support services	Emergency response & preparedness	19,900,000	- 5,720,000	14,180,000	13,643,468	96

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Programme	Sub-programme	Original budget kshs	Adjusted budget kshs	Final budget kshs	Actual on comparable basis kshs	% budget utilization kshs
Housing	Housing	8,000,000	153,325,159	161,325,159	111,281,452	69
Sub total		851,847,002	279,976,838	1,131,823,841	773,023,207	68
Lands, physical planning and urban development		-	-	-	-	
Land policy and planning	Physical planning	15,000,000	- 1,200,000	13,800,000	4,926,648	36
	Survey and mapping	15,500,000	-	15,500,000	8,810,215	57
	Land administration and management	58,200,000	23,846,100	82,046,100	35,194,621	43
Urban development	Urban development	59,000,000	27,768,966	86,768,966	71,731,948	83
Sub total		147,700,000	50,415,066	198,115,066	120,663,432	61
Municipalities		-	-	-	-	
Municipalities	Ol'kalou municipality	26,500,000	2,385,564	28,885,564	18,133,968	63
	Engineer municipality	9,000,000	1,000,000	10,000,000	8,710,440	87
	Mairo-inya municipality	9,000,000	2,500,000	11,500,000	3,930,200	34
Sub total		44,500,000	5,885,564	50,385,564	30,774,608	61
Agriculture, livestock and fisheries		-	-	-	-	
Crop development and management	Land and crop development	520,903,653	18,900,000	539,803,653	261,804,031	48
	Seed potato production unit (sppu lab)	4,000,000	15,275,325	19,275,325	3,762,378	20
Livestock resources management and development	Livestock production and management	177,515,000	- 3,450,000	174,065,000	19,706,390	11
	Veterinary services	21,650,000	- 700,000	20,950,000	17,599,396	84
Fisheries development	Fisheries policy, strategy and capacity building	4,500,000	-	4,500,000	1,966,506	44

Programme	Sub-programme	Original budget	Adjusted budget	Final budget	Actual on comparable basis	% budget utilization
		kshs	kshs	kshs	kshs	kshs
and management						
General administration, planning and support services	Institution support (atcs)	22,000,000	- 100,000	21,900,000	4,994,339	23
	Agriculture mechanization services	6,000,000	- 78,200	5,921,800	3,375,813	57
	General administration and extension services	9,315,383	- 300,000	9,015,383	8,073,776	90
	Subsidized artificial insemination	17,750,000	32,000,000	49,750,000	32,690,737	66
Sub total		783,634,036	61,547,125	845,181,161	353,973,366	42
Grand total executive		7,226,519,866	531,345,972	7,757,865,839	5,649,519,382	73

13. Significant Accounting Policies

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

a) 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 County Executive 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.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

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

ii) 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.

iii) Interest on borrowing

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

iv) 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. (if applicable).*

v) 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.

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) 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 2024, there were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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.

i) Third Party Deposits and Retention

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.

j) Non-current assets

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

k) 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 Executive at the end of the year. Pending bills 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.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

n) 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 4th July, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

14. Notes to the Financial Statements

1. Transfer from the CRF

	2023/2024	2022/2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	774,178,009.00	872,156,594.00
Total exchequer releases for quarter 2	1,204,822,384.00	1,114,523,751.00
Total exchequer releases for quarter 3	1,547,771,227	1,234,149,466.88
Total exchequer releases for quarter 4	2,185,187,070.00	2,538,674,134.00
Total	5,711,958,690	5,759,503,946

2. Miscellaneous Receipts

	2023/2024	2022/2023
Description	Kshs	Kshs
Insurance Recoveries	0	0
Other Receipts (<i>Specify</i>)	0	0
Total	0	0

3. Compensation of Employees

	2023/2024	2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	2,353,987,513	2,201,156,831.08
Basic wages of temporary employees	86,846,138	32,921,152.00
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,440,833,652	2,234,077,983

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2023/2024	2022/2023
Description	Kshs	Kshs
Utilities, supplies and services	23,952,477	31,145,563.00
Communication, supplies and services	14,992,729	20,483,483.00
Domestic travel and subsistence	240,135,169	241,493,946.00
Foreign travel and subsistence	3,442,192	4,334,913.85
Printing, advertising and information supplies & services	5,360,618	10,009,633.75
Rent and Rates	4,868,730	12,109,245.00
Training expenses	29,420,413	27,152,316.70
Hospitality supplies and services	153,592,504	103,231,567.45
Insurance costs	195,535,739	134,859,019.00
Specialized materials and services	175,954,553	294,914,754.70
Office and general supplies and services	30,822,225	59,930,801.25
Fuel, oil and lubricants	73,397,542	103,125,669.40
Other operating expenses (including bank charges)	364,750,544	326,197,873.75
Routine maintenance – vehicles and other transport equipment	37,622,529	40,093,262.95
Routine maintenance – other assets	10,955,729	1,720,027.00
Total	1,364,803,693	1,410,802,077

5. Subsidies

	2023/2024	2022/2023
Description	Kshs	Kshs
Subsidies to Public Corporations		
See List Attached (Insert Name)	0	0
Subsidies to Private Enterprises	0	0
See List Attached (Insert Name)	0	0
Total	0	0

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2023/2024	2022/2023
Description	Kshs	Kshs
Transfers to county government entities		
See attached list (under annex 11)	130,311,675	201,179,730.00
Transfers to other counties		
(Insert name of budget agency)	0	0
(Insert name of budget agency)	0	0
Transfers to national government entities		
Transfer to the council of governors	0	0
Transfer to xxx	0	0
Total	130,311,675	201,179,730

7. Other Grants and Transfers

	2023/2024	2022/2023
Description	Kshs	Kshs
Scholarships and other educational benefits	204,900,000	228,200,000
Emergency relief and refugee assistance	40,000,000	40,293,505
Car and Mortgage	70,000,000	70,000,000
Other grants	248,139,345	307,128,134
Total	563,039,345	645,621,639

8. Social Security Benefits

	2023/2024	2022/2023
Description	Kshs	Kshs
Social Security Benefits	0	0
Employer Social Benefits	0	0
Total	0	0

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2023/2024	2022/2023
	₱1	Kshs
Purchase of buildings	-	-
Construction of buildings	223,697,156	332,370,507
Refurbishment of buildings	-	-
Construction of roads	628,490,227	-
Construction and civil works	145,483,090	970,757,667
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	27,823,500	47,779,800
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	7,442,203	10,521,096
Purchase of office furniture and general equipment	-	-
Purchase of specialized plant, equipment and machinery	59,998,592	16,628,413
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	43,061,251	23,539,342
Research, studies, project preparation, design & supervision	300,000	7,109,560
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	14,235,000	17,189,400
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,150,531,018	1,425,895,785
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,150,531,018	1,425,895,785

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2023/2024	2022/2023
Description	Kshs	Kshs
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
Total	0	0

11. Repayment of Principal on Domestic Lending and On-Lending

	2023/2024	2022/2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	0	0
Principal repayments on guaranteed debt taken over by government	0	0
Repayments on borrowings from other domestic creditors	0	0
Repayment of principal from foreign lending & on – lending	0	0
Total	0	0

12. Other Payments

	2023/2024	2022/2023
Description	Kshs	Kshs
<i>Specify</i>	0	0
<i>Specify</i>	0	0
	0	0
Total	0	0

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13. Cash and Bank Balances

13A. Bank Balances

Name of bank, account name & currency	Account number	Indicate whether rec, dev, dep e.t.c	2023/2024		2022/2023	
			Kshs		Kshs	
Cbk held accounts						
Nyandarua county development	1000170174	Development	961		8,396,677	
Nyandarua county recurrent	1000170204	Recurrent	70		266	
Nyandarua county deposit account	1000237295	Deposit	107,012,907		104,424,943	
Road maintenance levy fund	1000268301	Fuel levy	368,641		368,641	
Nyandarua county youth polytechnic	1000368478	Youth poly	1,576		1,189,576	
Nyandarua county special purpose account	1000321148	Spa- health	151		151	
Kenya climate smart agr programme	1000365878	Climate smart	0		0	
Kenya urban support programme	1000380519	Kusp	-		-	
Kenya devolution support programme	1000386096	Kdsp	92,194,904		110,021,955	
Nyandarua county agri sec dev support programme	1000365889	Asdsp	-		-	
Nyandarua county covid account	1000459883	Covid 19 spa	-		-	
Primary health care	1000561653	Spa	174,752		12	
Navcdp	1000708093	Navcdp	16,492,713			
Nyandarua county climate change funds	1000528923	Flocca	85,503,381		11,934,875	
Nyandarua county aggreg & indust pa	1000723033	Caip	14,473,900			
			316,223,958		236,337,096	
Commercial banks held accounts						
Baari dispensary	0160297009611	Equity	13,927		503,136	
Kieni	01100626362001	Cooperative	975			
Bamboo health centre	1104141752	Kcb	18,449		1,011,844	
Captain dispensary	01141468009600	Cooperative	27,643		78,985	
Chamuka dispensary	01141501524600	Cooperative	5,500		136,188	
Charagita dispensary	01141690973800	Cooperative	44,598		2,294	
Gathara dispensary	1124876421	Kcb	6,157		142,015	
Gathiriga dispensary	1900280939720	Equity	60,627		31,839	

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Name of bank, account name & currency	Account number	Indicate whether rec, dev, dep e.t.c	2023/2024	2022/2023
Gatimu health centre	01141501365900	Cooperative	92,210	421,060
Gatondo dispensary	0620297002545	Equity	112,997	71,790
Geta bush h/c	0200297694789	Equity	2,471	351,557
Geta forest dispensary	0200298835761	Equity	111,004	104,504
Gichungo dispensary	0620280382549	Equity	2,847	3,673
Githabai dispensary	1175428175	Kcb	4,482	70,662
Haraka dispensary	1169655599	Kcb	10,066	64,422
Heni health centre	1104033291	Kcb	17,398	133,315
Huhoini dispensary	0160261584173	Equity	1,473	146,823
Kahembe dispensary	0160297196546	Equity	14,576	273,215
Kahuru dispensary	01141605511400	Cooperative	5,772	42,541
Kaimbaga health centre	0620296990016	Equity	12,122	559,275
Kamiruri dispensary	01141689427500	Cooperative	1,338	533
Kamuchege dispensary	125676430	Kcb	(88)	1,719
Kanguu dispensary	01141691094400	Cooperative	1,213	482
Kanjuiiri dispensary	0620297000008	Equity	23,153	76,237
Karampton dispensary	0160282197836	Equity	33,750	3,404
Karangatha health centre	1124252223	Kcb	37,874	461,676
Kasuku health centre	01141037050500	Cooperative	43	746,823
Kenton dispensary	1103650025	Kcb	102,930	1,014
Kiambogo dispensary	1205423664	Kcb	7,224	73,293
Kianjogu dispensary	01141689440800	Cooperative	92	1,914
Kiburuti dispensary	01141467983800	Cooperative	11,846	3,163
Kihuha dispensary	01141690012700	Cooperative	2,318	1,198
Kihuho dispensary	0620262447559	Equity	17	550
Kimathi dispensary	01141468548500	Cooperative	4,980	20,971
Kinangop sub county	0620262447558	Equity	-	115,303
Kipipiri sub county	0620262447559	Equity	-	17,414
Kirima dispensary	0620262447559	Equity	-	40,557
Kiriogo dispensary	01141037418600	Cooperative	33,181	52,082
Kitogo dispensary	01141605405100	Cooperative	19,827	98,125

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Name of bank, account name & currency	Account number	Indicate whether rec, dev, dep e.t.c	2023/2024	2022/2023
Koinange dispensary	01141606016700	Cooperative	5,007	6,938
Kwambekenya dispensary	0200297696975	Equity	56,178	47,879
Lereshwa dispensary	0770296966445	Equity	5,359	566,106
Leshau pondo dispensary	0160297027343	Equity	11,308	230,523
Maina and mwangi health centre	01141036298101	Cooperative	10,664	4,842
Manunga h/c	0620297004428	Equity	42,162	865,398
Mastoo dispensary	0620297191451	Equity	9,945	40,557
Mbuyu dispensary	0160299746125	Equity	13,224	14,665
Mikaro dispensary	1124827544	Kcb	97,025	496,879
Mikeu dispensary	01141467992000	Cooperative	327	13,206
Mirangine health centre	1118089553	Kcb	27,088	473,581
Mkungi dispensary	0200297101234	Equity	1,205	27,101
Mukindu dispensary	0620296998555	Equity	7,172	2,850
Mumui dispensary	01141605858000	Cooperative	123,837	35,856
Munoru dispensary	0114183493830	Cooperative	13,478	68,303
Munyaka dispensary	1133034799	Kcb	124,806	26,942
Murungaru health centre	0200296916108	Equity	56,077	221,833
Mutarakwa dispensary	0200297481896	Equity	79,068	436
Nandarasi dispensary	0200190648168	Equity	6,189	74,160
Ndaragwa health centre	01141036881900	Cooperative	609,662	703,385
Ndaragwa sub county	0161175748892	Equity	-	565,756
Ndemi h/c	0620297003346	Equity	13,702	188,955
Ndivai dispensary	0160297224678	Equity	4,631	16,681
Ndunyunjeru dispensary	0200296962107	Equity	142,034	200,032
New mawingu health centre hssf account	0620296997400	Equity	2,472	775
New tumaini health centre	0620296969917	Equity	61,343	123,445
Ngano health centre	01141036475200	Cooperative	68,533	408,750
Ngorika health centre	01141412596500	Cooperative	1,778	418,931
Njabini health centre	1105117715	Kcb	72,885	133,569
Nyairoko dispensary	01141689752500	Cooperative	3,571	492,056
Nys tumaini f. Unit dispensary	01141467398000	Cooperative	10,640	2,596

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Name of bank, account name & currency	Account number	Indicate whether rec, dev, dep e.t.c	2023/2024	2022/2023
Ol bolosat dispensary	0160297004387	Equity	37,275	124,066
Old mawingu h/c	0200297019141	Equity	1,591	292,796
Oljoroorok subcounty	0160297004366	Equity	-	146,822
Olkalou sub-county head	0160297004387	Equity	-	71,812
Pesi dispensary	0160297004739	Equity	3,621	67,410
Rurii dispensary	01141467776600	Cooperative	5,701	112,395
Rwanyambo dispensary	1124876294	Kcb	20,740	99,657
Shalom dispensary	0620296997392	Equity	1,397	60,068
Shamata dispensary	0160297379660	Equity	4,752	283,270
Shauri dispensary	0160297429686	Equity	328	73,995
Silibwet health centre	0160297090189	Equity	3,454	197,040
Subuku dispensary	0160297011959	Equity	29,617	164,273
Turasha dispensary	0200262418452	Equity	541	41,879
Uruku dispensary	0160297013662	Equity	11,860	69,993
Wanjohi h/c	1121815782	Kcb	191,140	-
Weru health centre	0160297378743	Equity	-	36,292
Matura dispensary	01141468582000	Cooperative	-	
Total			2,838,377	14,180,350
			319,062,336	250,517,446

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Notes to the Financial Statements (Continued)

13 B Cash in Hand

	2023/2024	2022/2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	0	0

14. Cash and Bank Balances

Cash in hand should also be analysed as follows:

	2023/2024	2022/2023
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

15. Outstanding imprests and advances

<i>Description</i>	2023/2024	Insert Comparative FY
	Kshs	Kshs
Government Imprests	4,876,913	8,394,530
Salary Advance	-	-
Clearance accounts	-	-
Total	4,876,913	8,394,530

<i>Breakdown of imprest and salary advance per department</i>	2023/2024	Insert Comparative fy
<i>Imprest</i>	Kshs	Kshs
County secretary	-	1,278,900
County attorney	-	-
Agriculture	985,000	201,450
Education	538,553	1,361,500
Finance		280,000
Trade	230,000	909,125.
Public service	104,000	394,800
Roads	-	100,000
Water	200,000	220,000
Health	806,560	815,600

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Cpsb	-	1,314,680
Youth	1,312,800	990,475
Governance	-	528,000
lands	700,000	
Total	4,876,913	8,394,530

**See Annex 5 for a detailed analysis of the outstanding imprests and salary advance.*

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2023/2024		FY2022/2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	107,012,907		104,424,943	
Total	107,012,907		104,424,943	
Ageing analysis for	107,012,907		104,424,943	
Ageing analysis: (deposits and retentions)	2023/2024	% of the Total	FY2022/2023	% of the Total
Under one year	2,587,964	2%	16,067,435	15%
1-2 years	16,067,435	15%	13,113,881	13%
2-3 years	13,113,881	12%	16,001,713	15%
Over 3 years	75,243,626	70%	59,241,913	57%
Total (tie to above total)	107,012,907		104,424,943	

Amount under deposits and retentions tied with cash held in deposit account

17. Fund Balance Brought Forward

	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts	250,517,446	692,424,553
Cash in Hand	-	-
Outstanding Imprests and Advances	8,394,530	3,322,900
Third party deposits and retention	(104,424,943)	(88,357,507)
Total	154,487,034	607,389,947

The fund balances brought forward refers to the comparative financial year's closing balances

18. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	xxx	xxx	xxx
Cash in Hand	xxx	xxx	xxx
Outstanding Imprests and Advances	xxx	xxx	xxx
Third party deposits and Retention	xxx	xxx	xxx
Others (<i>Specify</i>)	xxx	xxx	xxx
Total	xxx	Xxx*	xxx

Notes to the Financial Statements (Continued)

19. Increase/ (Decrease) in Outstanding Imprests and Advances

	2023/2024	2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	8,394,530	3,322,900
Imprest and Advances as at 30 th June (B)	4,876,913	8,394,530
Increase)/ Decrease in Imprest and Advances (C=(B-A))	(3,517,617)	5,071,630

(Receivable as at 1st July for FY 2023 should be the same as receivable as at 30th June for the Comparative FY)

20. Increase/ (Decrease) in Deposits and Retention

	2023/2024	2022/2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	104,424,943	88,357,507
Deposits and Retention as at 30 th June (B)	107,012,907	104,424,943
Increase/ (Decrease) in Deposits and Retentions C= B-A	2,587,964	16,067,436

(Payables as at 1st July for FY 2023 should be the same as Payable as at 30th June for the Comparative FY)

21. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f (2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	136,630,585	200,801,048	85,360,167	178,548,888
Construction of Civil Works	588,736,836	562,610,826	416,953,132	840,358,391
Supply of Goods	210,408,438	234,065,268	62,739,650	362,610,364
Supply of Services	186,134,882	34,514,277	49,558,724	157,772,842
Total	1,121,910,741	1,031,991,418	614,611,674	1,539,290,485

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f (2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	xxx	xxx	(xxx)	xxx
Middle management	xxx	xxx	(xxx)	xxx
Unionisable employees	xxx	xxx	(xxx)	xxx
Others	xxx	xxx	(xxx)	xxx
Total	xxx	xxx	(xxx)	xxx

3. Other Pending Payables (See Annex 4)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f (2023/2024)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	xxx	xxx	(xxx)	xxx
Amounts due to County Government Entities	xxx	xxx	(xxx)	xxx
Amounts due to Third Parties	xxx	xxx	(xxx)	xxx
Total	xxx	xxx	(xxx)	xxx

Other Important Disclosures

4. External Assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received in Cash	xxx	xxx
External Assistance received as Loans and Grants	xxx	xxx
External Assistance received In Kind- as Payment by Third Parties	xxx	xxx
Total	xxx	xxx

a) External assistance relating to loans and grants

	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	xxx	xxx
External Assistance received as Grants	xxx	xxx
Total	xxx	xxx

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023/2024	2022/2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		xxx	xxx
Undrawn External Assistance - Grants		xxx	xxx
Total		xxx	xxx

Other Important Disclosures

c) Classes of providers of external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral Donors	xxx	xxx
Bilateral Donors	xxx	xxx
International Assistance Organization	xxx	xxx
NGOs	xxx	xxx
National Assistance Organization	xxx	xxx
Total	xxx	xxx

d) Non-monetary external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods	xxx	xxx
Services	xxx	xxx
Total	xxx	xxx

Other Important Disclosures

e) Purpose and use of external assistance.

	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of Employees	xxx	xxx
Use of Goods and Services	xxx	xxx
Subsidies	xxx	xxx
Transfers to Other Government Entities	xxx	xxx
Other Grants and Transfers	xxx	xxx
Social Security Benefits	xxx	xxx
Acquisition of Assets	xxx	xxx
Finance Costs, including Loan Interest	xxx	xxx
Repayment of Principal on Domestic & Foreign Borrowing	xxx	xxx
Other Payments	xxx	xxx
Total	xxx	xxx

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	2023/2024	2022/2023
Description	Kshs	Kshs
National Government	xxx	xxx
Multilateral Donors	xxx	xxx
Bilateral Donors	xxx	xxx
International Assistance Organization	xxx	xxx
NGOs	xxx	xxx
National Assistance Organization	xxx	xxx
Total	xxx	xxx

Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2023/2024	2022/2023
Description	Kshs	Kshs
National Government	xxx	xxx
Multilateral Donors	xxx	xxx
Bilateral Donors	xxx	xxx
International Assistance Organization	xxx	xxx
NGOs	xxx	xxx
National Assistance Organization	xxx	xxx
Other County Entities	xxx	xxx
Others	xxx	xxx
Total	xxx	xxx

5.2 Classification of payments made by Third Parties by Nature of expenses.

	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of employees	xxx	xxx
Use of goods and services	xxx	xxx
Subsidies	xxx	xxx
Transfers to other government units	xxx	xxx
Other grants and transfers	xxx	xxx
Social security benefits	xxx	xxx
Acquisition of assets	xxx	xxx
Finance costs, including loan interest	xxx	xxx
Repayment of principal on domestic & foreign borrowing	xxx	xxx
Other payments	xxx	xxx
Total	xxx	xxx

Other Important Disclosures

6. 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 Executive:

- i) 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.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2023/2024	2022/2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	xxx	xxx
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	xxx	xxx
Transfers to Development Projects	xxx	xxx
Transfers to Non-Reporting Entities E.G Schools And Welfare	xxx	xxx
Transfers to County Water Service Providers	xxx	xxx
Expenses paid on Behalf Of County Water Service Providers	xxx	xxx
Total Transfers To Related Parties	xxx	xxx
<u>Transfers From Related Parties</u>		
Transfers From the CRF	xxx	xxx
Transfers From National Government MDAs	xxx	xxx
Transfers From SCs And SAGAs - National Government	xxx	xxx
(Insert Any Other Transfers Received)	xxx	xxx
Total Transfers From Related Parties	xxx	xxx

Other Important Disclosures

7. 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
Xxx Corporation	xxx	xxx	xxx
XX Water And Sewerage Company	xxx	xxx	xxx
Xxx Fund	xxx	xxx	xxx
Xxx Board	xxx	xxx	xxx
Xxx Project	xxx	xxx	xxx
Xxx Scheme	xxx	xxx	xxx

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 124,723,404 and Kshs 110,638,298 for the comparative Financial year.

9. Contingent Liabilities

Contingent Liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court Case xxx Against the Entity	xxx	xxx
Bank Guarantees In Favour Of Subsidiary	xxx	xxx
Contingent Liabilities Arising from PPPs	xxx	xxx
Others (<i>Specify</i>)	xxx	xxx
Total	xxx	xxx

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10. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR: xxxxxx . . .		Name of Financing Partners: xxx and xxx					
Expenditure Details*		Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
		Budget	Actual	Budget	Actual	Budget	Actual
Program code							
Sub-program							
Sub-program							
Sub-total							
Program code							
Sub-program							
Sub-program							
Sub-total							
Total		xx	xx	xx	xx	xx	xx
Expenditure Details* - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)							

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11. Progress On Follow-Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

.....
[Signature]

County Executive Committee Member – Finance and Economic Planning

Date



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15. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period 2023/2024	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,476,494,014	974,486,049	974,486,049	2,008,031,859	5,433,497,971
Level 5 Hospitals	0	0	0	0	0
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	8,893,500	8,893,500
World Bank – THUSCP	0	0	0	0	0
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	182,739,728	16,492,713	199,232,441
Kenya Devolution Support Programme	0	0	0	0	0
Youth Polytechnic support grant	0	0	0	0	0
Abolishment of user fees in health centres and dispensaries	0	0	0	0	0
Kenya Urban Support Programme	0	0	50,000,000	67,308,355	117,308,355
Agriculture Sector Development Support Project (ASDSP)	0	500,000		499,617	999,617
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	0	0	0
FLOCCA				115,537,952	115,537,952
Water and Sanitation Development Project	0	0	0	0	0
Others (Specify)					
Total	1,476,494,014	974,986,049	1,207,225,777	2,216,763,996	5,875,469,836

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds.

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Annex 2 – Analysis of Pending Accounts Payable

Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance
			A	B	C	D=a+b-c
Construction of buildings						
Zagco constructions ltd	2019/2020	600,000			600,000	-
lands, housing & physical planning						
Edmar enterprises limited	21/2/2017	99,805,412	2,284,740	-	1,057,208	1,227,532
Health			-	-	-	-
Likeminded contractors limited	27th june 2023	749,544		749,544		749,544
Teenbros holdings limited	27th june 2023	1,499,839		1,499,839		1,499,839
Fourtims limited	30th june 2023	1,998,000		1,998,000		1,998,000
Hass enterprises limited	2021-22	1,099,970		1,099,970	1,066,971	32,999
Jyzpatek investment limited	2021-22	249,373		249,373	249,373	-
Freeway general supplies ltd	2021-22	1,298,727		1,298,727	1,298,727	-
Sonic construction ltd	2021-22	12,837,175		8,837,174	1,709,000	7,128,174
Scope projects limited	2021-22	26,147,178		5,284,178	1,800,000	3,484,178
Luwanga contractors and supplies limited	2021-22	2,389,860		2,389,860	2,389,860	-
Kew creations limited	2021-22	10,307,995		2,745,755	2,745,755	-
Gouanzhhaou construction company limited	2021-22	13,327,946		3,140,000	867,412	2,272,588
Civitra company limited	2021-22	6,535,741		6,535,741	3,999,998	2,535,743
Blue valley enterprises	2021-22	1,468,740,156		10,000,000	10,000,000	-
Monrich company limited	2021-22	599,685		599,685	599,685	-
Winzip company limited	2021-22	1,955,470		1,955,470	1,955,470	-
Josnam company limited	2021-22	1,496,281		1,496,281	1,496,281	-
Maythird enterprises	2021-22	425,000		425,000	-	425,000
Zagco company limited	2021-22	999,984		999,984	700,000	299,984
Kplc	2021-22	89,043		89,043	89,043	-

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance
		A	B	C	D=a+b-c	
Kplc	2021-22	1,223,785			-	1,223,785
Hajuda enterprises company limited	2021-22	1,990,000			-	1,990,000
Drillbit africa limited	2021-22	791,120			-	791,120
Kinkon solution ltd	2019-20	1,500,000			-	1,500,000
Hajuda enterprises company limited	2020-21	650,000			-	650,000
Monrich company ltd	2021-22	499,902			499,902	-
Tuxy constructions co. Ltd	2015-16	208,850			-	208,850
Marynjere company ltd	25/03/2024	499,433				499,433
River bird limited	23/02/2024	1,499,400				1,499,400
Lilwan agencies	14/02/2024	999,250				999,250
Civitra company ltd	30/04/2024	1,004,350				1,004,350
Sonic construction ltd	29/04/2024	2,581,820				2,581,820
Civitra company ltd	30/04/2024	2,395,215				2,395,215
Follymart ltd	25/03/2024	248,115				248,115
Youth sports, gender & social services						-
Willfamous ltd	Fy 2020/21	2,499,850	2,499,850		2,499,850	-
Phenkan investment limited	Fy2021/22	2,996,352	2,996,352		2,996,352	-
Prolific works limited	Fy2021/22	5,602,680	5,602,680		-	5,602,680
Donking general agency limited	Fy2021/22	635,358	635,358		-	635,358
Prolific works limited	Fy2021/22	14,649,968	14,649,968		-	14,649,968
Education, gender and arts						-
Zago cnstruction ltd	12-mar-23	599,928	599,928			599,928
May third enterprises	12-mar-23	1,999,990	1,999,990			1,999,990
Nielad construction ltd	21-mar-23	1,399,260	1,399,260			1,399,260
Eddypath enterprises ltd	21-mar-23	1,999,761		1,999,761		1,999,761
Janka company ltd	22-mar-23	129,986		129,986	129,986	-
Wasker enterprise ltd	22-mar-23	1,373,025	1,373,025		1,373,025	-
Ispal ventures ltd	24-mar-23	1,970,523		1,970,523		1,970,523

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance
		A	B	C	D=a+b-c	
Nielad construction ltd	21-apr-23	1,399,808	1,399,808			1,399,808
Elsma investment	26-apr-23	1,399,388	1,399,388			1,399,388
Waker enterprise ltd	18-may-23	1,373,025	1,373,025			1,373,025
Remiel limited	30-jun-23	998,928	998,928			998,928
Quality bargains limited	30-jun-23	999,247	999,247			999,247
Sigjo construction ltd	01/05/2018	1,000,000	1,000,000			1,000,000
Jyncohd ltd	01/05/2018	1,200,000	1,200,000			1,200,000
Golden pillars	01/05/2018	999,752	999,752			999,752
From pending bills audit covering fy 18/19 and 19/20						-
M/s kinnjam holdings limited	01/05/2019	1,140,000	1,140,000			1,140,000
M/s clear crystal kinangop enterprise	01/05/2018	439,193	439,193			439,193
In letizia limited	11/07/1905	172,230	172,230			172,230
Zagco construction ltd	11/07/1905	1,908,555	1,908,555	1,156,336		752,219
Dannycot enterprises	10/07/1905	1,316,100	1,316,100			1,316,100
Pending bills 2020/21						-
Kentry contractors	01/05/2020	1,500,000	521,695	605,351		-
						83,656
Powerpoint cyber solutions limited	01/05/2020	1,800,000	1,200,000	425,769		774,231
Sambuga contractors ltd	01/05/2020	500,555	500,555	354,905		145,650
Misingi imara limited	01/05/2020	287,865	287,865			287,865
Branson investments limited	01/05/2020	400,000	400,000			400,000
M/s brain network limited	01/05/2021	600,000	600,000			600,000
M/s jakson building and construction limited	01/05/2021	8,091,762	6,091,762	2,000,000		4,091,762
M/s edmar enterprises limited	01/05/2021	8,131,159	7,040,318	3,970,800		3,069,518
M/s edmar enterprises limited	01/05/2021	6,915,033	2,944,233			2,944,233
M/s civitra company limited	01/05/2021	7,491,264	4,000,000	4,000,000		-
Kahen construction limited	01/05/2021	1,037,291	1,037,291	1,037,290		1

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance
			A	B	C	D=a+b-c
M/s shawa suppliers and general contractors limited	01/07/2021	1,199,992		1,199,992	1,199,992	-
M/s olknda company limited	01/06/2021	1,799,900		1,799,900	1,500,000	299,900
M/s joynary engineering company limited	01/06/2021	1,100,000		1,100,000		1,100,000
M/s zago construction limited	01/06/2021	370,814		370,814	370,814	-
M/s valoness general agencies limited	01/04/2021	276,642		276,642	276,642	-
M/s jimmy contractors limited	01/05/2021	5,794,002		2,090,564	2,090,564	-
M/s haljudah enterprise company limited	01/05/2021	279,924		279,924		279,924
M/s sambuga contractors ltd	01/05/2021	1,200,000		1,200,000		1,200,000
Archweez contractors ltd	01/05/2021	600,000		600,000		600,000
Archweez contractors ltd	01/05/2021	600,000		600,000		600,000
Teketeke contractors	01/05/2021	2,000,000		2,000,000		2,000,000
Teketeke contractors	01/05/2021	500,000		500,000		500,000
M/s kinangop vocational training centre	01/01/2022	2,000,000		199,050		199,050
M/s kinangop vocational training centre	01/01/2022	599,720		479,776		479,776
Wakara general merchants limited	01/01/2022	600,000		600,000		600,000
M/s kinangop vocational training centre	01/01/2022	2,000,000		1,600,010		1,600,010
M/s kinangop vocational training centre	01/01/2022	1,399,890		444,137		444,137
M/s miharati vocational training centre	01/01/2022	1,400,000		139,289		139,289
M/s mukeu vocational training center	01/01/2022	1,400,000		423,077	419,967	3,110
Teketeke contractors	01/01/2022	2,000,000		2,000,000		2,000,000

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			A	B	C	D=a+b-c
M/s melangine vocational training center	01/01/2022	1,400,000		420,130	199,935	220,195
M/s melangine vocational training center	01/01/2022	1,400,000		420,130		420,130
M/s miharati vocational training centre	01/01/2022	2,000,000		189,188	189,188	-
M/s miharati vocational training centre	01/01/2022	2,000,000		199,415	199,090	325
M/s kinangop vocational training centre	01/01/2022	2,000,000		600,035		600,035
M/s olkalou vocational training centre	01/01/2022	1,400,000		41,031		41,031
M/s olkalou vocational training centre	01/01/2022	2,000,000		200,511	200,511	-
M/s olkalou vocational training centre	01/01/2022	1,999,433		1,599,546		1,599,546
M/s olkalou vocational training centre	01/01/2022	600,000		600,000		600,000
M/s melangine vocational training center	01/01/2022	2,000,000		200,171		200,171
M/s ngorika vocational training center	01/01/2022	600,000		180,196	180,196	-
M/s ngorika vocational training center	01/01/2022	1,400,000		420,130	419,945	185
M/s melangine vocational training center	01/01/2022	2,000,000		200,000		200,000
M/s miharati vocational training centre	01/01/2022	2,000,000		600,221	599,906	315
M/s melangine vocational training center	01/01/2022	1,400,000		140,167		140,167

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M/s olkalou vocational training centre	01/01/2022	1,500,000		1,080,085		1,080,085
M/s melangine vocational training center	01/01/2022	2,000,000		200,000		200,000
M/s olkalou vocational training centre	01/01/2022	600,000		180,339		180,339
M/s olkalou vocational training centre	01/01/2022	1,500,000		801,287	299,449	501,838
M/s muken vocational training center	01/01/2022	2,000,000		1,020,077	419,967	600,110
M/s muken vocational training center	01/01/2022	1,500,000		451,213	449,418	1,795
M/s leshau vocational training centre	01/01/2022	1,400,000		1,120,037	1,120,037	-
M/s leshau vocational training centre	01/01/2022	600,000		60,582	60,582	-
M/s miharati vocational training centre	01/01/2022	2,000,000		1,600,156	1,600,156	-
M/s johnapril logistics limited	01/06/2022	1,791,685		1,791,685	1,791,685	-
M/s commorant investment limited	01/04/2022	1,399,980		1,399,980	1,399,980	-
M/s commorant investment limited	01/04/2022	599,980		599,980	599,980	-
M/s commorant investment limited	01/04/2022	599,980		599,980	599,980	-
M/s freeway general supplies limited	01/06/2022	500,000		500,000	498,108	1,892
M/s exclusive general merchants	01/04/2022	2,699,829		2,699,829	2,699,829	-
M/s hyper iconic	01/04/2022	998,836		998,836		998,836
Gewils construction & technologies	30-jun-23	699,223		699,223		699,223
Eddypath enterprise limited	26-apr-23	1,099,137		1,099,137		1,099,137
Molten solutions	12-mar-23	2,099,203		2,099,203		2,099,203
Milele platinum limited	30-jun-23	1,499,998		1,499,998		1,499,998
Fildertech general contractors ltd	12-mar-23	1,499,675		1,499,675		1,499,675

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		A	B	C	D=a+b-c	
Rirupa logistics limited	21-apr-23	2,099,905		2,099,905		2,099,905
Shecago ventures	21-mar-23	1,493,300		1,493,300		1,493,300
Phantech construction company limited	21-mar-23	599,198		599,198		599,198
Vinbee limited	22-mar-23	1,497,329		1,497,329		1,497,329
Wasker enterprise ltd	22-mar-23	1,373,025		1,373,025		1,373,025
Raithrovers company limited	18-may-23	1,491,684		1,491,684		1,491,684
Allweather ventures limited	24-mar-23	2,998,196		2,998,196		2,998,196
Allweather ventures limited	18-may-23	2,098,252		2,098,252		2,098,252
Safeways enterprise limited	18-may-23	2,998,912		2,998,912		2,998,912
Tiecim limited	22-may-23	1,999,999		1,999,999		1,999,999
Getason contractors limited	12-mar-23	599,939		599,939		599,939
Sharpturn investment limited	30-jun-24	1,999,391		1,999,391		1,999,391
Vency enterprises limited	30-jun-24	1,999,462		1,999,462		1,999,462
Royal daughters enterprises	30-jun-24	2,299,439		2,299,439		2,299,439
Lexcon civil contractors	30-jun-24	4,193,809		4,193,809		4,193,809
Icon express general supplier limited	30-jun-24	3,296,961		3,296,961		3,296,961
Amacom building contractors	30-jun-24	1,499,175		1,499,175		1,499,175
Gateweb express limited	30-jun-24	2,398,752		2,398,752		2,398,752
Shecago ventures	30-jun-24	2,393,978		2,393,978		2,393,978
Rosic holdings limited	30-jun-24	4,999,914		4,999,914		4,999,914
Industrialization, trade and cooperatives						-
Sonic construction ltd	01/04/2021	1,099,740	1,099,740		1,099,740	-
Edmar enterprises limited	01/04/2021	16,772,000	8,000,000		5,206,840	2,793,160
Civitra company ltd	01/04/2021	13,277,573	13,277,573		6,593,318	6,684,256
Morben technical agencies	01/04/2022	4,788,315	4,788,315		-	4,788,315
Robkom contractors ltd	01/04/2021	1,000,001	1,000,001		-	1,000,001
Jyncohd limited	01/04/2019	901,227	901,227		-	901,227
Sub total		1,917,678,775	63,108,007	200,801,048	85,360,167	178,548,888

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		A	B	C	D=a+b-c	
Construction of civil works						
Water, environment, tourism and natural resources						
Three piece	13/04/2023	3,999,590		3,999,590		3,999,590
Juba concrete& steel	17/04/2023	1,499,600		1,499,600		1,499,600
Skylane solutions	12/05/2023	2,800,000		2,800,000		2,800,000
Lejojo inv. Ltd	16/05/2023	750,000		750,000		750,000
Lageo ltd	17/05/2023	3,125,000		3,125,000		3,125,000
Dondijoh enterprises	26/05/2023	1,000,000		1,000,000		1,000,000
Step two limited	28/06/2023	500,000		500,000		-
tylan works	28/06/2023	700,000		700,000		-
malengo bora enterprise	28/06/2023	1,000,000		1,000,000		1,000,000
begajoy enterprises	28/06/2023	1,000,000		1,000,000		-
frapert construction company limited	28/06/2023	1,000,000		1,000,000		-
gamwaga.bel enterprise limited	28/06/2023	1,200,000		1,200,000		-
merich international limited	28/06/2023	1,500,000		1,500,000		-
anamic ventures ltd	28/06/2023	1,599,150		1,599,150		-
step two limited	28/06/2023	1,600,000		1,600,000		1,600,000
Step two limited	28/06/2023	1,600,000		1,600,000		-
Merich international limited	28/06/2023	1,650,000		1,650,000		-
Merich international limited	28/06/2023	1,650,000		1,650,000		-
frapert construction company limited	28/06/2023	1,700,000		1,700,000		-
Mother nature	28/06/2023	2,000,000		2,000,000		-
clayman leads limited	28/06/2023	2,000,000		2,000,000		2,000,000
frapert construction company limited	28/06/2023	2,000,000		2,000,000		2,000,000
bluedon ventures limited	28/06/2023	2,293,418		2,293,418		-
leipen ventures limited	28/06/2023	2,500,000		2,500,000		2,500,000
Afela ltd	28/06/2023	2,998,300		2,998,300		2,998,300

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annnulla limited	28/06/2023	2,999,882		2,999,882		2,999,882
cosmic automobiles limited	28/06/2023	3,000,000		3,000,000	3,000,000	-
dax movers limited	28/06/2023	3,000,000		3,000,000	3,000,000	-
kibson general merchants	28/06/2023	3,000,000		3,000,000	3,000,000	3,000,000
jowich international limited	28/06/2023	3,000,000		3,000,000	3,000,000	-
quality equipment bargains limited	28/06/2023	3,000,000		3,000,000	3,000,000	-
jackiedaniel enterprises company limited	28/06/2023	3,100,000		3,100,000		3,100,000
Kirima massive	28/06/2023	3,500,000		3,500,000	3,500,000	-
rosic holdings limited	28/06/2023	3,900,000		3,900,000		3,900,000
super plastics limited	28/06/2023	3,999,920		3,999,920		3,999,920
Raymondsons cont.	28/06/2023	4,000,000		4,000,000	4,000,000	-
hillfrost company limited	28/06/2023	4,000,000		4,000,000	4,000,000	-
Ends international ltd	02/04/2021	2,300,000	2,300,000	-	2,300,000	-
Beatus garden ltd- engineer	16/02/2021	4,696,530	4,696,530	-	3,497,543	1,198,987
Eudan general contractors ltd-shamata	06/09/2021	3,999,920	3,999,920	-		3,999,920
Sifaway enterprises	04/09/2021	2,449,530	2,449,530	-		2,449,530
Lugares limited	23/06/2021	1,995,000	1,995,000	-	1,995,000	-
Jyncooh co. Ltd-	04/09/2021	1,999,990	1,999,990	-		1,999,990
Jamuh limited	17/06/2021	1,900,000	1,900,000	-		1,900,000
Beatus investment ltd	03/12/2021	4,049,844	4,049,844	-	2,825,385	1,224,459
Betsperk ltd	30/06/2021	3,699,775	3,699,775	-	3,699,775	-
Mourich co. Ltd	24/05/2021	599,627	599,627	-	599,627	-
Jokwasa achievers	07/05/2021	2,258,900	2,258,900	-	2,258,900	-
Lugares limited	24/06/2021	2,998,700	2,998,700	-		2,998,700
Murison company limited-t	06/09/2021	19,990,843	19,990,843	-	19,382,778	608,065
Eshiku engineering limited -	04/09/2021	2,999,800	2,999,800	-		2,999,800
John april logistics limited	18/6/2021	1,999,980	1,999,980	-		1,999,980
Exclusive general merchants	17/0/2021	3,999,000	3,999,000	-		3,999,000

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Civitra construction ltd	02/04/2021	27,759,043	7,878,833	-	7,878,833	-
Shecago-	16-02-2021	3,300,000	3,300,000	-	3,300,000	-
Pure plus	19-04-2021	3,600,000	3,600,000	-	3,520,000	80,000
Danblaq limited	18/06/2021	1,750,000	1,750,000	-		1,750,000
Shoreport ltd	04/09/2021	3,849,600	3,849,600	-		3,849,600
Hardsky limited	04/09/2021	3,798,950	3,798,950	-		3,798,950
Veces limited	21/06/2021	1,000,000	1,000,000	-		1,000,000
Danblaq limited	25/06/2021	1,600,000	1,600,000	-		1,600,000
Mother nature	15/03/2021	300,000	300,000	-	300,000	-
Valoness limited	29/12/2021	1,200,000	1,200,000	-	1,198,064	1,936
Sawa sawa co. Ltd	24/05/2021	1,140,900	1,140,900	-		1,140,900
Jedryin company limited	07/05/2021	663,000	663,000	-		663,000
Lowlim enterprises	05/08/2020	3,749,000	3,749,000	-		3,749,000
History pillars suppliers	18/6/2021	3,999,966	3,999,966	-		3,999,966
Morning bay enterprises	04/09/2021	3,799,950	3,799,950	-		3,799,950
Nitsumi ventures	44443	1,499,991	1,499,991	-		1,499,991
Zolando enterprises	30/06/2021	3,899,910	3,899,910	-		3,899,910
Sawasawa company ltd	07/05/2021	3,278,000	3,278,000	-		3,278,000
Kirember firm limited	44443	4,499,417	4,499,417	-	4,499,417	0
Moelleux designs	18/6/2021	1,996,550	1,996,550	-	1,996,550	-
Vijay limited	28/06/2022	2,096,250	2,096,250	-	2,096,250	-
Jamuh limited	29/06/2022	1,799,641	1,799,641	-		1,799,641
Shimar enterprises	30/06/2022	1,499,000	1,499,000	-		1,499,000
Three piece investments limited	13/06/2022	2,498,300	2,498,300	-		2,498,300
Fortune den	05/04/2022	2,600,000	2,600,000	-		2,600,000
Sagla holdings limited	13/06/2022	1,297,702	1,297,702	-	796,800	500,902
Olkalou limited	11/04/2022	3,000,000	3,000,000	-		3,000,000
Patience services limited	04/11/2022	8,978,500	8,978,500	-		8,978,500
Jobico services	11/04/2022	2,500,000	2,500,000	-		2,500,000
Hms bonetta	17/06/2022	2,499,502	2,499,502	-	2,499,502	-
Pure plus solutions limited	25/06/2022	1,950,000	1,950,000	-	1,950,000	-

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Hardsky limited	17/06/2022	1,998,800	1,998,800	-		1,998,800
Tough oaks limited	04/04/2022	2,699,352	2,699,352	-	2,699,352	-
Lettap development	17/06/2022	3,999,500	3,999,500	-	3,999,500	-
Lugares limited	23/06/2021	1,995,000	1,995,000	-		1,995,000
Betmaxi investments	27/01/2022	1,198,850	1,198,851	-	1,998,850	-
						799,999
Exclusive general merchants	19/05/2022	4,096,204	4,096,204	-		4,096,204
Aben limited	44625	1,997,826	1,997,826	-	1,997,826	-
Sifaway enterprises	07/07/2022	1,999,620	1,999,620	-		1,999,620
Quick setup enterprises	44836	1,800,000	1,800,000	-		1,800,000
Jamuh limited	27/06/2022	2,998,300	2,998,300	-		2,998,300
Phenkan investments limited	44567	3,996,250	3,996,250	-	3,996,250	-
Aben limited	24/02/2022	1,999,780	1,999,780	-		1,999,780
Veces limited	44779	1,995,400	1,995,400	-		1,995,400
Pitah enterprises	27/06/2022	2,199,500	2,199,500	-	2,199,500	-
Zorlu enterprises limited	27/06/2022	2,998,912	2,998,912	-	2,998,912	-
Mother nature limited	22/06/2022	1,999,700	1,999,700	-	1,999,700	-
Jonginya limited	44,745	4,998,750	4,998,750	-	4,498,875	499,875
Mercross enterprises		1,999,830	1,999,830	-		1,999,830
Hardsky ltd		3,300,000	3,300,000	-		3,300,000
Riamoh limited		2,599,380	2,599,380	-		2,599,380
Mijash company limited		1,299,869	1,299,869	-		1,299,869
Mijash company limited		992,443	992,443	-		992,443
Prestige civil and building contractors		200,000	200,000	-		200,000
Nyahururu building and construction ltd	24/03/2017	2,405,775	2,405,775	-	2,405,775	-
Violam enterprises	29/04/2020	1,498,980	1,498,980	-		1,498,980
Teperen investments	43,956	1,458,185	1,458,185	-		1,458,185
Davista building & civil construction	23/05/2020	2,697,405	2,697,405	-		2,697,405

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Hardsky limited		2,400,000	2,400,000	-		2,400,000
Tagman roses ltd		3,798,165	3,798,165	-		3,798,165
Veces limited	29/04/2020	1,000,000	1,000,000	-		1,000,000
Nemy classy enterprise	29/04/2020	3,799,976	3,799,976	-		3,799,976
Scutum limited		1,800,000	1,800,000	-		1,800,000
Beadove afrie enterprises		1,499,909	1,499,909	-		1,499,909
Squarecom company limited		2,199,047	2,199,047	-		2,199,047
Lowled enterprises	29/04/2020	1,499,992	1,499,992	-		1,499,992
Lowlim enterprises	29/04/2020	1,799,928	1,799,928	-		1,799,928
Ryankey limited	29/04/2020	2,593,800	2,593,800	-		2,593,800
Framu contractors ltd		1,199,996	1,199,996	-	1,199,996	-
Sheks enterprises		4,000,000	4,000,000	-		4,000,000
Ryankey limited		1,500,000	1,500,000	-		1,500,000
Pacific hardware & supplies ltd		1,300,000	1,300,000	-		1,300,000
Jokwasa achievers		2,500,000	2,500,000	-	2,398,900	101,100
Teenju enterprises	06/05/2024	3,485,906		3,485,906		3,485,906
Teenju enterprises	06/04/2024	4,798,892		4,798,892		4,798,892
Jinec ventures	04/06/2024	3,999,258		3,999,258		3,999,258
Sadesmach limited	22/03/2024	1,198,736		1,198,736		1,198,736
Essymunby limited	23/04/2024	999,580		999,580		999,580
Mkwasi logisticsand holdings limited	10/05/2024	3,999,411		3,999,411		3,999,411
Musam contractors	02/05/2024	599,500		599,500		599,500
Trasy/via company limited	09/04/2024	1,999,570		1,999,570		1,999,570
Mwastic global limited	07/06/2024	1,999,800		1,999,800		1,999,800
Archconsortium limited	26/02/2024	3,197,720		3,197,720		3,197,720
Delta star logistics ltd	06/05/2024	1,199,831		1,199,831		1,199,831
Josnam company limited	12/01/2024	6,399,054		6,399,054		6,399,054
Aquasan systems ltd	23/02/2024	3,094,705		3,094,705		3,094,705
Somafa investments limited	23/02/2024	499,800		499,800		499,800
Machsoms investment ltd	20/03/2024	999,600		999,600		999,600

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Projei contractors limited	25/03/2024	3,998,196		3,998,196		3,998,196
Varto enterprises	21/05/2024	299,500		299,500		299,500
Emsystems limited	28/05/2023	999,506		999,506		999,506
Miwanjos agencies limited	29/05/2023	2,298,832		2,298,832	1,499,033	799,799
Johnapril logistics limited	21/05/2024	2,997,780		2,997,780		2,997,780
Sharp turn investments ltd	22/05/2024	2,488,600		2,488,600		2,488,600
Peris computer limited	25/6/2024	4,498,200		4,498,200		4,498,200
Strafield contractors limited	27/6/2024	2,881,869		2,881,869		2,881,869
Starmax contractors	4/3/24	999,141		999,141		999,141
Gateweb express ltd	06/04/2024	2,499,530		2,499,530		2,499,530
Brandsam company limited	06/06/2024	999,116		999,116		999,116
Jomaria ventures ltd	28/6/2024	2,499,987		2,499,987		2,499,987
Four trends enterprises ltd	24/6/2025	2,500,000		2,500,000		2,500,000
Getason contractors	06/02/2024	1,799,910		1,799,910		1,799,910
M/s sherlyn holdings limited	05/06/2024	3,999,328		3,999,328		3,999,328
Opava maisha venture	19/6/2024	1,699,932		1,699,932		1,699,932
Shar shar enterprises	28/5/24	899,910		899,910		899,910
Mother nature ltd	22/12/23	1,998,000		1,998,000		1,998,000
First choice merchants limited	19/6/2024	3,797,450		3,797,450		3,797,450
Vinbee limited	23/2/2024	3,579,414		3,579,414		3,579,414
Vinbee limited	23/2/2024	2,997,831		2,997,831		2,997,831
Alwanji company limited	19/4/2024	2,499,816		2,499,816		2,499,816
Kenwiz global limited	25/03/2024	4,997,960		4,997,960		4,997,960
Zachmes enterprise ltd	21/2/2024	2,998,800		2,998,800		2,998,800
Phenkan investment	06/06/2024	2,694,952		2,694,952		2,694,952
Hardsky limited	28/6/2024	2,995,854		2,995,854		2,995,854
Vashern limited	06/12/2024	2,999,310		2,999,310		2,999,310
Endlos enterprise ltd	29/5/2024	1,798,037		1,798,037		1,798,037
Alikusam investment ltd	3/5/24	999,900		999,900		999,900
Remiel ltd	24/5/2024	2,799,650		2,799,650		2,799,650
Chimawan ltd	4/6/24	1,498,380		1,498,380		1,498,380

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Bitroyce limited	15/3/2024	999,121		999,121		999,121
Eddypath enterprises limited	13/5/2024	3,999,712		3,999,712		3,999,712
YOUTH sports, gender & social services						-
Harris general supplies	Fy2020/21	34,728,335	8,728,336	-		8,728,336
Civitra company limited	Fy2020/21	13,449,410	8,237,410	-		8,237,410
Venair medical limited	Fy2021/22	1,799,976	1,799,976	-	1,799,977	-
Joeli consultancy services	Fy2020/21	299,900	299,900	-		299,900
Kimnjam holdings limited	Fy2020/21	2,043,804	956,188	-		956,188
Wamugis holdings limited	Fy2020/21	998,019	663,314	-		663,314
Tekeke contractors	Fy2021/22	1,499,735	1,499,735	-	1,499,735	-
M/s merich international limited	04/03/2024	1,497,589		1,497,589		1,497,589
M/s unipet communications limited	26/03/2024	999,969		999,969		999,969
Agriculture, livestock and fisheries						-
Clear crystal kinangop ent	2021/2022	999,999		999,999		999,999
Tylan works	26/4/2024	999,997		999,997	-	999,997
Twimash constructions co ltd	30/6/2024	999,799		999,799	-	999,799
Sansouci ltd	05/06/2024	999,500		999,500	-	999,500
Industrialization, trade and cooperatives						-
Mikabbies limited	2022/2023	498,168		498,168		498,168
Josnam company limited	2022/2023	499,780		499,780		499,780
Monrich company limited	2022/2023	999,256		999,256		999,256
Gimwanjo construction & general goods limited	2022/2023	1,499,970		1,499,970		1,499,970
Eddypath enterprises limited	2022/2023	2,999,093		2,999,093		2,999,093
Mother nature limited	2022/2023	2,999,524		2,999,524		2,999,524

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Powerpoint cyber solutions	Apr-22	2,499,955	2,499,955	-	2,499,955	-
Gileap investments limited	Apr-22	2,960,086	2,960,086	-	2,960,086	-
Jaynacy solutions limited	Apr-22	2,996,311	2,996,311	-		2,996,311
Rickam investment ltd	Apr-22	2,999,460	2,999,460	-		2,999,460
Amazon general merchants	Apr-22	2,999,760	2,999,760	-	2,999,760	-
Civitra company ltd	Apr-22	7,147,994	7,147,994	-	3,773,736	3,374,258
Essymumby limited	Apr-21	5,000,000	5,000,000	-		5,000,000
Safeways international limited	Apr-22	1,999,950	1,999,950	-		1,999,950
Njamba limited	Apr-19	1,561,300	1,561,300	-	769,231	792,069
Bethda constructions limited	Apr-21	1,499,904	1,499,904	-		1,499,904
Zaogo	Apr-19	1,156,346	232,000	-		232,000
Buldwick general contractors ltd	Apr-22	1,499,760	1,499,760	-		1,499,760
Lands, housing & physical planning						-
Samuel muigai kiongo	2022/2023	40,000		40,000		40,000
John kirika kaman	2022/2023	40,000		40,000		40,000
Joseph waithaka njoroge	2022/2023	630,000		630,000		630,000
Rahab wanjiku githinji	2022/2023	1,000,000		1,000,000		1,000,000
George kirima kaman	2022/2023	7,000,000		7,000,000		7,000,000
Antony njoroge kaman	2022/2023	300,000		300,000		300,000
Ihate mukure mahinge	2022/2023	-		-		-
		3,200,000		3,200,000		3,200,000
Francis njuguna muraya	2022/2023	25,000		25,000		25,000
Joyce gathigia muraya	2022/2023	25,000		25,000		25,000
Evanson muiruri waithaka	2022/2023	378,000		378,000		378,000
Isaac ngugi mwangi	2022/2023	500,000		500,000		500,000
Tabitha njambi & samuel mungai	2022/2023	300,000		300,000		300,000
kiambutui						
John mbugua thandi	2022/2023	630,000		630,000		630,000
Peter macharia kiambutui	2022/2023	600,000		600,000		600,000

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Michael ngatia kabue	2022/2023	700,000		700,000		700,000
Joseph kuria kimani	2022/2023	250,000		250,000		250,000
Amazon general merchant ltd	2022/2023	1,999,205		1,999,205		1,999,205
Skilz tech holding ltd	2022/2023	1,999,659		1,999,659		1,999,659
Mary njere limited	2022/2023	219,480		219,480		-
Mary njere limited	2022/2023	2,498,622		2,498,622	2,300,805	197,817
Stephkar limited	2022/2023	4,994,838		4,994,838	4,994,838	-
Peeves supplier limited	2022/2023	3,998,476		3,998,476	3,998,476	-
Gramic ventures	2022/2023	1,999,042		1,999,042	1,999,042	-
Samuel kihubo kinini	18/19 & 19/20	800,000	560,000	-	560,000	-
Margaret wangechi wanjohi	18/19 & 19/20	1,600,000	1,600,000	-	1,600,000	-
Samson kibe gititu	18/19 & 19/20	950,000	475,000	-	475,000	-
Mary njeri gitahi	18/19 & 19/20	550,000	385,000	-	385,000	-
Francis mwangi karinge	18/19 & 19/20	1,200,000	1,200,000	-	1,200,000	-
Esther wanjiru ng'ang'a	18/19 & 19/20	1,000,000	1,000,000	-		1,000,000
Benson ruhi kanyi	2020/2021	1,000,000	700,000	-	700,000	-
Richard mwangi kariuki	2020/2021	500,000	250,000	-	250,000	-
Jane wambui kimani	2020/2021	680,000	340,000	-	340,000	-
Joseph wainaina njoroge	2020/2021	300,000	300,000	-	90,000	210,000
Daniel gitogo mukono	2021/2022	570,000	570,000	-		570,000
Grace wangechi michwe	2021/2022	1,998,000	1,998,000	-	599,400	1,398,600
Elizabeth mukuhi njauze	2021/2022	300,000	300,000	-	90,000	210,000
Ndung'u kimani njoroge	2021/2022	4,300,000	4,300,000	-		4,300,000
Susan wairimu gachango	18/19 & 19/20	23,000	23,000	-		23,000
Zacharia githuku mucheru	18/19 & 19/20	29,000	29,000	-		29,000
Catherine wambui mungai	18/19 & 19/20	23,000	23,000	-		23,000
Kangethe nganga	18/19 & 19/20	69,000	69,000	-		69,000

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Ellijah wainaina mbuthia	18/19 & 19/20	73,000	73,000	-		73,000
John maina mwangi	18/19 & 19/20	400,000	200,000	-	200,000	-
Teresia wairega waikonya	18/19 & 19/20	30,500	30,500	-		30,500
Geoffrey mbota mucheru	18/19 & 19/20	89,000	89,000	-		89,000
Joseph maina waweru	2020/2021	450,000	450,000	-	450,000	-
Muchiri wanyeki muchiri	2020/2021	1,000,000	1,000,000	-		1,000,000
Arch consortium limited	04/05/2024	1,999,000		1,999,000		1,999,000
Dax movers	29/04/2024	2,474,686		2,474,686		2,474,686
Gaslene general merchants	29/05/2024	999,457		999,457		999,457
Still waters investment limited	24/05/2024	1,999,500		1,999,500		1,999,500
Peter wanyoike	06/05/2024	900,000		900,000		900,000
Stephen mwangi wachira	25/06/2024	700,000		700,000		700,000
Lucy njeri karanja	25/06/2024	400,000		400,000		400,000
Samson waweru njora	25/06/2024	900,000		900,000		900,000
Naftary chege gicheha	23/03/2024	400,000		400,000		400,000
Rahab w wanjiru githinji-	23/03/2024	1,000,000		1,000,000		1,000,000
Samuel gachanja kinyanjui	23/04/2024	500,000		500,000		500,000
James mbogoro wainaina	25/06/2024	400,000		400,000		400,000
Kahindo ruro	25/06/2024	700,000		700,000		700,000
Johana njenga githu	25/06/2024	700,000		700,000		700,000
Simon njoroge mwangi	25/06/2024	300,000		300,000		300,000
Margret wanjiru nginya	25/06/2024	400,000		400,000		400,000
Francis mungai karanja	25/06/2024	150,000		150,000		150,000
Simon ngondi njenga	25/06/2024	800,000		800,000		800,000
Peter wanyoike	2023-24	900,000		900,000		900,000

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Joseph matindi maina	15/04/2024	1,000,000		1,000,000		1,000,000
Simon njoroge githua	2023-2024	700,000		700,000		700,000
Simon karitu	13/10/2023	700,000		700,000		700,000
Wangui mwai mugi	25/06/2024	800,000		800,000		800,000
John muigai njibia	23/03/2024	650,000		650,000		650,000
Nahashon njagi irungu	25/06/2024	700,000		700,000		700,000
Mbae		75,000		75,000		75,000
James mwenda mwaura	25/06/2024	700,000		700,000		700,000
Anthony njoroge kamanu	25/06/2025	300,000		300,000		300,000
Ihate mukure	25/06/2025	225,000		225,000		225,000
Evanson muiruri waitthaka		324,000		324,000		324,000
Joseph kuria kimani	25/06/2024	25,000		25,000		25,000
Mary wanjiku karanja		200,000		200,000		200,000
Henry njoroge		400,000		400,000		400,000
Bernard wanjohi muruga		700,000		700,000		700,000
Joseph wainaina njoroge		210,000		210,000		210,000
Tabitha njambi mungai	18/06/2024	300,000		300,000		300,000
Moonlink consortium limited	30/04/2024	2,999,346		2,999,346		2,999,346
Lejojo investments limited	30/04/2024	1,999,500		1,999,500		1,999,500
Samtash limited company	30/04/2024	1,499,436		1,499,436		1,499,436
Diahlyne enterprises	31/05/2024	2,499,750		2,499,750		2,499,750
Moonlink consortium limited	20/06/2024	996,999		996,999		996,999
Mary njere limited	31/05/2024	175,000		175,000		175,000
Fremom company ltd	05/06/2024	499,919		499,919		499,919

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Sonic construction ltd	27/5/2024	2,999,215		2,999,215		2,999,215
Transport, energy and public works						-
Miwanjos company limited	2022/2023	999,212		999,212		999,212
Kibson general merchants	2022/2023	999,983		999,983		999,983
Juba concrete and steel engineering limited	2022/2023	1,198,148		1,198,148		1,198,148
Royal daughters limited	2022/2023	1,199,256		1,199,256	1,199,256	-
Stadmar construction limited	2022/2023	1,448,217		1,448,217	1,448,217	-
Kester construction co limited	2022/2023	1,499,258		1,499,258		1,499,258
Stephkar limited	2022/2023	1,499,675		1,499,675		1,499,675
Leipen ventures limited	2022/2023	1,999,435		1,999,435		1,999,435
Jomafic construction co limited	2022/2023	2,099,109		2,099,109		2,099,109
Mother nature limited	2022/2023	2,431,000		2,431,000		2,431,000
Naftajia enterprises limited	2022/2023	2,499,522		2,499,522	2,499,522	-
Zeko company limited	2022/2023	2,692,758		2,692,758		2,692,758
Auntie hannah limited	2022/2023	2,999,157		2,999,157	2,999,157	-
Ryret limited	2022/2023	2,999,310		2,999,310	2,999,310	-
Stillwater investments limited	2022/2023	2,999,596		2,999,596	2,999,596	-
Silverking investments limited	2022/2023	3,099,350		3,099,350		3,099,350
Zachmes enterprises limited	2022/2023	3,599,562		3,599,562	3,599,562	-
Bluedon ventures limited	2022/2023	3,773,036		3,773,036	3,773,036	-
Rowanjo general merchants supplies limited	2022/2023	3,997,543		3,997,543		3,997,543
Sammir ventures limited	2022/2023	3,997,801		3,997,801		3,997,801
Oak valley enterprises	2022/2023	3,999,073		3,999,073		3,999,073
Njugane investments limited	2022/2023	3,999,485		3,999,485		3,999,485
Vashern limited	2022/2023	4,284,258		4,284,258	4,284,258	-
Robkam building and construction limited	2022/2023	4,578,543		4,578,543		4,578,543
Merich international limited	2022/2023	4,824,664		4,824,664		4,824,664

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Tri end enterprises (road work)	2013/2014	409,600	409,600			409,600
Tri end enterprises (road work)	2013/2014	307,200	307,200			307,200
Stelny enterprises ltd (road work)	2014/2015	797,211	797,211			797,211
Foundland construction company (road work)	2013/2014	915,200	915,200			915,200
Foundland construction company (road work)	2013/2014	505,600	505,600			505,600
Lexcon civil contractors culverts works (road improvement)	2016/2017	1,628,872	1,628,872			1,628,872
Fountain solutions (grading and graveling)	2016/2017	1,795,815	1,795,815		1,795,815	-
Dafred kenya ltd (gravel patching)	2016/2017	997,300	997,300			997,300
Simon chege ruku (road work)	2013/2014	307,200	307,200			307,200
Munjiru enterprises ltd (road work)	2013/2014	268,800	268,800			268,800
Penta farm trading (road work)	2013/2014	160,000	160,000			160,000
Vijino enterprises (road work)	2013/2014	25,600	25,600			25,600
Vijino enterprises (road work)	2013/2014	1,117,600	1,117,600			1,117,600
Joseph kahihu (road work)	2013/2014	268,800	268,800			268,800
Cenrift cons (road work)	2014/2015	576,000	576,000			576,000
Mt moriah co ltd (road work)	2013/2014	136,000	136,000			136,000
Wanya construction co (road work)	2013/2014	318,000	318,000			318,000
Jacksipho co ltd (road work)	2013/2014	230,400	230,400		230,400	-
Jacksipho co ltd (road work)	2013/2014	403,200	403,200			403,200
Top performance international (road work)	2013/2014	2,920,000	2,920,000			2,920,000
Samson w mwaara (road work)	2013/2014	1,152,000	1,152,000			1,152,000
Samson w mwaara (road work)	2013/2014	716,800	716,800			716,800
Cifra contractors (road work)	2014/2015	303,600	303,600			303,600
Ascom network ltd (wagathuru bridge)	2016/2017	2,873,605	2,873,605			2,873,605

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Ava company ltd	2016/2017	2,890,000	2,890,000			2,890,000
Kamelyte properties & general company	2016/2017	576,000	576,000			576,000
Kamelyte properties & general company	2013/2014	1,267,200	1,267,200			1,267,200
Anga bewan (road work)	2014/2015	924,000	924,000			924,000
Framu contractors (road work)	2014/2015	530,000	530,000			530,000
Framu contractors (road work)	2014/2015	75,000	75,000			75,000
Nyonjoro ea ltd (road work)	2013/2014	1,612,800	1,612,800		1,612,800	-
Nyonjoro ea ltd (road work)	2013/2014	204,800	204,800			204,800
Nyonjoro ea ltd (road work)	2013/2014	611,400	611,400			611,400
Coastal kenya enterprises (road work)	2013/2014	1,211,500	1,211,500			1,211,500
Coastal kenya enterprises (road work)	2013/2014	695,200	695,200			695,200
Coastal kenya enterprises (road work)	2013/2014	540,000	540,000			540,000
Coastal kenya enterprises (road work)	2013/2014	135,000	135,000			135,000
Coastal kenya enterprises (road work)	2013/2014	640,000	640,000			640,000
Coastal kenya enterprises (road work)	2013/2014	190,000	190,000			190,000
Norah m'ibone gishangi (road work)	2013/2014	159,000	159,000			159,000
Colti construction (road work)	2013/2014	201,600	201,600			201,600
Vineyard holdings ltd (road work)	2013/2014	920,000	920,000			920,000
Danja builders & civil eng (road work)	2014/2015	591,000	591,000			591,000
Metro contractors (road work)	2014/2015	210,500	210,500			210,500
Dorak co ltd (road work)	2014/2015	1,000,000	1,000,000			1,000,000

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Dorak co ltd (road work)	2014/2015	1,024,580	1,024,580			1,024,580
James waitthaka (road work)	2013/2014	13,500	13,500			13,500
Doch co ltd (road work)	2013/2014	360,000	360,000			360,000
George mungai mbugua (road work)	2013/2014	568,800	568,800			568,800
George mungai mbugua (road work)	2013/2014	568,800	568,800			568,800
Iota excavators (road work)	2013/2014	505,600	505,600			505,600
Iota excavators (road work)	2013/2014	360,000	360,000			360,000
Iota excavators (road work)	2013/2014	360,000	360,000			360,000
Jentex enterprises ltd (road work)	2013/2014	360,000	360,000			360,000
Agricultural mechanisation station (road work)	2013/2014	184,828	184,828			184,828
Ministry of agriculture ,livestock and fisheries (road work)	2013/2014	211,232	211,232			211,232
Paul kababii (road work)	2013/2014	84,000	84,000			84,000
Path way co ltd (road work)	2013/2014	457,600	457,600			457,600
Remerge contractors ltd (road work)	2013/2014	135,000	135,000			135,000
Reliable concrete works (road work)	2013/2014	150,000	150,000			150,000
Reliable concrete works (road work)	2013/2014	664,000	664,000			664,000
Roch mamet (road work)	2013/2014	230,400	230,400			230,400
Roch mamet (road work)	2013/2014	268,800	268,800			268,800
Roch mamet (road work)	2013/2014	201,600	201,600			201,600
Simon kariuki gachie (road work)	2013/2014	151,200	151,200			151,200
Stephen mwangi (road work)	2013/2014	230,400	230,400			230,400
Samuel chege (road work)	2013/2014	20,000	20,000			20,000
Ten fold ltd (road work)	2013/2014	270,000	270,000			270,000
Votex ltd (road work)	2013/2014	460,800	460,800			460,800

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Votex ltd (road work)	2013/2014	614,400	614,400			614,400
Randunya enterprises	2013/2014	534,000	534,000		534,000	-
Wilsonmwaura k (road work)	2013/2014	230,400	230,400			230,400
Eliud nyogoro nduati (road work)	2013/2014	910,000	910,000			910,000
Joseph karuri (road work)	2013/2014	28,500	28,500			28,500
James kibicho (road work)	2013/2014	716,800	716,800			716,800
Anchor plans ltd (road work)	2013/2014	96,360	96,360			96,360
Anchor plans ltd (road work)	2013/2014	78,840	78,840			78,840
Anchor plans ltd (road work)	2013/2014	83,220	83,220			83,220
Anchor plans ltd (road work)	2013/2014	100,740	100,740			100,740
Anchor plans ltd (road work)	2013/2014	199,290	199,290			199,290
Anchor plans ltd (road work)	2013/2014	156,585	156,585			156,585
Anchor plans ltd (road work)	2013/2014	168,630	168,630			168,630
Samual njatha wathuko (road work)	2013/2014	66,000	66,000			66,000
Zaina building construction	2016/2017	722,413	722,413			722,413
Zaina building construction	2015/2016	3,414,535	3,414,535		3,414,535	0
Zaina building construction	2015/2016	2,796,122	2,796,122		2,796,122	-
Zaina building construction	2016/2017	2,633,142	2,633,142		2,633,142	-
Zaina building construction	2017/2018	1,120,635	1,120,635			1,120,635
Teko building construction	2016/2017	3,883,693	3,883,693		3,883,693	0
Teko building construction	2016/2017	3,909,913	3,909,913		3,909,913	0
Stanely kamae ndarwa (road work)	2013/2014	201,600	201,600			201,600
Gladmos investment (k) ltd	2020/2021	1,999,997	1,999,997		1,969,996	30,001
El gibbor enterprises ltd	2020/2021	1,997,739	1,997,739			1,997,739
Violen enterprises	2020/2021	4,000,000	4,000,000		4,000,000	-
Past nine limited	2020/2021	4,000,000	4,000,000		4,000,000	-
Jodan construction co. Limited	2019/2020	999,640	999,640		999,640	-
Upperdam enterprises	2020/2021	2,997,288	2,997,288			2,997,288
Bullsons agency	2020/2021	2,370,858	2,370,858			2,370,858

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Chates investments ltd	2020/2021	1,968,203	1,968,203		1,968,203	-
Worcester engineering limited	2019/2020	1,374,500	1,374,500			1,374,500
Molly logistics	2020/2021	2,140,084	2,140,084			2,140,084
Fortunes (k) limited	2020/2021	997,050	997,050		997,050	-
Safeways international limited	2020/2021	3,238,529	3,238,529		495,079	2,743,450
Centrifi building and construction ltd	2019/2020	6,281,959	6,281,959		5,385,578	896,381
Centrifi building and construction ltd	2019/2020	19,761,170	19,761,170		601,490	19,159,680
Pitbul agencies limited	2020/2021	5,155,968	5,155,968			5,155,968
Pitbul agencies limited	2019/2020	5,000,064	5,000,064			5,000,064
Laschicas investment company limited	2019/2020	6,243,932	6,243,932			6,243,932
Robkam building contractors	2019/2020	5,095,743	5,095,743			5,095,743
Glare technologies ltd	2019/2020	2,187,329	2,187,329			2,187,329
Pinekone consultancy ltd	2020/2021	4,999,340	4,999,340		4,969,340	30,000
Mijash company ltd	2020/2021	2,998,970	2,998,970			2,998,970
Pinekone consultancy ltd	2020/2021	1,498,950	1,498,950			1,498,950
Sedroh limited	2020/2021	4,991,500	4,991,500		4,961,500	30,000
Mega rock company ltd	2020/2021	1,497,120	1,497,120			1,497,120
Keshosh contractors ltd	2020/2021	4,991,150	4,991,150		4,961,150	30,000
Edadel enterprises	2020/2021	1,492,330	1,492,330		1,492,330	-
Genika ventures	2020/2021	2,598,905	2,598,905		2,568,905	30,000
Juba concrete & steel engineering jse) ltd	2019/2020	2,994,004	2,994,004		2,994,004	-
Robkam building and construction limited		4,578,543	4,578,543			4,578,543
Worcester engineering ltd	2019/2020	1,299,550	1,299,550			1,299,550
Brapes consultancy	2020/2021	5,000,000	5,000,000		4,960,900	39,100
Nephy company limited	2020/2021	349,984	349,984			349,984
Wanyongambu ventures co ltd	2020/2021	349,067	349,067			349,067

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Zaago construction ltd	2020/2021	700,000	700,000		700,000	-
Joyma enterprises limited	2021/2022	3,499,083	3,499,083		3,469,083	30,000
Wakara general merchants ltd	2021/2022	499,406	499,406		499,406	-
Kanjumiti contractors ltd	2021/2022	1,461,008	1,461,008		1,461,008	-
Tearmark investment limited	2021/2022	3,997,025	3,997,025		3,967,025	30,000
Concure works limited	2021/2022	4,498,109	4,498,109		4,438,109	60,000
Beatus investments limited	2021/2022	2,998,000	2,998,000		2,998,000	-
Dax movers limited	2021/2022	3,794,664	3,794,664		3,764,664	30,000
Emystems limited	2021/2022	2,995,715	2,995,715		2,965,715	30,000
Jokwasa achievers company limited	2021/2022	2,698,112	2,698,112		2,668,112	30,000
Ryan key limited	2021/2022	3,498,096	3,498,096			3,498,096
Jokaka company limited	2021/2022	2,999,998	2,999,998		2,969,998	30,000
Everly company limited	2021/2022	3,975,760	3,975,760		3,945,760	30,000
Emystems ltd	2021/2022	3,994,620	3,994,620		3,994,620	-
Philed wells limited	2021/2022	2,987,875	2,987,875		2,957,875	30,000
Joyma enterprises limited	2021/2022	2,599,491	2,599,491		2,569,491	30,000
Emista company limited	2021/2022	4,999,441	4,999,441		4,939,440	60,001
Vijay limited	2021/2022	2,899,952	2,899,952		2,869,952	30,000
Lettap enterprises ltd	2021/2022	3,279,970	3,279,970		3,249,970	30,000
Dax movers ltd	2021/2022	2,799,999	2,799,999		2,769,999	30,000
Pinekone consultancy ltd	2021/2022	2,989,200	2,989,200			2,989,200
Concure works ltd	2021/2022	3,498,754	3,498,754		3,498,754	-
Slick services ltd	2021/2022	4,995,088	4,995,088		4,995,088	-
Denfraj buildings constructions and suppliers ltd	2021/2022	1,299,852	1,299,852		1,269,852	30,000
Mukange enterprises limited	2021/2022	3,999,937	3,999,937		3,969,937	30,000
Wamugis holdings limited	2021/2022	2,999,850	2,999,850		2,969,850	30,000
Sance limited	2021/2022	4,950,000	4,950,000		4,950,000	-
Jaynacy solutions limited	2021/2022	374,204	374,204		374,204	-
Freeway general supplies ltd	2021/2022	4,992,490	4,992,490		4,932,490	60,000
Bertricon investments limited	2021/2022	999,987	999,987			999,987

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Vijay limited	2021/2022	3,999,016	3,999,016		3,969,016	30,000
Delve holdings limited	2021/2022	3,499,140	3,499,140			3,499,140
Shore port limited	2021/2022	4,495,268	4,495,268		4,495,268	-
Jewaru limited	2021/2022	1,799,039	1,799,039		1,799,039	-
Fortunate den enterprises limited	2021/2022	4,995,765	4,995,765		2,599,525	2,396,240
Robkom contractors limited	2021/2022	2,998,324	2,998,324		2,968,324	30,000
Vladken contractors ltd	2021/2022	802,000	802,000			802,000
Mintomax holdings ltd	2021/2022	3,995,384	3,995,384		3,965,384	30,000
Wakara general merchants ltd	2021/2022	499,405	499,405			499,405
Pemiya supplies limited	2021/2022	499,457	499,457			499,457
Leasher portholdings ltd	2021/2022	3,992,000	3,992,000			3,992,000
3965120	2021/2022	3,995,120	3,995,120			3,995,120
Malthama limited	2021/2022	3,593,855	3,593,855			3,593,855
Nyamugi construction ltd	2021/2022	3,928,426	3,928,426			3,928,426
Ceanmi merchants	2021/2022	2,999,595	2,999,595			2,999,595
Legend trading company ltd	2021/2022	4,849,831	4,849,831		4,748,235	101,596
Shore rays kenya limited	2021/2022	3,997,002	3,997,002		3,937,002	60,000
Kahen construction limited	2021/2022	1,999,800	1,999,800		1,999,800	-
Amazon general merchants limited	2021/2022	4,499,448	4,499,448		4,469,448	30,000
Gasheri enterprises limited	2021/2022	1,496,233	1,496,233		1,496,233	-
Mother nature limited	2020/2021	1,210,638	1,210,638		1,210,638	-
Thika motor dealers	2019/2020	453,582	453,582			453,582
Nephy company limited	2021/2022	499,966	499,966			499,966
Jokwasa achievers company limited	2021/2022	4,497,540	4,497,540		4,497,540	-
De kweriz	2021/2022	2,999,919	2,999,919		2,939,919	60,000
Malthama limited	2021/2022	3,990,500	3,990,500			3,990,500
Pureplus solutions ltd	2021/2022	4,992,300	4,992,300		4,992,300	-
Jamelia j kenya limited	2020/2021	1,299,700	1,299,700		1,279,700	20,000
Safeways international ltd	2019/2020	3,399,107	2,860,028		2,860,028	-
Kunene construction company ltd	2019/2020	349,460	349,460		349,460	-
Brothernga general merchants	2019/2020	349,200	349,200		349,200	-

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Delta star logistics ltd	21/5/24	799,617		799,617	Nil	799,617
Zorlu enterprises ltd	21/5/2024	2,499,962		2,499,962	Nil	2,499,962
Milken africa ltd	20/9/23	1,890,000		1,890,000	Nil	1,890,000
Mother nature ltd	15/12/23	2,996,250		2,996,250	Nil	2,996,250
Queth technologies	07/03/2023	2,500,000		2,500,000	Nil	2,500,000
Chanja earth works limited	31/5/2024	1,900,000		1,900,000	Nil	1,900,000
Hyne enterprises	31/6/2024	1,373,016		1,373,016	Nil	1,373,016
Starmax international	03/04/2024	699,710		699,710	Nil	699,710
Zorlu enterprises ltd	31/5/2024	499,990		499,990	Nil	499,990
Bridges promotions limited	18/4/24	8,021,107		8,021,107	Nil	8,021,107
Sun plash investments	15/9/23	1,500,000		1,500,000	Nil	1,500,000
Zorlu enterprises limited	15/9/23	1,500,000		1,500,000	Nil	1,500,000
Plain star supplies ltd	28/6/2024	1,165,000		1,165,000	Nil	1,165,000
Zorlu enterprises limited	28/6/2024	2,000,000		2,000,000	Nil	2,000,000
Insid2 engineering co. Limited	28/6/2024	1,555,000		1,555,000	Nil	1,555,000
Milken africa limited	28/6/2024	2,000,000		2,000,000	Nil	2,000,000
Zorlu enterprises limited	28/6/2024	1,270,000		1,270,000	Nil	1,270,000
Insid2 engineering co. Limited	28/6/2024	1,865,000		1,865,000	Nil	1,865,000
Milken africa limited	28/6/2024	248,400		248,400	Nil	248,400
Sun plash investments	28/6/2024	300,000		300,000	Nil	300,000
Sun plash investments	28/6/2024	300,000		300,000	Nil	300,000
Mother nature limited	28/6/2024	999,600		999,600	Nil	999,600
Mother nature limited	28/6/2024	1,999,400		1,999,400	Nil	1,999,400
Mother nature limited	24/4/2024	1,224,000		1,224,000	Nil	1,224,000
Plain star supplies ltd	31/01/2024	1,000,000		1,000,000	Nil	1,000,000
Zorlu enterprises limited	28/6/2024	2,000,000		2,000,000	Nil	2,000,000
Jisaco enterprises	31/5/24	2,199,326		2,199,326	Nil	2,199,326
Hardsky limited	31/5/2024	3,995,168		3,995,168	Nil	3,995,168
Vier construction limited	05/08/2024	2,098,217		2,098,217	Nil	2,098,217
Diahlyne enterprises	31/5/2024	1,996,252		1,996,252	Nil	1,996,252
Mervin investment limited	31/5/2024	1,995,245		1,995,245	Nil	1,995,245

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Nephy company limited	31/5/2024	2,198,808		2,198,808	Nil	2,198,808
Sky active investment limited	31/5/2024	3,999,327		3,999,327	Nil	3,999,327
Frapert construction co ltd	31/5/2024	1,499,777		1,499,777	Nil	1,499,777
Oak valley enterprises	31/5/2024	1,499,850		1,499,850	Nil	1,499,850
County secretary and governance						
Powerpoint cyber solutions limited	04/02/2024	2,394,153		2,394,153	-	2,394,153
Sonic construction limited	05/09/2024	527,372		527,372	-	527,372
Public administration and ict						-
Exclusive general merchants	14/06/2022	999,969	999,969		999,969	-
Exclusive general merchants	13/06/2024	3,997,451		3,997,451	-	3,997,451
Deco	23/06/2022	499,960	499,960		499,960	-
Sub total		1,313,259,477	694,700,698	562,610,826	416,953,132	840,358,391
Supply of goods						
Lands, housing & physical planning						
Geiod technologies ltd	2022/2023	3,670,000		3,670,000	3,670,000	-
Artrium designers limited	2022/2023	1,290,000		1,290,000	1,290,000	-
Lameskid investment limited	20/6/2022	149,930	149,930		149,930	-
Dax movers	30/6/2022	149,650	149,650		149,650	-
Oaker services limited	15/03/2022	3,958,426	3,958,426		-	3,958,426
Akaamwesi investments	2019/2020	306,800	306,800		-	306,800
Everly company	2019/2020	442,000	442,000		442,000	-
Nyahururu service station	2016/2017	1,172,000	1,172,000		1,172,000	-
Vetoram investment	06/06/2024	2,496,320		2,496,320		2,496,320
Sacheso venturres	16/01/2024	425,000		425,000		425,000
Maya fashions	06/06/2024	1,699,950		1,699,950		1,699,950
Powerpoint cyber solutions ltd	16/01/2024	95,000		95,000		95,000
Madini safi enterprises	17/05/2024	341,000		341,000		341,000
Dytodown printers and suppliers limited	16/01/2024	764,900		764,900		764,900
Commorant investment ltd	31/05/2024	1,599,985		1,599,985		1,599,985
Hangi investments limited	03/06/2024	501,800		501,800		501,800

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Quantaplains stationery	27/05/2024	303,048		303,048		303,048
Kanjumiti constractors ltd	05/07/2024	499,900		499,900		499,900
Vitylse investments	30/5/2024	149,950		149,950		149,950
Youth sports, gender & social services						-
Sharshar enterprises	2022/2023	999,800		999,800		999,800
Offlink solutions limited	2022/2023	1,999,000		1,999,000		1,999,000
Riverbird limited	2022/2023	2,999,000		2,999,000		2,999,000
Antrase general ltd	Fy2020/21	396,000	396,000		396,000	-
Cizzcust limited	Fy2020/21	1,492,000	1,492,000		-	1,492,000
Lubanzi company	Fy2021/22	500,000	500,000		500,000	-
Antrase general ltd	Fy2020/21	345,000	345,000		345,000	-
Mutirithia enterprises limited	Fy2020/21	499,500	499,500		-	499,500
Eppitome investors limited	Fy2020/21	799,705	799,705		-	799,705
Singamon investment	Fy2021/22	1,499,999	1,499,999		1,499,999	-
Moelleux designs	Fy2021/22	499,900	499,900		499,900	-
Contentions solution	Fy2021/22	1,499,500	1,499,500		-	1,499,500
Antrase general limited	Fy2020/21	147,300	147,300		147,300	-
Nation media group	Fy2021/22	142,680	142,680		-	142,680
Georgal technical	Fy2020/21	1,250,000	1,250,000		1,250,000	-
Bethda construction ltd	Fy2020/21	999,992	999,992		999,992	-
Hamstald enterprises limited	Fy2021/22	399,960	399,960		-	399,960
Jungle expeditions enterprises limited	Fy2021/22	999,900	999,900		-	999,900
Madini safi enterprises	Fy2021/22	1,006,824	1,006,824		-	1,006,824
Facenet general enterprises limited	Fy2021/22	2,999,800	2,999,800		-	2,999,800
Simlion ventures limited	Fy2021/22	1,950,000	1,950,000		-	1,950,000
Hyper iconic suppliers	Fy2021/22	1,898,000	1,898,000		-	1,898,000
Buldwick contractors limited	Fy2021/22	900,000	900,000		-	900,000
Commorant investment limited	Fy2021/22	1,999,999	1,999,999		-	1,999,999
Genika ventures	Fy2021/22	1,999,560	1,999,560		1,999,560	-

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Domna company limited	Fy2021/22	1,999,990	1,999,990	-	-	1,999,990
Lettap development company	Fy2021/22	2,997,500	2,997,500	-	2,997,500	-
Midglang farm limited	Fy2021/22	1,798,900	1,798,900	-	-	1,798,900
Breshan	Fy2020/21	2,398,700	2,398,700	-	2,398,700	-
M/s synex limited	04/03/2024	784,400	-	784,400	Nil	784,400
M/s jimatb agencies limited	05/06/2024	4,272,840	-	4,272,840	Nil	4,272,840
M/s first choice merchants limited	04/12/2024	739,230	-	739,230	Nil	739,230
M/s jopermu enterprises limited	05/02/2024	1,693,930	-	1,693,930	Nil	1,693,930
M/s neckra company limited	15/05/2024	499,980	-	499,980	Nil	499,980
M/s anepaat enterprises	30/04/2024	1,157,200	-	1,157,200	Nil	1,157,200
M/s essy mumby limited	21/05/2024	594,900	-	594,900	Nil	594,900
M/s rimwat holdings limited	06/05/2024	2,991,800	-	2,991,800	Nil	2,991,800
M/s varto enterprises	28/05/2024	149,900	-	149,900	Nil	149,900
M/s swapstar limited	06/10/2024	1,999,800	-	1,999,800	Nil	1,999,800
M/s biggy besha company ltd	06/04/2024	473,000	-	473,000	Nil	473,000
M/s auntie hannah limited	03/12/2024	765,970	-	765,970	Nil	765,970
Transport, energy and public works						-
Thika motor dealers	2022/2023	1,961,532	-	1,961,532	-	1,961,532
Offlink solutions limited	2022/2023	2,999,000	-	2,999,000	-	2,999,000
Embex supplies limited	2022/2023	799,900	-	799,900	-	799,900
Jomwamu enterprises limited	2022/2023	2,699,675	-	2,699,675	-	-
Isuzu east africa limited	06/06/2022	12,300,000	12,300,000	-	-	12,300,000
Ceanmi merchants	03/11/2022	2,994,000	2,994,000	-	2,994,000	-
Floy limited	31/5/2024	1,599,209	-	1,599,209	Nil	1,599,209
Shar shar enterprises	04/10/2024	1,169,990	-	1,169,990	Nil	1,169,990
Bluedon ventures limited	31/5/2024	3,000,000	-	3,000,000	Nil	3,000,000
Gatheru ventures	31/5/2024	2,000,000	-	2,000,000	Nil	2,000,000
Tearmark limited	31/5/2024	2,999,692	-	2,999,692	Nil	2,999,692
Anko eli kenya ltd	31/5/2024	1,731,900	-	1,731,900	Nil	1,731,900
Phofrwa ventures	22/5/2024	1,799,400	-	1,799,400	Nil	1,799,400
Frion solutions	05/10/2024	299,990	-	299,990	Nil	299,990

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Linear development ltd	14/3/2024	2,999,520		2,999,520	Nil	2,999,520
Gjossec ltd	31/5/2024	2,999,972		2,999,972	Nil	2,999,972
Agriculture, livestock and fisheries						-
Gewills construction and technology	30/06/2023	2,399,825		2,399,825		2,399,825
Hillfrost company limited	30/06/2023	2,498,000		2,498,000		2,498,000
Elhana gifted hands	2020/2021	2,234,904	2,234,904		-	2,234,904
Marvel rocks enterprises limited	2021/2022	1,998,800	1,998,800		1,999,800	- 1,000
Madini safi enterprises	2021/2022	686,555	686,555		-	686,555
Banca enterprises	2021/2022	400,902	400,902		400,902	-
Kanjumiti contractors	2021/2022	137,586	137,586		137,586	-
Kagric	2021/2022	1,200,000	1,200,000		-	1,200,000
Ngemovy enterprises	2021/2022	399,999	399,999		399,999	-
Lierbolive ent	2021/2022	1,000,000	1,000,000		-	1,000,000
Frapert construction co. Ltd	2021/2022	939,510	939,510		-	939,510
Toyota kenya	2021/2022	945,930	945,930		-	945,930
Clear crystal kinangop ent	2021/2022	999,999	999,999		-	999,999
Liwaki enterprise	2021/2022	1,300,000	1,300,000		1,300,000	-
Kenya vet.vaccine prod.	2021/2022	1,903,200	1,903,200		-	1,903,200
Phenkan investments	2021/2022	199,500	199,500		-	199,500
Somafa investment	2021/2022	1,186,025	1,186,025		-	1,186,025
Kagric	2021/2022	1,300,000	1,300,000		-	1,300,000
Exclusive gen. Merchants	2021/2022	249,000	249,000		-	249,000
Squarecom ltd	2021/2022	1,996,601	1,996,601		-	1,996,601
Synex limited	14/5/2024	499,575		499,575	-	499,575
Wakahii garage	21/5/2024	921,550		921,550	-	921,550
Denfraj building contractors	20/5/2024	999,555		999,555	-	999,555
Smart demo construction company ltd	06/05/2024	499,840		499,840	-	499,840
Fifa holdings	06/06/2024	1,500,000		1,500,000	-	1,500,000

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Berwin general supplies	17/5/2024	553,000		553,000	-	553,000
Puwan investment	24/5/2024	1,997,744		1,997,744	-	1,997,744
Jimtab agencies ltd	23/5/2024	995,200		995,200	-	995,200
Samtash ltd	28/5/2024	1,699,700		1,699,700	-	1,699,700
Monrich company ltd	23/5/2024	1,499,556		1,499,556	-	1,499,556
Kenwiz global limited	05/06/2024	497,900		497,900	-	497,900
Dual wits co ltd	05/07/2024	1,968,750		1,968,750	-	1,968,750
Kenya seed co	22/5/2024	999,600		999,600	-	999,600
Wilter construction ltd	23/5/2024	499,960		499,960	-	499,960
Jameila j kenya ltd	26/5/2024	1,999,916		1,999,916	-	1,999,916
Teenju enterprises	26/4/2024	2,499,750		2,499,750	-	2,499,750
Essymumby	27/5/2024	3,680,000		3,680,000	-	3,680,000
Alina brown enterprice	26/4/2024	599,966		599,966	-	599,966
Sherlyn holdings ltd	05/10/2024	699,800		699,800	-	699,800
Vitalyse investment	29/5/2024	490,000		490,000	-	490,000
Phenkan investments ltd	29/4/2024	4,414,210		4,414,210	-	4,414,210
River bird ltd	21/5/2024	999,000		999,000	-	999,000
Vitalyse investment	06/05/2024	849,000		849,000	-	849,000
Glosec services ltd	05/03/2024	499,900		499,900	-	499,900
Wangwachi enterprise suppliers	05/08/2024	1,998,500		1,998,500	-	1,998,500
County secretary and governance						-
Gewils construction &te	2022/2023			199,985		199,985
Bubbs ventures limited	2022/2023			700,000		700,000
Lameskid investment	2021/2022	300,000	300,000		-	300,000
Lizzby enterprises	2021/2022	378,362	378,362		-	378,362
Madini safi enterprises	2021/2022	589,776	589,776		-	589,776
New leaf general	2021/2022	736,086	736,086		-	736,086
Rowcy investments	2021/2022	834,362	834,362		-	834,362
Fadram enterprises	2021/2022	400,000	400,000		-	400,000
Tepercen investment	2021/2022	801,250	801,250		801,250	-
Cerewa investments	2021/2022	997,070	997,070		997,070	-

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Jaro holdings limited	2019/2020	247,000	247,000		247,000	-
Joban investment limited	2019/2020	349,834	349,834			349,834
Kinyawa builders and suppliers limited	2019/2020	349,786	349,786		349,786	-
Earthline ventures		2,214,440	2,214,440			2,214,440
Vladken contractors ltd	2020/2021	2,992,500	2,992,500			2,992,500
Mother nature limited	2020/2021	2,919,631	2,919,631		2,335,945	583,686
Caezerentric limited	2020/2021	410,650	410,650			410,650
Riverbird limited	2020/2021	1,500,000	1,500,000			1,500,000
Riverbird limited	2020/20221	1,137,240	1,137,240			1,137,240
Riverbird limited	2020/2021	364,532	364,532		364,532	-
Riverbird limited	2021/2022	2,406,039	2,406,039			2,406,039
Shore rays kenya limited	22/4/2024	799,670		799,670	Nil	799,670
Teshuvah ventures ltd	03/03/2024	1,999,914		1,999,914	Nil	1,999,914
Dyel construction ltd	30/5/24	4,899,146		4,899,146	Nil	4,899,146
Kinangop everbest supplies		2,299,760		2,299,760	Nil	2,299,760
Charlupery enterprise ltd	31/5/2024	1,999,881		1,999,881	Nil	1,999,881
Kenya power		407,964		407,964	Nil	407,964
Legend trading company	21/3/2024	4,299,080		4,299,080	Nil	4,299,080
Uppertay company ltd	29/5/2024	499,717		499,717	Nil	499,717
Kianjaro rangers ltd	31/5/24	399,213		399,213	Nil	399,213
Kenya power		3,000,000		3,000,000	Nil	3,000,000
Jopermu enterprises ltd	06/12/2024	1,199,729		1,199,729	Nil	1,199,729
Projei contractors ltd	04/04/2024	2,996,658		2,996,658	Nil	2,996,658
Gratapal investment ltd	06/03/2024	348,571		348,571	Nil	348,571
Feihab construction ltd	06/10/2024	4,995,008		4,995,008	Nil	4,995,008
Jaro holding ltd	06/04/2024	1,198,537		1,198,537	Nil	1,198,537
Johnapril logistics ltd	22/5/2024	2,199,310		2,199,310	Nil	2,199,310
Sonic construction ltd	13/6/2024	3,999,060		3,999,060	Nil	3,999,060
Sunplash investment ltd	08/08/2023	500,000		500,000	Nil	500,000
Maxxzone horizons ltd	06/06/2024	4,199,378		4,199,378	Nil	4,199,378

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Sumplash investment ltd	08/08/2023	1,345,000		1,345,000	Nil	1,345,000
Gewilis construction ltd	30/5/2024	1,999,108		1,999,108	Nil	1,999,108
Kew creations ltd	04/08/2024	4,198,075		4,198,075	Nil	4,198,075
Vatmax construction ltd	04/04/2024	2,980,486		2,980,486	Nil	2,980,486
Civitra company ltd	05/03/2024	4,999,320		4,999,320	Nil	4,999,320
Feihab construction ltd	21/6/2024	4,992,273		4,992,273	Nil	4,992,273
Klakes technologies	27/5/24	1,997,219		1,997,219	Nil	1,997,219
Sytan investment ltd	05/08/2024	3,196,547		3,196,547	Nil	3,196,547
Coherent traders ltd	31/5/2024	2,699,174		2,699,174	Nil	2,699,174
Compek supplies ltd	06/05/2026	2,178,875		2,178,875	Nil	2,178,875
Selasa ltd	06/05/2024	2,498,035		2,498,035	Nil	2,498,035
Oak valley enterprises	18/9/2023	1,677,000		1,677,000	Nil	1,677,000
Mistwood investments	17/6/2024	999,779		999,779	Nil	999,779
Ricksam investments	05/10/2024	1,498,688		1,498,688	Nil	1,498,688
Oak valley enterprises	15/9/23	1,292,200		1,292,200	Nil	1,292,200
Newfoiti company ltd	26/2/2024	3,998,432		3,998,432	Nil	3,998,432
Phenkan ltd	04/05/2024	4,498,965		4,498,965	Nil	4,498,965
Milken africa ltd	20/1/26	1,809,000		1,809,000	Nil	1,809,000
Chromawave enterprise ltd	07/03/2023	2,502,500		2,502,500	Nil	2,502,500
Gateweb express ltd	22/5/2024	3,993,035		3,993,035	Nil	3,993,035
Exclusive general merchants	06/05/2024	4,996,268		4,996,268	Nil	4,996,268
Sonic construction ltd	05/09/2024	9,983,143		9,983,143	Nil	9,983,143
Celen enterprises	06/10/2024	4,957,812		4,957,812	Nil	4,957,812
Oak valley enterprises	21/6/23	1,289,600		1,289,600	Nil	1,289,600
Dax movers ltd	22/5/24	3,999,204		3,999,204	Nil	3,999,204
Kirima massive technologies ltd	06/05/2024	2,199,828		2,199,828	Nil	2,199,828
Emux link solutions ltd	17/6/2024	1,199,935		1,199,935	Nil	1,199,935
Ruthwake enterprises ltd	06/06/2024	3,698,030		3,698,030	Nil	3,698,030
Delta star logistics ltd	20/6/2024	398,985		398,985	Nil	398,985
Powerpoint cyber solutions ltd	06/10/2024	1,799,946		1,799,946	Nil	1,799,946
Ngoroyo ventures ltd	15/2/24	2,399,300		2,399,300	Nil	2,399,300

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Chichiessy	2021/2022	300,000	300,000		269,860	30,140
Mfi	2021/2022	600,000	600,000		-	600,000
Avuity co ltd	21-may-21	3,999,999	3,999,999		-	3,999,999
Tiger fischr general merchants	20/5/2024	499,950		499,950	-	499,950
Mfi documents	31/5/2024	684,000		684,000	-	684,000
Mfi document solutions limited	24/04/2024	562,000		562,000	-	562,000
Public administration and ict						-
Daip enterprises	2022/2023	498,000		498,000		498,000
Gewils construction & technology	2022/2023	550,000		550,000		550,000
Saplan limited	2022/2023	1,049,000		1,049,000		1,049,000
Eliana gifted general supplies	20/06/2022	651,000	651,000		651,000	-
I t vision	23/06/2022	299,997	299,997		-	299,997
Naftajia enterprises	23/6/23	500,000	500,000		-	500,000
Saplan limited	30/5/2023	1,049,000	1,049,000		-	1,049,000
Globalinks enterprises limited	31/5/2024	1,145,400		1,145,400	-	1,145,400
Nys	05/09/2024	834,208		834,208	-	834,208
Finance and economic development						-
Ms lucuta traders	2014/2015	219,900	219,900		-	219,900
Ms jecwan enterprises	2014/2015	45,360	45,360		-	45,360
Ms gatheru ventures	2020/2021	118,000	118,000		-	118,000
Ms bethda construction limited (kdsp)	2021/2022	2,999,500	2,999,500		-	2,999,500
Ms dytondown	2021/2022	299,300	299,300		-	299,300
Ms mfi solutions	2021/2022	660,000	660,000		-	660,000
Ms mandso enterprises	2021/2022	106,200	106,200		-	106,200
Ms moonlink consortium	2021/2022	967,800	967,800		-	967,800
Ms tiremann ltd	2021/2022	150,000	150,000		-	150,000
Ms it visions (kdsp)	2021/2022	4,995,000	4,995,000		-	4,995,000
Lubern enterprises	04/06/2024	1,398,750		1,398,750	-	1,398,750
Zacrine company limited	22/03/2024	140,110		140,110	-	140,110
Iline graphics and printers	26/04/2024	549,000		549,000	-	549,000

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Mylesotech investments	24/06/2024	797,500		797,500	-	797,500
Mfi documents solutions limited	04/04/2024	98,600		98,600	-	98,600
Jinec ventures	29/05/2024	859,850		859,850	-	859,850
Youngline timber traders ltd	30/05/2024	1,099,890		1,099,890	-	1,099,890
Zacrine company limited	31/05/2024	672,090		672,090	-	672,090
Ms madini safi enterprises	2021/2022	226,800	226,800		-	226,800
Education, gender and arts						-
Jamelia j kenya limited	30-jun-23	1,332,000		1,332,000		1,332,000
Emista company ltd	30-jun-23	1,498,500		1,498,500	1,498,500	-
Gjossec company ltd	30-jun-23	1,899,050		1,899,050	1,899,050	-
Gramic ventures	30-jun-23	1,998,300		1,998,300		1,998,300
Breshan investment	30-jun-23	1,999,636		1,999,636		1,999,636
Hyne enterprise ltd	30-jun-23	2,499,750		2,499,750		2,499,750
M/s clear crystal kinangop enterprise	Jul-21	250,000	250,000		250,000	-
M/s mfi document solutions limited	Jun-22	98,600	98,600		98,600	-
M/s jaynet enterprises	Jun-22	2,111,724	2,111,724		2,075,315	36,409
M/s smart-scorer investment	Jun-22	80,000	80,000		80,000	-
M/s jozeen solutions	Apr-22	175,000	175,000		175,000	-
M/s leirbolive enterprises	Jun-22	176,096	176,096		176,096	-
M/s munice investments	Apr-21	1,700,000	1,700,000		-	1,700,000
M/s caremark limited	Apr-21	1,800,000	1,800,000		-	1,800,000
M/s sun plash investments	Apr-21	2,000,000	2,000,000		-	2,000,000
Smartdemo company limited	30-jun-24	2,499,900		2,499,900		2,499,900
Amazon general merchants	30-jun-24	1,000,000		1,000,000		1,000,000
Chenjo holdings limited	30-jun-24	1,200,000		1,200,000		1,200,000
Antrase general limited	30-jun-24	1,989,800		1,989,800		1,989,800
Digimatt electrical	30-jun-24	2,099,650		2,099,650		2,099,650
Puwan investment	30-jun-24	999,560		999,560		999,560
Miwanjos agencies	30-jun-24	1,499,940		1,499,940		1,499,940
Jamelia j.kenya limited	30-jun-24	1,495,250		1,495,250		1,495,250

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Shar shar enterprises	30-jun-24	999,500		999,500	Nil	999,500
Maxxzone horizon limited	30-jun-24	1,499,540		1,499,540	Nil	1,499,540
Kenwiz global limited	30-jun-24	999,350		999,350	Nil	999,350
Still waters	30-jun-24	2,199,600		2,199,600	Nil	2,199,600
Mwastic global limited	30-jun-24	499,800		499,800	Nil	499,800
Charlupery enterprise limited	30-jun-24	1,499,000		1,499,000	Nil	1,499,000
Peris comuters	30-jun-24	1,999,981		1,999,981	Nil	1,999,981
Health						-
Finescope system limited	27th april 2023	9,035,000		9,035,000	9,035,000	-
Rayfem solutions limited	27th june 2023	580,000		580,000		580,000
Medix east africa limited	2021-22	2,870,450	2,870,450		-	2,870,450
Jaytald business solutions	2021-22	288,000	288,000		-	288,000
Protecno global investment limited	2021-22	217,000	217,000		-	217,000
Malcoms systems limited	2021-22	1,850,000	1,850,000		-	1,850,000
Malcoms systems limited	2021-22	1,495,700	1,495,700		-	1,495,700
Northquest medicals limited	2021-22	1,999,692	1,999,692		-	1,999,692
Caremark limited	2021-22	1,549,500	1,549,500		-	1,549,500
						-
Sun plash investments	2021-22	2,983,000	2,983,000		-	2,983,000
						-
Mission for essential drugs and supplies	2021-22	21,999,549	21,999,549		-	21,999,549
						-
Betacare international limited	2021-22	2,997,815	2,997,815		-	2,997,815
Aliana brown	2021-22	249,980	249,980		-	249,980
M/s embex supplies.	2020-21	232,000	232,000		-	232,000
M/s finescope systems limited.	2020-21	2,990,780	2,990,780		-	2,990,780
M/s penta medicals ltd	2020-21	2,550,685	2,550,685		-	2,550,685
Suncare medical and surgical	2021-22	2,189,000	2,189,000		-	2,189,000

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M/s rayfem solutions	2020-21	1,257,000	1,257,000		1,257,000	-
Kemsa	2020-21	6,836,898	6,836,898		-	6,836,898
Kemsa	2021-22	1,391,835	1,391,835		-	1,391,835
Wismoon company ltd	19/03/2024	398,000		398,000		398,000
Meds	26/01/2024	1,469,400		1,469,400		1,469,400
Delta line health care limited	13/12/2023	1,497,390		1,497,390		1,497,390
Mc leon medicals ltd	29/04/2024	2,900,000		2,900,000		2,900,000
Kemsa	03/05/2024	26,101,925		26,101,925		26,101,925
Meds	22/05/2024	2,754,047		2,754,047		2,754,047
Josnam company ltd	28/05/2024	649,200		649,200		649,200
Wakahii garage	23/05/2024	949,980		949,980		949,980
Nickpharm ltd	21/05/2024	2,208,050		2,208,050		2,208,050
Mbujowiwa contractors ltd	23/05/2024	2,996,000		2,996,000		2,996,000
Musani investments		300,000		300,000		300,000
Cfao motors	07/06/2024	10,335,361		10,335,361		10,335,361
Sifa pharmaceuticals	19/06/2024	2,595,000		2,595,000		2,595,000
Meds	07/06/2024	7,284,873		7,284,873		7,284,873
Two percent	19/06/2024	2,200,000		2,200,000		2,200,000
Water, environment, tourism and natural resources						-
Emmy garage	04/09/2021	900,000	900,000		-	900,000
Volta monsoon-	29/05/2021	1,999,500	1,999,500		-	1,999,500
Gerek limited	04/06/2021	3,000,000	3,000,000		-	3,000,000
Scutum limited	29/06/2021	1,880,800	1,880,800		-	1,880,800
Gic concept limited	07/07/2021	1,000,000	1,000,000		-	1,000,000
Commerce docks	25/06/2021	1,500,000	1,500,000		-	1,500,000
Pending bills 2021/22					-	-
Emhex supplies	17/06/2022	3,000,000	3,000,000		-	3,000,000
Njikagen enterprises	23/06/2022	2,497,075	2,497,075		2,497,075	-
Lameskid investments	27/06/2022	690,000	690,000		-	690,000
Lameskid investments	2020	824,680	824,680		-	824,680

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year A	Addition during the year B	Amount paid during the year C	Outstanding balance D=a+b-c
Fifa holdings limited	2020	2,000,000	2,000,000		-	2,000,000
Ceanni merchants ltd	18/6/23	1,994,500	1,994,500			1,994,500
Tamewa suppliers ltd	06/12/2023	966,100	966,100			966,100
Industrialization, trade and cooperatives						-
Dyel construction limited	2022/2023	448,000		448,000	448,000	-
Pema solutions	2022/2023	2,497,200		2,497,200	2,497,200	-
Everley company limited	2022/2023	100,000		100,000		100,000
Monrich company limited	2022/2023	1,799,500		1,799,500		1,799,500
Tiger fischer general merchants	2022/2023	232,780		232,780		232,780
Essymumby limited	2022/2023	1,999,500		1,999,500		1,999,500
Lameskid investments	2022/2023	211,500		211,500		211,500
Hangi investments ltd	2022/2023	1,999,800		1,999,800		1,999,800
Ndanema greenwood limited	2022/2023	699,143		699,143	699,143	-
Hms bonetta limited	Apr-22	500,000	500,000		500,000	-
Brick ventures constructions ltd	Apr-22	1,500,000	1,500,000		1,500,000	-
Squarecom company limited	Apr-22	1,995,000	1,995,000		1,995,000	-
Criton ltd	Apr-22	2,500,000	2,500,000		2,500,000	-
Commorant investment ltd	Apr-22	999,999	999,999		999,999	-
Sub total		424,450,029	191,284,746	234,065,268	62,739,650	362,610,364
Supply of services						
Department of lands, housing & physical planning						
Emmy garage limited	2022/2023	82,460		82,460	-	82,460
Ol'kalao waitthaka	2022/2023	594,862		594,862	-	594,862
Glosec service limited	2022/2023	124,000		124,000	-	124,000
Iconet solutions limited	30/11/2017	6,930,370	5,577,872		5,577,872	-
John kiama mwangi	01/04/2017	450,000	450,000		450,000	-
Robinson & harris	2019/2020	281,638	281,638		-	281,638
Geodev (k) limited	2017/2018	104,593,140	7,854,628			7,854,628
Mbetheka ventures ltd	30/04/2024	563,816		563,816		563,816

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year A	Addition during the year B	Amount paid during the year C	Outstanding balance D=a+b-c
Emmy garage	30/04/2024	211,960		211,960		211,960
Office of county attorney						-
Wambui kibicho law consultant	2022/2023	1,240,275		1,240,275		1,240,275
Magunga, makori advocates	2022/2023	1,425,000		1,425,000	1,425,000	-
Martin waichungo advocates	2022/2023	300,000		300,000	300,000	-
Kanyi ngure & co advocates	2022/2023	4,462,205		4,462,205	4,462,205	-
Kanyi ngure & co advocates	2022/2023	440,205		440,205	440,205	-
Ashreen matthews associates	2022/2023	2,000,000		2,000,000	2,000,000	-
Mutonyi mbiyu & co. Advocates	2022/2023	5,288,000		5,288,000		5,288,000
Mutonyi mbiyu & co. Advocates	2022/2023	3,780,000		3,780,000		3,780,000
Nderitu komu & co. Advocates	2022/2023	162,745		162,745	162,745	-
Mno advocates	2022/2023	183,500		183,500		183,500
Muiruri wachira & co advocates	2022/2023	2,500,000		2,500,000	2,500,000	-
Warutere and associates	2022/2023	337,800		337,800	337,800	-
Maina ngaruiya & co advocates	2019/2020	1,489,820	1,489,820			1,489,820
Maina ngaruiya & co advocates	2019/2020	3,104,000	3,104,000			3,104,000
Maina ngaruiya & co advocates	2019/2020	3,704,000	3,704,000			3,704,000
Maina ngaruiya & co advocates	2019/2020	5,972,000	5,972,000			5,972,000
Njuguna kamanga & co advocates	2019/2020	670,000	670,000			670,000
Muiruri wachira & co advocates	2019/2020	5,566,420	5,566,420		5,566,420	-
Wambugu muriuki & co advocates	2019/2020	443,000	443,000			443,000
Mwamuye & co advocates	2019/2020	1,492,000	1,492,000			1,492,000
Njuguna kamanga & co advocates	2019/2020	472,500	472,500			472,500
Mirugi kariuki & co advocates	2019/2020	68,400	68,400			68,400
Ngotho waweru & co advocates	2019/2020	681,984	681,984			681,984
Warutere & associates advocates	2019/2020	1,893,777	893,777			893,777
Manyonge wanyama advocates	10/12/2021	25,286,532	25,286,532			25,286,532
Githumbi, gachanga & gachoki advocates	21/12/2021	1,700,000	1,139,500		1,139,500	-
Manyonge wanyama advocates	14/10/2021	4,275,000	4,275,000			4,275,000
Manyonge wanyama advocates	07/12/2021	2,850,000	2,850,000			2,850,000

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Annual report and statement of expenditure for the year ended 30/06/2022						
Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance
			A	B	C	D=a+b-c
Manyonge wanyama advocates	30/07/2021	3,500,000	3,500,000			3,500,000
Manyonge wanyama advocates	08/10/2021	1,900,000	1,900,000			1,900,000
Joseph ndirangu waweru	10/01/2021	4,069,519	1,069,519			1,069,519
Wangechi wangare & associates	10/10/2021	460,000	297,930		297,930	-
Manyonge wanyama advocates	15/09/2021	4,560,000	4,560,000			4,560,000
Rachael njambi thuo	20/01/2022	1,178,725	1,178,725		1,178,725	-
Manyonge wanyama advocates	02/02/2022	3,500,000	3,500,000			3,500,000
Ashreen matthews associates	05/04/2022	2,000,000	2,000,000		2,000,000	-
Wambui kibicho advocates	17/04/2022	1,495,237	1,020,237			1,020,237
Waichungo martin & co. Adviocates	19/02/2022	500,000	500,000		500,000	-
Waichungo martin & co. Adviocates	03/07/2022	163,000	163,000		163,000	-
Nderitu komu & co. Advocates	13/07/2021	219,295	219,295		219,295	-
Mutonyi mbiyu & co advocates	07/08/2021	6,216,000	6,216,000			6,216,000
Jotham kamau njacha	20/01/2022	190,305	190,305			190,305
Manyonge wanyama advocates	20/08/2021	3,325,000	3,325,000			3,325,000
Office of the governor and county secretary						-
Oikalou waithaka	2021/2022	786,010	786,010			786,010
Disney insurance	2021/2022	28,638,094	8,054,344			8,054,344
Gatunganga	2021/2022	850,000	850,000			850,000
Zeituni resorts	2021/2022	478,905	478,905			478,905
Lake elemintaita nature pebbles	2021/2022	3,230,000	3,230,000			3,230,000
Wakahii garage	2021/2022	1,500,000	1,500,000			1,500,000
Nation media group	2021/2022	250,000	250,000			250,000
Thika motors	2021/2022	300,000	300,000			300,000
Standardmedia	2021/2022	300,000	300,000			300,000
Emmy garage	2021/2022	250,000	250,000			250,000
Wakahii garage	2021/2022	249,000	249,000			249,000
Royal gardens	2021/2022	210,802	210,802		210,802	-

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance
		A	B	C	D=a+b-c	
Nation media group	2021/2022	356,120				356,120
Wakahii garage	2021/2022	388,632				388,632
Methodist hotel	2021/2022	2,000,000				2,000,000
Lake olbolosat	2021/2022	2,300,000				2,300,000
Wakahii garage	03/04/2024	288,440		288,440	-	288,440
Royal gardens	18/1/2024	344,920		344,920	-	344,920
Premier hotel	06/03/2024	456,550		456,550	-	456,550
Premier hotel	16/6/2024	349,050		349,050	-	349,050
Sofia travels	04/08/2024	2,292,620		2,292,620	-	2,292,620
Lake olbolosat	22/6/2022	394,950			-	394,950
Youth sports, gender & social services						-
Royal garden	2022/2023	457,000		457,000	457,000	-
Emmy garage	2022/2023	182,000		182,000		182,000
Transport, energy and public works						-
Standard group p.l.c	2022/2023	789,392		789,392		789,392
Simlion ventures limited	2022/2023	1,799,500		1,799,500		1,799,500
Umaki auto spares (road work)	2013/2014	195,300				195,300
Umaki auto spares (road work)	2013/2014	34,400				34,400
Olkalou contractors enterprises	18/6/2021	999,900				999,900
Standard group	26/11/19	68,440				68,440
Thika motor dealers kenya ltd	43289	1,461,603				1,461,603
Standard group	26/11/2019	84,680				84,680
Standard group	14/4/2021	65,018				65,018
Achelis materials handling	44471	6,000,000				6,000,000
Chromawave enterprises	19/12/2021	3,250,000			1,449,600	1,800,400
Kaharis garage	27/4/2022	997,800				997,800
Cynfra enterprises limited	17/6/2022	2,487,000			2,487,000	-
Glosec services limited	Office	5,544,000			5,544,000	-
Glosec services limited	Office	4,290,000			4,290,000	-

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year A	Addition during the year B	Amount paid during the year C	Outstanding balance D=a+b-c
Paramwa holdings ltd	15/2/2022	3,480,000	3,480,000			3,480,000
Medilin investment ltd	2021/2022	4,970,000	4,970,000			4,970,000
Glossec services limited		1,728,000	1,728,000		Nil	1,728,000
Agriculture, livestock and fisheries						-
Wanyonyi auto garage	2020/2021	149,400	149,400			149,400
Universal central garage	2020/2021	208,000	208,000			208,000
Kaharis garage	2020/2021	230,000	230,000			230,000
Universal central garage	2020/2021	283,000	283,000			283,000
Emmy garage	2021/2022	162,800	162,800			162,800
Universal central garage	2021/2022	145,000	145,000			145,000
Public admin and ict						-
The standard media group	2022/2023	300,000		300,000		300,000
Telkom kenya limited	30/06/2021	800,400	800,400			800,400
Standard media	27/9/2023	150,000	150,000		-	150,000
Education, gender and arts						-
M/s nation media group	Jun-22	251,720	251,720		251,720	-
M/s glossec services limited	Jan-22	540,000	540,000		540,000	-
M/s aberdare olkalou hoel	Jan-22	575,000	575,000		575,000	-
M/s olkalou contractors enterprise	Apr-22	599,640	599,640			599,640
M/s wakahii garage	Jul-21	50,000	50,000			50,000
Industrialization, trade and cooperatives						-
Emmy garage limited	2022/2023	349,947		349,947		349,947
Emmy garage	Apr-22	769,384	769,384		769,384	-
Water, environment, tourism and natural resources						-
Alswaf tours and travel limited	06/05/2022	37,400	37,400		37,400	-
Kplc	06/04/2022	264,549	264,549		264,549	-
Royal gardens limited	06/05/2022	114,750	114,750		114,750	-
Topcliff limited	04/12/2022	199,300	199,300		199,300	-

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year A	Addition during the year B	Amount paid during the year C	Outstanding balance D=a+b-c
Thika dealers motors	02/03/2022	355,683	355,683		355,683	-
Standard media group	05/04/2022	800,000	800,000			800,000
Trepa garage and auto spares	2020	560,172	560,172			560,172
Rowako agencies	2020	100,463	100,463			100,463
Olkalou waithaka auto spares	26/5/24	200,600		200,600		200,600
Health						-
Bhogals auto world	04/03/2021	13,535	11,828		11,828	-
Bhogals auto world	05/04/2021	111,202	111,202		111,202	-
M/s achelis material handling ltd.	10.2.2021	351,992	351,992		351,992	-
M/s wakahii garage	3 rd may 2021	110,000	110,000		110,000	-
M/s wakahii garage	24 th June 2021	250,000	250,000		250,000	-
Emmy garage limited	22/06/2022	397,650	343,650		343,650	-
Nation media group	07/07/2021	73,080	73,080		73,080	-
Standard group limited	11/02/2022	106,720	106,720		106,720	-
Standard group limited	17/02/2022	76,212	76,212		76,212	-
Standard group limited	22/02/2022	106,720	106,720		106,720	-
Thika motor dealers	01/11/2021	38,706	38,706		38,706	-
Bhogals auto world	22/11/2021	90,167	90,167		90,167	-
Standard group limited	23/06/2022	65,081	65,081		65,081	-
Joeli consultancy services	17/05/2022	360,000	360,000			360,000
Muruna green house agencies	17/03/2022	300,000	300,000			300,000
Ndanema green wood ltd	28/06/2024	360,000		360,000		360,000
Standard	22/04/2024	92,800		92,800		92,800
Standard	22/04/2024	146,160		146,160		146,160
Emmy garage	11/04/2024	779,860		779,860		779,860
Nation media group ltd	18/04/2024	91,640		91,640		91,640
Finance and economic development						-
Stardand group ltd	05/05/2023	84,860		84,860		-
Inooro tv	16/06/2023	162,400		162,400		-
Ms wangurama enterprises	2021/2022	799,000	799,000			799,000
Ms nation media group plc	2021/2022	356,120	356,120			-

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Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year A	Addition during the year B	Amount paid during the year C	Outstanding balance D=a+b-c
Ms standard news paper	2021/2022	290,000	290,000		290,000	-
Ms nation media group plc	2021/2022	88,160	88,160		88,160	-
Ms nation media group plc	2017/2018	73,080	73,080		73,080	-
Ms nation media group plc	2017/2019	80,382	80,382		80,382	-
Ms nyewa enterprises	2021/2022	299,650	299,650		299,650	-
Ms thika motor dealer	2021/2022	121,830	121,830		121,830	-
Standard group limited	30/05/2024	68,440		68,440		68,440
Royal media services	24/06/2024	580,000		580,000		580,000
Mbethaka ventures	29/05/2024	377,950		377,950		377,950
Royal media services	29/05/2024	162,400		162,400		162,400
Mfi documents solutions limited	04/04/2024	100,920		100,920		100,920
Ms riverbank solutions ltd	2019/2020	1,499,064	1,499,064			1,499,064
Sub total		331,259,604	172,817,290	34,514,277	49,558,724	157,772,842
Grand total		3,986,647,885	1,121,910,741	1,031,991,418	614,611,674	1,539,290,484

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount a	Amount Paid To- Date b	Outstanding Balance Current FY c=a-b	Outstanding Balance Previous FY	Comments
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount a	Amount Paid To- Date b	Outstanding Balance Current FY c=a-b	Outstanding Balance Comparative FY	Comments
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (<i>Specify</i>)							
6.							
Sub-Total							
Grand Total							

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Annex 5 –Analysis Of Imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance as at (2023/2024) Kshs
Joseph Mwangi Waititu	19/3/2024	100,000	-	100,000
Paul Gakuha Njoroje	19/3/2024	30,000	-	30,000
Wallace Chege Maina	08/08/2023	100,000	-	100,000
Wilson Gitonga Mwangi	23/5/2024	599,000	-	599,000
Stanley Ngotho Mbugua	24/5/2024	533,800	-	533,800
Esther Nungari Kuria	15/8/2023	180,000	-	180,000
Lucy Wanjiru Maina	13/5/2024	104,000	-	104,000
Nancy Wanjiru Kimani	08/07/2023	100,000	-	100,000
Elder Buyaki Mariaria	08/07/2023	100,000	-	100,000
Patrick Kanyi Ndungu	05/07/2024	392,260	-	392,260
Stephen Maina Mwangi	28/6/2024	414,300	-	414,300
John Mbau Macharia	10/06/2023	120,000	-	120,000
Joseph Kirimi Mutuma	04/12/2024	105,000	-	105,000
Peter Kuria Maina	21/6/2024	640,000	-	640,000
Susan Wachuka Macharia	09/08/2023	120,000	-	120,000
Lydia Wangari Nyuguto	27/5/2024	100,000	-	100,000
Geoffrey Maina Waweru	06/05/2024	600,000	-	600,000
Lucy Wambui Mugi	16/5/2024	138,553	-	138,553
Nancy Wanjiru Njenga	05/09/2024	400,000	-	400,000

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(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance as at (2023/2024)
		Kshs	Kshs	Kshs
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name Of Officer</i>	dd/mm/yy	xxx	xxx	xxx
Total		xxx	xxx	xxx

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs)
	Previous Year 2022/2023				2023/2024
Land	262,170,675	14,235,000			276,405,675
Buildings And Structures	2,398,540,471	223,697,156			2,622,237,627
Transport Equipment	687,617,461	27,823,500			715,440,961
Office Equipment, Furniture And Fittings	162,176,534	7,442,203			169,618,737
ICT Equipment	74,727,455				74,727,455
Machinery And Equipment	557,171,128	59,998,592			617,169,720

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Heritage And Cultural Assets	0				0
Biological Assets	45,347,946	43,061,251			88,409,197
Intangible Assets	246,240,548	300,000			246,540,548
Infrastructure Assets- Roads, Rails	8,825,518,106	773,973,317			9,599,491,423
Work In Progress					
Total	13,259,510,324	1,150,531,018			14,410,041,342

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Xxx Fund								
2.	Xxx Project								
3.	Xxx Board								
4.	Xxx Corporation								
5.	Xxx								
6.	Xxx								
7.	Xxx								
8.	Total								

.....
Director of Finance
County Executive



.....
Director of Finance
Fund/project/board/water company/hospital



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

Annex 8 – Contingent Liabilities Register

Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

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Annex: 9 Reporting of Climate Relevant Expenditures

[illegible]

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Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 11 Transfers to county government entities

Vendor	Item code	Reference	Bank	Sub item description	Payee	Department	Payment date	amount	Payment description
309 421 7	26404 99	FI24004 2clbc	Recurrent	Other current transfers - othe	Shauri youth polytechnic	Educatio n	15-dec-23	585,000.00	Capitation
309 421 8	26404 99	FI24004 5hzy1	Recurrent	Other current transfers - othe	Shamata youth polytechnic	Educatio n	15-dec-23	765,000.00	Capitation
309 422 5	26404 99	FI24004 d7rmh	Recurrent	Other current transfers - othe	Kahoro youth polytechnic	Educatio n	15-dec-23	1,035,000.00	Capitation
309 422 2	26404 99	FI24004 mr0zv	Recurrent	Other current transfers - othe	Kangui youth polytechnic	Educatio n	15-dec-23	1,065,000.00	Capitation
309 421 5	26404 99	FI24004j 22lg	Recurrent	Other current transfers - othe	Ngorika youth polytechnic	Educatio n	15-dec-23	1,080,000.00	Capitation
309 421 2	26404 99	FI24004 q2x6l	Recurrent	Other current transfers - othe	Mukou youth polytechnic	Educatio n	15-dec-23	1,125,000.00	Capitation
400 002 05	26404 99	FI23254 23hnm	Youth polytech nic	Other current transfers - othe	Kanyagia vocational training centre	Educatio n	07-sep-23	1,188,000.00	Capitation
309 422 1	26404 99	FI24004c gybf	Recurrent	Other current transfers - othe	Rurii youth polytechnic	Educatio n	15-dec-23	1,275,000.00	Capitation
309 421 4	26404 99	FI24004 8qrt3	Recurrent	Other current transfers - othe	Kinangop youth polytechnic	Educatio n	15-dec-23	1,995,000.00	Capitation

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Vendor che r	Item code	Referen ce	Bank	Sub item description	Payee	Depart ment	Payment date	amount	Payment descriptio n
310 149 8	22107 99	FI24187s cj35	Recurren t	Training expenses - other (bud	Kanyagia vocational training centre	Educatio n	07-jun-24	1,545,000.00	Capitation
309 422 4	26404 99	FI24004 06lj8	Recurren t	Other current transfers - othe	Leresywa youth polytechnic	Educatio n	15-dec-23	2,130,000.00	Capitation
309 422 3	26404 99	FI24004 xkb84	Recurren t	Other current transfers - othe	Miharati youth polytechnic	Educatio n	15-dec-23	2,370,000.00	Capitation
309 421 6	26404 99	FI24004 22sd7	Recurren t	Other current transfers - othe	Leshau youth polytechnic	Educatio n	15-dec-23	2,430,000.00	Capitation
309 421 9	26404 99	FI24004z s88d	Recurren t	Other current transfers - othe	Njabini youth polytechnic	Educatio n	15-dec-23	3,045,000.00	Capitation
309 421 3	26404 99	FI24004r 873y	Recurren t	Other current transfers - othe	Olkalou youth polytechnic	Educatio n	15-dec-23	3,495,000.00	Capitation
309 422 0	26404 99	FI24004 4676v	Recurren t	Other current transfers - othe	Melangine youth polytechnic	Educatio n	15-dec-23	10,575,000.00	Capitation
308 997 4	26404 99	FI23255j lfs9	Recurren t	Being transfer of facility improvement funds	Engineer district hospital	Health	05-sep-23	7,247,219.00	Being transfer of facility improvement funds
309 440 9	26404 99	FI24080 x0k0y	Recurren t	Being transfer of facility improvement funds	Engineer district hospital	Health	15-dec-23	8,949,538.50	Being transfer of funds

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Vendor	Item code	Reference	Bank	Sub item description	Payee	Department	Payment date	amount	Payment description
309 806 6	26404 99	Ft24082 d6xxl	Recurrent	Being transfer of linda mama funds	Engineer district hospital	Health	20-mar-24	11,694,338.00	Being tranfer of linda mama funds
308 917 2	26404 99	Ft23247 qhhvs	Recurrent	Being transfer of facility improvement funds	J.m kariuki hospital	Health	18-aug-23	23,274,662.00	Being transfer of facility improvement funds
309 442 2	26404 99	Ft24008 4c2bx	Recurrent	Being transfer of fif 2nd quarter 23/24	J.m kariuki hospital	Health	15-dec-23	43,442,917.00	Being transfer of fif 2nd quarter 23/24
TOTAL								130,311,674.50	