



COUNTY GOVERNMENT OF NYANDARUA

REPORTS AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST DECEMBER 2020

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

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Table of Content

1.	KEY ENTITY INFORMATION AND MANAGEMENT	1
2.	FORWARD BY THE C.E.C.M. – FINANCE AND ECONOMIC DEVELOPMENT	5
3.	STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES.....	11
4.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY	18
5.	STATEMENT OF MANAGEMENT RESPONSIBILITIES	19
6.	REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY.....	21
7.	FINANCIAL STATEMENTS	22
7.1.	STATEMENT OF RECEIPTS AND PAYMENTS.....	22
7.2.	STATEMENT OF ASSETS AND LIABILITIES.....	24
7.3.	STATEMENT OF CASH FLOWS AS AT 31 ST DECEMBER 2020.....	26
7.4.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	28
7.5.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	30
7.6.	SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMEN.....	32
7.7.	BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	35
7.8.	SIGNIFICANT ACCOUNTING POLICIES.....	41
8.	NOTES TO FINANCIAL STATEMENTS.....	48
9.	PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS.	73
	ANNEXES	74
	ANNEX 1 – RREGISTER - UNSURENDERED IMPREST AS AT 30TH SEPTEMBER 2020....	75
	ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT.....	87

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Nyandarua County Government is constituted as per the Constitution of Kenya, 2010. Its mandates are stipulated by the Fourth Schedule of the Constitution of Kenya and are discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process that is cyclical in nature. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct Local Authority and the ones that have been transferred from the National Government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Development is in charge of the County Treasury. One of the functions of the C.E.C.M. for Finance is Financial Reporting at the County level.

VISION

A Productive, Prosperous, Secure and a Newly Industrialized County that adds value to its citizens and competes effectively in the 21st Century.

MISSION

To transform the lives of the people to sustainable levels of development through the provision of an enabling Social, Economic and Political Environment.

b) Key Management

The County's day-to-day management during the year under review was under the following key organs:

S. No.	Name	Designation	Date of Holding Office
1.	H.E. Francis. T Kimemia	Governor	21 st August 2017
2.	H.E. Cecilia Mbuthia	Deputy Governor	21 st August 2017
3.	Hon. Stephen Mwaura Njoroge	County Secretary	14 th November 2017
4.	Hon. Stephen Mwaura Njoroge	C.E.C.M., Finance And Economic Development	14 th November 2017

S. No.	Name	Designation	Date of Holding Office
5.	Hon. Ann Mary Gathigia	C.E.C.M., Youth, Sport, Gender Affairs and Social Services	27 th August 2020
6.	Hon. Lawrence Mukundi	C.E.C.M., Lands, Housing & Physical Planning	14 th November 2017
7.	Hon. Dr. James Karitu	C.E.C.M., Agriculture, Livestock & Fisheries	14 th November 2017
8.	Hon. Mary Mugwanja	C.E.C.M., Transport, Energy & Public Works	27 th August 2020
9.	Hon. (Dr.) John Njenga Mungai	C.E.C.M., Health Services	3 rd May 2019
10.	Hon. Raphael Njui Njoroge	C.E.C.M., Industrialization, Trade, Cooperatives and Urban Development	November 2019
11.	Hon. Dominic Murani	C.E.C.M., Public Administration & ICT	27 th August 2020
12.	Hon. Wangenye Daniel Ndung'u	C.E.C.M., Education, Culture and the Arts	27 th August 2020
13.	Hon. Milka Wanjiru	C.E.C.M., Water, Environment, Tourism & Natural Resources	November 2019
14.	Hon. Anne Githinji	County Attorney	November 2019

c) Fiduciary Management

The key management personnel who held office during the Quarter ended 30th September 2020 and who had direct fiduciary responsibility changed eventually and were as follows:

No.	Designation	Name	Date of holding Office
1.	Hon. Stephen M. Njoroge	CECM, Finance and Economic Development	27 th August 2020 to 30 th September 2020
2.	Hon. Mary Mugwanja	CECM, Finance and Economic Development	1 st July 2019 to 27 th August 2020
3.	Accounting Officer	Juvenalis Gitau Thiong'o	30 th June 2020 to 30 th September 2020
4.	Ag. Director Payments and Financial Controls	Phoebe Mbiyu	30 th June 2020 to 30 th September 2020

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the Quarter ended 30th September 2020 were:

- County Assembly of Nyandarua;

- Audit Committee;
- Public Accounts Committee;
- Budget and Appropriations Committee; and
- Finance Committee.

e) Entity Headquarters

P.O. Box 701 – 20303
Ol Kalou, Kenya

f) Entity Contacts

Telephone: (+254) 020 2660859
E-mail: info@nyandarua.go.ke
Website: www.nyandarua.go.ke

g) Entity Bankers

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

h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100

Nairobi, Kenya

i) Principal Legal Adviser

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

2. FORWARD BY THE C.E.C.M. – FINANCE AND ECONOMIC DEVELOPMENT

It is my pleasure to present the County Government of Nyandarua Financial Statements for the Quarter ended 31st December 2020. They present the financial performance of the County Government over the second Quarter of FY 2020/21.

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

Financing by the County Government

County Governments have multiple sources of revenues including equitable share from Commission for Revenue Allocation (CARA), Grants from Development Partners, Investments and Own Source Revenue. Revenues from these sources are utilized in priorities of County development projects, programmes, recurrent expenditures and provision of essential County Government services.

It is essential to acknowledge that the third-generation formula as approved by the senate that guarantees more allocations to the Counties. It's roll out in the FY 2021/22 will reinvigorate project implementation in Counties given the additional funding.

The County Government of Nyandarua has grown its Own Source Revenue from Kshs. 138.4 Million in FY 2013/14, to Kshs. 379.4 Million in FY 2019/20. However, the revenue targets in the Year under review would have been achieved were it not for the emergence of **COVID 19** Pandemic. This remarkable achievement follows a concerted effort by the County Treasury to broaden the revenue base, full automation of revenue collection as well as enforcement.

Financial performance

Revenues.

In the Financial Year 2020/21, the County's approved appropriations are Kshs. 6,866,689,050 as per the approved estimates for the year. This is to be revised in the 1st Supplementary budget. Equitable share transfer was projected to be Kshs. 4,905,750,000. However, with the preparation of the supplementary budget, this is set to be revised down to Kshs. 4,874,100,000 as has been indicated in the CARA 2020. Own Source revenue is set to generate Kshs. 830 Million inclusive of the Linda Mama (Appropriations-in-Aid). Other key streams of revenues as highlighted below are the Conditional Grants as is illustrated in the matrix below.

Table 1 captures the Budgeted Revenue Estimates for the FY 2020/2021:

BUDGET ESTIMATES FOR THE FY 2020/2021		
Description	FY 2019/2020 Budget Estimates as approved	FY 2020/2021 Budget Estimates as approved
REVENUES		
Equitable Share Transfers	4,867,000,000	4,905,750,000
Own Source Revenue	600,000,000	800,000,000
Linda mama (A-I-A)	30,000,000	30,000,000
CONDITIONAL GRANTS AND LOANS		
Covid-19 Grant from the National Government		89,354,000
World Bank (IDA) Loan for Transforming Health Systems	50,000,000	163,357,834
EU grant for potato Tissue Culture Lab (IDEAS)	-	11,000,000
Sweden- Agricultural Sector Development Support Programme (ASDP) Level II		12,491,573
DANIDA Grant For Universal Healthcare for Devolved System Programme	15,997,500	13,860,000
Road maintenance levy fund	141,049,781	146,215,617
User fees foregone	12,735,922	12,735,922
Rehabilitation of village polytechnics	39,700,000	30,949,894
Supplement for construction of County headquarters	121,000,000	50,000,000
Leasing of Medical Equipment	131,914,894	132,021,277
World Bank Grant for Climate Smart Agriculture Programme (KCSAP)	117,000,000	239,157,250
World Bank Grant for KDSP - Level 1	-	45,000,000

World Bank Grant for KDSP - Level II	254,280,493	184,795,683
Grand Total	6,521,891,236	6,866,689,050

Expenditure

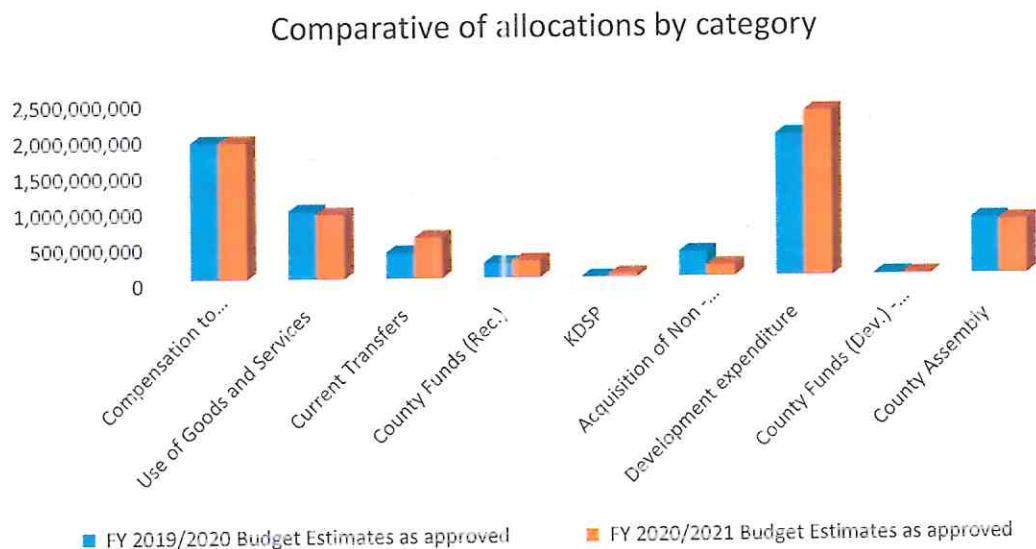
The total Development Expenditure is Kshs. 2,287,494,803 in the FY 2020/21, 33% of the total expenditure. The balance, Kshs. 4,579,194,247 comprises of Funds and recurrent expenditures. Also captured is Kshs. 10 Million for the County Funds (Dev.) - Trade /Biashara.

Table 2: Approved summary of expenditure estimates for the FY 2019/20

Description	FY 2019/2020 Budget Estimates as approved	FY 2020/2021 Budget Estimates as approved
Compensation to employees	1,903,000,000	1,908,500,000
Use of Goods and Services	945,255,160	904,058,339
Current Transfers	360,017,562	570,278,927
County Funds (Rec.)	205,400,000	236,000,000
KDSP	-	45,000,000
Acquisition of Non -Financial Assets	342,652,500	150,356,981
Development expenditure	1,967,666,213	2,287,494,803
County Funds (Dev.) - Trade /Biashara	15,000,000	10,000,000
County Assembly	782,899,801	755,000,000
Total	6,521,891,236	6,866,689,050

As shown above, the estimate expenditures are Kshs. 1,908,500,000 for Compensation to Employees, Kshs. 904,058,339 for the Use of Goods and Services, Kshs. 570,278,927 as Current Transfers, Kshs. 236,000,000 as County Funds Recurrent, Kshs. 150,356,981 as Acquisition of Non -Financial Assets, Kshs. 2,287,494,803 as Development Expenditure, Kshs. 10,000,000 as County Funds Development and Kshs 755,000,000 as County Assembly allocations (the County Assembly allocation comprises of both Recurrent and Development expenditures).

The chart below compares the appropriations by category for the FY 2019/2020 vis-à-vis 2020/21:



Departmental allocations

In the 2020/21 FY, Departmental allocations are as shown in table 3 with details on recurrent and development allocations as well as proportions for each Department/ office to the whole County Budget.

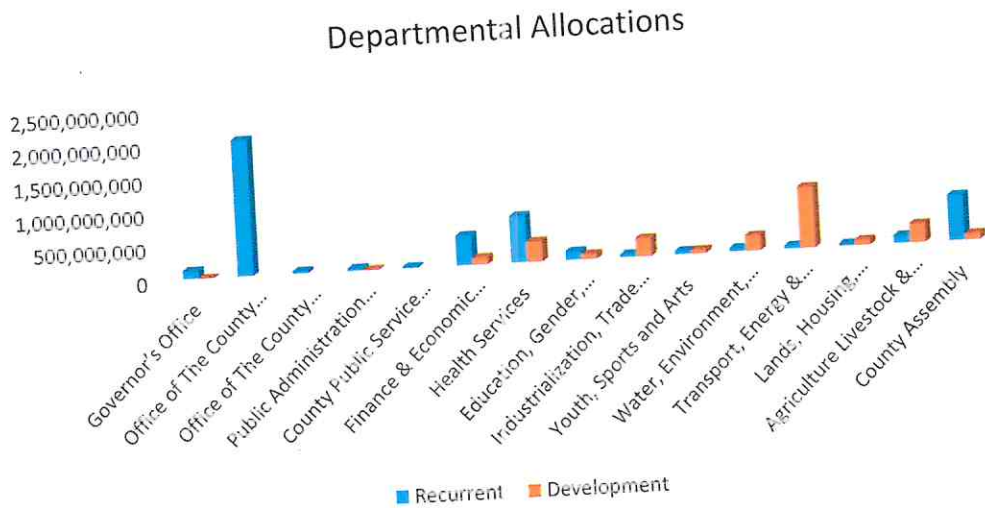
Table 3: Approved Departmental allocations for the FY 2020/2021

Department	Recurrent	Development	Total	% allocation
Governor’s Office	119,885,058	2,000,000	121,885,058	1.78
Office of The County Secretary including compensation to employees	2,026,335,000		2,026,335,000	29.51
Office of The County Attorney	33,332,655		33,332,655	0.49
Public Administration and ICT	36,370,000	10,000,000	46,370,000	0.68
County Public Service Board	18,400,000		18,400,000	0.27
Finance & Economic Development	439,688,694	102,111,809	541,800,503	7.89

Department	Recurrent	Development	Total	% allocation
Health Services	689,312,223	301,774,687	991,086,910	14.43
Education, Gender, Youth, Culture, Gender and Social Services	127,439,893	76,450,000	203,889,893	2.97
Industrialization, Trade and Cooperative Development	38,608,700	270,600,000	309,208,700	4.50
Youth, Sports and Arts	49,448,800	57,300,000	106,748,800	1.55
Water, Environment, Tourism & Natural Resources	51,060,000	224,375,000	275,435,000	4.01
Transport, Energy & Public Works	41,098,000	899,905,617	941,003,617	13.70
Lands, Housing, Physical Planning and Urban Development	30,506,682	77,991,758	108,498,440	1.58
Agriculture Livestock & Fisheries	112,708,542	274,985,932	387,694,474	5.65
County Assembly	663,970,935	91,029,065	755,000,000	11.00
TOTAL	4,478,165,182	2,388,523,868	6,866,689,050	100

As indicated in the above table, the Office of the County Secretary received the highest allocation of 29.51% for compensation to employees and other benefits. Other Departments' allocations are in line with their mandates. However, following a Departmental restructuring, this has not been effected in the approved budget but will be in the 1st Supplementary Budget for the FY 2020/21.

The chart illustrates the distribution of allocations per Department:



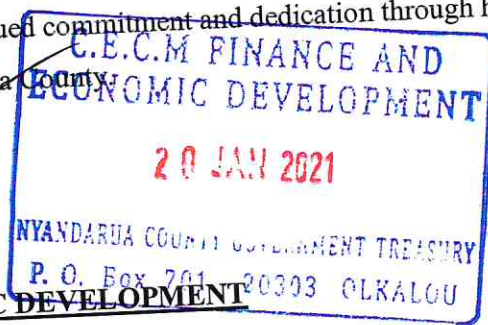
Conclusion

In the duration under review, it is worth highlighting that a stalemate in the Senate has greatly hampered the implementation of projects. However, the County Government of Nyandarua has made good progress in key deliverable areas. We have identified gaps and areas that we continue to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their invaluable support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other Departments whom we have worked for hand in hand to ensure that Nyandarua County Government achieves its objectives.

I thank all Staff in the County for their continued commitment and dedication through hard work in delivering services to the People of Nyandarua County.

HON. STEPHEN M. NJOROGE, H.S.C.
C. E. C.M – FINANCE AND ECONOMIC DEVELOPMENT



3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the public finance management act, 2012 requires that at the end of each Financial Year, the accounting officer when preparing Financial Statements of each County government entity in accordance with the standards and formats prescribed by the public sector accounting standards board includes a statement of the County Government entity's performance against predetermined objectives.

Strategic Development Objectives

The County's 2018-2022 CIDP II has identified **six key strategic** development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the governor's manifesto, the national government's "big four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Nyandarua County's 2018-2022 CIDP II is encapsulated in H.E. The Governor's Manifesto as:

- a) Good Governance;
- b) Social Sector Development;
- c) Infrastructure Development;
- d) Financial And Trade Services;
- e) Agriculture Development; And
- f) Industrialization.

Progress on the attainment of strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic And Time-Bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

However, in the Quarter ending 31st December 2020,

Department	Objective	Outcome/output	Indicator	Performance
Office of the governor	To coordinate and monitor the implementation of County programmes	A mutual platform for engagement with the citizens/stakeholders	No. of reports/policies prepared and approved	Ongoing
	To create a mutual platform for engagement with the citizens/stakeholders	A mutual platform for engagement with the citizens/stakeholders	No of Forums attended	Ongoing
	To facilitate the participation of members of the public and other stakeholders in County matters	A mutual platform for engagement with the citizens/stakeholders	No. Of public Engagement Forums held	ongoing.
Public administration and ICT	To provide security of County assets and ensure compliance with County legislation and relevant national laws.	Compliance with County laws	Percentage level of compliance to County laws	60%
	Coordination of government	Quality service to the citizenry	The percentage level of public	85%

Department	Objective	Outcome/output	Indicator	Performance
	functions for efficient service delivery		satisfaction as demonstrated by customer satisfaction Survey	
	To automate all County services	Automation of all County services	No. Of approved ICT governance and accountability Tools	Ongoing
County secretary	Timely monthly payment of employee remuneration	Productive public service	No. Of months salaries and commitments are paid on a timely basis	3
County attorney	Provide legal services	Enhanced provision of legal services	% of reduction in litigation	Ongoing
Agriculture, livestock and fisheries	To improve production & productivity of crops for food security and economic growth.	Improved crop Production	Number of additional hectares of the crop under cultivation	Ongoing
	To promote livestock production for increased incomes and better	Improved livestock productivity for wealth creation.	The output of livestock for marketing	Ongoing

Department	Objective	Outcome/output	Indicator	Performance
	livelihoods.			
	To prevent and control animal diseases and pests	Reduced disease outbreaks	Number of animals vaccinated	Ongoing
Education culture and social services	To improve the quality of education and training in the County	Improved livelihood and participation in social-economic development in the County	No. Of students and pupils whose education is facilitated by the County at both the ECDE and the vocational training centres and provision of busarries	Ongoing
Finance and economic development	To ensure prudence in allocation and utilization of County public financial resources	Improved efficiency and effectiveness in financial management	No. Of requisition facilitated by the County treasury	14
	To report timely as stipulated in the legal instruments	Improved accountability and integrity in financial resources use	No. Of reports prepared and submitted to the requisite stakeholders	2
	To improve decision making in County economic development	Enhanced decision making in economic development	No. Of policy document prepared and approved by the requisite entities	5

Department	Objective	Outcome/output	Indicator	Performance
		affairs	for budget implementation	
	To increase revenue mobilization at reasonable costs	Improved efficiency and effectiveness in the mobilization of own-source revenue	% of own-source revenue collected	Ongoing
	To ensure value for money	Enhanced value for money in the utilization of public funds	Prequalification listing and preparation and adherence to the procurement plan.	Completed
	To reduce financial risks	Reduced audit queries	Audit queries and issues captured in the management letter	Completed
Health services	To improve health care quality and accessibility	Improved accessibility of quality health services	No. Of operationalized health facilities and introduced health care services	Ongoing
	Increased Access to Drugs and Treatment	Improved accessibility of quality health services	No of facilities Receiving health Commodities Quarterly	Ongoing

Department	Objective	Outcome/output	Indicator	Performance
	To ensure safe and controlled disposal of solid waste and human remains	Improved environmental health across the County	Number of strategies for solid waste management	Ongoing
Industrialization, cooperatives and trade	To promote private sector development through enterprise and entrepreneurship development	Stable personal and County incomes	No. Of markets improved and upgraded	Ongoing
	To enable members access services of co-operatives	Enhanced economies of scale and market control	No. Of whose operations have been facilitated by the County government	Ongoing
Lands housing and physical planning	To bring services closer to the people	Enhanced service delivery	Office constructed and bringing land services close to people	Ongoing
Transport, public works and energy	To develop transport infrastructure and street lighting to improve efficiency in connectivity and access	Improved road infrastructure for socio-economic development for poverty reduction	No. Of kilometres of passable roads within the County and insecurity case reported	Ongoing

Department	Objective	Outcome/output	Indicator	Performance
Water, environment, tourism and natural resources	To provide adequate and sustainable water supply for domestic livestock and industrial purposes	Improved accessibility to adequate water supply	No. Of households with access to water	Ongoing
Youth, sports and arts	Identify, nurture, develop and promote sporting talents within the County through the development of adequate standard sports facilities.	Empowered the youths	No. Of youths benefiting from sporting activities	Ongoing
	To improve and increase youth participation in economic development	Job creation	No. Of youth groups beneficiaries of the youth empowerment equipment	Ongoing

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

Nyandarua County has its roles cut out in the Fourth Schedule of the Constitution of Kenya. The County Government Act further elucidates on tasks and responsibilities of various organs at the County. **The County's vision is to be a Productive, Prosperous, Secure and a Newly Industrialized County that adds value to its citizens and competes effectively in the 21st Century.**

In the implementation of the Budget for the Quarter ending 31st December 2020, the County Government has integrated social and environmental concerns in its operations and interactions with the County citizenry. It has continually been addressing events/issues that are directly affecting the people and factors the environmental impact and sustainability at large.

The FY 2020/2021 Budget has various programmes that are addressing its Corporate Social Responsibility. These fall under various programmes such as the County Funds, Gender and social services, youth empowerment, subsidized fertilizer among others. However, given the stalemate earlier experienced at the Senate on the Third Generation Formula, there has not been much progress on the various tenets the County is expected to act on by its stakeholders to address.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee Member (CECM) for Finance and Economic Development of the County Government is responsible for the preparation and presentation of the County Government's Financial Statements, which give a true and fair view of the State of Affairs of the County Government for and as at the end of the Financial Year ended on June 30, 2020. This responsibility includes:


- i. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government;
- iii. Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv. Safeguarding the assets of the County Government;
- v. Selecting and applying appropriate accounting policies; and
- vi. Making accounting estimates that are reasonable in the circumstances.

The CECM for Finance and Economic Development accepts responsibility for the County Government's Financial Statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CECM for Finance is of the opinion that the County Government's Financial Statements give a true and fair view of the state of the County Government's transactions during the First Quarter ending 30th September, 2020, and of its financial position as at that date. The CECM for Finance and Economic Development further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of its Financial Statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Financial Statements

The County Government's Financial Statements were approved and signed by the CECM for Finance and Economic Development on _____ 2020.


HON. STEPHEN M. NJOROGE, H.S.C.
C. E. C.M. – FINANCE AND ECONOMIC DEVELOPMENT

C.E.
ECON.
20 JAN 2021
NYANDARUA COUNTY GOVERNMENT
DEVELOPMENT 0303 OLKALOU

C.E.C.M FINANCE AND
ECONOMIC DEVELOPMENT
20 JAN 2021
NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303 OLKALOU

6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

REPORTS AND FINANCIAL STATEMENTS				
AS AT 31ST DECEMBER 2020				
STATEMENT OF RECEIPTS AND PAYMENTS				
		FY 2020/21 QUARTER 2	TOTAL FY 2020/21	COMPARATIVE FY 2019/20
	Note	Kshs	Kshs	Kshs
RECEIPTS				
Exchequer releases	1	1,608,453,000	2,027,625,600	4,454,927,400
Proceeds from Domestic and Foreign Grants	2	-	-	342,449,043
Transfers from Other Government Entities	3	-	-	277,304,485
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Proceeds from Sale of Assets	6	-	-	-
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	60,166,301	139,417,122	379,480,630
Returned CRF issues	10	-	-	-
TOTAL RECEIPTS		1,668,619,301	2,167,042,722	5,454,161,558
PAYMENTS				
Compensation of Employees	11	657,838,006	996,775,965	1,858,939,817
Use of goods and services	12	276,835,874	428,228,778	1,217,976,498

Subsidies	13	-	-	-
Transfers to Other Government Units	14	393,033,467	470,018,653	820,110,183
Other grants and transfers	15	12,100,000	12,100,000	678,324,685
Social Security Benefits	16	-	-	-
Acquisition of Assets	17	104,160,603	136,639,800	2,173,486,455
Finance Costs, including Loan Interest	18	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-
Other Payments	20	-	-	-
			-	
TOTAL PAYMENTS		1,443,967,951	2,043,763,197	6,748,837,638
SURPLUS/DEFICIT		224,651,350	123,279,525	- 1,294,676,080

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial Statements were approved on _____ 2020 and signed by:



Juvenalis Gitau Thiong'o
Chief Officer - Finance
ICPAK M/No. 6358



Phoebe Mbiyu
Ag. Head of treasury
ICPAK M/No. 16267




7.2. STATEMENT OF ASSETS AND LIABILITIES

COUNTY GOVERNMENT OF NYANDARUA			
REPORTS AND FINANCIAL STATEMENTS			
AS AT 31ST DECEMBER 2020			
STATEMENT OF ASSETS AND LIABILITIES			
		FY 2020/21 QUARTER 2	COMPARATIVE FY 2019/20
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	776,703,303	360,833,080
Cash Balances	21B	-	-
Total Cash and cash equivalents		776,703,303	360,833,080
Accounts receivables – Outstanding Imprests	22	88,273,702	3,756,347
TOTAL FINANCIAL ASSETS		864,977,005	364,589,427
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	436,349,966	59,241,913
NET FINANCIAL ASSETS		428,627,039	305,347,514
REPRESENTED BY			

Fund balance b/fwd	24	203,975,689	1,600,023,593.00
Surplus/Deficit for the year		224,651,350	- 1,294,676,080
NET FINANCIAL POSITION		428,627,039	305,347,513

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


 Juvenalis Gitau Thiong'o
 Chief Officer - Finance
 ICPAK M/No. 6358





7.3. STATEMENT OF CASH FLOWS AS AT 31ST DECEMBER 2020

REPORTS AND FINANCIAL STATEMENTS				
AS AT 31ST DECEMBER 2020				
STATEMENT OF CASH FLOWS				
		FY 2020/21 QUARTER 2	TOTAL FY 2020/21	COMPARATIVE FY 2019/20
	Note	Kshs		Kshs
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts from operating income				
Exchequer releases	1	1,608,453,000	2,027,625,600	4,454,927,400
Proceeds from Domestic and Foreign Grants	2	115,421,665	-	342,449,043
Transfers from Other Government Entities	3	36,553,904	-	277,304,485
Reimbursements and Refunds	7	-	-	-
Returns of Equity Holdings	8	-	-	-
County Own Generated Receipts	9	60,166,301	-	379,480,630
Returned CRF issues	10	-	-	-
Payments for operating expenses				
Compensation of Employees	11	- 657,838,006	-	1,858,939,817
Use of goods and services	12	- 276,835,874	-	1,217,976,498
Subsidies	13	-	-	-
Transfers to Other Government Units	14	- 393,033,467	-	928,601,848
Other grants and transfers	15	- 12,100,000	-	12,100,000
Social Security Benefits	16	-	-	-
Finance Costs, including Loan Interest	18	-	-	-
Other Payments	20	-	-	-

Net cash flows from operating activities		480,787,522		9,471,779,721
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	6	-	-	-
Acquisition of Assets	17	104,160,603	-	2,173,486,455
Net cash flows from investing activities		104,160,603		2,173,486,455
CASHFLOW FROM FINANCING ACTIVITIES				
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-
Net cash flow from financing activities		-		-
NET INCREASE IN CASH AND CASH EQUIVALENT		224,651,350		-
Cash and cash equivalent at BEGINNING of the year	21	203,975,689		1,600,023,593
Cash and cash equivalent at END of the year	24	428,627,039		305,347,513
As per statement of assets		428,627,039		305,347,513

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The financial statements were approved on _____ 2020 and signed by:


 Juvenalis Gitau Thiong'o
 Chief Officer - Finance
 ICPAK M/No. 6358


 Phoebe Mbiyu
 Ag. Head of treasury
 ICPAK M/No. 16267



7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

REPORTS AND FINANCIAL STATEMENTS						
AS AT 31ST DECEMBER 2020						
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED						
Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	Budget utilization difference Kshs	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,905,750,000	-	4,905,750,000	1,668,619,301	3,237,130,699	34%
Proceeds from Domestic and Foreign Grants	1,130,939,050	-	1,130,939,050	-	1,130,939,050	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	830,000,000	-	830,000,000	-	830,000,000	0%
Returned CRF issues	-	-	-	-	-	0%

TOTAL	6,866,689,050	-	6,866,689,050	1,668,619,301	5,198,069,749	24%
PAYMENTS			6,866,689,050			
Compensation of Employees				-		
Use of goods and services	1,908,500,000	-	1,908,500,000	657,838,006	1,250,661,994	34%
Subsidies	806,058,339	-	806,058,339	276,835,874	529,222,465	34%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	755,000,000	-	755,000,000	393,033,467	361,966,533	52%
Social Security Benefits	851,278,927	-	851,278,927	12,100,000	839,178,927	1%
Acquisition of Assets	98,000,000	-	98,000,000	-	98,000,000	0%
Finance Costs, including Loan Interest	2,447,851,784	-	2,447,851,784	104,160,603	2,343,691,181	4%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	6,866,689,050	-	6,866,689,050	1,443,967,951	5,422,721,099	21%

The entity Financial Statements were approved on _____ 2020 and signed by:



Juvenalis Gitau Thiong'o

Chief Officer

ICPAK M/N

OFFICER FINANCE

ECONOMIC DEVELOPMENT



Phoebe Mbiyu

Ag. Head of treasury

ICPAK M/No. 16267

20 JAN 2021

NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303, OLKALOU

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

REPORTS AND FINANCIAL STATEMENTS

AS AT 31ST DECEMBER 2020

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

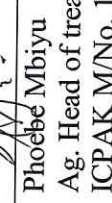
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs a	Kshs b	Kshs c=a+b	Kshs d	Kshs e=c-d	Kshs f=d/c %
RECEIPTS						
Exchequer releases	3,434,025,000		3,434,025,000	1,668,619,301	1,765,405,699	49%
Proceeds from Domestic and Foreign Grants	554,169,247		554,169,247	-	554,169,247	0%
Transfers from Other Government Entities			-	-	-	0%
Proceeds from Domestic Borrowings			-	-	-	0%
Proceeds from Foreign Borrowings			-	-	-	0%
Proceeds from Sale of Assets			-	-	-	0%
Reimbursements and Refunds			-	-	-	0%
Returns of Equity Holdings			-	-	-	0%
County Own Generated Receipts	581,000,000		581,000,000	-	581,000,000	0%
Returned CRF issues			-	-	-	0%

TOTAL	4,569,194,247		4,569,194,247	1,668,619,301	2,900,574,946	37%
PAYMENTS						
Compensation of Employees	1,908,500,000		1,908,500,000	657,838,006	1,250,661,994	34%
Use of goods and services	806,058,339		806,058,339	276,835,874	529,222,465	34%
Subsidies			-	-	-	0%
Transfers to Other Government Units	755,000,000		755,000,000	393,033,467	361,966,533	0%
Other grants and transfers	851,278,927		851,278,927	12,100,000	839,178,927	1%
Social Security Benefits	98,000,000		98,000,000	-	98,000,000	0%
Acquisition of Assets	150,356,981		150,356,981	-	150,356,981	0%
Finance Costs, including Loan Interest			-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing			-	-	-	0%
Other Payments			-	-	-	0%
TOTAL	4,569,194,247		4,569,194,247	1,339,807,348	3,229,386,899	29%

The entity Financial Statements were approved on _____ 2020 and signed by:



Juvenalis Gitau Thiong'o
Chief Officer
ICPAK M/No. 16267


Phoebe Mbiyu
Ag. Head of treasury
ICPAK M/No. 16267

**CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT**

20 JAN 2021

NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303. OLKALOU

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

<u>COUNTY GOVERNMENT OF NYANDARUA</u>						
<u>REPORTS AND FINANCIAL STATEMENTS</u>						
<u>AS AT 31ST DECEMBER 2020</u>						
<u>SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT</u>						
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,471,725,000		1,471,725,000	-	1,471,725,000	0%
Proceeds from Domestic and Foreign Grants	576,769,803		576,769,803	-	576,769,803	0%
Transfers from Other Government Entities			-	-	-	0%
Proceeds from Domestic Borrowings			-	-	-	0%

Proceeds from Foreign Borrowings							-				0%
Proceeds from Sale of Assets							-				0%
Reimbursements and Refunds							-				0%
Returns of Equity Holdings							-				0%
County Own Generated Receipts	249,000,000			249,000,000			-	249,000,000			0%
Returned CRF issues							-				0%
TOTAL		2,297,494,803		2,297,494,803				2,297,494,803			0%
PAYMENTS											
Compensation of Employees											0%
Use of goods and services											0%
Subsidies											0%

Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	2,297,494,803	-	2,297,494,803	104,160,603	2,297,494,803	5%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	2,297,494,803	-	2,297,494,803	104,160,603	2,297,494,803	5%

The entity Financial Statements were approved on _____ 2020 and signed by:

Juvenalis Gitau Thiong'o
Chief Officer - Finance
ICPAK M/No. 6358

Phoebe Mbiyu
Ag. Head of treasury
ICPAK M/No. 16267

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

NYANDARUA COUNTY GOVERNMENT						
FY 2020-21						
Budget Execution by Programmes and Sub-Programmes						
Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance	Absorption (%)	
General administration, planning and support services	Service Delivery Unit	18,200,000	6,403,762	11,796,238	35.2%	
	Governor's Office & Investment Promotion	81,335,058	42,685,564	38,649,494	52.5%	
	Liaison and Intergovernmental Relations	13,750,000	796,629	12,953,371	5.8%	
	Civic Education and Public Participation	8,600,000	2,979,900	5,620,100	34.7%	
Sub Total		121,885,058	52,865,855	69,019,203	43.4%	
County Secretary	County Secretary-Administration	15,655,000	4,157,665	11,497,336	26.6%	
	Communication and Public Relations	2,400,000	743,100	1,656,900	31.0%	
	Cabinet Affairs	700,000	246,550	453,450	35.2%	
Human Resource Management	Payroll (Including Compensation to employees)	1,906,050,000	995,618,379	910,431,621	52.2%	
	Human Resource Management (Including employee gratuity, pension and medical insurance)	101,530,000	1,294,990	100,235,010	1.3%	
Sub Total		2,026,335,000	1,002,060,683	1,024,274,317	49.5%	

County Attorney Services	legal and public affairs	33,332,655	2,425,409	30,907,246	7.3%
Sub Total		33,332,655	2,425,409	30,907,246	7.3%
Public administration	Public Administration	3,920,000	2,842,200	1,077,800	72.5%
	sub-county and ward administration	25,450,000	6,300,726	19,149,274	24.8%
	Enforcement and Compliance	6,000,000	2,686,535	3,313,465	44.8%
ICT and E-government Services	ICT and E-government Services	11,000,000	1,216,586	9,783,414	11.1%
Sub Total		46,370,000	13,046,047	33,323,953	28.1%
County Public Service Board	County Public Service Board	18,400,000	8,665,834	9,734,166	47.1%
Sub Total		18,400,000	8,665,834	9,734,166	47.1%
Public Finance Management	County Funds	246,000,000	42,100,000	203,900,000	17.1%
	County Pending Bills	98,747,429	3,984,600	94,762,829	4.0%
	treasury services	71,872,978	47,863,530	24,009,447	66.6%
	Financial reporting	5,096,300	3,801,572	1,294,728	74.6%
	Revenue Collection and Administration (Including automation)	20,642,085	10,162,694	10,479,391	49.2%
	Revenue Enhancement and Monitoring	300,000		300,000	0.0%
	Supply Chain Management		4,252,348	2,576,059	62.3%
		6,828,407			

	Internal Audit and Risk Management	11,320,000	7,930,220	3,389,780	70.1%
Economic planning and development	County Budgeting	13,600,000	4,597,743	9,002,257	33.8%
	County Statistics and Data Bank	5,850,000	415,600	5,434,400	7.1%
	Monitoring and Evaluation	3,750,000	2,273,680	1,476,320	60.6%
	Economic Modelling and Research	3,700,000	757,400	2,942,600	20.5%
	Economic Development Planning (Including CEKEB)	54,093,305	2,904,490	51,188,815	5.4%
Sub Total		541,800,503	131,043,877	410,756,626	24.2%
Preventive and Promotive Services	Preventive and Promotive Services	6,271,274	3,788,163	2,483,111	60.4%
Curative Services	Curative Services (including universal health care and grants)	678,821,034	162,202,788	516,618,246	23.9%
General administration, planning and support services	Solid Waste and Cemeteries	5,219,915	2,098,175	3,121,740	40.2%
	Infrastructure and Equipment	300,774,687		300,774,687	0.0%
Sub total		991,086,910	168,089,126	822,997,784	17.0%
Primary education	ECDE	77,040,000	3,868,495	73,171,505	5.0%
Youth training and development	revitization of youth polytechnics	61,934,894	984,020	60,950,874	1.6%
Gender Affairs and Social Services & youth empowerment	Gender Affairs and Social Services	54,770,000	2,953,726	51,816,274	5.4%

General administration, planning and support services	Alcohol Drinks Control and Civic Education	3,500,000	1,084,264	2,415,736	31.0%
Culture	development and promotion of culture	6,644,999	470,635	6,174,364	7.1%
Sub Total		203,889,893	9,361,140	194,528,753	4.6%
Trade development and promotion	Financial and Trade Services	59,320,000	3,652,960	55,667,040	6.2%
Industrial development and investment	Industrial and Enterprise Development	225,430,000	740,366	224,689,634	0.3%
	Weights & Measures	2,620,000	1,729,057	890,943	66.0%
Cooperative development and management	Cooperative advisory services	17,530,000	4,741,098	12,788,902	27.0%
	cooperative audit extension services	4,308,700	1,396,844	2,911,856	32.4%
Sub Total		309,208,700	12,260,325	296,948,375	4.0%
Sports	Sports Development	77,553,800	5,272,517	72,281,283	6.8%
Youth Affairs	Youth Affairs	23,295,000	4,012,601	19,282,399	17.2%
Arts & Theater	Arts & Theater	5,900,000	2,067,035	3,832,965	35.0%
Sub Total		106,748,800	11,352,153	95,396,647	10.6%
Water Resource Development.	water resource conservation and protection, infrastructure and flood control	218,305,000	7,516,139	210,788,861	3.4%
Environment	environmental support and management	27,865,000	591,063	27,273,937	2.1%
	climatechange resilience	3,500,000	-	3,500,000	0.0%

Tourism development and promotion	tourism infrastructure development	15,310,000	271,754	15,038,246	1.8%
Irrigation and Drainage infrastructure	promotion of irrigation and drainage development and management	10,455,000	490,970	9,964,030	4.7%
Sub Total		275,435,000	8,869,926	266,565,074	3.2%
Road transport	Transport (Including fuel level, General Administration & Support Services)	783,180,617	84,336,411	698,844,206	10.8%
Alternative energy technologies	Public Works	114,389,000	33,827,250	80,561,750	29.6%
Alternative energy technologies	alternative energy technologies	40,084,000	13,181,550	26,902,450	32.9%
General administration, planning and support services	Emergency Response & Preparedness	3,350,000	605,350	2,744,650	18.1%
Sub Total		941,003,617	131,950,561	809,053,056	14.0%
Land policy and planning	Physical Planning	26,294,798	268,850	26,025,948	1.0%
	Survey and Mapping	7,655,000	1,260,730	6,394,270	16.5%
	Land Administration and Management	35,570,000	2,948,645	32,621,355	8.3%
Housing & Urban Development	Housing & Urban Development (Kenya Urban Support Programme)	38,978,642	1,513,310	37,465,332	3.9%
Sub Total		108,498,440	5,991,535	102,506,905	5.5%
Crop development and management	land and crop development	335,817,671	111,508,209	224,309,462	33.2%
Livestock resources management and development	livestock production and management	7,941,204	1,441,830	6,499,374	18.2%

	Veterinary Services	12,117,621	1,356,670	10,760,951	11.2%
Fisheries Development and management	fisheries policy, strategy and capacity building	3,961,871	173,700	3,788,171	4.4%
	Institution Support (ATCs)	10,195,000	4,037,460	6,157,540	39.6%
General administration, planning and support services	Agriculture Mechanization Services	7,265,044	727,500	6,537,544	10.0%
	General administration and Extension Services	5,174,382	4,354,367	820,015	84.2%
	Subsidized Artificial Insemination	5,221,681	654,000	4,567,681	12.5%
	Sub Total	387,694,474	124,253,736	263,440,738	32.0%
County Assembly	legislative, oversight and representation	755,000,000	357,130,379	397,869,621	47.3%
Sub Total		755,000,000	357,130,379	397,869,621	47.3%
Grand Total		6,866,689,050	2,039,366,587	4,827,322,463	29.7%

The entity Financial Statements were approved on _____ 2020 and signed by:

Juvenalis Gitau Thiong'o
Chief Officer - Finance
ICPAK M/No. 6358

Phoebe Mbiyu
Ag. Head of treasury
ICPAK M/No. 16267

7.8. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these Financial Statements are set out below:

1. Statement of compliance and basis of preparation

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

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

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

The Financial Statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The Financial Statements are for the County Government of Nyandarua - Executive. The Financial Statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

County Own Generated Receipts

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

Returns to CRF Issues

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the County Government of Nyandarua in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, County Government of Nyandarua includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th September 2020, this amounted to **KShs 58,892,137** compared to **KShs 59,241,913** in 30th June 2020 as indicated on note 23

There were no other restrictions on cash during the year

SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Accounts Receivable

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

8. Accounts Payable

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

9. Non-current assets

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

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Government of Nyandarua - Executive at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the Financial Statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this Financial Statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

12. Contingent Assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Nyandarua - Executive budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were 2 number of supplementary budgets passed in the year. A high-level assessment of the County Government of Nyandarua actual performance against the comparable budget for the financial year under review has been included in an annex to these Financial Statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

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

17. Related party transactions

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

8. NOTES TO FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total Exchequer Releases for quarter 1	419,172,600	-	-	-	419,172,600	4,454,927,400
Total Exchequer Releases for quarter 2	-	1,608,453,000	-	-	1,608,453,000	-
Total Exchequer Releases for quarter 3	-	-	-	-	-	-
Total Exchequer Releases for quarter 4	-	-	-	-	-	-
Cumulative Amount	419,172,600	1,608,453,000	-	-	2,027,625,600	4,454,927,400

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/ 21	COMPARATIVE 2019.20
		Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign)						0

Government s)						
EU Grant - Potato Tissue Culture						-
World Bank - KUSP						105,745,898
World Bank - KCSAP		108,491,665				103,261,630
Grants Received from Multilateral Donors (International Organizations)						-
DANIDA		6,930,000				14,718,750
Health Sector Programme Support (HSPS)						35,000,000
Health Sector Support Project (HSSP)						-
Health Sector Support Project (HSSP)						-
KDSP						30,000,000
Grants Received from other levels of government						-
User FEE						-
ASDSP						15,739,467
TOTAL		115,421,665	-	-	-	342,449,043

3. TRANSFER FROM OTHER GOVERNMENT ENTITIES

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTE R 4	TOTAL FY 2020/21	COMPARAT IVE 2019.20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities						
Fuel levy	-	36,553,904				138,354,563
vocational training	-					
Ministry of Health User fees Forgone						12,735,922
Ministry of Health Result Based Financing						31,365,000
Ministry of Health World Bank						94,849,000
Transfers from Counties						-
(insert name of budget agency)	-					-
(insert name of budget agency)	-					-
Total	-	36,553,904	-	-		277,304,485

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020/21 QUARTER 1	2020/21 QUARTE R 2	2020/21 QUARTE R 3	2020/21 QUARTE R 4	TOTA L FY 2020/2 1	COMPA RATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Borrowing within General Government	-					-
Borrowing from Monetary Authorities (Central Bank)	-					-
Other Domestic Depository Corporations (Commercial Banks)	-					-
Borrowing from Other Domestic Financial Institutions	-					-
Borrowing from Other Domestic Creditors	-					-
Domestic Currency and Domestic Deposits	-					-
Total	-	-				-

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020/21 QUARTER 1	2020/21 QUARTE R 2	2020/21 QUARTE R 3	2020/21 QUARTE R 4	TOTA L FY 2020/2 1	COMPA RATIV E 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-					-
Foreign Borrowing - Direct Payments	-					-
Foreign Currency and Foreign Deposits	-					-
Total	-	-				-

6. PROCEEDS FROM SALE OF ASSETS

	2020/21 QUART ER 1	2020/21 QUARTE R 2	2020/21 QUARTE R 3	2020/21 QUARTE R 4	TOT AL FY 2020/ 21	COM PARA TIVE 2019.2 0
	Kshs	Kshs	Kshs		Kshs	Kshs
Receipts from the Sale of Buildings	-					-
Receipts from the Sale of Vehicles and Transport Equipment	-					-
Receipts from the Sale Plant Machinery and Equipment	-					-
Receipts from Sale of Certified Seeds and Breeding Stock	-					-

Receipts from the Sale of Strategic Reserves Stocks	-					-
Receipts from the Sale of Inventories, Stocks and Commodities	-					-
Disposal and Sales of Non-Produced Assets	-					-
Receipts from the Sale of Strategic Reserves Stocks	-					-
Total	-	-				-

7. REIMBURSEMENTS AND REFUNDS

	2020/21 QUARTE R 1	2020/21 QUART ER 2	2020/21 QUART ER 3	2020/21 QUAR TER 4	TOTAL FY 2020/21	COMPARA TIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Refund from World Food Programme (WFP)	-					-
Reimbursement of Audit Fees	-					-
Reimbursement on Messing Charges (UNICEF)	-					-
Reimbursement from World Bank – ECD	-					-
Reimbursement from Individuals and Private Organisations	-					-
Reimbursement from Local Government Authorities	-					-
Reimbursement from Statutory Organisations	-					-

Reimbursement within Central Government	-					-
Reimbursement Using Bonds	-					-
Total	-	-				-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-					-
Returns of Equity Holdings in International Organisations	-					-
Total	-	-				-

9. COUNTY OWN GENERATED RECEIPTS

	2020/21 QUARTER 1	2020/21 QUARTER 2	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs	Kshs
RECEIPTS				
SINGLE BUSINESS PERMITS	8,532,568	2,960,767.00		77,823,838
SBP PENALTIES	289,893	75,305		1,656,085
SALE OF APPLICATION/RENEWAL PLOT RATES	304,970	114,100		1,098,653
IMPOUNDED FEES	1,384,384	1,264,538		7,840,528
LAND RATES	164,750			1,191,827
	644,196	601,257		3,654,815

CATTLE DIPS	35,190	25,820	280,648
OPEN AIR MARKET FEES	1,952,959	2,927,231.00	7,529,422
MARKET STALL RENT	296,600	528,600	1,539,800
GROUND RENT/KIOSK RENT	145,500	65,940	857,730
PRODUCE CESS ROYALTIES	13,210,596	11,265,350	41,909,446
SLAUGHTER FEES	193,880	195,450	793,280
BUS AND MATATU FEES	1,229,390	2,677,300	10,084,050
REG.AND RENEWAL OF GROUPS	5,850	69,200	8,250
HIRE OF MACHINES(AGRICULTURE)	255,500	565,260	1,821,696
HOUSE/OFFICE RENT	73,160	196,140	1,117,270
SUB-DIVISION OF LAND	1,712,150	1,320,300	3,824,055
BUILDING PLAN INSPECTION FEE	84,200	48,860	7,000
SITE INDICATION	-	1,000	193,855
CHANGE OF USER	476,000	334,900	1,535,500
CHANGE OF BUSINESS	-		5,200
LAND/PLOT REG. FEES	87,450	59,100	557,150
PUBLIC HEALTH FEES	1,045,400	983,650	4,379,324
DEV. (PPA FORMS)	183,350	159,000	999,100
APP. OF BIULDING PLANS	1,897,955	1,635,719	6,468,616
CONSERVANCY	22,500	1,200.00	248,160
STORAGE FEES	1,620	152,300	36,200
EXHAUSTER AND EXH. MILAGE	91,000	78,000	469,000

TRANSFER FEES	622,400	635,300		3,656,720
MOTOR CYCLE FEES (PARKING)	1,708,300	1,948,210		9,765,460
MOTOR CYCLE PENALTY	43,770	5,360		476,242
TOWN PARKING FEE	91,100	163,100		594,180
CLEARANCE CERTIFICATE	867,000	598,000		4,455,900
WEIGHTS AND MEASURES	-	263,050		561,790
WATER FEE	27,240	97,602		160,838
HIRE OF HALL/CHAIRS	3,000	1,500		36,500
SIGN BOARD				
MEAT INSPECTION	1,145,980	1,245,505		4,638,786
GRAVE FEES	8,800	5,600		42,380
VET DEPARTMENT(AI SERVICES)	876,367	706,341		2,774,846
VACCINATION	74,550			2,666,892
SURVEY FEES	-			20,000
J.M. HOSPITAL	20,493,540	14,734,722		86,463,529
ENGINEER HOSPITAL	2,135,043	2,861,874		13,464,442
HIRE OF WATER TANKER	19,000	28,216		89,300
LIQOUR LICENCE/INSPECTION/APP BRANDING	-	126,000		0
PROMOTION				
C.O.T	45,570	18,590		135,435
LEASE EXTENSION	150,000	23,000		96,000
BETTING	2,500	66,700		15,000
STADIUM HIRE				32,000

MOVEMENT PERMIT	29,370	35,210		132,030
MEDICAL CERTIFICATE FEES	106,500	80,000		382,200
SEARCH FEE	1,100	1,100		1,600
ATC NJABINI	-			2,274,131
ATC OLJORO OROK	150,885	393,090		11,355,819
CERTIFICATE OF COMPLIANCE	229,500	257,100		692,280
COOPERATIVE AUDIT FEES	93,875	57,120		399,275
RESIDENTIAL HOUSES PERMITS				-
MILK CESS	-			-
ADVERTISEMENT	20,420	331,075		4,133,265
FISHERIES	-	3,000		96,500
MOTORCYCLE MORTGAGE FEES	14,400			333,050
SUBSIDIZED FERTILIZER SALE	264,600			22,564,600
N.H.I.F FEE/INSURANCE	8,076,505	6,866,857		22,628,149
MISCELLENEOUS				2,063,877
DUMPING FEE	-			-
PROJECT MANAGEMENT FEE	7,211,977	94,000		4,347,116
IMPREST SURRENDER	254,268			19,930,449
LOGGING FEES	115,500	85,762		1,010,870
FIRE CERTIFICATE	46,250	127,030		414,500
TOTAL	79,250,821	60,166,301		379,480,630

10. RETURNED CRF ISSUES

	2020/21 QUARTER 1	2020/21 QUARTE R 2	2020/21 QUARTE R 3	2020/21 QUARTE R 4	TOTA L FY 2020/2 1	COMPA RATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Recurrent account	-					
Developme nt account	-					
Deposit account	-					
Total	-					

11. COMPENSATION OF EMPLOYEES

	2020/21 QUARTER 1	2020/21 QUARTER 2	TOTAL FY 2020/21	COMPARAT IVE 2019.20
	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	338,835,659	656,456,970		1,705,297,498
Basic wages of temporary employees	102,300	1,381,036		6,891,600
Personal allowances paid as part of salary	-	-		-
Personal allowances paid as reimbursemen ts	-	-		-
Personal allowances provided in kind	-	-		-
Pension and other social security contributions	-	-		146,750,719
Compulsory national	-	-		-

social security schemes				
Compulsory national health insurance schemes	-		-	-
Social benefit schemes outside government	-		-	-
Other personnel payments	-		-	-
Total	338,937,959	657,833,006		1,858,939,817

12. USE OF GOODS AND SERVICES

	2020/21 QUARTER 1	2020/21 QUARTER 2	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	5,206,452	12,450,935		16,237,287
Communication, supplies and services	4,005,086	5,636,377		19,411,335
Domestic travel and subsistence	735,000	46,430,662		216,397,537
Foreign travel and subsistence	-	50,000		2,304,240
Printing, advertising and information supplies & services	3,463,258	11,881,602		22,675,818
Rentals of produced assets	701,700	1,742,540		7,779,511

Training expenses	5,109,347	13,645,242		143,123,707
Hospitality supplies and services	9,001,913	23,404,417		185,715,754
Insurance costs	2,780,667	5,856,981		102,727,934
Specialised materials and services	1,647,200	3,441,790		222,145,852
Office and general supplies and services	7,852,938	7,054,292		21,014,982
Other operating expenses	3,957,583	20,630,321		162,592,559
Routine maintenance – vehicles and other transport equipment	5,368,321	6,172,616		25,139,655
Fuel Oil and Lubricants	10,955,400	19,099,323		62,214,676
Routine maintenance – other assets	954,039	2,121,938		8,495,651
Hospital transfers	89,654,000	97,216,838		
Rehabilitation of civil Works				-
Acquisition of Assets - Recurrent				-
Total	151,392,904	276,835,874		1,217,976,498

13. SUBSIDIES

	2020/21 QUARTER R 1	2020/21 QUARTER R 2	2020/21 QUARTER 3	2020/21 QUARTER R 4	TOTAL FY 2020/2 1	COMPARATIVE 2019. 20
	Kshs	Kshs	Kshs		Kshs	Kshs
Subsidies to Public Corporations			-			-
See list attached			-			-
(insert name)			-			-
						-
Subsidies to Private Enterprises						-
See list attached			-			-
(insert name)			-			-
Total		-	-	-		-

14. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/2 1	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Transfers to Central government entities	-					-
See attached list	-					-
						-

Transfers to Other Counties	-					-
County Assembly	76,985,186	284,541,802				820,110,183
Youth polytechnics	-					-
other transfers		108,491,665				-
TOTAL	76,985,186	393,033,467	-	-		820,110,183

15. OTHER GRANTS AND TRANSFERS

Description	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Scholarships and other educational benefits	-	12,100,000			12,100,000	12,100,000
Emergency relief and refugee assistance	-				-	-
Subsidies to small businesses, cooperatives, and self employed	-			-	-	-
Other current transfers, grants (Mortgage)					-	-
TOTAL	-	12,100,000	-	-	12,100,000	12,100,000

16. SOCIAL SECURITY BENEFITS

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Government pension and retirement benefits			-			-
Social security benefits in cash and in kind			-			-
Employer Social Benefits in cash and in kind			-			-
						-
Total		-	-			-

17. ACQUISITION OF ASSETS

	2020/21 QUARTER R 1	2020/21 QUARTER 2	2020/ 21 QUA RTE R 3	202 0/2 1 QU AR TE R 4	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Non-Financial Assets	-					
Purchase of Buildings	-					182,183,981
Construction of Buildings	-	3,984,600			3,984,600	-
Refurbishment of Buildings	-	250,000			250,000	-
Construction of Roads	-					1,364,173,853
Construction and Civil Works	-	98,185,153			98,185,153	

Overhaul and Refurbishment of Construction and Civil Works	-					277,297,111
Purchase of Vehicles and Other Transport Equipment	-					-
Overhaul of Vehicles and Other Transport Equipment	-					40,060
Purchase of Household Furniture and Institutional Equipment	43,900				43,900	9,766,219
Purchase of Office Furniture and General Equipment	143,000	610,350			753,350	7,959,719
Purchase of ICT Equipment	157,650				157,650	280,359,523
Purchase of Specialised Plant, Equipment and Machinery	28,785,000	12,500			28,797,500	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-					10,189,934
Purchase of Certified Seeds, Breeding Stock and Live Animals	-					4,177,360
Research, Studies, Project Preparation, Design & Supervision	-	1,086,000			1,086,000	5,940,001
Rehabilitation of Civil Works	3,349,647	32,000			3,381,647	-
Acquisition of Strategic Stocks and commodities	-					31,398,694
Acquisition of Land	-					-
Acquisition of Intangible Assets	-					-
Financial Assets						-
Domestic Public Non-Financial Enterprises	-					-
Domestic Public Financial Institutions	-					-
						-
Total	32,479,197	104,160,603	-	-	136,639,800	2,173,486,455

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020/21 QUARTE R 1	2020/21 QUARTE R 2	2020/21 QUARTER 3	2020/21 QUARTE R 4	TOTA L FY 2020/21	COMPA RATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Exchange Rate Losses			-			-
Interest Payments on Foreign Borrowings			-			-
Interest Payments on Guaranteed Debt Taken over by Govt			-			-
Interest on Domestic Borrowings (Non-Govt)			-			-
Interest on Borrowings from Other Governmen t Units			-			-
						-
Total		-	-	-		-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTE R 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPA RATIV E 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Repayments on Borrowings from Domestic			-			-
Principal Repayments on Guaranteed Debt Taken over by Government			-			-
Repayments on Borrowings from Other Domestic Creditors			-			-
Repayment of Principal from Foreign Lending & On – Lending			-			-
						-
Total		-	-			-

20. OTHER PAYMENTS

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPARAT IVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Budget Reserves			-			-
Civil Contingency Reserves			-			-

Other expenses			-			-
Total		0	0			-

21A. BANK ACCOUNTS

	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2020/21 QUARTER 1	2020/21 QUARTER 2	TOTAL FY 2020/21	COMPARATIVE 2019.20
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs	Kshs
CBK A/C 1000170182	Revenue		2,661,211.90	422,077,322		143,109,632
CBK A/C 1000170174	Development		2,048,757	-		635,922
CBK A/C 1000237295	Deposit		58,892,137.00	59,503,603		59,241,913
CBK A/C 1000170204	Recurrent		847,180.60	25,577,343		2,302
KCB A/C 1140736779	Revenue	-		6,358,800		1,652,592
Equity A/C 0620261016673	Revenue	-		9,222,291		1,576,630
CBK A/C 1000268301	Fuel Levy	-	26,007,201.90	46,718,386		28,869,585
CBK A/C 1000368478	Youth Poly		4,091,873.55	4,091,874		6,703,152
CBK A/C 1000321148	SPA-HEALTH		17,164,769.90	23,890,611		11,669,770
CBK A/C 1000365878	Climate Smart		85,857	108,577,522		85,857
CBK A/C 1000380519	KUSP		-	-		0
CBK A/C 1000386096	KDSP		78,096,085.50	52,196,086		88,796,258

<i>CBK A/C 1000365889</i>	<i>ASDSP</i>		18,489,467	18,489,467		18,489,467
<i>CBK A/C 1000459883</i>	<i>COVID 19 SPA</i>		89,354,000	-		
Total			297,738,541	776,703,303	-	360,833,080

21B. CASH IN HAND

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/2 1 QUAR TER 3	2020/2 1 QUAR TER 4	TOTAL FY 2020/21	COMPARA TIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Cash in Hand – Held in domestic currency			-			-
Cash in Hand – Held in foreign currency			-			-
Total		-	-			-

Cash in hand should be analysed as follows:

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020 /21 QU AR TE R 3	2020 /21 QU AR TE R 4	TOTAL FY 2020/21	COMPARATI VE 2019.20
	Kshs	Kshs	Ksh s		Kshs	Kshs
Location 1			-			
Location 2			-			
Location 3			-			
Total			-			

22. ACCOUNTS RECEIVABLE

	2020/21 QUARTER 1	2020/21 QUARTE R 2	2020/2 1 QUA RTER 3	2020/21 QUARTE R 4	TOTAL FY 2020/21	COMPAR ATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Government Imprests	31,398,485	88,273,702				3,756,347
Clearance Accounts	-					-
Total	31,398,485	88,273,702	-	-		3,756,347

23. ACCOUNTS PAYABLE

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUART ER 4	TOTAL FY 2020/21	COMPARATI VE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Deposits	58,892,137.00	59,503,603				59,241,913
Other payables	66,269,201	376,846,363				-
Total	125,161,338.00	436,349,966	-	-		59,241,913

24. FUND BALANCE BROUGHT FORWARD

	2020/21 QUARTER 1	2020/21 QUARTER 2	TOTAL FY 2020/21	COMPARATIV E 2019.20
	Kshs	Kshs	Kshs	Kshs
Bank accounts	360,833,080			1,626,359,238
Cash in hand				

Accounts Receivables	3,756,347			11,250,453.00
Accounts Payables	- 59,241,913			-37,586,098.00
Total	305,347,514			1,600,023,593

25. PRIOR YEAR ADJUSTMENTS

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs		Kshs	Kshs
Adjustments on bank account balances	-					
Adjustments on cash in hand	-					
Adjustments on payables	-					
Adjustments on receivables	-					
Others (specify)	-					
Total	-					

0
0
0

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0

0
0

9. **PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S
RECOMMENDATIONS**

ANNEXES

ANNEX 1 – RREGISTER - UNSURENDERED IMPREST AS AT 30TH SEPTEMBER 2020

NAME OF OFFICER OR INSTITUTION	DEPARTMENT	DATE IMPREST TAKEN	AMOUNT TAKEN	DUE DATE
			KSHS	
JOEL MURANGU MUCHIRI	GOVERNANCE	15/10/2020	550,000.00	30/12/2020
JOEL MURANGU MUCHIRI	GOVERNANCE	9/11/2020	690,000.00	30/6/2021
JOEL MURANGU MUCHIRI	GOVERNANCE	25/11/2020	608,200.00	30/3/2021
JOEL MURANGU MUCHIRI	GOVERNANCE	8/12/2020	870,000.00	28/2/2021
TIMOTHY MUHOTA	GOVERNANCE	9/11/2020	550,000.00	20/11/2020
TIMOTHY MUHOTA	GOVERNANCE	25/11/2020	605,000.00	30/3/2021
PETER GATHOGO MATHENGE	GOVERNANCE	28/08/2020	1,000,000.00	30/06/2021
CHARLES MURAGE MAINA	GOVERNANCE	28/08/2020	100,000.00	30/06/2021
DANIEL GAKUO MUCHIRI	GOVERNANCE	28/09/2020	800,900.00	30/06/2021
DANIEL GAKUO MUCHIRI	GOVERNANCE	18/11/2020	640,000.00	30/3/2021
DANIEL GAKUO MUCHIRI	GOVERNANCE	25/11/2020	600,000.00	30/3/2021
DANIEL GAKUO MUCHIRI	GOVERNANCE	8/12/2020	690,000.00	30/3/2021
PAUL MUCHANGI MWANGI	GOVERNANCE	18/11/2020	650,000.00	30/3/2021

PAUL MUCHANGI MWANGI	GOVERNANCE	25/11/2020	694,438.00	
PAUL MUCHANGI MWANGI	GOVERNANCE	8/12/2020	865,000.00	
MARGARET WANGARI GACHOMO	GOVERNANCE	28/09/2020	800,000.00	30/12/2020
MARTIN KAMAU	GOVERNANCE	8/12/2020	582,000.00	30/4/2021
HELLEN NJERI	GOVERNANCE	8/12/2020	872,000.00	28/2/2021
JANE WANGUI MWANGI	GOVERNANCE	28/08/2020	1,000,000.00	30/06/2021
JUDY KARUGI GATHU	GOVERNANCE	28/09/2020	1,000,000.00	30/06/2021
JUDY KARUGI GATHU	GOVERNANCE	28/09/2020	898,600.00	30/06/2021
JUDY KARUGI GATHU	GOVERNANCE	26/10/2020	1,100,000.00	30/6/2021
JUDY KARUGI GATHU	GOVERNANCE	9/11/2020	550,000.00	30/6/2021
JUDY KARUGI GATHU	GOVERNANCE	18/11/2020	680,000.00	30/3/2021
JUDY KARUGI GATHU	GOVERNANCE	25/11/2020	712,515.00	30/3/2021
JUDY KARUGI GATHU	GOVERNANCE	8/12/2020	913,000.00	28/2/2021
JUDY KARUGI GATHU	GOVERNANCE	8/12/2020	593,000.00	30/4/2021
MARY WANJIRU KINYANJUI	GOVERNANCE	24/09/2020	350,000.00	30/06/2021
BEATRICE WAMBI GATERE	GOVERNANCE	30/09/2020	300,000.00	30/12/2020

EVAN KIRUNGE	GOVERNANCE	29/10/2020	300,000.00	30/6/2021
EVAN KIRUNGE	GOVERNANCE	15/12/2020	300,000.00	31/1/2021
EDWARD KIHU	GOVERNANCE	9/11/2020	680,000.00	30/6/2021
EDWARD KIHU	GOVERNANCE	25/11/2020	610,000.00	30/3/2021
EDWARD KIHU	GOVERNANCE	8/12/2020	660,000.00	30/3/2021
SAMMY NGUGI	GOVERNANCE	9/11/2020	670,000.00	30/6/2021
SAMMY NGUGI	GOVERNANCE	8/12/2020	650,000.00	30/3/2021
PATRICK OWITI	WATER	26/10/2020	68,640.00	30/12/2020
SIL VESTER KARINGE	WATER	11/12/2020	638,000.00	25/2/2021
JACKLINE NJAMBI	WATER	30/12/2020	707,000.00	30/3/2021
MARSHAL MWANZIA	WATER	11/12/2020	738,000.00	25/2/2021
DORCAS KURIA	WATER	13/10/2020	600,000.00	30/12/2020
VINCENT MUIRURI	WATER	30/12/2020	810,000.00	30/3/2021
JOEL MURANGU MUCHIRI	ROADS	10/9/2020	650,400.00	30/12/2020
MIRIAM NGENDO KAMAU	ROADS	24/09/2020	100,000.00	30/06/2021
PETER KIBUKU KAMORE	ROADS	24/09/2020	20,000.00	30/12/2020

RACHEL MUCHERU	ROADS	13/08/2020	400,000.00	30/06/2021
RACHEL MUCHERU	ROADS	22/09/2020	850,000.00	30/12/2020
RACHEL MUCHERU	ROADS	29/10/2020	750,000.00	30/1/2021
RACHEL MUCHERU	ROADS	16/11/2020	850,000.00	30/3/2021
RACHEL MUCHERU	ROADS	8/12/2020	1,000,000.00	30/4/2021
RACHEL MUCHERU	ROADS	23/12/2020	970,000.00	30/4/2021
TITUS THUKU	ROADS	15/10/2020	155,950.00	30/6/2021
NATHANIEL NGUYAI NYATHIRA	ROADS	24/09/2020	298,100.00	30/12/2020
FREDRICK IRUNGU	ROADS	13/08/2020	400,000.00	30/06/2021
FREDRICK IRUNGU	ROADS	10/9/2020	975,000.00	30/12/2020
FREDRICK IRUNGU	ROADS	29/10/2020	850,000.00	30/1/2021
FREDRICK IRUNGU	ROADS	8/12/2020	1,000,000.00	30/1/2021
FREDRICK IRUNGU	ROADS	23/12/2020	985,300.00	30/4/2021
ANNE THEURI	LANDS	30/10/2020	309,860.00	15/10/2020
ANNE THEURI	LANDS	30/10/2020	309,860.00	30/12/2020
ANNE THEURI	LANDS	12/10/2020	309,860.00	30/12/2020

ANNE THEURI	LANDS	12/10/2020	295,400.00	30/12/2020
ANN WANIRU MUNGAI	LANDS	26/10/2020	400,000.00	30/6/2021
ANN WANIRU MUNGAI	LANDS	30/12/2020	850,000.00	30/3/2021
TIMOTHY NJOROGE	LANDS	30/12/2020	750,000.00	30/3/2021
MUTHONI BEATRICE BORO	LANDS	11/9/2020	450,000.00	30/12/2020
JACQUILINE MONYENYE TUNDURA	LANDS	11/9/2020	773,750.00	30/12/2020
DUNCAN NDUNGU MUIRU	LEGAL	21/08/2020	250,000.00	30/09/2020
ANN WANJIRU MUNGAI	LEGAL	10/9/2020	650,000.00	30/11/2020
JOSEPH WAITITU	TRADE	6/10/2020	150,000.00	31/12/2020
KAMUIRU PAUL KAMAU	TRADE	23/12/2020	70,000.00	31/1/2021
JACINTA WAMBUI WACHIRA	TRADE	9/12/2020	70,000.00	31/3/2021
MARY WAMBUI NJENGA	TRADE	26/10/2020	350,000.00	30/12/2020
MARY WAMBUI NJENGA	TRADE	8/12/2020	560,000.00	31/3/2021
DAVID NJOROGE MBUTHIA	TRADE	9/12/2020	70,000.00	31/3/2020
VERONICA NJOKI KAHURA	TRADE	9/12/2020	70,000.00	31/3/2020
VERONICA NJOKI KAHURA	TRADE	31/3/2021	498,000.00	31/3/2021

MARTHA WAIRIMU THUKU	AGRICULTURE	12/11/2020	267,300.00	30/12/2020
EDWARD GICHOHI KANYARI	AGRICULTURE	12/11/2020	172,800.00	30/12/2020
RUTH NJERI IGAMBA	CPSB	2/10/2020	495,000.00	30/12/2020
MARY WAMBUI KIERUKO	EDUCATION	25/9/2020	805,000.00	30/10/2020
SAMSON NJIRI	EDUCATION	9/12/2020	250,000.00	30/12/2020
IRENE MUGURE MBUGUA	EDUCATION	20/8/2020	100,000.00	30/06/2020
DUNCAN NDEGWA	EDUCATION	13/10/2020	1,027,800.00	30/12/2020
JOYCE WANJA MAINA	EDUCATION	20/8/2020	1,164,460.00	30/10/2020
ANN THEURI	CS	2/12/2020	823,400.00	30/12/2020
ANN WANJIRU KARIUKI	CS	26/10/2020	130,000.00	31/3/2021
ANN WANJIRU KARIUKI	CS	26/10/2020	100,000.00	30/12/2020
SIMON WAMBUGU WANJOHI	CS	8/10/2020	324,000.00	30/12/2020
SIMON WAMBUGU WANJOHI	CS	10/12/2020	110,000.00	30/06/2021
SIMON WAMBUGU WANJOHI	CS	11/9/2020	95,000.00	30/3/2021
WILLY GICHORA	CS	11/9/2020	905,000.00	30/6/2021
LUCY WANJIRU MAINA	CS	8/10/2020	100,000.00	30/12/2020

LUCY WANJIRU MAINA	CS	19/11/2020	100,000.00	30/12/2020
JANE MUMBI	CS	4/11/2020	100,000.00	31/12/2020
IRENE WANJA	CS	26/11/2020	30,000.00	30/3/2021
JESSE MASAI	CS	26/11/2020	71,000.00	30/1/2021
EDGAR KAMAU	CS	8/10/2020	250,000.00	30/12/2020
DAVE KIGO MWANGI	CS	20/8/2020	850,000.00	30/9/2020
JUDY KARUGI GATHU	CS	8/10/2020	175,000.00	30/12/2020
JUDY KARUGI GATHU	CS	19/11/2020	250,000.00	30/3/2021
PAUL MWANGI NDICHU	CS	20/8/2020	30,000.00	30/10/2020
PATRICK NDUNGU KABUGI	CS	20/8/2020	30,000.00	30/10/2020
PATRICK NDUNGU KABUGI	CS	3/6/2020	10,000.00	30/6/2020
EDWARD KIHU	CS	11/12/2020	220,000.00	28/3/2021
SAMMY WACHIRA	CS	26/11/2020	300,000.00	31/1/2021
TABITHA NYAMBURA GICHIGI	CS	20/8/2020	100,000.00	30/10/2020
TOTAL			88,273,702.00	

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MARTHA WAIRIMU THUKU	AGRICULTURE	12/11/2020	267,300.00	30/12/2020
EDWARD GICHOHI KANYARI	AGRICULTURE	12/11/2020	172,800.00	30/12/2020
RUTH NJERI IGAMBA	CPSB	2/10/2020	495,000.00	30/12/2020
MARY WAMBUI KIERUKO	EDUCATION	25/9/2020	805,000.00	30/10/2020
SAMSON NJIRI	EDUCATION	9/12/2020	250,000.00	30/12/2020
IRENE MUGURE MBUGUA	EDUCATION	20/8/2020	100,000.00	30/06/2020
DUNCAN NDEGWA	EDUCATION	13/10/2020	1,027,800.00	30/12/2020
JOYCE WANJA MAINA	EDUCATION	20/8/2020	1,164,460.00	30/10/2020
ANN THEURI	CS	2/12/2020	823,400.00	30/12/2020
ANN WANJIRU KARIUKI	CS	26/10/2020	130,000.00	31/3/2021
ANN WANJIRU KARIUKI	CS	26/10/2020	100,000.00	30/12/2020
SIMON WAMBUGU WANJOHI	CS	8/10/2020	324,000.00	30/12/2020
SIMON WAMBUGU WANJOHI	CS	10/12/2020	110,000.00	30/06/2021
SIMON WAMBUGU WANJOHI	CS	11/9/2020	95,000.00	30/3/2021
WILLY GICHORA	CS	11/9/2020	905,000.00	30/6/2021
LUCY WANJIRU MAINA	CS	8/10/2020	100,000.00	30/12/2020

SAMUEL MUCHAI MAINA	AGRICULTURE	29/9/2020	196,420.00	30/12/2020
JOSHUA OGAMBA BOSIRE	AGRICULTURE	28/10/2020	50,000.00	30/6/2021
BEATRICE NYAMBURA WANJOHI	AGRICULTURE	28/10/2020	34,000.00	30/06/2021
IRENE KIRIGO WAMBUGU	AGRICULTURE	29/9/2020	50,000.00	30/6/2021
DAVID KAMANDE KAMAU	AGRICULTURE	3/12/2020	126,590.00	30/1/2021
MONICA WANJIRU	AGRICULTURE	10/12/2020	850,000.00	30/03/2021
MONICA WANJIRU	AGRICULTURE	24/12/2020	250,000.00	30/03/2021
DANIEL NJUGUNA MUCHIRI	AGRICULTURE	17/12/2020	136,600.00	31/12/2020
JAMES NDUNGU KAGECHE	AGRICULTURE	12/11/2020	50,000.00	30/12/2020
DAVID NGUGI KURIA	AGRICULTURE	15/10/2020	121,620.00	30/12/2020
DAVID NGUGI KURIA	AGRICULTURE	24/1/2020	142,000.00	31/12/2020
FREDRICK MUIGA	AGRICULTURE	3/12/2020	124,851.00	30/1/2021
CHRISTOPHER KARIITHI	AGRICULTURE	15/10/2020	500,000.00	30/10/2020
LAWRENCE GITHOGORA	AGRICULTURE	15/10/2020	500,000.00	30/6/2021
SAMUEL KAGIRI KARIUKI	AGRICULTURE	8/10/2020	50,000.00	30/6/2021
CHARLE MUTAHI GATHU	AGRICULTURE	15/12/2020	534,500.00	30/10/2020

MARTIN KAMAU GITHUTHA	SPORTS	9/12/2020	660,000.00	30/12/2020
MARTIN KAMAU GITHUTHA	SPORTS	10/9/2020	568,000.00	30/12/2020
LUCY NJOKI NDIRANGU	SPORTS	30/10/2020	500,000.00	30/12/2020
JUDY KARUGI GATHU	SPORTS	22/12/2020	660,000.00	28/2/2021
LOISE WAWERU	SPORTS	16/12/2020	284,360.00	30/1/2021
PETER NJOGU	SPORTS	9/12/2020	193,600.00	31/12/2020
PETER NJOGU	SPORTS	9/12/2020	158,000.00	30/12/2020
JOYCE MREFU	SPORTS	9/12/2020	911,900.00	30/12/2020
ROBERT WAMBUGU MWANIKI	AGRICULTURE	28/10/2020	43,032.00	30/12/2020
JOSEPH WANUMA WATHINJA	AGRICULTURE	2/12/2020	50,000.00	30/06/2021
SOLOMON JULIUS KINYANJUI	AGRICULTURE	17/12/2020	176,286.00	30/03/2021
PETER KIARIE NJENGA	AGRICULTURE	28/8/2020	250,000.00	30/9/2020
PETER KIARIE NJENGA	AGRICULTURE	9/9/2020	750,000.00	30/12/2020
PETER KIARIE NJENGA	AGRICULTURE	11/9/2020	750,000.00	30/12/2020
PETER KIARIE NJENGA	AGRICULTURE	10/12/2020	250,000.00	30/06/2021
PETER KIARIE NJENGA	AGRICULTURE	24/12/2020	240,000.00	30/03/2021

VIRGINIAH KARANJA	FINANCE	10/12/2020	860,000.00	31/03/2021
PAUL MUCHANGI MWANGI	FINANCE	23/10/2020	198,000.00	30/3/2021
BEATRICE MUTHONI MIGWI	FINANCE	24/09/2020	469,400.00	30/11/2020
DAVID GICHAGA	FINANCE	22/10/2020	771,200.00	30/11/2020
DAVID GICHAGA	FINANCE	26/11/2020	478,800.00	30/12/2020
DAVID WANJUHI	FINANCE	26/11/2020	77,200.00	30/12/2020
STEPHEN KINJA	FINANCE	26/11/2020	28,000.00	30/12/2020
STEPHEN KINJA	FINANCE	13/11/2020	90,000.00	30/12/2020
JOSEPH NGIGI KIHKO	FINANCE	26/11/2020	84,000.00	30/12/2020
TABITHA NYAMBURA GICHIGI	FINANCE	1/9/2020	100,000.00	30/06/2021
NANCY NJERI	SPORTS	26/10/2020	457,900.00	15/12/2020
DAVID KANYONI	SPORTS	5/11/2020	184,800.00	30/12/2020
PETER GATHOGO MATHENGE	SPORTS	9/12/2020	770,000.00	30/12/2020
SAMSON NJIRI	SPORTS	9/12/2020	585,750.00	30/12/2020
TIMOTHY MUHOTA	SPORTS	19/10/2020	678,000.00	30/3/2021
MARTIN KAMAU GITHUTHA	SPORTS	19/10/2020	450,000.00	30/12/2020

RUTH WANGUI	HEALTH	9/12/2020	600,000.00	28/2/2021
HANNAH GACHUNGA	HEALTH	11/9/2020	750,000.00	30/12/2020
JOSEPH WAHOME	FINANCE	26/11/2020	436,800.00	30/3/2021
PHOEBE MBIYU	FINANCE	9/12/2020	1,425,000.00	30/12/2020
PHOEBE MBIYU	FINANCE	3/11/2020	115,000.00	30/12/2020
PHOEBE MBIYU	FINANCE	18/11/2020	216,000.00	30/3/2021
PETER KIMANI	FINANCE	13/11/2020	459,200.00	30/12/2020
JOEL MURANGU MUCHIRI	FINANCE	29/10/2020	220,000.00	30/12/2020
JOEL MURANGU MUCHIRI	FINANCE	8/12/2020	550,000.00	29/1/2021
ANTHONY MUTUGA MBOGO	FINANCE	1/9/2020	300,000.00	30/06/2021
ANTHONY MUTUGA MBOGO	FINANCE	19/11/2020	1,050,000.00	30/12/2020
FRANCIS MBURU	FINANCE	9/10/2020	60,000.00	30/6/2021
DANIEL GAKUO MUCHIRI	FINANCE	19/11/2020	250,000.00	30/3/2021
MIRIAM MUTHONI MWAI	FINANCE	14/09/2020	300,000.00	30/06/2021
MIRIAM MUTHONI MWAI	FINANCE	28/10/2020	550,200.00	30/12/2020
VIRGINIAH KARANJA	FINANCE	17/09/2020	200,000.00	30/06/2021

ESTHER WANJIRU WACHIRA	ICT	13/11/2020	110,000.00	30/1/2021
ESTHER WANJIRU WACHIRA	ICT	14/12/2020	130,000.00	20/4/2021
ESTHER WANJIRU WACHIRA	ICT	30/12/2020	770,000.00	30/12/2020
LUCY WANJIRU MAINA	ICT	24/09/2020	60,000.00	30/06/2021
ALLAN MBUGUA	ICT	29/09/2020	50,000.00	30/06/2021
LAZARUS KAMANDA	HEALTH	26/10/2020	350,000.00	30/12/2020
PAUL MIGWI	HEALTH	24/12/2020	546,000.00	28/2/2021
STEPHEN GACHIGI	HEALTH	9/12/2020	31,140.00	30/12/2020
LUCY BORETOR	HEALTH	26/10/2020	156,500.00	30/12/2020
RUTH WANGARI	HEALTH	26/10/2020	260,000.00	30/12/2020
JOSEPH NGIGE MUTURA	HEALTH	7/10/2020	309,520.00	30/12/2020
SAMUEL MWAURA NGOGOYO	HEALTH	9/12/2020	900,000.00	28/2/2021
SAMUEL MWAURA NGOGOYO	HEALTH	11/9/2020	765,000.00	30/12/2020
DAVE KIGO	HEALTH	26/10/2020	500,000.00	30/12/2020
DAVE KIGO	HEALTH	1/12/2020	76,200.00	30/12/2020
RUTH WANGUI	HEALTH	26/10/2020	567,000.00	30/12/2020

MARGARET GATHONI	TRADE	9/12/2020	70,000.00	31/3/2021
WANGOE DAVID	TRADE	9/12/2020	70,000.00	31/3/2020
LUCY NJOGU	TRADE	9/12/2020	70,000.00	31/3/2021
HELLEN GICHUKI	TRADE	9/12/2020	70,000.00	31/3/2021
ANASTASIA KIMANI	TRADE	9/12/2020	50,000.00	31/3/2020
MOSES RUORO	TRADE	9/12/2020	70,000.00	31/3/2020
STEPHEN MAINA MWANGI	TRADE	30/12/2020	770,000.00	31/3/2021
STEPHEN MAINA MWANGI	TRADE	19/08/2020	100,000.00	30/06/2021
STEPHEN MAINA MWANGI	TRADE	24/9/2020	650,000.00	31/12/2020
STEPHEN MAINA MWANGI	TRADE	8/12/2020	500,000.00	31/3/2021
STEPHEN MAINA MWANGI	TRADE	9/12/2020	670,000.00	30/4/2021
JOHN WAIRI	TRADE	8/12/2020	421,800.00	31/3/2021
RICHARD WACHIRA	TRADE	26/10/2020	300,000.00	31/1/2021
MARY WANJIRU NGUGI	ICT	29/09/2020	50,000.00	30/06/2021
LAURENCO NJORGE	ICT	8/12/2020	80,000.00	30/06/2021
ESTHER WANJIRU WACHIRA	ICT	21/8/2020	300,000.00	30/10/2020

ANNE THEURI	LANDS	12/10/2020	295,400.00	30/12/2020
ANN WANIRU MUNGAI	LANDS	26/10/2020	400,000.00	30/6/2021
ANN WANIRU MUNGAI	LANDS	30/12/2020	850,000.00	30/3/2021
TIMOTHY NJOROGI	LANDS	30/12/2020	750,000.00	30/3/2021
MUTHONI BEATRICE BORO	LANDS	11/9/2020	450,000.00	30/12/2020
JACQUILINE MONYENYE TUNDURA	LANDS	11/9/2020	773,750.00	30/12/2020
DUNCAN NDUNGU MUIRU	LEGAL	21/08/2020	250,000.00	30/09/2020
ANN WANJIRU MUNGAI	LEGAL	10/9/2020	650,000.00	30/11/2020
JOSEPH WAITITU	TRADE	6/10/2020	150,000.00	31/12/2020
KAMURU PAUL KAMAU	TRADE	23/12/2020	70,000.00	31/1/2021
JACINTA WAMBUI WACHIRA	TRADE	9/12/2020	70,000.00	31/3/2021
MARY WAMBUI NJENGA	TRADE	26/10/2020	350,000.00	30/12/2020
MARY WAMBUI NJENGA	TRADE	8/12/2020	560,000.00	31/3/2021
DAVID NJOROGI MBUTHIA	TRADE	9/12/2020	70,000.00	31/3/2020
VERONICA NJOKI KAHURA	TRADE	9/12/2020	70,000.00	31/3/2020
VERONICA NJOKI KAHURA	TRADE	31/3/2021	498,000.00	31/3/2021