

**NYANDARUA COUNTY EXECUTIVE  
Annual Report and Financial Statements  
For the year ended June 30, 2021.**

**OTHER IMPORTANT DISCLOSURES (Continued)**

**d. Non-monetary external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	-	2 Mitsubishi double cabs GK registration from the World bank to KSCAP grant
Services	-	-
<b>Total</b>	<b>-</b>	

**e. Purpose and use of external assistance.**

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**OTHER IMPORTANT DISCLOSURES (Continued)**

**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.

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

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.

**5.1 Classification by Source**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**OTHER IMPORTANT DISCLOSURES (Continued)**

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

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-

**N/B The above sub classification will be adopted based on the appropriate county's operations**

**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.

**OTHER IMPORTANT DISCLOSURES (Continued)**

**Related party transactions**

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	719,481,913	820,110,183
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
<b>Total Transfers to related parties</b>	-	-
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	-	-
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	<b>719,481,913</b>	<b>820,110,183</b>

**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
Car loan and Mortgage	2015	Nyandarua County Executive	The County Secretary
Emergency Fund	2015	Nyandarua County Executive	CO - Finance
Bursary Fund	2014	Nyandarua County Executive	CO - Education



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**OTHER IMPORTANT DISCLOSURES (Continued)**

**8. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
Equity Bank	Kshs.		1,714,355	1,576,631
Kenya Commercial Bank	Kshs.		511,552	1,652,592
<b>Total</b>			<b>2,225,907</b>	<b>3,229,223</b>

**OTHER IMPORTANT DISCLOSURES (Continued)**

**9. 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 year 2020/21 amounts relating to leased medical equipment was Kshs.132, 021,277, whereas the comparative figure for 2019/2020 is Kshs. 131,914,894.

**10. Contingent Liabilities**

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. Covid- 19 Funds**

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
<b>Receipts</b>		
Receipts from the National Government to fight balance b/f	115,254,000	89,354,000
Other donations for Covid-19 received directly		25,900,000
Others (Specify)	-	-
<b>Total Receipts</b>	<b>-</b>	<b>-</b>
<b>Payments</b>		
Purchase of Covid 19 materials- masks, sanitizers etc	5,163,850	-
Purchase of beds and ICU units	5,500,000	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify) - Oxygen	5,055,000	-
<b>Total payments</b>	<b>-</b>	<b>-</b>
<b>Balance in the Covid 19 Fund</b>	<b>99,535,150</b>	<b>115,254,000</b>

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**7.11 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)
	<p><b>1. Inaccuracies in the Financial Statements</b></p> <p>The financial statements for the year prepared and presented for audit had the following inaccuracies:</p> <p>1.1 The statement of receipts and payments reflects compensation of employees cost of Kshs.1, 853,386,089 which comprises remuneration to staff made through the Integrated Personal and Payroll Database (IPPD), manual PayFlex payroll system and vouchers. However, analysis of the summaries of these payments yielded Kshs.1,852,249,499, resulting to an unexplained variance of Kshs.1,136,590; and</p> <p>1.2 The statement of receipts and payments also reflects acquisition of assets cost of Kshs.2, 173,486,455 and as disclosed under Note 17 to the financial statements. Included in this figure is expenditure of Kshs.1, 366,154,497 on construction and civil works. However, the balance excludes payments to contractors and suppliers of Kshs.14, 999,329 that was excluded from the supporting schedules to the financial statements.</p> <p>Consequently, the accuracy and completeness of the above balances included in these financial statements for the year ended 30 June, 2020 could not be confirmed.</p>	<p>1.1 The amended Financial Statements reflects compensation to employees as Ksh. 1,853,386,089 as supported by the schedules</p> <p>1.2 The Schedules provided have been amended and agree with the reported figure in the amended financial statements</p>		



**For the year ended June 30, 2021.**

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)
<p><b>2. Use of Goods and Services</b></p> <p>The statement of receipts and payments reflects use of goods and services of Kshs.1, 223,530,224 and as disclosed under Note 12 to the financial statements. The following observations were made: -</p> <p><b>2.1 Unsupported Expenditure - Office of County Secretary</b></p> <p>Included in the domestic travel and subsistence amount of Kshs.218, 360,177 is Kshs.2, 777,547 that was requisitioned as imprests to facilitate security and field operations. However, the surrender vouchers were unsupported by way of cash sale receipts, payment schedules and work tickets.</p> <p><b>2.2 Unaccounted for Expenditure on Hospitality Supplies and Services</b></p> <p>Included in the hospitality supplies and services amount of Kshs.185, 715,754 is Kshs.2, 147,160 spent by the Department of Health Services. However, the supporting documents by way of payment vouchers have not been provided for audit review.</p> <p><b>2.3 Unsupported Insurance Costs</b></p> <p>Included in the insurance costs amount of Kshs.102,727,934 is Kshs.15,053,842 that was paid to an insurance brokerage firm for provision of cover for various assets and services for the year under review. However, the insurance policy documents and list of assets and services that were insured was not made available for audit verification.</p>	<p>2.1 Supporting documents are hereby attached</p> <p>2.2 The outlined vouchers have since been retrieved and are availed for verification</p> <p>2.3 Insurance policy documents as well as list of assets and services that were insured have been provided</p> <p>2.4 .1 distribution lists, registration certificates for the groups and</p>			



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2.4	<p><b>2.4 Specialised Materials and Services</b></p> <p>Included in the specialised materials and services amount of Kshs.222,145,853 are: -</p> <p><b>2.4.1 Unaccounted for Assorted Equipment to Youth Groups</b></p> <p>Kshs.11, 576,425 was spent by the Department of Youth, Sports and Art on procurement of equipment to be distributed to youth groups. The items included welding machines, silage chopper, barber and salon equipment, concrete mixer, posho mills and incubators. However, evidence of receipt of the items by way of distribution lists, registration certificates for the groups and acknowledgement letters of receipt by the beneficiaries were not provided for audit verification.</p> <p><b>2.4.2 Purchase of Medical Drugs</b></p> <p>Kshs.8, 120,103 was paid to Kenya Medical Supplies Authority for the supply of medical drugs. However, there is no evidence of delivery by way of counter receipt voucher (S13) made available for audit verification.</p> <p><b>2.4.3 Purchase of Corporate Uniforms</b></p> <p>Kshs.1, 009,548 was paid for the supply of assorted corporate uniforms vide payment voucher number 3044438. However, there is no evidence of delivery by way of counter receipt voucher (S13) and distribution list to the beneficiaries made available for audit verification.</p>	<p>acknowledgement letters of receipt by the beneficiaries have been availed</p> <p>2.4.2 The vouchers have so far been consolidated and are hereby forwarded for verification.</p> <p>2.4.3 S13 form indicating when the uniforms were received has been availed</p> <p>A list indicating the beneficially of these uniforms will be provided and the list of the items and the beneficially will be availed.</p> <p>2.5 Payment for motor vehicle services is done using proforma invoices. The invoices are issued later after service has been done. The service invoices have been availed and are as annexed.</p>		

**WILANDAKA COUNTY EXECUTIVE  
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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)
2.5	<p><b>Routine Maintenance – Vehicles and other transport equipment</b></p> <p>Included in the routine maintenance of vehicles and other transport equipment amount of Kshs.25, 139,655 is Kshs.2, 851,211 paid to five motor firms for servicing various motor vehicles. However, the payment vouchers were unsupported by way estimate forms, service quotations or proforma invoices. Further, payment receipts issued after the service and post-service inspection reports to confirm works done were not provided for audit verification.</p>			
2.6	<p><b>Doubtful Expenditure on Legal Services</b></p> <p>Included in the other operating expenses amount of Kshs.162, 592,559 is Kshs.14, 258,418 paid to 15 firms in form of legal fees for service rendered in the prior years. However, the bills were not listed under pending bills of the respective periods.</p> <p>From the foregoing, the accuracy and validity of use of goods and services expenditure of Kshs.1, 223,530,224 for the year ended 30 June, 2020 could not be confirmed.</p>			
3	<p><b>Other Grants and Payments</b></p> <p>The statement of receipts and payments reflects other grants and payments of Kshs.678, 324,685 and as disclosed under Note 15 to the financial statements. Included in the amount are other current transfers (Hospital Transfers) of Kshs.185, 501,062. Of the amount, remittances to health centres and two local non-health facilities entities amounted to Kshs.26, 860,353 and Kshs.1, 399,000 respectively all</p>	Vouchers for the vote items for the transfer as are availed for verification.		



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	<p>totalling Kshs.28, 259,353. However, returns and payment vouchers indicating the purpose for the payments were not made available for audit verification.</p> <p>Consequently, the accuracy and validity of other grants and payments of Kshs.28, 259,353 for the year ended 30 June, 2020 could not be confirmed.</p>			
	<p><b>4 Acquisition of assets</b></p> <p>The statement of receipts and payments also reflects acquisition of assets of Kshs.2, 173,486,455 and as disclosed under Note 17 to the financial statements. The following observations were however noted;</p> <p><b>4.1 Unsupplied and Uninstalled Transformers</b></p> <p>Included in the purchase of specialised plant, equipment and machinery amount-of Kshs.280, 359,523 is Kshs.8, 205,000 that was paid to Rural Electrification and Renewable Energy Corporation (REREC) for acquisition and installation of transformers. However, the partnership or contract agreement between the County Government and the Corporation, detailing responsibilities of each entity were not made available for audit review.</p> <p>Further, the County Government had made similar payments to the Corporation in the 2018/2019 financial year totalling to Kshs. 33,073,000 in two equal instalments. However, as at the time of finalizing this audit in November, 2020, no transformers had been supplied nor installed.</p>	<p>4.1 More logistics are required before the eventual installation of transformers, this includes but not limited to Supply and mounting of electricity poles and cables. The Status report of the transformers to be installed in different locations</p> <p>4.3 Mechanical and transport fund) regulations, 2003 that defines fees for mechanical and technical services. The regulations were used as the basis for billing of the machinery between</p>		

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	<p><b>4.2 Doubtful Expenditure on Civil Works</b></p> <p>Included in the construction and civil works amount of Kshs.1, 366,154,497 is Kshs.Kshs.59, 517,687 paid to 38 firms for civil works carried out in the prior years. However, the bills were not listed under pending bills in the respective periods. Further, there is no evidence of the bills having been authenticated for payment.</p> <p><b>4.3 Hire of Road Construction Equipment</b></p> <p>Included also in the construction and civil works amount is Kshs.13, 611,200 paid to a firm, for hire of road construction equipment for the period 3 June, 2014 to 7 June, 2014. However, no contract documents were provided to confirm the basis for billing. Further, the equipment daily utilization (EDU) sheets or equivalent confirming the duration the equipment was operational were not provided for audit verification.</p> <p><b>4.4 Purchase of Seedlings</b></p> <p>Included in the purchase of certified seed, breeding stock and live animals amount of Kshs.10, 189,934 is Kshs.2, 896,300 that was spent on purchase of 11,230 assorted seedlings for onward distribution and planting. The procurement of the seedlings was done through request for quotation dated 22 June, 2020 and the payments made vide payment voucher numbers 10011607 and 10011722 dated 25 June, 2020 and 26 June, 2020 respectively. However, the distribution of the seedlings took place before the commencement of the procurement process between 5 May, 2020 and 9 June, 2020. Further, the counter receipt vouchers (S13) were undated making it difficult to confirm the actual date of receipt of the tree seedlings. The distribution list reflected 23,750 seedlings, which was in excess of the procured quantity by 12,520 that has not been explained.</p>	<p>Thumbi Construction Company and Nyandarua County government.</p> <p>The distribution list availed does not only indicate seedlings supplied to governance but also to the department of Water, Tourism and Natural Resources. The seeds were distributed in phases.</p> <p>Seeds supplied from 5/05/20 to 9/06/20 had been requisitioned by the department of Water, Tourism and Natural Resources and not Governance as per attached report.</p> <p>The receipts have since been dated</p> <p>The counter requisitions have the requisitioning and the receiving officers and the respective dates indicated.</p>		



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	<p>From the foregoing, the accuracy and validity of acquisition of assets expenditure of Kshs.2, 173,486,455 for the year ended 30 June, 2020 could not be confirmed.</p>			
<p><b>5 Bank Balances</b></p> <p>The statement of assets and liabilities reflects bank balances of Kshs.360, 833,079 as disclosed under Note 21A of the financial statements. The following unsatisfactory issues were however noted;</p> <p><b>5.1 Special Purpose Account (SPA) - Health account</b></p> <p>The balance includes Special Purpose Account (SPA) - Health Account No. 1000321148 held at Central Bank of Kenya account balance of Kshs.11, 669,770. However, the cashbook in support reflects a balance of Kshs.22, 495,295, resulting to a variance of Kshs.10, 789,525 which has not been reconciled.</p> <p><b>5.2 Bank accounts for Sub Counties and Health Centres</b></p> <p>The reported balances exclude undetermined bank balances from 6 sub county imprest accounts and 77 health centres operated in various commercial banks. The documents indicating the balances therein as at the year-end were not been provided for audit review.</p> <p><b>5.3 Bank Reconciliation Statements</b></p> <p>Included in the bank balances is Kshs.2, 302 held at the Central Bank Recurrent A/c No. 1000170204. However, the bank reconciliation statement in support of the</p>	<p>Health account are provided for review and the cashbook balances accounts have balances and 11,669,770 respectively as reported in the Financial Statements</p> <p>5.2 The bank balances for the accounts have been attached in the amended Financial statements</p> <p>The schedule of payments in cashbook not in bank statement of Kshs. 345,089,004 and receipts in cashbook not recorded in bank statement of Kshs. 207,921,882 are available for review</p>			

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	<p>balance reflects payments in cashbook but not in the bank and receipts in cashbook but unrecorded in the bank of Kshs.345,089,004 and Kshs.207,921,882 for which are unsupported by detailed schedules indicating the dates of the respective transactions.</p> <p>Consequently, the accuracy and fair statement of the reported bank balances of Kshs.360, 833,079 as at 30 June, 2020 could not be confirmed.</p>			
	<p><b>Other Matter</b></p> <p><b>1. Budget Control and Performance</b></p> <p>The summary statement of appropriation-recurrent and development combined reflects final receipts budget of Kshs.7,983,710,937 and actual on comparable basis of Kshs.5,454,161,558 resulting to a shortfall of Kshs.2,529,549,379 or 32%. The shortfall was due to under performance on exchequer receipts, county generated receipts and returned CRF issues of Kshs.1, 243,616,687, Kshs.250,519,370 and Kshs.980,228,559 respectively.</p> <p>The underfunding led to under expenditure on the budget of Kshs.1,234,873,301 or 15% especially on acquisition of assets and is an indication of the failure to implement all the planned programmes for the year, thus impacting negatively on the goods and service delivery for the residents of the Nyandarua County</p>	<p>In the FY 2019/20, the County projected to collect <b>Kshs. 630 Million</b> as Own Source Revenue. However, given the effects of the COVID-19 and the myriad of the County's interventions to mitigate it, the County collected <b>Kshs. 379 Million</b> and experienced a deficit of <b>Kshs. 250 Million</b>. Also, the last quarter disbursement to the County of its equitable share experienced delay which further exacerbated the predicament the County was in. These two resulted in some projects and activities appropriated for in the Financial Year not to take off.</p>		



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	<p><b>2. Pending Accounts Payable</b></p> <p>Note 9 other important disclosures - Pending accounts payable to the financial statements discloses amounts owed to suppliers of Kshs.689,426,038 as at 30 June, 2020 for construction of buildings, civil works and the supply of goods and services.</p>	<p>Robkam Contractor had not started works worth Ksh 47 million although he has been issued with LSO, Works that had been completed and invoiced amounted to Ksh 14m</p> <p>The said Contractor had not started works worth Ksh 1.9M million, Works that had been completed and invoiced amounted to Ksh5.8m</p> <p>Kshs 566,042 relates to reimbursements not captured by the department - Now Captured</p> <p>Kshs 231,088 relates to reimbursements not captured by the department - Now Captured</p> <p>The County Captured 1,798,272 -Which had been Cancelled by the Department of Water</p>																														
	<p><b>2.1. Unreconciled Pending Account Balances</b></p> <p>Independent confirmation of sampled creditors revealed discrepancies between the reported and confirmed balances as detailed out below: -</p>	<table border="1"> <thead> <tr> <th>Creditor</th> <th>Financial Statement Balances (Kshs)</th> <th>Creditor's Confirmation (Kshs)</th> <th>Variance (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Kenya Power Company</td> <td>246,000</td> <td>34,638,007</td> <td>34,392,007</td> </tr> <tr> <td>Robkam Building Contractors</td> <td>14,035,765</td> <td>61,159,157</td> <td>47,123,392</td> </tr> <tr> <td>Gouanzaou Construction Company Ltd</td> <td>1,915,786</td> <td>7,780,312</td> <td>-5,864,526</td> </tr> <tr> <td>Muiruri Wachira &amp; Co Advocates</td> <td>5,000,000</td> <td>5,566,420</td> <td>-566,420</td> </tr> <tr> <td>Mutonyi Mbiyu &amp; co Advocates</td> <td>2,451,000</td> <td>2,682,088</td> <td>-231,088</td> </tr> <tr> <td>Laschicas Investments Ltd</td> <td>12,036,204</td> <td>10,237,932</td> <td>1,798,272</td> </tr> </tbody> </table>	Creditor	Financial Statement Balances (Kshs)	Creditor's Confirmation (Kshs)	Variance (Kshs)	Kenya Power Company	246,000	34,638,007	34,392,007	Robkam Building Contractors	14,035,765	61,159,157	47,123,392	Gouanzaou Construction Company Ltd	1,915,786	7,780,312	-5,864,526	Muiruri Wachira & Co Advocates	5,000,000	5,566,420	-566,420	Mutonyi Mbiyu & co Advocates	2,451,000	2,682,088	-231,088	Laschicas Investments Ltd	12,036,204	10,237,932	1,798,272		
Creditor	Financial Statement Balances (Kshs)	Creditor's Confirmation (Kshs)	Variance (Kshs)																													
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	<table border="1" data-bbox="375 257 478 660"> <tr> <td data-bbox="375 257 422 660">Total</td> <td data-bbox="422 257 478 660">35,684,755</td> <td data-bbox="375 660 422 884">122,063,916</td> <td data-bbox="422 660 478 884">86,379,161</td> </tr> </table>	Total	35,684,755	122,063,916	86,379,161	<p>By the closure of the financial year, the works had not been completed due to the prevailing weather conditions. This works includes Proposed Parking Lot at Engineer Town, Upgrade of Mairo-Inya Town, and Upgrading of Gwa Kiongo Town Market in Mirangine Ward, Upgrading of Captein Town in Kaimbaga, Drainage Improvement at Kwa Haraka in Nyakio Ward and Drainage Improvement in Murungarau Town.</p>							
Total	35,684,755	122,063,916	86,379,161										
	<p>Further, the County Government does not maintain the pending bills register nor creditors ledger.</p> <p><b>2.2. Unsupported Pending Bills</b></p> <p>Included in the balances is Kshs.263,682,647 which is owed by six departments but are not adequately supported as detailed out below:</p>	<table border="1" data-bbox="486 884 638 1377"> <thead> <tr> <th data-bbox="486 884 638 985">Department</th> <th data-bbox="486 985 638 1120">Pending Bills Amount (Kshs)</th> <th data-bbox="486 1120 638 1377">Missing Documents</th> </tr> </thead> <tbody> <tr> <td data-bbox="486 985 638 1120">Lands, Housing and Physical Planning</td> <td data-bbox="486 1120 638 1232">28,582,921</td> <td data-bbox="486 1232 638 1377">Requisition from user departments, LSOs, invoices, certificates of practical completion</td> </tr> <tr> <td data-bbox="486 1232 638 1377">Transport, Energy and Public Works</td> <td data-bbox="486 1377 638 1489">66,006,587</td> <td data-bbox="486 1489 638 1814">Completion certificates for the 19 Nos contracts did not indicate the commencement and completion dates, and were neither signed nor dated. 10 Nos contracts had no invoices. 19 contracts had invoices with no dates. No completion certificates.</td> </tr> </tbody> </table>	Department	Pending Bills Amount (Kshs)	Missing Documents	Lands, Housing and Physical Planning	28,582,921	Requisition from user departments, LSOs, invoices, certificates of practical completion	Transport, Energy and Public Works	66,006,587	Completion certificates for the 19 Nos contracts did not indicate the commencement and completion dates, and were neither signed nor dated. 10 Nos contracts had no invoices. 19 contracts had invoices with no dates. No completion certificates.	<p>The projects were either ongoing or Commitments, The Financial Statements have been amended to exclude them as pending bills and disclose them as commitments and ongoing works</p> <p>The Department of Water, Environment, Tourism and Natural Resources at the time of Audit had the above mentioned works worth Kshs. 38,861,002 as ongoing works. Therefore, the above works were not certified by the engineers as complete works. A contractor/Supplier would not</p>	
Department	Pending Bills Amount (Kshs)	Missing Documents											
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Transport, Energy and Public Works	105,707,833	Files for the 31 contracts not provided. Therefore, invoices and completion certificates could not be verified.																	
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<b>Total</b>	<b>263,682,647</b>																		
	<p><b>3. Land Ownership Row at Agricultural Mechanization Services</b></p> <p>As was reported in the prior year, the assets register maintained by the Department of Agriculture, Livestock and Fisheries indicated that the Agricultural Mechanization Services (AMS) Department had two parcels of land; registered under LR. No.6585/114 and LR. No.6585/115 measuring 5.51 and 7.23 acres in Nyahururu Municipality Blocks 8 and 6 respectively.</p> <p>The two parcels of land are not registered under the Department and some private companies and individuals have irregularly taken possession of approximately 2.5 acres of the land. In addition, an approximate 0.919 hectares consisting of 8 blocks of land each measuring approximately 0.0465 hectares have been hived off from parcel LR No. 6585/114 and certificate of leases issued.</p>	<p>After establishing that several people had encroached on land belonging to the A.M.S, the following actions were taken by this Department;</p> <p>In corroboration with County Department of Lands, Housing and Physical planning housing department a caveat was placed on the grabbed portion of land and the matter forwarded to the chair, Ethics and Anti-corruption Commission and copied to the National Land Commission for further action The details of the illegally</p>																	

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	<p>Further, an approximated 1.5 acres on parcel LR No. 6585/115 has been encroached on and illegally fenced off by private developers. Copies of certificates of official search presented for audit verification revealed details of six (6) private developers as encroachers while the rest were unknown. One of the private developers has since given a notice of intention to enter legal suit against the Department vide letter referenced CGC/JGGM/3955/1 dated 20 August, 2018. Through a notification letter dated 31 January, 2018 and referenced MOALF/NYAC/AMS/LAND/09, the Manager AMS communicated to the Chief Officer and copied the Chief Executive Committee Member, Department of Agriculture, Livestock and Fisheries on the encroachment. The Chief Officer in turn notified the Nyandarua County Coordinator in charge of National Lands Commission through a letter referenced MOA/NYA/ADM/Vol.2/167. However, as at the time of the audit, no response had been received nor action taken by the Commission.</p> <p>The two parcels of land also do not have complete perimeter fences while large sections have been left idle with no development. To date the County has not obtained ownership documents of the parcels.</p> <p>In the circumstances, the ownership and size of the land cannot be confirmed.</p>	<p>subdivided plots were given so that no development could be done by the illegal land grabbers. This was in March 2014.</p> <p>The Chief Officer Department of Agriculture, Livestock and Fisheries wrote to County Coordinator National land commission Nyandarua County on 26<sup>th</sup> January 2018 registering a dispute regarding the encroachment</p> <p>Another letter was done by the Chief Officer Department of Agriculture, Livestock and Fisheries on the 31<sup>st</sup> October 2019 on the illegal/ fraudulent subdivisions to the Chief Land Registrar, Nairobi, through the District Land Registrar Nyandarua as a follow up on the matter Having handed the matter to the above competent authorities that are mandated by law to deal with such fraudulent subdivisions of public land the Department awaits their considered opinion and the way forward on the matter.</p> <p>Most recently, on behalf of this Department, the Nyandarua County Attorney took the matter to court. The matter is yet to come up for hearing but the next mention date is on 23<sup>rd</sup> October 2021.</p>		



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		Additional reminder to the National Land Commission to resolve the matter																				
	<p><b>4. Projects</b></p> <p><b>4.1. Project Implementation Status</b></p> <p>Physical verification of sampled projects with a total contract sum of K.shs.78,165,859 were noted to be in the following status:</p>																					
	<table border="1"> <thead> <tr> <th>Project Description</th> <th>Contract Amount (Kshs.)</th> <th>Audit Observation</th> </tr> </thead> <tbody> <tr> <td>1. Levelling of Mirangine Market</td> <td>1,496,362</td> <td>There was interference from third parties and the contractor was unable to do the work.</td> </tr> <tr> <td>2. Construction of a Toilet in Mirangine</td> <td>1,200,000</td> <td>There was interference from third parties and contractor left the site. Contract sum paid in full but work done is about 80%.</td> </tr> <tr> <td>3. Proposed levelling works at Kasuku Market</td> <td>997,416</td> <td>Contractor was paid full contract sum but work is incomplete, estimated at 10%.</td> </tr> <tr> <td>4. Maran borehole</td> <td>3,400,000</td> <td>Project complete but water yet to be distributed to homesteads.</td> </tr> <tr> <td>5. Kianda borehole</td> <td>3,999,704</td> <td>Project serving the community from only a single tap point, with potential for several distribution points.</td> </tr> </tbody> </table>	Project Description	Contract Amount (Kshs.)	Audit Observation	1. Levelling of Mirangine Market	1,496,362	There was interference from third parties and the contractor was unable to do the work.	2. Construction of a Toilet in Mirangine	1,200,000	There was interference from third parties and contractor left the site. Contract sum paid in full but work done is about 80%.	3. Proposed levelling works at Kasuku Market	997,416	Contractor was paid full contract sum but work is incomplete, estimated at 10%.	4. Maran borehole	3,400,000	Project complete but water yet to be distributed to homesteads.	5. Kianda borehole	3,999,704	Project serving the community from only a single tap point, with potential for several distribution points.			
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	<p><b>4.2. Projects Not Branded</b></p> <p>Projects verification carried out on 12 November, 2020 on projects of contract sum of Kshs.8,325,734 revealed that though projects were completed and put to use, they were not branded as shown in the table below:</p> <table border="1"> <thead> <tr> <th data-bbox="742 257 869 526">Project Name and Works Description</th> <th data-bbox="742 257 869 526">Ward</th> <th data-bbox="742 257 869 526">Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td data-bbox="869 257 1029 526">1. Nyaituga water project- pipe supply and installation</td> <td data-bbox="869 257 1029 526">Kanjuiri</td> <td data-bbox="869 257 1029 526">1,639,575</td> </tr> <tr> <td data-bbox="1029 257 1189 526">2. Wiyimirie borehole- pipe supply and installation from borehole</td> <td data-bbox="1029 257 1189 526">Kanjuiri</td> <td data-bbox="1029 257 1189 526">1,000,000</td> </tr> <tr> <td data-bbox="1189 257 1329 526">3. Madaraka water project- structure and solar panels</td> <td data-bbox="1189 257 1329 526">Weru</td> <td data-bbox="1189 257 1329 526">2,494,747</td> </tr> </tbody> </table>	Project Name and Works Description	Ward	Amount (Kshs)	1. Nyaituga water project- pipe supply and installation	Kanjuiri	1,639,575	2. Wiyimirie borehole- pipe supply and installation from borehole	Kanjuiri	1,000,000	3. Madaraka water project- structure and solar panels	Weru	2,494,747											
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	<table border="1" data-bbox="472 987 647 1794"> <tr> <td>4. Weru water project- Steel structure and solar panels to borehole</td> <td>Weru</td> <td>1,197,315</td> </tr> <tr> <td>5. Uhuru borehole- supply of water pipes network to Tumaini town</td> <td>Kanjuiri</td> <td>1,994,097</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td><b>8,325,734</b></td> </tr> </table> <p data-bbox="667 891 727 1794">In the absence of branding, the beneficial owner of the project implementer cannot be established.</p>	4. Weru water project- Steel structure and solar panels to borehole	Weru	1,197,315	5. Uhuru borehole- supply of water pipes network to Tumaini town	Kanjuiri	1,994,097	<b>Total</b>		<b>8,325,734</b>			
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<b>Total</b>		<b>8,325,734</b>											
	<p data-bbox="767 913 828 1794"><b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b></p> <p data-bbox="828 1518 860 1794"><b>1. Ethnic Composition</b></p> <p data-bbox="887 898 1098 1794">Review of the payroll records reveal that 100% of the 74 staff members recruited in the year under review were from the dominant community in the County. This is contrary to section 65 (1) of the County Governments Act of 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.</p> <p data-bbox="1134 1279 1166 1794">To the extent, the County is in breach of the law.</p>	<p data-bbox="799 443 1337 875">1. That during the recruitment, the County Public Service Board did not receive enough and qualified applicants from other ethnic communities who met the minimum threshold for appointment to the post that were advertised and recruited in the year. The board however went ahead to appoint a number of qualified candidates from other Counties though within dominant ethnic community in the spirit of regional balancing.</p> <p data-bbox="1353 450 1437 875">However, the Board is earnestly seeking to enhance regional balancing by</p>											
	<p data-bbox="1225 1155 1262 1794"><b>2. Lack of Managed Equipment Service Lease Contract</b></p> <p data-bbox="1289 898 1453 1794">As reported previously, the Nyandarua County Government and the Ministry of Health of the National Government on 10 February, 2015 signed a Memorandum of Understanding (MOU) relating to the provision of medical equipment and related services, otherwise referred to as the Managed Equipment Services (MES). The medical equipment in 7 lots, would be provided to two hospitals in the County,</p>												

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	<p>namely, J. M. Kariuki (OI Kalou) Hospital, which is a Level 4 hospital and Engineer SDH, a Level 3 facility, on a 7-year lease arrangement.</p> <p>According to the annual County Allocation of Revenue Acts (CARA), in the five years that the MES programme has been in operation, the County has paid lease rentals amounting to Kshs.619,148,937 as follows:</p> <table border="1" data-bbox="614 929 885 1243"> <thead> <tr> <th>Financial Year</th> <th>Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td>2015/2016</td> <td>95,744,681</td> </tr> <tr> <td>2016/2017</td> <td>95,744,681</td> </tr> <tr> <td>2017/2018</td> <td>95,744,681</td> </tr> <tr> <td>2018/2019</td> <td>200,000,000</td> </tr> <tr> <td>2019/2020</td> <td>131,914,894</td> </tr> <tr> <td><b>Total</b></td> <td><b>619,148,937</b></td> </tr> </tbody> </table> <p>It was noted that the lease rentals paid by the County is reflected in the CARA as a conditional grant for leasing of medical equipment. However, the amount is not remitted to the County Government, but is retained at the Ministry of Health. Examination of records revealed the following anomalies in the MES programme:</p> <ul style="list-style-type: none"> <li>(a) The basis of the amounts of annual lease rentals cannot be determined.</li> <li>(b) Lots 3 and 4 of the MES equipment have not been supplied despite the fact that the County Government has constructed two laboratories for the items.</li> <li>(c) ICU equipment which are under Lot 6, has not been provided since it is reserved for level 5 hospitals which the County Government does not have.</li> <li>(d) The County Government does not have a register for recording the delivered MES assets.</li> </ul>	Financial Year	Amount (Kshs)	2015/2016	95,744,681	2016/2017	95,744,681	2017/2018	95,744,681	2018/2019	200,000,000	2019/2020	131,914,894	<b>Total</b>	<b>619,148,937</b>	<p>ensuring that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community should the same apply and meet the minimum requirements for the posts.</p> <p>2. The lease contract was done by The National Government under the Ministry of Health and are the custodian of the contract document. The Counties were only invited to sign a Memorandum of Understanding with the Ministry of Health. This is the only document that was provided to the County Government.</p> <p>The County Government is yet to receive Lots 3 and 4 Laboratory equipment. However, the County was not eligible for Lot 6 equipment as this Lot was a reserve of gazetted level five</p>		
Financial Year	Amount (Kshs)																	
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	<p>Consequently, I am unable to confirm if the County residents have received value for money from the Managed Equipment Services (MES) programme.</p> <p><b>3. Failure to Withhold and Remit Taxes</b></p> <p>Note 17 to the financial statements discloses construction and civil works costs of Kshs.1, 366,154,497. This amount includes Kshs.746, 729,322 paid to various contractors for undertaking civil works in the period. However, 3% withholding tax amounting to Kshs.19,361,965 was not deducted and remitted to the Commissioner of Domestic Taxes pursuant to section 34(1)(a) of the Income Tax Act, 2010.</p> <p>To the extent, the County Government is in breach of the law.</p> <p><b>4. Procurement of Works, Goods and Services</b></p> <p>Examination of records indicate that the departments of agriculture, finance, health services and water procured works, goods and services totalling to Kshs.64,290,284 during the year under review. However, the process used was noncompetitive as limited number of bidders were invited as detailed out below against each department :-</p> <table border="1" data-bbox="1173 996 1465 1803"> <thead> <tr> <th>Department</th> <th>Amount (Kshs)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Agriculture</td> <td>999,933</td> <td>One bidder for construction of a Horticultural Grading Shed</td> </tr> <tr> <td>Agriculture</td> <td>1,498,500</td> <td>One bidder for construction of Agricultural Training Center Njabini Machinery Shed</td> </tr> <tr> <td>Agriculture</td> <td>1,799,600</td> <td>One bidder for supply and delivery of assorted seeds</td> </tr> </tbody> </table>	Department	Amount (Kshs)	Remarks	Agriculture	999,933	One bidder for construction of a Horticultural Grading Shed	Agriculture	1,498,500	One bidder for construction of Agricultural Training Center Njabini Machinery Shed	Agriculture	1,799,600	One bidder for supply and delivery of assorted seeds	<p>hospital and Nyandarua County had not been gazetted level five hospital in 2015.</p> <p>3. In the financial year 2019/2020, the department experienced IFMIS technical challenges withholding the 3% income tax concurrently with the 2% VAT. Only the 2% VAT was withheld. The technical challenge has since been resolved and both the taxes will be withheld concurrently</p>		
Department	Amount (Kshs)	Remarks														
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	<table border="1"> <tr> <td>Finance</td> <td>5,796,597</td> <td>Single sourcing for Insurance Cover</td> </tr> <tr> <td>Health Services</td> <td>5,076,874</td> <td>Single sourcing for purchase of Medical Equipment</td> </tr> <tr> <td>Water</td> <td>49,118,780</td> <td>Tender splitting for 26 minor works</td> </tr> <tr> <td><b>Total</b></td> <td><b>64,290,284</b></td> <td></td> </tr> </table>	Finance	5,796,597	Single sourcing for Insurance Cover	Health Services	5,076,874	Single sourcing for purchase of Medical Equipment	Water	49,118,780	Tender splitting for 26 minor works	<b>Total</b>	<b>64,290,284</b>				
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<b>Total</b>	<b>64,290,284</b>															
	<p>This is contrary to Article 227(1) of the Constitution of Kenya which provides that when a State organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.</p>															
	<p>To the extent, the County Government is in breach of the law.</p>															
	<p><b>5. Failure to use the e-procurement System.</b></p> <p>Contrary to Part IV (B) of Executive Order No. 2 of 2018 which required effective 1 January, 2019, all Public Procuring Entities to undertake all their procurement through the e-procurement module in IFMIS, the County Government procured for fuel worth Kshs.1,250,000 from a local company for its two (2) vehicles, 18CG214A and 18CG 019A using 8 Local Purchase Orders (LPO) outside the e-procurement system.</p> <p>To the extent, the County Government breached the law</p>															
	<p><b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b></p> <p><b>1. Account Receivables</b></p>	<p>1. The imprests that have been long outstanding is being recovered from the officer</p> <p>2.</p>														

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	<p>The statement of assets and liabilities as at 30 June, 2020 reflects accounts receivable of Kshs.3, 756,347 which is imprest held by staff as at that date. However, the imprest register provided does not show the imprest warrants against which imprest was issued. Further, included in the balance is long outstanding multiple imprests of Kshs.980, 000 and Kshs.103,000 which are separately held by two officers.</p> <p>Consequently, the accuracy and validity of the accounts receivable of Kshs.3, 756,347 as 30 June, 2020 could not be confirmed.</p> <p><b>2. Acquisition of Land - Lack of Requisition by Users</b></p> <p>The statement of receipts and payments for the year ended 30 June, 2020 reflects acquisition of assets of Kshs.2, 173,486,455, out of which Kshs.31,398,694 was used for acquisition of land. Out of the amount, Kshs.28, 136,700 was used to acquire 18 parcels of land. However, there was no evidence of requisitions from user departments and compliance with and effectiveness of citizen participation to confirm need analysis for the parcels of land for social amenities and roads of access. Further, the titles of ownership for 8 parcels of land bought for social amenities valued at Kshs.11, 555,000 have not been provided for audit review.</p> <p>Consequently, the Management could have acquired land that was not a priority.</p> <p><b>4. Assets Register</b></p> <p>Examination of the assets register indicates that in the financial year 2014/2015 to 2018/2019, the County Government acquired 46 parcels of land valued at Kshs.88, 508,954. However, a handing over report, dated 17 August, 2020, from the Supply Chain Management Officer to the Department of Lands, Housing and Physical Planning reflects 78 parcels valued at Kshs.80,549,700, leading to a variance of 32 parcels in quantity and Kshs.7,959,254 in value. Further, the asset register does not</p>	<p><b>Evidence of requisitions from the user department:</b></p> <p>As earlier stated in our previous response to the management letter, the user department is the department where the budget is located, which is also the procuring entity. Accordingly, the requisition for land was done by the department of Lands, Housing and Physical Planning being the department with the budget and the procuring department. The requisition forms for the transactions are re-submitted and marked</p> <p><b>Compliance with and effectiveness of citizen participation:</b></p> <p>Procurement is a budget-based activity. This means that citizens identify their needs/ projects that should be undertaken during the budget making process. In fact, procurement is one of the means of effecting implementation of the budget. Subsequently, the citizen participation undertaken by the Department of Finance and Economic Planning during the budget making cycle is deemed sufficient to support any procurement arising from that budget, as carrying out a second citizen participation before procurement would result in duplication of roles/activities</p>		



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	<p>provide land registration numbers, acreage and use for 20 parcels of land valued at Kshs.31, 398,694.</p> <p>Consequently, the County Government may lose its land to third parties.</p> <p><b>5. Recruitment of Chief Officers</b></p> <p>In the year under review, the County Executive vide advertisement number 1/2019 published in a local daily newspaper on 22 October, 2019, invited applications for the position of (15) Chief Officers. One of the requirements was that an applicant must be a member of a professional body in the relevant field. However, a review of the files of five of the successful applicants shows there is no evidence of membership to a professional body. Consequently, the recruiting County Public Service Board violated its own rules.</p> <p><b>6. Assets Inherited from the Defunct Local Authority</b></p> <p>As previously reported, the County Government inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County Government fixed assets as they were not formally handed over by the defunct Transition Authority and do not have their respective values attached.</p> <p>Consequently, the accuracy and completeness of the reported assets in the Annex 4 to the financial statements could not be confirmed.</p>	<p>and wastage of public funds. We hereby re-submit the newspaper advertisement marked <b>showing</b> that public participation was conducted during the budget preparation process and no further public participation was required.</p> <p><b>The titles of ownership of the parcels of land:</b></p> <p>The status of the eight (8) transactions and ownership documents thereof are hereby re-submitted per the status report attached together with a bunch of respective supporting documents marked</p> <p>All the transactions are ongoing thus titles are not yet registered in the name of the County Government.</p> <p><b>5.</b> Amongst candidates you have flagged out as not having any evidence of membership to a professional body, five (5) of them are indeed Members of at least one if not more professional bodies as enumerated below;</p> <p><b>6.</b> There is an ongoing exercise for valuation of the assets by defunct local</p>		
	<p><b>7. Grounded Motor Vehicles</b></p>			



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	<p>As previously reported, Annex 4 to the financial statements on the summary of fixed assets register reflects assets at historical costs carried forward of Kshs.9,037,128,338 which include 48 grounded vehicles whose value is undetermined as at 30 June, 2020. The distribution of the vehicles between the departments is as shown below: -</p> <table border="1" data-bbox="606 963 798 1120"> <thead> <tr> <th>Ministry</th> <th>No. of Vehicles</th> </tr> </thead> <tbody> <tr> <td>Agriculture, Livestock and Fisheries</td> <td>40</td> </tr> <tr> <td>Health Services</td> <td>6</td> </tr> <tr> <td>Industrialization, Trade and Cooperatives</td> <td>2</td> </tr> <tr> <td><b>Total</b></td> <td><b>48</b></td> </tr> </tbody> </table> <p>Of the vehicles, Land Cruiser Prado registration GKA 252D which was to be repaired at a cost of Kshs.80,000, has been held in a garage in Nyahuru for the last 10 years and has accrued storage charges to the tune of Kshs.515,000. The continued usefulness accruing from holding grounded vehicles should be evaluated vis-à-vis disposal.</p>	Ministry	No. of Vehicles	Agriculture, Livestock and Fisheries	40	Health Services	6	Industrialization, Trade and Cooperatives	2	<b>Total</b>	<b>48</b>	<p>authorities which will be completed by December 2021</p> <p>7. <b>Agriculture, Livestock and Fisheries</b> A report had been made to the Chief Officer Finance indicating this precarious status of our vehicles so that they could take appropriate action as the department responsible for disposal of all vehicles They had not yet addressed this issue by the time of the audit due to lack of a legal framework in the county to guide the process at the time. The Department of Finance has however now formed and appointed members into the Nyandarua County Assets Disposal Committee County Asset Disposal Committee Sample appointment letter), with a clear mandate to dispose all county assets that are due as per the law and the process is ongoing. Out of the 40 Vehicles reviewed during audit, the department repaired 5 vehicles in the FY 2020/21 and now in good working condition. <b>Health Services</b> Land Cruiser Prado Registration Number GKA 252D was taken to garage in Nyahuru during Pre-Devolution Era but unfortunately without proper handing over. The County Government has since engaged the assessor to ascertain the required repairs to have the vehicle operational. Negotiations are also on with the garage owner to waive the storage fees and to execute the repair works.</p>		
Ministry	No. of Vehicles													
Agriculture, Livestock and Fisheries	40													
Health Services	6													
Industrialization, Trade and Cooperatives	2													
<b>Total</b>	<b>48</b>													
	<p><b>8. Lack of Capacity of the Internal Audit Department</b></p> <p>According to the staff establishment list for the year 2019/2020, the internal audit department had an authorized establishment of 25 officers. However, the current number is only 10. Further, the Department did not have access to the Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Payroll Database (IPPD) systems. Consequently, the internal audit department may not make an impact in its role as required by section 160 (1)(c) of the Public Finance</p>													

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	<p>Management Act, 2012 which states that Internal auditors have a duty to review the effectiveness of the financial and non-financial performance management systems of the entities.</p> <p><b>9. Lack of Risk and Fire Management Policy</b></p> <p>During the year under review, Nyandarua County Executive did not have a risk and fire management policy or strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks as stipulated under Regulation 158 of the Public Finance Management (County Governments) Regulations 2015. Consequently, the management did not perform formal risk assessments on all key financial risk areas such as cash, revenue and expenditure. Additionally, it was noted that the Management lacks a disaster recovery plan and therefore crucial information may not be recovered in the event of a disaster.</p> <p>In the absence of a risk management policy, the Management is not in a position to identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures.</p>	<p><b>Industrialization, Trade and Cooperatives</b></p> <p>This Department has submitted its Asset Disposal Plan to the committee which is in the process of developing an Asset Disposal Plan for all the Departments in the County so as to begin the actual disposal of assets that are due.</p> <p><b>Internal Audit Department</b></p> <p>Recruitments is on going</p> <p><b>Risk and Fire Management Policy</b> is awaiting approval at the cabinet</p>		



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**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total
Equitable Share	419,172,600	1,608,453,000	804,226,500	2,461,420,500	5,293,272,600
DANIDA - Universal Healthcare in Devolved Units Programme		6,930,000		6,930,000	13,860,000
World Bank – THUSCP					
Kenya Devolution Support Programme			110,231,665	52,863,597	163,095,262
Youth Polytechnic support grant			45,000,000	184,795,683	229,795,683
Kenya Urban Support Programme			15,474,947	15,474,947	30,949,894
Agriculture Sector Development Support Project (ASDSP)				72,719,583	72,719,583
Kenya Climate Smart Agriculture Project (KCSAP)		108,491,665	9,823,405	168,944	9,992,349
<b>Total</b>	<b>419,172,600</b>	<b>1,723,874,665</b>	<b>984,756,517</b>	<b>2,932,545,070</b>	<b>6,060,348,852</b>

*The above comprises transfers from the Exchequer from CARA, comprising of equitable share, and donor funds released through the exchequer.*



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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	Comments
			A	B	C	D=A+B-C	
<b>CONSTRUCTION OF BUILDINGS</b>							
Aquachem technologies	2019/2020	999,926	999,926		999,926	-	paid
Wanugis holdings limited	2019/2020	998,020	998,020		498,500	499,520	2019/2020
Sonic construction ltd	2019/2020	7,101,013	7,101,013		-	7,101,013	paid
Gouanzhaou construction company ltd	2016/2017	1,915,786	1,915,786		1,915,786	-	2019/2020
Mercross enterprises	2017/2018	1,276,365	1,276,365			78,365	
Kibson general merchants	2017/2018	2,010,257	2,010,257			2,010,257	
True savers ent k ltd	2018/2019	330,825	330,825		330,825	-	paid
Njumu contractors	2017/2018	741,997	741,997		741,997	-	paid
Cifra enterprise ltd	2017/2018	351,000	351,000		351,000	-	paid
Redhill renovators	2018/2019	123,689	123,689		123,689	-	paid
Juwalister enterprise l.td	2017/2018	278,978	278,978		278,978	-	paid
Cifra enterprise ltd	2017/2018	167,897	167,897		167,897	-	paid
Zaina building contractors	2016/2017	452,676	452,676			452,676	

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Civitra company l.td.,nakims enterprise	2014/2015	1,236,565	1,236,565	1,236,565	-	paid
Juwalister enterprise l.td	2017/2018	279,444	279,444	279,444	-	paid
Truesavers enterprise l.td	2017/2018	316,001	316,001	316,001	33,362	2019/2020
Prigaz concepts limited	2016/2017	749,956	749,956	749,956	-	paid
Lawste investments	2018/2019	858,305	858,305	858,305	-	paid
Midland ventures limited	2018/2019	850,628	850,628	850,628	-	paid
Branson investments limited	2019/2020	600,000	600,000	600,000	-	paid
Wanyongambu ventures company limite	2019/2020	209,340	209,340	209,340	-	paid
Zago construction limited	2019/2020	1,908,555	1,908,555	1,908,555	-	paid
New kinangop construction and trans	2019/2020	1,598,543	1,598,543	1,598,543	-	paid
Powerpoint cyber solutions limited	2019/2020	1,433,350	1,433,350	1,433,350	234,900	2019/2020
Pitah enterprises Kenya	2019/2020	999,265	999,265	999,265	-	paid
Donking general agency limited	2017/2018	2,443,613	2,443,613	2,443,613	635,359	2019/2020
In letizia limited	2018/2019	172,230	172,230	172,230	-	paid
Dannycot enterprises	2016/2017	1,316,100	1,316,100	1,316,100	-	paid
Msingi imara limited	2019/2020	300,000	300,000	300,000	-	paid
Rewichca	2017/2018	3,747,885	3,747,885	3,747,885	520,159	2019/2022
Rewichca	2017/2018	1,748,550	1,748,550	1,748,550	-	paid

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Nandarasi yp	2017/2018	650,000	650,000		-	650,000	
Zachmes	2018/2019	283,404	283,404		283,404	-	paid
Cataract investment company limited	2018/2019	742,851	742,851		607,295	135,556	2019/2020
	2018/2019	298,840	298,840		-	298,840	
Carnegie ltd	2019/2020	149,431	149,431		149,431	-	paid
Pick hill high limited	2019/2020	129,950	129,950		129,950	-	paid
Cataract investment company limited	2019/2020	316,689	316,689		316,689	-	paid
First world group limited	2018/2019	676,417	676,417		676,417	-	paid
Sambuga contractors ltd	2019/2020	145,820	145,820		145,820	-	paid
Gitmac company ltd	2017/2018	263,086	263,086		263,086	-	paid
Greens and grains	2018/2019	296,620	296,620		296,620	-	paid
Frank fundi limited	2018/2019	50,000	50,000		-	50,000	
Frank fundi limited	2018/2019	50,000	50,000		-	50,000	
Danpal enterprises	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
	2018/2019	400,000	400,000		-	400,000	
Mactall builders enterprises	2018/2019	596,380	596,380		-	596,380	
Limwa general agencies	2018/2019	600,000	600,000		-	600,000	
Limwa general agencies	2018/2019	600,000	600,000		-	600,000	



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Labmack enterprises	2018/2019	600,000	600,000	-	600,000	-	600,000	
Zaego construction ltd	2018/2019	600,000	600,000	-	600,000	-	600,000	
Flashlight limited	2018/2019	997,380	997,380	-	997,380	-	997,380	
Golden pillars	2017/2018	997,380	997,380	-	997,380	-	997,380	
Ndaragwa hardware	2018/2019	999,752	999,752	-	999,752	-	999,752	
Waiflo enterprises	2018/2019	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	paid
Jaro holdings ltd	2018/2019	1,000,000	1,000,000	-	1,000,000	-	1,000,000	
Danpal enterprises	2018/2019	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	paid
Tachwains technologies ltd	2018/2019	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	paid
Timberworks enterprises & stationaries ltd	2018/2019	1,000,000	1,000,000	-	1,000,000	-	1,000,000	
Chi young construction company ltd	2018/2019	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	paid
Chi young construction company ltd	2018/2019	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	paid
Freeza enterprises	2018/2019	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000	paid
Sigio construction ltd	2018/2019	1,200,000	1,200,000	-	1,200,000	-	1,200,000	
Bertricon investments ltd	2018/2019	1,000,000	1,000,000	-	1,000,000	-	1,000,000	
Jedryn construction ltd	2018/2019	1,200,000	1,200,000	1,200,000	1,200,000	-	1,200,000	paid
Wilfamous limited	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	1,600,000	paid
	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	1,600,000	paid

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Civitra co. Ltd	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	paid
Chi young construction company ltd	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	paid
Miitz earthworks limited	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	paid
Kinangop everbest supplies	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	200,020	2019/2020
Kimnjam holdings ltd	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	paid
Jyncoh ltd	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	paid
Tnm engineering ltd	2018/2019	1,600,000	1,600,000	1,600,000	1,600,000	-	paid
Angabewan	2018/2019	102,845	102,845	102,845	102,845	-	paid
Mespanish	2018/2019	104,400	104,400	104,400	104,400	-	paid
Teegee properties	2018/2019	133,921	133,921	133,921	133,921	-	2019/2020
Pitah enterprises Kenya	2019/2019	1,200,000	1,200,000	1,200,000	1,200,000	200,736	paid
Central empowerment	2018/2019	1,200,000	1,200,000	1,200,000	1,200,000	-	paid
Bethda construction limited	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	-	1,200,000
Henry developers limited	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	-	paid
Kerblink limited	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	-	paid
Kerblink limited	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	-	2019/2020
Kentry contractors	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	819,000	paid
Mbiwa construction	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	-	paid



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Timberworks enterprises & stationaries ltd	2019/2020	206,884	206,884	206,884	-	paid
Kinangop everbest supplies	2019/2020	1,799,920	1,799,920	1,799,920	-	paid
Zaago contactor limited	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Sambugo contractors	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Cataract investment company limited	2019/2020	372,303	372,303	372,303	-	paid
Chemkija general merchants	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Frank fundi limited	2019/2020	220,000	220,000	220,000	-	paid
Powerpoint cyber solutions limited	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Gussi hardware limited	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Heucefarm	2019/2020	1,200,000	1,200,000	768,524	431,476	2019/2020
Lazuri solution limited	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Jordan company	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
First world group limited	2019/2020	600,000	600,000	599,945	55	paid
First world group limited	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Dgs contractors	2019/2020	280,000	280,000	280,000	-	paid
Freeza enterprises	2019/2020	1,200,000	1,200,000	352,655	847,345	2019/2020
Dgs contractors	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Havefort developers	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
	2019/2020	1,200,000	1,200,000	1,200,000	-	1,200,000

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New kinangop construction aand trans	2019/2020	1,200,000	1,200,000	1,200,000	-	paid
Glokev limited	2019/2020	2,620,000	2,620,000	-	2,620,000	
Frank fundi limited	2019/2020	220,000	220,000	-	220,000	
Frank fundi limited	2019/2020	600,000	600,000	-	600,000	
Sambuqa contractors ltd	2019/2020	354,735	354,735	-	354,735	paid
Marynjere company	2019/2020	600,000	600,000	600,000	-	paid
Kentry contractors	2019/2020	600,000	600,000	600,000	-	2019/2020
Zago constructionsltd	2019/2020	600,000	600,000	600,000	140,814	paid
Pemunga building co ltd	2019/2020	600,000	600,000	600,000	17	paid
Pemunga building co ltd	2019/2020	600,000	600,000	600,000	16	paid
Jimtab agencies ltd	2019/2020	600,000	600,000	600,000	-	paid
Kinangop everbest supplies	2019/2020	600,000	600,000	600,000	-	
Brisam agencies	2019/2020	600,000	600,000	-	600,000	
Mahrjic contractors	2019/2020	600,000	600,000	-	600,000	
Archweez constructors ltd	2019/2020	600,000	600,000	-	600,000	
Archweez constructors ltd	2019/2020	600,000	600,000	-	600,000	paid
Cataract investment company limited	2019/2020	600,000	600,000	600,000	-	2019/2020
Tahe square	2019/2020	600,000	600,000	600,000	13,356	



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Table square	2019/2020	600,000	600,000	600,000	600,000	2019/2020
Olkalou harmony	2019/2020	600,000	600,000	600,000	600,000	2019/2020
Lazuri solutions limited	2019/2020	600,000	600,000	600,000	600,000	2019/2020
First world group limited	2019/2020	600,000	600,000	600,000	600,000	2019/2020
Pax limited	2019/2020	600,000	600,000	600,000	600,000	2019/2020
Pax limited	2019/2020	600,000	600,000	600,000	600,000	2019/2020
Dgs contractors	2019/2020	600,000	600,000	600,000	600,000	2019/2020
Kerblink limited	2019/2020	600,000	600,000	600,000	600,000	2019/2020
Kerblink limited	2019/2020	165,610	165,610	165,610	165,610	2019/2020
Allweather company limited	2019/2020	300,000	300,000	300,000	300,000	2019/2020
Squarecom limited	2019/2020	1,500,000	1,500,000	1,500,000	1,500,000	2019/2020
Blackson limited	2019/2020	1,000,000	1,000,000	1,000,000	1,000,000	2019/2020
Freeza enterprises	2018/2019	1,000,000	1,000,000	1,000,000	1,000,000	2018/2019
Aliwama peak limited	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	2019/2020
Powerpoint cyber solution	2019/2020	1,198,558	1,198,558	1,198,558	1,198,558	2019/2020
Samtash limited	2019/2020	499,747	499,747	499,747	499,747	2019/2020
Shimar enterprises	2019/2020	348,244	348,244	348,244	348,244	2019/2020
Ammulla ltd	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	2019/2020
		1,199,000	1,199,000	1,199,000	1,199,000	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,610	-	
		300,000	-	300,000	-	
		1,500,000	-	1,500,000	-	
		1,000,000	-	1,000,000	-	
		-	1,000,000	-	1,000,000	
		1,200,000	-	1,200,000	-	
		1,198,558	-	1,198,558	-	
		499,747	-	499,747	-	
		348,244	-	348,244	-	
		1,200,000	-	1,200,000	-	
		1,199,000	-	1,199,000	-	
		586,644	13,356	599,950	50	
		-	600,000	-	600,000	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		600,000	-	600,000	-	
		165,610	-	165,61		

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Mopek enterprises	2019/2020	1,441,360	1,441,360		1,441,360	-	paid
Chabaha enterprises ltd	2019/2020	2,709,578	2,709,575		1,999,666	709,912	paid
Annulla ltd	2019/2020	30,000	30,000		30,000	-	paid
Essumby limited	2019/2020	30,000	30,000		30,000	-	paid
<b>Lands, housing &amp; physical planning</b>							
Edmar enterprises limited	2/21/2017	104,155,753			12,212,953	12,212,953	
Iconnet solutions limited	11/30/2017	6,930,370			5,577,872	5,577,872	
<b>Transport, energy and public works</b>							
ĩngorika health centre waiting bay	6/29/2020	399,980			399,980	399,980	2020/2021
Bodaboda shed	6/5/2021	349,984			349,984	349,984	2020/2021
Construction and completion of two (2 no) boda sheds - equator and umoja mbuyu in leshau pondo ward	6/5/2021	700,000			700,000	700,000	
<b>Youth sports, gender &amp; social services</b>							
Wilfamous ltd	6/30/2021	4,000,000			3,499,780	3,499,780	
Willfamous ltd	6/21/2021	2,500,000			2,499,850	2,499,850	
<b>Agriculture, livestock and fisheries</b>							
Pit latrine - atc njambini	7/4/2021	609,000			609,000	609,000	Works ongoing
Grading shed - nyakio ward	6/29/2021	1,000,000			1,000,000	1,000,000	Works ongoing
Solar powered irrigation	3/29/2021	998,550			998,550	998,550	Works ongoing
Security fence - ams njambini	9/4/2021	399,990			399,990	399,990	Works ongoing



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	3/29/2021	1,299,751		1,299,751	-	1,299,751	Works ongoing
Public administration and ict		1,299,751		1,299,751		1,299,751	
Construction and completion of a 2 no. Door toilet block at engineer sub county offices	6/30/2021	999,990		999,990		999,990	Works ongoing
<b>Sub Total</b>		<b>258,341,231</b>	<b>133,397,861</b>	<b>30,547,699</b>	<b>92,816,121</b>	<b>71,729,442</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
Pitbull agencies ltd	2019/2020	100,000	100,000		100,000	-	paid
Pitbull agencies ltd	2019/2020	125,000	125,000		125,000	-	paid
Upperdam enterprises	2019/2020	199,965	199,965		199,965	-	paid
Prestige civil and building contractors	2019/2020	200,000	200,000		200,000	-	paid
Murison company ltd	2019/2020	200,000	200,000		200,000	-	paid
Zago	2019/2020	232,000	232,000		232,000	-	paid
Wailkim enterprises	2019/2020	249,118	249,118		249,118	-	paid
Kunene constructions ltd	2019/2020	349,460	349,460		-	349,460	
<a href="#">clayman leads limited</a>	2019/2020	349,870	349,870		349,870	-	paid
Grego pemo agencies	2019/2020	398,400	398,400		398,400	-	paid
<a href="#">jedawa investments</a>	2019/2020	399,980	399,980		399,980	-	paid
Wilter construction	2019/2020	480,000	480,000		341,634	138,366	2019/2020
Samuco limited	2019/2020	499,000	499,000		499,000	-	paid
Velosa ventures ltd	2019/2020	499,751	499,751		499,751	-	paid

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Mespanis company ltd	2019/2020	599,111	599,111	599,111	-	paid
Jyncohd limited	2019/2020	631,669	631,669	631,669	-	paid
Brawncivil building and contractors	2019/2020	639,999	639,999	639,999	-	paid
Gates solutions	2019/2020	643,563	643,563	643,563	-	paid
Yonax general contractors	2019/2020	662,400	662,400	662,400	-	paid
Civitra company limited	2019/2020	662,580	662,580	662,580	-	paid
Jedryn ltd	2019/2020	663,000	663,000	663,000	-	paid
Lesnach company	2019/2020	699,953	699,953	699,953	-	paid
Patano general supplies	2019/2020	700,000	700,000	700,000	-	paid
Pitbull agencies limited	2019/2020	759,155	759,155	759,155	-	paid
Josma holdings limited	2019/2020	799,575	799,575	799,575	-	paid
Sawa sawa ltd	2019/2020	860,576	860,576	860,576	-	paid
Glatich youth ltd	2019/2020	898,816	898,816	898,816	-	paid
Jaytach investment limited	2019/2020	899,904	899,904	899,904	-	paid
Jefrex company limited	2019/2020	899,999	899,999	899,999	-	paid
True saver enterprises	2019/2020	937,412	937,412	937,412	-	paid
Clear crystal kinangop enterprises	2019/2020	963,437	963,437	963,437	-	paid
Mijash company limited	2019/2020	992,443	992,443	992,443	-	paid



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<a href="#">dgs contractors ltd</a>	2019/2020	995,400	995,400	995,400	995,400	-	paid
<a href="#">new royal enterprises ltd</a>	2019/2020	997,555	997,555	997,555	-	997,555	
Mega rock co ltd	2019/2020	997,650	997,650	997,650	997,650	-	paid
<a href="#">gego pemo agencies</a>	2019/2020	998,025	998,025	998,025	998,025	-	paid
<a href="#">gladmos investment (k) ltd</a>	2019/2020	998,160	998,160	998,160	998,160	-	paid
<a href="#">aceromass construction</a>	2019/2020	998,250	998,250	998,250	998,250	-	paid
<a href="#">mwenetiri enterprises limited</a>	2019/2020	999,300	999,300	999,300	999,300	-	paid
<a href="#">jodan construction company limited</a>	2019/2020	999,640	999,640	999,640	399,950	599,350	2019/2020
Kundibo limited	2019/2020	999,920	999,920	999,920	999,920	-	paid
Timber works	2019/2020	999,940	999,940	999,940	999,940	-	paid
<a href="#">erime enterprises</a>	2019/2020	999,980	999,980	999,980	999,980	-	paid
Njamba limited	2019/2020	999,985	999,985	999,985	999,985	-	paid
<a href="#">zacgo construction limited</a>	2019/2020	999,997	999,997	999,997	999,997	-	paid
Bullson's agencies limited	2019/2020	1,000,000	1,000,000	1,000,000	1,000,000	30,000	2019/2020
<a href="#">eddypath enterprises limited</a>	2019/2020	1,000,000	1,000,000	1,000,000	1,000,000	-	paid
Bethda construction	2019/2020	1,000,000	1,000,000	1,000,000	979,596	20,404	2019/2020
Bethda construction	2019/2020	1,000,000	1,000,000	1,000,000	-	1,000,000	
Jynco ltd	2019/2020	1,040,000	1,040,000	1,040,000	1,040,000	-	paid
							paid

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Catalysah limited	2019/2020	1,080,221	1,080,221	1,080,221	-	paid
Shore port ltd	2019/2020	1,088,367	1,088,367	1,088,367	-	paid
Archcoast limited	2019/2020	1,097,232	1,097,232	1,097,232	8,865	paid
Catalysah limited	2019/2020	1,099,172	1,099,172	1,099,172	-	paid
<a href="#">el.gibbor enterprises ltd</a>	2019/2020	1,099,930	1,099,930	1,099,930	100,810	paid
Shixvian enterprises	2019/2020	1,150,000	1,150,000	1,150,000	-	paid
Eduxon investments	2019/2020	1,193,300	1,193,300	1,193,300	-	paid
Mervin investment	2019/2020	1,199,000	1,199,000	1,199,000	200,500	paid
Tajaawa agencies	2019/2020	1,199,577	1,199,577	1,199,577	-	paid
Glantnon(k)ltd	2019/2020	1,250,000	1,250,000	1,250,000	-	paid
Karce ventures youth limited	2019/2020	1,272,800	1,272,800	1,272,800	-	paid
Tropsy investments ltd	2019/2020	1,298,000	1,298,000	1,298,000	30,000	paid
Mex max enterprises ltd	2019/2020	1,299,869	1,299,869	1,299,869	-	paid
Mijash company limited	2019/2020	1,300,000	1,300,000	1,300,000	-	paid
Sheks enterprises women limited	2019/2020	1,300,000	1,300,000	1,300,000	-	paid
Cynvin merchants	2019/2020	1,355,450	1,355,450	1,355,450	-	paid
Pitbull agencies ltd	2019/2020	1,373,105	1,373,105	1,373,105	-	paid
Mesh & pipes international	2019/2020	1,373,105	1,373,105	1,373,105	-	paid



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<a href="#">worcester engineering ltd</a>	2019/2020	1,374,500	1,374,500	1,374,500		1,374,500	-	paid
Danblaq company limited	2019/2020	1,450,000	1,450,000	1,450,000		700,000	750,000	2019/2020
Pitbull agencies	2019/2020	1,450,000	1,450,000	1,450,000		1,450,000	-	paid
Reci general contractors	2019/2020	1,478,930	1,478,930	1,478,930		-	1,478,930	
Etap company	2019/2020	1,480,000	1,480,000	1,480,000		1,480,000	-	paid
<a href="#">jopermu enterprises</a>	2019/2020	1,489,432	1,489,432	1,489,432		1,459,432	30,000	2019/2020
Mbisaw enterprises ltd	2019/2020	1,495,650	1,495,650	1,495,650		1,465,650	30,000	2019/2020
Morben technical	2019/2020	1,496,362	1,496,362	1,496,362		1,496,362	-	paid
Double portion agency	2019/2020	1,496,446	1,496,446	1,496,446		1,496,446	-	paid
Freeza enterprises limited	2019/2020	1,498,000	1,498,000	1,498,000		1,498,000	-	paid
Nyonjoro east africa	2019/2020	1,498,500	1,498,500	1,498,500		1,498,500	-	paid
Violem enterprises	2019/2020	1,498,980	1,498,980	1,498,980		-	1,498,980	
Jamuh ltd	2019/2020	1,499,400	1,499,400	1,499,400		1,499,400	-	paid
Jomusons investment ltd	2019/2020	1,499,474	1,499,474	1,499,474		-	1,499,474	
<a href="#">jymcom network limited</a>	2019/2020	1,499,760	1,499,760	1,499,760		1,499,760	-	paid
Ceanmi merchants	2019/2020	1,499,800	1,499,800	1,499,800		1,499,800	-	paid
Chabaha enterprises limited	2019/2020	1,499,880	1,499,880	1,499,880		982,133	517,747	2019/2020
Beadove afric enterprises	2019/2020	1,499,909	1,499,909	1,499,909		1,499,909	-	paid

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Riamoh company limited	2019/2020	1,499,980	1,499,980	1,499,980	1,499,980	-	paid
Nitumi ventures	2019/2020	1,499,991	1,499,991	1,499,991	1,499,991	-	paid
Lowled enterprises	2019/2020	1,499,992	1,499,992	1,499,992	1,499,992	-	paid
Njamba limited	2019/2020	1,561,300	1,561,300	1,561,300	1,561,300	-	paid
Tereken enterprises	2019/2020	1,572,165	1,572,165	1,572,165	1,572,165	-	paid
Ottimo construction co ltd	2019/2020	1,598,287	1,598,287	1,598,287	1,598,287	-	paid
Mckenna blue enterprises	2019/2020	1,599,999	1,599,999	1,599,999	1,599,999	-	paid
Bertricon investments limited	2019/2020	1,600,000	1,600,000	1,600,000	1,481,500	118,500	2019/2020
Beadove africa ltd	2019/2020	1,649,557	1,649,557	1,649,557	1,649,557	-	paid
Jadri construction	2019/2020	1,700,000	1,700,000	1,700,000	1,700,000	-	2019/2020
Laschicas investments ltd	2019/2020	1,798,272	1,798,272	1,798,272	1,598,543	199,729	2019/2020
<a href="#">samecolumbus general contractors limited</a>	2019/2020	1,799,155	1,799,155	1,799,155	1,799,155	-	paid
Lowlim enterprises	2019/2020	1,799,928	1,799,928	1,799,928	1,799,928	-	paid
Lowlim enterprises	2019/2020	1,799,928	1,799,928	1,799,928	1,799,928	-	paid
Hass enterprises ltd	2019/2020	1,799,970	1,799,970	1,799,970	1,769,970	30,000	paid
Geocast agencies	2019/2020	1,800,000	1,800,000	1,800,000	1,800,000	-	paid
On & on ltd	2019/2020	1,800,000	1,800,000	1,800,000	1,800,000	-	paid
Robkom contractors	2019/2020	1,875,000	1,875,000	1,875,000	1,875,000	-	paid



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Geodorm east africa	2019/2020	1,882,966	1,882,966		1,882,966	-	paid
Himamu ltd	2019/2020	1,899,000	1,899,000		1,899,000	-	paid
Drill bit africa ltd	2019/2020	1,899,980	1,899,980		1,899,980	499,980	2019/2020
Commercedock services	2019/2020	1,951,644	1,951,644		1,951,644	-	paid
<a href="#">chates investment limited</a>	2019/2020	1,968,203	1,968,203		1,968,203	-	paid
<a href="#">houseman general contractors</a>	2019/2020	1,976,400	1,976,400		1,976,400	-	paid
Danveck construction ltd	2019/2020	1,982,000	1,982,000		1,982,000	-	paid
<a href="#">bluetape investment limited</a>	2019/2020	1,982,700	1,982,700		1,982,700	-	paid
<a href="#">aben limited</a>	2019/2020	1,989,816	1,989,816		1,989,816	-	paid
<a href="#">fourwheel contractors ltd</a>	2019/2020	1,994,920	1,994,920		1,994,920	-	paid
<a href="#">bethda construction limited</a>	2019/2020	1,996,750	1,996,750		1,996,750	20,350	2019/2020
Desima agency	2019/2020	1,997,565	1,997,565		1,997,565	-	paid
Elgibor enterprises ltd	2019/2020	1,997,739	1,997,739		1,997,739	-	paid
Hamethyst limited	2019/2020	1,998,169	1,998,169		1,998,169	-	paid
Nkonge solution	2019/2020	1,998,526	1,998,526		1,998,526	-	paid
Pickhill high limited	2019/2020	1,998,850	1,998,850		1,998,850	-	paid
<a href="#">daprima contractors and general suppliers</a>	2019/2020	1,999,240	1,999,240		1,999,240	499,240	2019/2020
Tear mark investment	2019/2020	1,999,250	1,999,250		1,999,250	99,650	2019/2020

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Jokwasa achievers company ltd	2019/2020	1,999,615	1,999,615	1,999,615	-	paid
<a href="#">jan's contractors ltd</a>	2019/2020	1,999,650	1,999,650	1,999,650	-	paid
<a href="#">kinnjiam holdings limited</a>	2019/2020	1,999,800	1,999,800	1,999,800	-	paid
Mercross enterprises	2019/2020	1,999,830	1,999,830	1,198,000	801,830	2019/2020
Paprene construction company limited	2019/2020	1,999,845	1,999,845	1,999,845	-	paid
Afro ninety enterprises	2019/2020	1,999,993	1,999,993	1,999,993	-	paid
Mactall builders	2019/2020	2,000,000	2,000,000	2,000,000	-	paid
Aben limited	2019/2020	2,000,000	2,000,000	2,000,000	-	paid
<a href="#">glare technology and electrical systems limited</a>	2019/2020	2,187,329	2,187,329	2,187,329	-	paid
Squarecom company limited	2019/2020	2,199,047	2,199,047	2,199,047	-	paid
Triweka holdings limited	2019/2020	2,199,700	2,199,700	2,199,700	-	paid
Everley company limited	2019/2020	2,199,997	2,199,997	2,199,997	-	paid
Merich international limited	2019/2020	2,246,900	2,246,900	2,246,900	-	paid
Solelised company ltd	2019/2020	2,321,600	2,321,600	2,321,600	-	2019/2020
Tagman roses ltd	2019/2020	2,394,289	2,394,289	2,080,500	313,789	
Taylor made solution	2019/2020	2,398,400	2,398,400	2,398,400	-	paid
Mother nature limited	2019/2020	2,469,801	2,469,801	2,469,801	-	paid
Past nine limited	2019/2020	2,497,950	2,497,950	2,497,950	-	paid



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	2019/2020	2,499,882	2,499,882	2,499,882	2,453,457	46,425	2019/2020
Sub mira development limited	2019/2020	2,499,882	2,499,882	2,499,882	2,453,457	46,425	2019/2020
Pitbull agencies ltd	2019/2020	2,505,656	2,505,656	2,505,656	2,505,656	-	paid
<a href="#">worcester engineering ltd</a>	2019/2020	2,551,800	2,551,800	2,551,800	2,551,800	-	paid
Riamoh company limited	2019/2020	2,554,563	2,554,563	2,554,563	2,554,563	-	paid
Ryankey limited	2019/2020	2,593,800	2,593,800	2,593,800	2,593,800	-	paid
Davista building & civil construction	2019/2020	2,697,405	2,697,405	2,697,405	2,697,405	-	paid
<a href="#">zikto enterprises ltd</a>	2019/2020	2,889,502	2,889,502	2,889,502	2,889,502	-	paid
Malewa construction & civil works	2019/2020	2,989,000	2,989,000	2,989,000	2,989,000	-	paid
Chromawave enterprises	2019/2020	2,993,855	2,993,855	2,993,855	2,993,855	-	paid
Kew creations	2019/2020	2,994,890	2,994,890	2,994,890	2,994,890	-	paid
Allsquare ltd	2019/2020	2,996,000	2,996,000	2,996,000	2,996,000	-	paid
Jambu galole company ltd	2019/2020	2,997,858	2,997,858	2,997,858	2,937,858	60,000	19/20
<a href="#">wilter construction limited</a>	2019/2020	2,998,000	2,998,000	2,998,000	2,968,000	30,000	19/20
Fuska engineering	2019/2020	2,999,566	2,999,566	2,999,566	2,969,560	30,006	19/20
Kimjam holding limited	2019/2020	2,999,992	2,999,992	2,999,992	460,900	2,539,092	2019/2020
Brawn civil and construction ltd	2019/2020	3,000,000	3,000,000	3,000,000	3,000,000	-	paid
Freeza enterprises	2019/2020	3,065,000	3,065,000	3,065,000	3,065,000	-	paid
Viscon construction co. Ltd	2019/2020	3,197,680	3,197,680	3,197,680	-	3,197,680	

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Glosec Securities Ltd	2019/2020	3,240,000	3,240,000		3,240,000	-	paid
Sawa sawa ltd	2019/2020	3,278,000	3,278,000		-	3,278,000	
Framu contractors limited	2019/2020	3,359,973	3,359,973		3,359,973	-	paid
Robkam contractors limited	2019/2020	3,406,804	3,406,804		3,406,804	-	paid
Quidmasters ltd	2019/2020	3,496,500	3,496,500		2,453,457	1,043,043	2019/2020
Lageo limited	2019/2020	3,500,000	3,500,000		3,448,788	51,212	19/20
Volta moonsoon traders	2019/2020	3,769,860	3,769,860		3,739,860	30,000	19/20
Tagman roses ltd	2019/2020	3,798,165	3,798,165		-	3,798,165	
Morning bay enterprises	2019/2020	3,799,950	3,799,950		-	3,799,950	
Nemy classy enterprise	2019/2020	3,799,976	3,799,976		-	3,799,976	
Zolando enterprises	2019/2020	3,900,000	3,900,000		-	3,900,000	
Public craft international ltd	2019/2020	3,986,865	3,986,860		2,808,824	1,178,041	2019/2020
<a href="#">pemiva supplies limited</a>	2019/2020	3,995,249	3,995,249		3,995,249	-	paid
History pillars supplies	2019/2020	3,999,996	3,999,996		3,999,996	-	paid
Kinnjam holdings limited	2019/2020	4,920,240	4,920,240		3,997,106	923,134	19/20
Sance limited	2019/2020	4,996,350	4,996,350		2,760,000	2,236,350	2019/2020
Gesa construction limited	2019/2020	5,000,000	5,000,000		5,000,000	-	paid
Civitra company ltd	2019/2020	7,420,752	7,420,752		7,420,752	-	paid



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Civitra company limited	2019/2020	13,449,410	13,449,410	6,115,942	7,333,468	19/20
<b>Transport, energy and public works</b>						
Road works along akurino nyairoko roads in charagita ward	5/3/2021	3,496,994		3,496,994	3,496,994	2020/2021
Road works along kirubi mikaro road in murungaru ward	6/27/2020	998,025		998,025	998,025	2019/2020
Construction of matindiri kwa mukira bridge in charagita ward	4/21/2021	4,799,645		4,799,645	4,799,645	2020/2021
Road works along ezeziel wangunini road in murungaru ward	1/2/2021	1,997,739		1,997,739	1,997,739	2019/2020
Captain centre	8/12/2020	4,000,000		4,000,000	4,000,000	2019/2020
Construction of itombaya bridge in engineer ward	6/28/2021	4,998,028		4,998,028	4,998,028	2020/2021
Assorted road works in ndunyu njeru town in north kinangop ward	6/17/2020	999,640		999,640	999,640	2019/2020
Construction of kinja secondary box culverts in gathaara ward	1/7/2020	2,997,288		2,997,288	2,997,288	2019/2020
Tilling works at county headquarters		2,370,858		2,370,858	2,370,858	2018/2019
Spot patching upper murungaru roads in murungaru ward	1/7/2020	1,968,203		1,968,203	1,968,203	2019/2020
Flood light kiraita & Ieshau		2,500,000		2,500,000	2,500,000	2020/2021
Engineer-mwenda andu sec sch road	3/4/2021	4,607,025		4,607,025	4,607,025	2020/2021
Fly over kenton road	3/4/2021	4,094,492		4,094,492	4,094,492	2020/2021
Road improvement along matundura-kahugi	3/5/2021	1,998,800		1,998,800	1,998,800	2020/2021
Supply and installation of 1no 20m high floodlights in kanjuiri ward	1/7/2020	1,374,500		1,374,500	1,374,500	2019/2020
Supply and installation of central ward floodlights in ndaragwa central ward	4/28/2021	2,140,084		2,140,084	2,140,084	2020/2021

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Supply and installation of central ward floodlights in ndaragwa central ward	6/24/2020	1,299,550		1,299,550		1,299,550	2019/2020
Supply and installation 7no 13m high floodlights in lshaupondo ward	8/6/2021	2,187,329		2,187,329		2,187,329	2019/2020
Ongoing							
Road works along kieni roads in kaimbaga ward	9/7/2021	4,999,340		4,999,340		4,999,340	2020/2021
Road works along kiruhi mrs ngari, kihingo kieni and kanyagia road in lshau pondo and ndaragwa central ward	1/7/2021	2,998,970		2,998,970		2,998,970	2020/2021
Gwa kiongo town cabro works in mirangine	5/7/2021	1,498,950		1,498,950		1,498,950	2020/2021
Assorted ward road works in kaimbaga ward	9/7/2021	4,991,500		4,991,500		4,991,500	2021/2022
Gravel patching works in kanjuiri ward	5/29/2020	200,000		200,000		200,000	2019/2020
Assorted culverts in murungaru ward	3/3/2021	1,497,120		1,497,120		1,497,120	2020/2021
Road works along kandutura roads in kaimbaga ward	7/7/2021	4,991,150		4,991,150		4,991,150	2021/2022
Road works along warurungana road in njabini ward	8/5/2021	997,650		997,650		997,650	2019/2020
Road works along kariva road in kipipiri ward	1/2/2021	1,492,330		1,492,330		1,492,330	2020/2021
Road works along shamata central roads in shamata ward	6/16/2021	2,598,905		2,598,905		2,598,905	2020/2021
Road works along kanguu/kiwanja road in gatimu ward	4/20/2021	2,994,004		2,994,004		2,994,004	2019/2020
Assorted culvert works in mirangine ward	8/7/2021	3,997,400		3,997,400		3,997,400	2020/2021
Kihuho kwa moa bridge - kdsp		4,578,543		4,578,543		4,578,543	2020/2021
Njigaga road gravel patching- kanjuiri	6/27/2021	1,600,000		1,600,000		1,600,000	2020/2021



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Shamata- solar powered town lighting & runda flood light gatimu	6/23/2021	1,919,900			1,919,900		1,919,900	2020/2021
Kamirangi bridge murungaru	6/23/2022	2,000,000			2,000,000		2,000,000	2020/2021
Kamuhege dispensary road	4/4/2021	3,995,750			3,995,750		3,995,750	2020/2021
Road improvement along line moja	6/24/2021	2,400,000			2,400,000		2,400,000	2020/2021
Supply and installation of central ward floodlights in ndaragwa central ward	5/23/2021	2,140,084			2,140,084		2,140,084	2020/2021
Assorted culverts Ieshau	6/27/2021	1,300,000			1,300,000		1,300,000	2020/2021
Bahati roads	6/27/2022	5,000,000			5,000,000		5,000,000	2020/2021
<b>Water, environment, tourism and natural resources</b>								
Ends international ltd- murungaru - mulhonia turasha water project - kagongo borehole drilling	4/2/2021	2,300,000			2,300,000		2,300,000	
Beatus garden ltd- engineer - lower muyaka borehole drilling and thindi borehole equipping	2/16/2021	4,696,530			4,696,530		4,696,530	
Ceanmi merchants ltd-rurii - githunguri water project fencing and supply of pipes	4/19/2021	1,599,995			1,599,995		1,599,995	
Eudan general contractors ltd-shamata - pesi supply and laying of pipes	9/4/2021	3,999,920			3,999,920		3,999,920	
Gathanji-kamukuiji water project borehole drilling, casing,hydrological survey and wra	9/4/2021	2,449,530			2,449,530		2,449,530	
Jyncooh co. Ltd-rurii- kimende borehole - drilling casing and pump testing	9/4/2021	1,999,990			1,999,990		1,999,990	
Beatus investment ltd-kanjuiri - kirathimo borehole eia-hydrogeological survey and wiyumiririe wp supply of pipes	3/15/2021	4,049,844			4,049,844		4,049,844	
Betsperk ltd-miragine - highwood borehole drilling and supply of pipes	6/30/2021	3,699,775			3,699,775		3,699,775	

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Monrich co. Ltd -karau- gachwe- glad force borehole supply and installation of solar panel and renovation and repair of muiri borehole	5/24/2021	599,627	599,627	599,627	599,627	
Jokwasa achievers-miragine - kurungu borehole water project drilling and pump testing and eia	5/7/2021	2,258,900	2,258,900	2,258,900	2,258,900	
Geodorm east africa-gatimu - gikingi water project piping	6/24/2021	2,998,700	2,998,700	2,998,700	2,998,700	
Murison company limited- gatimu- supply and installation of solar power panels and construction of 6m high solar panels support structures facilities at gatimu and nyakanja water project	9/6/2021	19,990,843	19,990,843	19,990,843	19,990,843	
eshiku engineering limited - karandi irrigation project weru ward	9/4/2021	2,999,800	2,999,800	2,999,800	2,999,800	
Mataara irrigation project - lower mataara ndaragwa centrai	6/18/2021	1,999,980	1,999,980	1,999,980	1,999,980	20,000,000
Civitra construction ltd- construction of solar heated swimming pool and support facilities ol- kalou arboretum in kaimbaga ward	4/7/2021	27,759,043	24,404,135	24,404,135	3,354,908	has been catered for 2021/2022 budget. Pending is 4,404,134.68
Cache - variation of heni borehole						
Richmond east africa-variation of joma borehole		320,000	320,000	320,000	320,000	
Quidmaster limited-wiyumiririe bh equipping final payment		1,000,000	1,000,000	1,000,000	1,000,000	
Shecago- supply & laying of pipes @ githioro Cache		3,300,000	3,300,000	3,300,000	3,300,000	
Pure plus- supply & laying of pipes and accessories		3,600,000	3,600,000	3,600,000	3,600,000	
Emmy garage - supply of tyres		900,000	900,000	900,000	900,000	
Shoreport ltd-high wood borehole equipping	7/9/2021	3,849,600	3,849,600	3,849,600	3,849,600	



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	7/6/2021							
Hardsky limited -kurungu bore hole equipping		3,798,950						3,798,950
Mother nature- kipipiri supply of pipes		300,000						300,000
Valonesse - kariahu construction of a tank		1,200,000						1,200,000
Sawa co. Ltd( copy file) (supply and delivery of pipes and fitting for water projects)		1,140,900						1,140,900
Kipipiri covid fund		663,000						663,000
Kieni bh supply and installation of solar powered pumps and solar system.	Lowlim enterprises	3,749,000						3,749,000
Kieni bore hole construction of water tower and installation of 2*10m3 plastic tanks	Violem enterprises	1,498,980						1,498,980
Gichungo bh equipping	Nemy classy enterprises	3,799,976						3,799,976
Gichungo & mwireri bh drilling	History pillars suppliers	3,999,966						3,999,966
Mwireri water tower	Lowled enterprises	1,499,992						1,499,992
Rumathi fencing control panels and tank connections	Nitsumi ventures	1,499,991						1,499,991
Kamande bh equipping, pump, solar power installation	Morning bay enterprises	3,799,950						3,799,950
Kieni bh construction of water tower & installation of 2 tanks	Violem enterprises	1,498,980						1,498,980
Mwireri bh equipping	Zolando enterprises	3,899,910						3,899,910
Construction of kandutura water tower	Lowlim enterprises	1,799,928						1,799,928
Construction of arboretum ground in olkalou	Sawasawa company ltd	3,278,000						3,278,000

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Makara spring weir	Laschicas investment ltd	1,798,272			1,798,272		1,798,272
County-renovation of old office block in county water department	Viscon construction ltd	3,197,680			3,197,680		3,197,680
Supply of water to various hand washing points	kenstanz ltd	420,000			420,000		420,000
youth sports,gender & social services							
Harris general supplies		35,000,000			8,728,336	25,999,999	8,728,336
Civitra company limited		13,500,000			7,488,000	5,512,000	7,488,000
Joeli consultancy services	5/20/2021	300,000			299,900		299,900
Cizzeust limited	6/19/2021	1,500,000			1,492,000		1,492,000
Health services							
M/s winzip company limited.		1,999,973			1,999,973		1,999,973
M/s monrich company limited.		599,685			599,685		599,685
M/s gouanhaou construction company limited		13,327,946			4,500,000	8,827,946	4,500,000
M/s josnam company		1,496,281			1,496,281		1,496,281
Education, gender and arts							
M/s johagez investments limited	21-Mar	1,799,249			1,799,249		1,799,249
M/s phenkan investment limited	21-Mar	1,196,436			1,196,436		1,196,436
M/s robkom contractors limited	21-Mar	599,650			599,650		599,650
M/s skyfliier investmets	21-Mar	599,650			599,650		599,650
M/s valoness general agencies limited	21-Mar	1,199,067			276,642	922,425	276,642



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M/s mitz earthworks kenya limited	21-Mar	1,398,455			1,398,455			1,398,455	
M/s edmar enterprises limited	21-Mar	6,775,966			6,775,966			6,775,966	
M/s civitra company limited	21-Mar	6,242,720			6,242,720			6,242,720	
M/s jakson building and construction limited	21-Mar	6,525,615			6,525,615			6,525,615	
M/s edmar enterprises limited	21-Mar	5,576,640			5,576,640			5,576,640	
M/s jimmy contractors limited	21-Mar	4,828,335			2,124,897	2,703,438		2,124,897	
M/s bertricon investmens limited	21-Mar	795,472			795,472			795,472	
M/s kahen construction limited	21-Mar	1,799,531			1,037,291	762,240		1,037,291	
M/s zaogo construction limited	21-Mar	830,000			370,814	459,186		370,814	
M/s glymore enterprises co. Ltd	21-Mar	599,813			599,813			599,813	
M/s joynary engineering company limited	21-Mar	1,591,907			1,591,907			1,591,907	
M/s chromawave enterprises	21-Mar	1,193,906			1,193,906			1,193,906	
M/s embex supplies	21-Mar	1,794,948			1,794,948			1,794,948	
M/s hass enterprises limited	21-Mar	1,899,898			1,899,898			1,899,898	
M/s haljudah enterprise company limited	21-Mar	1,199,924			279,924	920,000		279,924	
M/s shawa suppliers and general contractors limited	21-Mar	1,199,992			1,199,992			1,199,992	
M/s olknda company limited	21-Mar	1,799,900			1,799,900			1,799,900	
M/s brain network limited	21-Mar	600,000			600,000			600,000	

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M/s gileap investments limited	21-Mar	1,399,200		1,399,200		1,399,200		1,399,200	
M/s in letizia limited	21-Mar	1,199,999		1,199,999		1,199,999		1,199,999	
M/s winzip company limited	21-Mar	299,999		299,999		299,999		299,999	
M/s smart suppliers agency	21-Mar	1,199,318		1,199,318		1,199,318		1,199,318	
M/s merich international limited	21-Mar	1,202,560		1,202,560		1,202,560		1,202,560	
M/s cheprah enterprises limited	21-Mar	3,000,000		3,000,000		3,000,000		3,000,000	
Powerpoint cyber solutions	21-Mar	1,200,000		1,200,000		1,200,000		1,200,000	
Powerpoint cyber solutions	21-Mar	1,200,000		1,200,000		1,200,000		1,200,000	
Powerpoint cyber solutions	21-Mar	400,000		400,000		400,000		400,000	
M/s dgs contractors limited	19-Apr	1,200,000		352,655	847,345	352,655		352,655	
M/s inletzia limited	19-Apr	1,600,000		172,230	1,600,000	172,230		172,230	
M/s kerblink limited	19-Apr	596,380		430,878	165,502	430,878		430,878	
M/s kentry contractors limited	19-Apr	1,799,943		1,418,943	381,000	1,418,943		1,418,943	
M/s dampal enterprises	19-Apr	1,200,000		200,115	999,885	200,115		200,115	
M/s prigaz concepts limited	17-Apr	1,500,000		1,500,000		1,500,000		1,500,000	Appraisal
Branson investments limited	19-Apr	600,000		597,882	202,118	597,882		597,882	Appraisal
Zalgo construction limited	19-Apr	1,200,000		2,300,000		2,300,000		2,300,000	Appraisal
Clear crystal limited	19-Apr	9,247,855		650,000	9,247,855	650,000		650,000	Appraisal



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Greens and grains	19-Apr	1,000,000		277,779	722,221	277,779	277,779	
Timberworks enterprises & stationaries ltd	19-Apr	1,200,000		20,000	1,180,000	20,000	20,000	
Golden pillars	17-Apr	997,380		997,380		997,380	997,380	
Chi young construction company ltd	19-Apr	1,000,000		1,000,000		1,000,000	1,000,000	
Sigjo construction ltd	19-Apr	1,000,000		1,000,000		1,000,000	1,000,000	
Wilfamous limited	19-Apr	1,600,000		1,600,000		1,600,000	1,600,000	
Civitra co. Ltd	19-Apr	1,600,000		1,600,000		1,600,000	1,600,000	
Kimnjam holdings ltd	19-Apr	1,600,000		1,140,000	460,000	1,140,000	1,140,000	
Jyncoh ltd	19-Apr	1,600,000		1,600,000		1,600,000	1,600,000	
Tnm engineering ltd	19-Apr	1,600,000		1,600,000		1,600,000	1,600,000	
Central empowerment	19-Apr	1,200,000		1,200,000		1,200,000	1,200,000	
Sambugo contractors	19-Apr	1,200,000		1,200,000		1,200,000	1,200,000	
Frank fundi limited	19-Apr	220,000		220,000		220,000	220,000	
First world group limited	19-Apr	1,200,000		1,200,000		1,200,000	1,200,000	
Powerpoint cyber solutions	19-Apr	280,000		280,000		280,000	280,000	
Glokev limited	19-Apr	2,620,000		2,620,000	2,529,300	90,700	90,700	2019/2020
Frank fundi limited	19-Apr	220,000		220,000		220,000	220,000	
Jimtab agencies ltd	19-Apr	600,000		600,000	597,701	2,299	2,299	

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Archweez constructors ltd	19-Apr	600,000		600,000		600,000	
Archweez constructors ltd	19-Apr	600,000		600,000		600,000	
Lazuri solutions limited	19-Apr	600,000		600,000		600,000	
First world group limited	19-Apr	600,000		600,000		600,000	
Jikalun	19-Apr	600,000		600,000		600,000	
Kerblink limited	19-Apr	600,000		600,000		600,000	
Carnegie ltd	19-Apr	149,431		149,431		149,431	
Dannycot enterprises	17-Apr	1,316,100		586,451	729,649	586,451	
Mbisaw enterprises	19-Apr	298,840		298,840		298,840	
Sambuga contractors	19-Apr	1,200,000		1,200,000		1,200,000	
<b>Industrialization, trade and cooperatives</b>							
M/s shimar enterprises	3/26/2020	1,200,000		1,200,000		1,200,000	
M/s njamba limited	5/23/2019	1,561,300		1,561,300		1,561,300	
M/s jyncoh limited	5/16/2018	697,000		697,000		697,000	
M/s bethda construction ltd	3/17/2021	4,999,960		4,999,960		4,999,960	
M/s brawn civil & building contractors co.ltd	5/25/2021	5,000,000		5,000,000		5,000,000	
M/s primelinks commercial agency limited	3/6/2021	1,999		1,999		1,999	
M/s edmar enterprises limited	6/15/2021	72,428,875		72,428,875		72,428,875	
M/s edmar enterprises limited	6/16/2021	16,112,945		16,112,945		16,112,945	



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M/s bethda construction ltd	3/17/2021	1,499,904		1,499,904		1,499,904	
M/s amazon general merchants limited	6/22/2021	2,999,760		2,999,760		2,999,760	
M/s jans contractors ltd	6/15/2021	1,498,662		1,498,662		1,498,662	
M/s violem enterprises	1/7/2021	2,998,936		2,998,936		2,998,936	
M/s three piece investment limited	1/7/2021	1,199,706		1,199,706		1,199,706	
M/s everley company limited	1/7/2021	1,998,181		1,998,181		1,998,181	
M/s jobeta limited	1/7/2021	3,997,221		3,997,221		3,997,221	
M/s dutch care company limited	6/29/2021	11,000,000		11,000,000		11,000,000	
M/s sonic construction ltd	3/22/2021	1,099,740		1,099,740		1,099,740	
M/s robkom contractors ltd	2/25/2021	1,000,001		1,000,001		1,000,001	
M/s jomwa construction ltd	4/15/2021	1,099,286		1,099,286		1,099,286	
<b>Lands, housing &amp; physical planning</b>							
acquisition of land for social amenities - magumu							
Acquisition of land for mwiyumia water project - kaimbaga		8,000,000		8,000,000		8,000,000	
acquisition of land for damsite rutara road	6/24/2021	500,000		250,000	250,000	250,000	
Acquisition of land parcels - haraka mukiri access road	6/29/2021	1,000,000		1,000,000		1,000,000	
acquisition of land for holyok ecde centre		1,000,000		1,000,000		1,000,000	
Acquisition of land for warurunga ecde centre 1m - njabini	6/25/2021	1,000,000		700,000	300,000	700,000	
		1,000,000		1,000,000		1,000,000	

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acquisition of land for muhindi ecde- gatimu	6/24/2021	3,400,000			3,400,000		3,400,000
Lower munyaka borehole land - engineer		550,000			550,000		550,000
Acquisition of land for kariko ecde		600,000			600,000		600,000
Wendani - memo access road - engineer		1,200,000			1,200,000		1,200,000
Wajesus-munyaka access road-engineer		800,000			800,000		800,000
Raitha-engineer access road - engineer		1,450,000			1,450,000		1,450,000
Githiro- acquisition of land parcels	6/25/2021	1,200,000			1,200,000		1,200,000
acquisition of land for gathiriga maningi ecde-githiro	6/17/2021	300,000			300,000		300,000
acquisition of land for access roads in geta		1,000,000			1,000,000		1,000,000
acquisition of land for ecd - wanjohi	6/10/2021	700,000			340,000	340,000	340,000
Acquisition of land parcels rurii- maran/passenga and umoja	6/24/2021	1,300,000			1,300,000		1,300,000
Acquisition of land parcels - karau		1,400,000			1,400,000		1,400,000
Acquisition of land parcels - mirangine		2,000,000			2,000,000		2,000,000
Acquisition of land- mathakwa self help group - mirangine		1,000,000			1,000,000		1,000,000
Acquisition of road access kitiri/ngothi		1,500,000			1,500,000		1,500,000
Acquisition of road access 911 road		3,000,000			3,000,000		3,000,000
Purchase of land for excel shg pasturizer		1,500,000			1,500,000		1,500,000
Historical pending bills							





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Acquisition of land access road mirangine nya/sabugo/3817,2142,2143,2143	5/29/2020	89,000			89,000		89,000		
Weru water project land-weru nya/salient/60	5/29/2020	1,200,000			1,200,000		1,200,000		
Shakora ecde land kanjuiri-nya/ngorika/698	5/29/2020	475,000			475,000		475,000		
Acquisition of land for mung'etho polytechnic-nya/ol joro orok west/6357	5/21/2019	1,200,000			1,200,000		1,200,000		
Acquisition of land parcel-nya/wanjohi/424	6/20/2016	200,000			200,000		200,000		
Acquisition of land parcel-nya/wanjohi/423	6/20/2016	200,000			200,000		200,000		
Acquisition of land parcel-nya/wanjohi/2298	6/20/2016	300,000			300,000		300,000		
Acquisition of land for mama kiwinya road nya/nandarasi/3423	6/21/2019	600,000			600,000		600,000		
Acquisition of land for mbogani borehole-nya/karati/387	6/16/2018	470,000			470,000		470,000		
<b>Sub Total</b>		<b>931,132,301</b>			<b>328,304,006</b>		<b>536,898,036</b>	<b>334,242,962</b>	<b>598,211,802</b>
<b>SUPPLY OF GOODS</b>									
Mawangi ventures	2019/2020	149,100			149,100		-	149,100	paid
Magrica women limited	2019/2020	109,900			109,900		109,900	-	
Jackiedaniels contractors	2019/2020	548,000			548,000		-	548,000	paid
Pamojabora enterprise	2019/2020	700,000			700,000		700,000	-	paid
Lageo limited	2018/2019	1,808,100			1,808,100		1,808,100	-	paid
Quidmaster limited	2018/2019	800,000			800,000		800,000	-	paid
Terrejoy limited	2018/2019	600,000			600,000		600,000	-	paid



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	2018/2019	320,000	320,000	320,000		-	320,000	
Lameskid investments	2019/2020	824,680	824,680	824,680		824,680	-	paid
Fifa holdings limited	2019/2020	2,000,000	2,000,000	2,000,000		1,500,000	500,000	2019/2020
Lugares limited	2018/2019	2,044,629	2,044,629	2,044,629		2,044,629	-	paid
Datalynx systems (e.a) limited	2019/2020	412,759	412,759	412,759		-	412,759	
On n on ltd	2018/2019	783,553	783,553	783,553		-	783,553	
Akaamweesii investments	2018/2019	481,552	481,552	481,552		-	481,552	
Pamojabora enterprise	2019/2020	687,931	687,931	687,931		-	687,931	
Lugares limited	2019/2020	49,138	49,138	49,138		49,138	-	paid
Pamojabora enterprise	2018/2019	982,759	982,759	982,759		800,000	182,759	2018/2019
Nyahururu water and sanitation comp	2019/2020	646,435	646,435	646,435		646,435	-	paid
Kenya forest service	2019/2020	100,000	100,000	100,000		100,000	-	paid
Nyahururu water and sanitation comp	2019/2020	353,565	353,565	353,565		353,565	-	paid
Olkalou water and sanitation	2019/2020	447,779	447,779	447,779		447,779	-	paid
Eliana gifted hands	2019/2020	1,200,000	1,200,000	1,200,000		1,200,000	-	paid
Margaret wangeeci	2019/2020	1,600,000	1,600,000	1,600,000		800,000	800,000	2019/2020
Samsom kihuhu kimini	2019/2020	800,000	800,000	800,000		-	800,000	
Rusiah ndundu	2019/2020	1,000,000	1,000,000	1,000,000		-	1,000,000	

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Benard muchami	2019/2020	300,000	300,000	300,000	-	300,000	paid
Samson kibe gititu	2019/2020	950,000	950,000	950,000	950,000	-	
David njuguna kariuki	2019/2020	700,000	700,000	700,000	-	700,000	paid
Daniel wachira kirathe	2019/2020	800,000	800,000	800,000	800,000	-	
Francis mwai kirathe	2019/2020	1,200,000	1,200,000	1,200,000	1,200,000	-	
Francis mwangi	2019/2020	895,000	895,000	895,000	-	895,000	
John maina mwangi	2019/2020	400,000	400,000	400,000	-	400,000	
Susan wairimu gahango	2019/2020	23,000	23,000	23,000	-	23,000	
Elijah wainaina mbuunia	2019/2020	73,000	73,000	73,000	-	73,000	
Zacharia githuku muceru	2019/2020	29,000	29,000	29,000	-	29,000	
Geoffrey mbatia mucheru	2019/2020	89,000	89,000	89,000	-	89,000	
Bernard njenga kamau	2019/2020	90,000	90,000	90,000	-	90,000	
Teresiah waringa waikonya	2019/2020	30,500	30,500	30,500	-	30,500	
Gatherine wambui mungai	2019/2020	23,000	23,000	23,000	-	23,000	
Kangethe nganga	2019/2020	69,000	69,000	69,000	-	69,000	
Mary njeri gitahi	2019/2020	550,000	550,000	550,000	165,000	385,000	2019/2020
Antony njuru njoroge	2019/2020	5,250,000	5,250,000	5,250,000	-	5,250,000	
Esther wanjiru nganga	2019/2020	500,000	500,000	500,000	250,000	250,000	
Stephen kamau waweru	2018/2019	150,000	150,000	150,000	150,000	-	paid



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Akaamwesi investments	2019/2020	306,800	306,800		306,800	-	paid
Everley company limited	2019/2020	442,000	442,000		442,000	-	paid
Jedryn limited	2019/2020	166,880	166,880		-	166,880	
Arch consortioum limited	2019/2020	500,000	500,000		-	500,000	
Archweez construction company	2019/2020	120,000	120,000		120,000	-	paid
Munice investment	2019/2020	300,000	300,000		300,000	-	paid
Glatich youth limited	2019/2020	499,000	499,000		499,000	-	paid
Unik kivuli solution	2019/2020	1,499,995	1,499,995		1,499,995	-	paid
Dedsilva international limited	2019/2020	105,000	105,000		105,000	-	paid
Bersn bernley enterprises	2017/2018	585,000	585,000		585,000	-	paid
Hills converters ltd	2019/2020	2,994,750	2,994,750		2,994,750	-	paid
Vanice enterprises	2019/2020	825,000	825,000		-	825,000	
Glatich youth limited	2019/2020	2,619,000	2,619,000		1,998,950	620,050	2019/2020
Bamboo horizons	2019/2020	1,999,400	1,999,400		1,999,400	-	paid
All weather ventures ltd	2019/2020	999,000	999,000		999,000	-	paid
Autologic investments	2019/2020	799,750	799,750		799,750	-	paid
Shittek ventures	2019/2020	800,000	800,000		800,000	-	paid
Grinlearn company limited	2019/2020	499,500	499,500		-	499,500	

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Magrica women limited	2019/2020	1,228,308	1,228,308	1,228,308	-	paid
Squarecom limited	2019/2020	2,599,000	2,599,000	2,599,000	-	paid
Kenya medical supplies authority	2019/2020	1,955,740	1,955,740	1,955,740	-	paid
Semu medical technologies limited	2019/2020	10,587,000	10,587,000	10,587,000	-	paid
Dekib pharmaceuticals	2019/2020	1,743,017	1,743,017	1,743,017	-	paid
Allimed medical supplies limited	2019/2020	1,924,000	1,924,000	1,924,000	-	paid
Kenya medical supplies authority	2019/2020	3,106,500	3,106,500	3,106,500	-	paid
Rayfem solutions ltd	2019/2020	1,966,680	1,966,680	1,966,680	-	paid
Finescope systems limited	2019/2020	500,000	500,000	500,000	500,000	
Sm alphabeta technologies limited	2019/2020	500,000	500,000	500,000	-	paid
Penta medicals ltd	2019/2020	930,600	930,600	930,600	-	paid
Kenya medical supplies authority	2019/2020	1,194,892	1,194,892	1,194,892	-	paid
Kenya medical supplies authority	2019/2020	7,050,000	7,050,000	7,050,000	-	paid
Finescope systems limited	2019/2020	50,000	50,000	50,000	-	paid
Desima agency	2019/2020	349,400	349,400	349,400	-	paid
Zagco construction ltd	2019/2020	700,000	700,000	700,000	-	paid
Morben technical agencies ltd	2019/2020	140,000	140,000	140,000	-	paid
Selma technologies ltd	2019/2020	99,950	99,950	99,950	-	paid



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Meds	2019/2020	14,704,583	14,704,583	10,587,000	4,117,583	19/20
Kemsa	2019/2020	46,000	46,000	46,000	-	paid
Logicdit expert services	2019/2020	2,199,000	2,199,000	2,199,000	-	paid
Greenway international company limi	2019/2020	250,000	250,000	250,000	-	paid
Ndaragwa hardware and plumbers Ltd	2019/2020	589,066	589,066	589,066	-	paid
Njabini vtc	2019/2020	700,000	700,000	700,000	-	paid
Margaret muthoni gatimu	2019/2020	768,000	768,000	768,000	-	paid
Jessaro general limited	2019/2020	847,160	847,160	847,160	-	paid
Jaki wholesalers limited	2019/2020	754,200	754,200	754,200	-	paid
Jamaa supermarket	2019/2020	1,009,627	1,009,627	1,009,627	-	paid
Melangine youth polytechnic	2019/2020	1,050,000	1,050,000	-	1,050,000	paid
Janrum construction and supplies lt	2019/2020	1,298,600	1,298,600	1,298,600	-	paid
Gray savy company ltd	2019/2020	1,299,355	1,299,355	1,299,355	-	paid
Litbase limited	2019/2020	1,299,808	1,299,808	1,299,808	-	paid
Greens and grains	2019/2020	1,998,000	1,998,000	1,998,000	-	paid
Jamaa supermarket	2019/2020	2,000,700	2,000,700	2,000,700	-	paid
Three piece investment	2019/2020	100,434	100,434	100,434	-	paid
Monrich company limited	2019/2020	234,300	234,300	234,300	-	paid

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Wanyongambu ventures company limite	2019/2020	500,000	500,000	-	500,000
Green and grains	2019/2020	372,000	372,000	-	372,000
Frimac general merchants ltd	18/19	337,250	337,250	-	337,250
Gpon ltd	19/20	300,000	300,000	-	300,000
Lainisha africa ltd	19/20	1,279,480	1,279,480	1,279,480	paid
Swams stationeries	19/20	699,808	699,808	-	699,808
Legend suppliers	18/19	1,500,000	1,500,000	1,500,000	paid
Beazy biz ventures	18/19	1,393,175	1,393,175	-	1,393,175
Earthline ventures	19/20	2,214,440	2,214,440	-	2,214,440
Crine enterprises	2019/2020	999,000	999,000	999,000	paid
Bono contractors and suppliers limited	2019/2020	999,000	999,000	999,000	paid
Pyne enterprises limited	2019/2020	798,494	798,494	798,494	paid
Warnugi's holdings limited	2019/2020	499,500	499,500	-	499,500
Radiant touch services	2019/2020	417,000	417,000	-	417,000
Eliana gifted hands general supplies	2019/2020	632,050	632,050	632,050	paid
Kenya veterinary vaccines production institute	2019/2020	972,048	972,048	972,048	paid
Great rift general merchant	2019/2020	698,000	698,000	-	698,000
Kenya animal genetic resource centre	2019/2020	441,600	441,600	-	441,600



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Murphy chemicals east africa limited	2019/2020	878,300	878,300	878,300	878,300	-	paid
Murphy chemicals east africa limited	2019/2020	750,000	750,000	750,000	-	750,000	
Kenya national trading corporation limited	2019/2020	9,999,030	9,999,030	9,999,030	9,999,030	-	paid
Olknda company ltd	2019/2020	460,000	460,000	460,000	460,000	-	paid
Powerpoint cyber solutions co. Ltd	2019/2020	1,198,450	1,198,450	1,198,450	1,198,450	-	paid
Essymumby limited	2019/2020	600,000	600,000	600,000	600,000	-	paid
Arthrift enterprises	2019/2020	1,199,600	1,199,600	1,199,600	1,199,600	-	paid
Colways investments	2019/2020	396,700	396,700	396,700	-	396,700	
Wareng market resource centre	2019/2020	2,889,000	2,889,000	2,889,000	2,889,000	-	paid
Skylink schools limited	2019/2020	999,900	999,900	999,900	999,900	-	paid
Royal enterprises limited	2019/2020	890,150	890,150	890,150	890,150	-	paid
Jenius enterprises	2019/2020	544,000	544,000	544,000	-	544,000	
Essymumby	2019/2020	381,400	381,400	381,400	-	381,400	
<b>Lands, housing &amp; physical planning</b>							
Supply of stationary (akaamwesi investments)	4/11/2020						
Supply of computers (everley company/limited)	6/8/2020	306,800			306,800	-	
Historical pending bills		442,000			442,000	-	
Nyahururu service station							
<b>Transport, energy and public works</b>							
Supply and delivery of motor grader cutting blades	6/18/2021	1,841,500			1,841,500	1,172,000	
							2020/2021
						1,841,500	

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Supply of office fittings-county hq reception	6/27/2020	2,214,440			2,214,440	2,214,440	2019/2020
Supply and delivery of electrical accessories	4/16/2021	2,998,000			2,998,000	2,998,000	2020/2021
Supply of quarry materials for road improvement works using county machinery	3/15/2021	2,992,500			2,992,500	2,992,500	2020/2021
<b>Ongoing</b>							
Supplies and accessories for computers & printers computers and printers	6/27/2021	1,500,000			1,500,000	1,500,000	2020/2021
Water, environment, tourism and natural resources							
Central empowerment-engineer - raitha kahuru supply of pipes	2/23/2021	800,000			800,000	800,000	
Rurii -supply of pipes to maran borehole,kahonge and mugatitika borehole	9/4/2021	1,798,850			1,798,850	1,798,850	
Volta monsoon-shamata - supply of lpg gas at simbara	5/29/2021	1,999,500			1,999,500	1,999,500	
Gerek limited- supply of lpg gas geta	6/4/2021	3,465,000			3,465,000	3,465,000	
Commerce docks- supply of lpg gas rurii & n. Kinangop	7/7/2021	2,500,000			2,500,000	2,500,000	
youth sports,gender & social services							
Artrase general ltd	6/24/2021	400,000			396,000	396,000	
Breshan investment limited	5/27/2021	2,500,000			2,398,700	2,398,700	
Berawin general supplies	5/25/2021	3,000,000			2,995,000	2,995,000	
Artrase general ltd	6/21/2021	350,000			345,000	345,000	
Monrich company limited	6/21/2021	2,000,000			1,999,200	1,999,200	
Zalgo construction ltd	5/13/2021	2,000,000			1,800,000	1,800,000	



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Glatich youth limited	4/26/2021	1,000,000				999,000		999,000	
Mutirithia enterprises limited	2/25/2021	500,000				499,500		499,500	
Stahbin investment limited	6/28/2021	800,000				750,000		750,000	
Eppitome investors limited	6/21/2021	800,000				799,705		799,705	
Licensing of bodaboda	6/24/2021	2,000,000				2,000,000		2,000,000	
Bethda construction ltd	6/30/2021	1,000,000				999,992		999,992	
<b>Agriculture, livestock and fisheries</b>									
Jyncoh ltd	3/29/2021	699,710				699,710	-	699,710	
Eliana gifted hands	6/29/2021	2,234,904				2,234,904	-	2,234,904	
Essyumbuy	6/4/2021	500,000				500,000	-	500,000	
Marynjere ltd	2/6/2021	499,990				499,990	-	499,990	
<b>County secretary</b>									
Ol kalou water & sanitation services	Continuous service provider	N/a				1,012,680	350,000	1,012,680	This water bill arose due to insufficient budgetary allocation
<b>Public administration and ICT</b>									
Supply and delivery of office stationaries(m/s municie investments)	5/26/2020	300,000				300,000		300,000	
Supply and delivery of office printers (embex supplies)	5/25/2021	299,997				299,997		299,997	
Health services									
M/s bedi investments ltd		2,150,000				2,150,000	-	2,150,000	

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M/s munice investment		148,000		148,000	-	148,000
M/s angelica medical supplies ltd		5,900,000		5,900,000	-	5,900,000
M/s embex supplies.		232,000		232,000	-	232,000
M/s finescope systems limited.		2,990,780		2,990,780	-	2,990,780
M/s penta medicals ltd		2,550,685		2,550,685	-	2,550,685
M/s kemsa		2,542,095		2,542,095	-	2,542,095
M/s kemsa		2,170,322		2,170,322	-	2,170,322
M/s kemsa		6,843,746		6,843,746	-	6,843,746
M/s pharmatrade pharmacy		2,836,700		2,836,700	-	2,836,700
<b>Education, gender and arts</b>						
M/s joshkin enterprises	5/14/2021	250,000		250,000	-	250,000
M/s mfi document solutions limited	5/14/2021	81,200		81,200		81,200
M/s ramrod ventures limited	5/14/2021	3,300,000		3,300,000		3,300,000
M/s jamaa supermarket	5/14/2021	1,900,600		1,900,600		1,900,600
M/s vijana trading limited	5/14/2021	5,500,000		5,500,000		5,500,000
<b>Industrialization, trade and cooperatives</b>						
M/s priden investments limited	1/7/2021	299,700		299,700		299,700
M/s breshan investments limited	1/7/2021	719,820		719,820		719,820
M/s zazgo construction limited	6/29/2021	2,400,000		2,400,000		2,400,000



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	6/29/2021	1,000,000	150,445,750	90,875,616	116,031,710	1,000,000	1,000,000
M/s luketye company limited							
M/s lifeways investments limited	6/29/2021	1,000,000		1,000,000		1,000,000	
<b>Sub Total</b>		1,500,000		1,500,000		1,500,000	
<b>SUPPLY OF SERVICES</b>		<b>240,676,589</b>	<b>150,445,750</b>	<b>90,875,616</b>	<b>116,031,710</b>	<b>125,639,656</b>	
Aakamwesi investment	2018/2019	490,000	490,000		490,000	-	paid
Rowako agencies	2019/2020	100,463	100,463		100,463	-	paid
Trepa garage and auto spares	2019/2020	560,172	560,172		560,172	-	paid
Wakahii garage	2019/2020	2,000	2,000		2,000	-	paid
Wakahii garage	2019/2020	11,000	11,000		11,000	-	paid
Kahari's garage	2019/2020	14,053	14,053		14,053	-	paid
Kenstanz company limited	2018/2019	412,759	412,759		412,759	-	paid
Trepa garage and auto spares	2019/2020	343,474	343,474		343,474	-	paid
John kiana	2019/2020	300,000	300,000		300,000	-	paid
Kenya power and lighting	2019/2020	60,000	60,000		60,000	-	paid
Maina ngaruiya & co advocates	2019/2020	100,000	100,000		100,000	-	paid
Maina ngaruiya & co advocates	2019/2020	2,936,000	6,073,200		6,073,200	3,137,200	2019/2020
Maina ngaruiya & co advocates	2018/2019	4,000,000	4,000,000		4,000,000	-	paid
Maina ngaruiya & co advocates	2019/2020	2,936,000	3,104,000		3,104,000	168,000	2019/2020
Maina ngaruiya & co advocates	2019/2020	2,252,000	3,704,000		3,704,000	1,452,000	2019/2022

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Maina ngaruiya & co advocates	2019/2020	2,500,000	5,972,000	5,972,000	3,472,000	2019/2020
Maina ngaruiya & co advocates	2019/2020	2,781,200	3,352,000	3,352,000	570,800	paid
Njuguna kamanga & co advocates	2019/2020	670,000	670,000	670,000	-	paid
Muiruri wachira & co advocates	2019/2020	5,000,000	5,000,000	5,000,000	-	paid
Wambugu muriuki & co advocates	2019/2020	443,000	443,000	443,000	-	paid
Mutonyi mbiyu & co advocates	2019/2020	2,451,000	2,451,000	2,451,000	-	paid
Wabwile & co advocates	2019/2020	1,094,000	1,094,000	1,094,000	-	paid
Wabwile & co advocates	2019/2020	584,000	584,000	584,000	-	paid
Wabwile & co advocates	2019/2020	584,000	584,000	584,000	-	paid
Kanyi ngure & co advocates	2019/2020	238,496	238,496	238,496	-	paid
Kanyi ngure & co advocates	2019/2020	414,352	414,352	414,352	-	paid
Kanyi ngure & co advocates	2019/2020	1,722,875	1,722,875	1,722,875	-	paid
Mwamuye & co advocates	2019/2020	1,492,000	1,492,000	1,492,000	-	paid
Ngotho waweru & co advocates	2019/2020	681,984	681,984	681,984	-	2019/2020
Nyakundi & co advocates	2019/2020	4,649,239	4,757,254	4,757,254	108,015	paid
OI kalou waitthaka autospars and garage limited	2019/2020	547,000	547,000	547,000	-	paid
Royal gardens	2019/2020	395,000	395,000	395,000	-	paid
Gatunganga garage	2019/2020	560,000	560,000	560,000	-	paid



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Ol kalou waitihaka auto	2019/2020	574,000	574,000	574,000	-	paid
Standard media	2019/2020	712,000	712,000	712,000	-	paid
Telewise networks systems limited	2019/2020	1,499,100	1,499,100	1,499,100	-	paid
System -wide communications services	2019/2020	506,502	506,502	506,502	-	paid
John kiama	2019/2020	1,760,000	1,760,000	1,760,000	-	paid
Bsk automation	2019/2020	3,689,868	3,689,868	3,689,868	-	paid
River bank solutions	2019/2020	3,500,000	5,429,145	5,429,145	1,929,145	2019/2020
Kahari garage	2019/2020	297,000	297,000	297,000	-	paid
Kplc	2019/2020	146,000	146,000	146,000	-	paid
Sweet lake resort (naivasha)	2019/2020	100,000	100,000	100,000	-	paid
Wakahii garage	2019/2020	313,844	313,844	313,844	-	paid
Ol kalou-waitihaka autospares and ga	2019/2020	149,000	149,000	149,000	-	paid
Trepa garage and auto spares	2018/2019	148,500	148,500	148,500	-	paid
Safetech tracking ltd	2019/2020	276,000	276,000	276,000	-	paid
Nyandarua county government imprest	2019/2020	158,000	158,000	158,000	-	paid
Wakahii garage	2019/2020	250,000	250,000	250,000	-	paid
The standard newspaper- advertisements	2019/2020	153,120	153,120	153,120	-	paid
The standard newspaper- advertisements	2019/2020	628,780	628,780	628,780	-	paid

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Glosec securities	2019/2020	1,365,000	1,365,000	1,365,000	-	1,365,000	-	paid
Glosec securities	2019/2020	378,000	378,000	378,000	-	378,000	-	paid
African touch safaris	2018/19	699,000	699,000	699,000	-	699,000	-	paid
Thika motor dealers	2018/19	1,420,656	1,420,656	1,420,656	-	1,420,656	-	paid
Thika motor dealers	2019/2020	113,765	113,765	113,765	-	113,765	-	paid
Thika motor dealers	2019/2020	81,578	81,578	81,578	-	81,578	-	paid
Thika motor dealers	2019/2020	402,000	402,000	402,000	-	402,000	-	paid
Trepa garage & auto spare	2019/2020	648,000	648,000	648,000	-	648,000	-	paid
Nyabose security ltd	2019/2020	3,240,000	3,240,000	3,240,000	-	3,240,000	-	paid
Glosec securities ltd	2019/2020	144,480	144,480	144,480	-	144,480	-	paid
OI-kalou water & sanitation company	2019/2020	40,000	40,000	40,000	-	40,000	-	paid
Kenya power & lighting company	2019/2020	14,250	14,250	14,250	-	14,250	-	paid
Toyota kenya	2019/2020	69,125,00	69,125,00	69,125,00	-	69,125,00	-	paid
Pewin garage	2019/2020	355,000	355,000	355,000	-	355,000	-	paid
Kahari's garage	2019/2020	750,000	750,000	750,000	-	750,000	-	paid
Documentary films	2019/2020	601,750	601,750	601,750	-	601,750	-	paid
Gatunganga auto spares								
<b>Department of lands, housing &amp; physical planning</b>							450,000	450,000
John kiama mwangi-hire of office space ( rent) at njora hse	4/1/2017	450,000						









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Advert for bridge work and road works	11/26/2019	68,440		68,440		68,440	2019/2020
Advertisement services	10/26/2020	504,420		504,420		504,420	2020/2021
Ongoing							
Hire of equipment	1/12/2020	1,024,000		1,024,000		1,024,000	2020/2021
Fumigation services -covid	8/9/2020	300,000		300,000		300,000	2020/2021
Hire of equipment	6/26/2021	2,000,000		2,000,000		2,000,000	2020/2021
<b>Agriculture, livestock and fisheries</b>							
Universal central garage	9/6/2021	208,000		208,000		208,000	
Wanyonyi auto garage	6/16/2021	149,400		149,400		149,400	
Kaharis garage	2/6/2021	230,000		230,000		230,000	
Universal central garage	10/5/2021	143,000		143,000		143,000	
<b>Public admin and ic</b>							
Insatallion and configuration of local area network and cctv at njambini youth center and miharati youth center (zeeki technologies)	6/21/2021	1,500,000		1,500,000		1,500,000	
Provision of bandwidth (telkom kenya limited)	6/30/2021	800,400		800,400		800,400	
Health services							
M/s wakahii garage		110,000		110,000		110,000	
M/s wakahii garage		250,000		250,000		250,000	
M/s achelis material handling ltd.		3,511,992		3,511,992		3,511,992	
<b>Education, gender and arts</b>							
M/s olkalou waitthaka	14th may 2021	200,000		200,000		200,000	

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M/s emmy garage	14th may 2021	450,000		450,000	-	450,000
M/s glosec services limited	14th may 2021	540,000		540,000	-	540,000
M/s wakahii garage	14th may 2021	37,000		37,000		37,000
<b>Industrialization, trade and cooperatives</b>						
M/s tyrant securities limited	12/5/2020	264,600		264,600		264,600
M/s bresor investment	2/15/2021	1,000,000		1,000,000		1,000,000
M/s emmy garage limited	6/13/2021	769,384		769,384		769,384
<b>County public service board</b>						
Rent	June, 2021			500,000		500,000
<b>Sub Total</b>		<b>232,314,520</b>	<b>77,278,420</b>	<b>58,220,783</b>	<b>100,844,426</b>	<b>69,957,943</b>
<b>Grand Total</b>		<b>1,662,464,641</b>	<b>689,426,037</b>	<b>716,542,134</b>	<b>643,935,221</b>	<b>864,638,843</b>



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**ANNEX 3- ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
Amounts due to National Govt Entities			a	b	c=a-b		
1.							
2.							
<b>Sub-Total</b>							
Amounts due to County Govt Entities							
3.							
4.							
<b>Sub-Total</b>							
Amounts due to Third Parties							
PAYE							
Sub-Total		June 2021	28,389,750	0	28,389,750		
Others (specify)							
5.							
<b>Sub-Total</b>							
<b>Grand Total</b>			<b>28,389,750</b>	<b>0</b>	<b>28,389,750</b>		

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**ANNEX 4 – ANALYSIS OF ACCOUNTS RECEIVABLES**

<i>(a) Government Imprest</i>					
<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>	
	2/24/2021	101,190.00	0	101,190.00	
Margaret Wangui	2/24/2021	112,300.00	0	112,300.00	
Evan Kirunge	24/2/2021	101,190.00	0	101,190.00	
Margaret Wangui Njoroge	16/6/2021	807,000.00	0	807,000.00	
Benard Mwai Muriuki	4/6/2021	37,550.00	0	37,550.00	
Jacquiline Tundura	28/6/2021	150,000.00	0	150,000.00	
Jacquiline Tundura	21/08/2020	250,000.00	0	317,180.00	
Duncan Ndungu Muiru	30/6/2021	317,180.00	0	120,000.00	
Daniel Gachuki	21/5/2021	120,000.00	0	35,000.00	
Geoffrey Kabue	3/6/2021	35,000.00	0	400.00	
Keziah Wanjiku	1/9/2020	400.00	0	284,360.00	
Loise Waweru	16/12/2020	284,360.00	0	200,000.00	
Loise Waweru	30/4/2021	200,000.00	0	378,600.00	
Joyce Wanja	14/6/2021	378,600.00	0	165,000.00	
Rosemary Mukuria	9/6/2021	165,000.00	0	3,059,770.00	
Peter Gathogo Mathenge					
<b>Total</b>		<b>3,059,770.00</b>	<b>0</b>	<b>3,059,770.00</b>	



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**ANNEX 5 – SUMMARY OF NON-CURRENT ASSET REGISTER**

Asset class	Historical Cost b/f (KShs ) 2019/2020	Additions during the year (KShs )	Disposals during the year (KShs )	Transfers in/(out) during the year (KShs)	Historical Cost e/f (KShs ) 2021/2021
Land	238,111,275	4,830,000	-	-	242,941,275
Buildings and structures	1,539,868,041	229,381,594	-	-	1,769,249,635
Transport equipment	568,478,111	54,238,125	-	-	622,716,236
Office equipment, furniture and fittings	142,137,779	4,976,069	-	-	147,113,848
ICT Equipment	57,957,924	12,763,444	-	-	70,721,368
Machinery and Equipment	504,290,407	32,476,538	-	-	536,766,945
Heritage and cultural assets	-	-	-	-	-
Biological assets	10,189,934	2,022,900	-	-	12,212,834
Intangible assets	202,342,123	35,788,865	-	-	238,130,988
Infrastructure assets- Roads, Rails	5,773,752,744	1,373,888,481	-	-	7,147,641,225
Work in progress	-	-	-	-	-
<b>Total</b>	<b>9,037,128,338</b>	<b>1,750,366,015</b>	<b>-</b>	<b>-</b>	<b>10,787,494,353</b>

*The balance as at the end of the year is the cumulative cost of all assets bought by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year.*

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**ANNEX 6 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1 Kshs	Quarter 2 Kshs	Quarter 3 Kshs	Quarter 4 Kshs	Cumulative amount transferred Kshs	Amount Confirmed as received Kshs	Difference Kshs	Explanation Kshs
1	County Assembly	76,985,186	393,033,467	144,287,181	107,649,554	721,955,388	721,955,388	-	
2	Emergency fund			25,000,000	6,500,000	31,500,000	31,500,000	-	
3	Car and Mortgage Fund		30,000,000		30,000,000	60,000,000	60,000,000	-	
4	Bursary Fund		21,000,000	50,000,000	50,000,000	121,000,000	121,000,000	-	
9	<b>Total</b>	<b>76,985,186</b>	<b>444,033,467</b>	<b>219,287,181</b>	<b>194,149,554</b>	<b>934,455,388</b>	<b>934,455,388</b>	<b>-</b>	

  
**Director of Finance**  
**County Executive**

  
**Director of Finance**  
**County funds**



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**ANNEX 7 - BANK ACCOUNTS**

Bank Account Name	Bank account No.	Bank Account Currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2020-2021	2019-2020
<b>a) County Executive</b>					<b>Kshs</b>	<b>Kshs</b>
<b>CBK Accounts</b>						
Nyandarua County Revenue Fund	1000170 182	Kshs.	Revenue		64,050,715.25	143,109,632
Nyandarua County Development	1000170 174	Kshs.	Development		2,874,910.50	635,922
Nyandarua County Deposit Account	1000237 295	Kshs.	Deposit		75,243,625.55	59,241,913
Nyandarua County Recurrent	1000170 204	Kshs.	Recurrent		7,145,541.25	2,302
Nyandarua County Rd Maint Levy Fund	1000268 301	Kshs.	Fuel Levy		-	28,869,585
Nyandarua County Youth Polytechnic	1000368 478	Kshs.	Youth Poly		5,467,887.55	6,703,152
Nyandarua County Special Purpose Ac	1000321 148	Kshs.	SPA- HEALTH		90,139,306.95	11,669,770
Nyandarua County Ke Cl Smart Agr Pr	1000365 878	Kshs.	Climate Smart		118,806,753.35	85,857
Nyandarua County K.Urban S.Prog	1000380 519	Kshs.	KUSP		-	-
Nyandarua County Ke Devolut Supp Pr	1000365 878	Kshs.	KDSP 2		278,897,813.50	88,796,258
Nyandarua County Agr Sec Dev Sup Pr	1000365 889	Kshs.	ASDSP		15,990,243.00	18,489,467
Nyandarua Covid 19 Account	1000459 883	Kshs.	COVID 19 SPA		-	-
<b>Sub Total</b>					<b>658,616,796.90</b>	<b>357,603,858</b>
<b>COMMERCIAL ACCOUNTS</b>						
Revenue Collection Account - Kcb	1140736 779	Kshs.	Revenue Collection		511,551.95	1,652,592
Revenue Collection Account - Equity	6202610 16673	Kshs.	Revenue Collection		1,714,354.77	1,576,631
Kenya Urban Support Prog (Uig)	6202789 98041	Kshs.	Municipality Project Account		17,119,928.00	29,766,020.00
Olkalou Municipality Urban Development Grant	6202773 26491	Kshs.	Municipality Project Account		111,124,128.95	48,100,841.92
Nyandarua County Kcsap	6202758 29859	Kshs.	Project Account		3,780,744.95	571,323.15
Ideas Led Grant Nyandarua County	1240139 284	Kshs.	Project Account		56,498,277.25	80,248,664.40
Kipipiri Sub-County Imprest Account	0620261 758404	Kshs.	Sub County Imprest Account		35.60	35.6
Kinangop Sub-County Imprest Account	2002617 60981	Kshs.	Sub County Imprest Account		473.40	473.4

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Captain Dispensary	1141468 009600	(Co- op bank)			89,429.10	170,311.10
Chamuka (CDF) Dispensary	1141501 524600	(Co- op bank)			98,881.37	276,934.37
Charagita dispensary	1141690 973800	(Co- op bank)			182,484.00	1,000.00
Engineer District Hospital	1141605 107000	(Co- op bank)			1,365,986.80	2,429,449.80
Gatimu Health Centre	1141501 365900	(Co- op bank)			61,981.17	-
Gatondo Dispensary	1141467 565700	(Co- op bank)			-	-
Geta Bush Health Centre	1141467 565800	(Co- op bank)			-	-
JM Kariuki County Memorial Hospital (Olkalou)	1141467 546000	(Co- op bank)			7,420,773.35	6,280,411.55
Kahembe Health Centre	1141501 770400	(Co- op bank)			72.25	72.25
Kahuru Dispensary	1141511 927600	(Co- op bank)			53,471.70	90,083.00
Kamiruri Dispensary	1141689 427500	(Co- op bank)			56,678.15	121,265.15
Kasuku Health Centre	1141501 767700	(Co- op bank)			6.15	121,265.15
Munoru Dispensary	1141689 440800	(Co- op bank)			23,885.40	142,152.40
Kiburuti Dispensary	1141467 983800	(Co- op bank)			7,129.50	146,550.50
Kiriogo Dispensary	1141037 418600	(Co- op bank)			16,851.95	157,075.95
Kitogo Dispensary	1141606 016700	(Co- op bank)			74,979.45	252,494.45
Koinange Dispensary	1141606 016700	(Co- op bank)			62,527.85	243,060.85
Kwa Mbekenya Dispensary	1141606 016700	(Co- op bank)			-	-
Leshau Pondo Health Centre	1141501 768100	(Co- op bank)			-	-
Maina & Mwangi Health Centre	1141501 768900	(Co- op bank)			0.50	0.5
Manunga Health Centre	1141467 566100	(Co- op bank)			527.50	527.5



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Mikeu Dispensary	1141467 992000	(Co- op bank)			754.74	123,967.75
Mumui Dispensary	1141834 938300	(Co- op bank)			9,200.85	228,576.85
munoru Dispensary	1141834 938300	(Co- op bank)			212,986.74	1,025.00
Nandarasi Dispensary	1141605 160600	(Co- op bank)				
Ndaragwa Health Centre	1141501 767400	(Co- op bank)				
Ndemi Health Centre	1141467 56600	(Co- op bank)				
Ngano Health Centre	1141501 769100	(Co- op bank)				
Ngorika Health Centre	1141412 596500	(Co- op bank)			100,017.10	622,431.10
Nyairoko Dispensary	1141689 752500	(Co- op bank)			93,589.15	136,792.15
Pesi Dispensary	1141501 863200	(Co- op bank)			15,349.50	78,079.50
Rurii Dispensary	1141467 776600	(Co- op bank)			140,277.45	137,295.45
Shamata Health Centre	1141501 768400	(Co- op bank)				1,487.75
Subuku Dispensary (Nyandarua North)	1141501 770200	(Co- op bank)			1,487.75	
Baari Health Centre	1602970 09611	(Equi ty bank)			50,925.40	334,740.10
Huhoini Dispensary	1602615 84173	(Equi ty bank)			144,742.00	189,132.00
Kaimbaga Health Centre	6202969 90016	(Equi ty bank)			37,951.90	4,061.90
kihuhu dispensary	6202624 47559	(Equi ty bank)			14,374.90	166,594.90
Kirima Dispensary	6202624 25161	(Equi ty bank)			2,725.00	2,725.00
Lereshwa Dispensary	7702624 14363	(Equi ty bank)			1,478.25	1,478.00
Mastoo Dispensary	1602624 27497	(Equi ty bank)			1,115.00	1,115.00
Mbuyu Dispensary	1602624 11775	(Equi ty bank)			65.00	65



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Mukindu Dispensary	6202624 08162	(Equity bank)			715.00	715
Mukungi Dispensary	2002971 01234	(Equity bank)			34,135.65	197,972.00
Murungaru Health Centre	2002969 16108	(Equity bank)			204,221.60	727,031.60
Mutarakwa Dispensary (Nyandarua South)	2002974 81896	(Equity bank)			136,178.35	255,816.35
Ndivai Dispensary	1602624 08142	(Equity bank)			35.00	35
Ndunyu Njeru Dispensary	2002624 20273	(Equity bank)			910.00	910
New Mawingo Dispensary	6202624 06234	(Equity bank)			120.00	182,261.00
New Tumaini Health Centre	6202969 69917	(Equity bank)			147,566.85	182,054.85
Olbollosat Dispensary	1602970 04387	(Equity bank)			16,026.35	190,322.35
Old Mawingu Health Centre	2002970 19141	(Equity bank)			112,087.15	508,651.15
Shalom Dispensary	6202969 97392	(Equity bank)			55,428.25	142,293.25
Tumaini National Youth Service Dispensary	6202969 69917	(Equity bank)			147,566.85	182,054.85
Turasha Dispensary	2002624 18452	(Equity bank)			319.75	177,858.75
Uruku Dispensary	1602624 07435	(Equity bank)			355.00	355
Bamboo Health Centre	1104141 752	KCB			66,080.95	713,122.95
Githabai Dispensary	1175428 175	KCE			40915.90	224,463.90
Haraka Dispensary	1169655 599	KCB			33,508.80	228,183.80
Kamuchege Dispensary	1141955 210	KCB			549,242.00	531,207.00
Kiambogo Dispensary (Nyandarua South)	1205423 664	KCB			27,028.22	211,239.22
Mirangine Health Centre	1118089 553	KCB			146,864.05	Account closed
<b>Sub total</b>					<b>202,770,591.61</b>	<b>179,035,351</b>
<b>b) County Assembly</b>						
<b>CBK Accounts</b>						
Nyandarua County Assembly Recurrent	1000239 743	K shs.	Recurrent		3,455,358.90	0.3
Nyandarua County Assembly Development	1000250 135	K shs.	Development		40,989.95	0.4

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Nyandarua County Assembly Deposit Account	1000292 978	Kshs.	Deposit		43,584,155.00	346,140.50
<b>Sub Total</b>						
<b>COMMERCIAL ACCOUNTS</b>					<b>47,080,503.85</b>	<b>346,141</b>
Nyandarua County Assembly Mortgage And Car Loan Fund	1120947 09001	Kshs.	Car and Mortgage		19,831,601.00	160,438,58 6
Nyandarua County Assembly Mortgage And Car Loan Fund	1110947 09008	Kshs.	Car and Mortgage		20,006,207.00	148,978
<b>Sub total</b>					<b>39,837,808.00</b>	<b>160,587,56 4</b>
<b>c) County Funds</b>						
<b>CBK Accounts</b>						
Nyandarua County Executive committee members car loan scheme	3700000 09974	Kshs.	Car and Mortgage		11,266,606.00	21,959,966
Nyandarua County Civil Servants Loan and Mortgage scheme	3700000 011607	Kshs.	Car and Mortgage		22,530,122.00	27,937,215
Nyandarua County Emergency Fund – Equity Bank	6202765 30508	Kshs.	Emergency Fund		24,100,754.00	9,125,035
Nyandarua County Emergency Fund – Family bank	3700000 8303	Kshs.	Emergency Fund		223,828.00	223,828
Nyandarua County Bursary Fund –Family bank	3700006 218	Kshs.	Bursary Fund		65,921.00	25,926,304
Nyandarua County Bursary Fund –Equity bank	6202727 5330770	Kshs.	Bursary Fund		16,114,801.00	1,455,497
<b>Sub Total</b>					<b>74,302,032.00</b>	<b>86,627,845</b>

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