



COUNTY GOVERNMENT OF NYANDARUA

REPORTS AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST MARCH 2021

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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 is still low due to emergence of **COVID 19** Pandemic. However 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

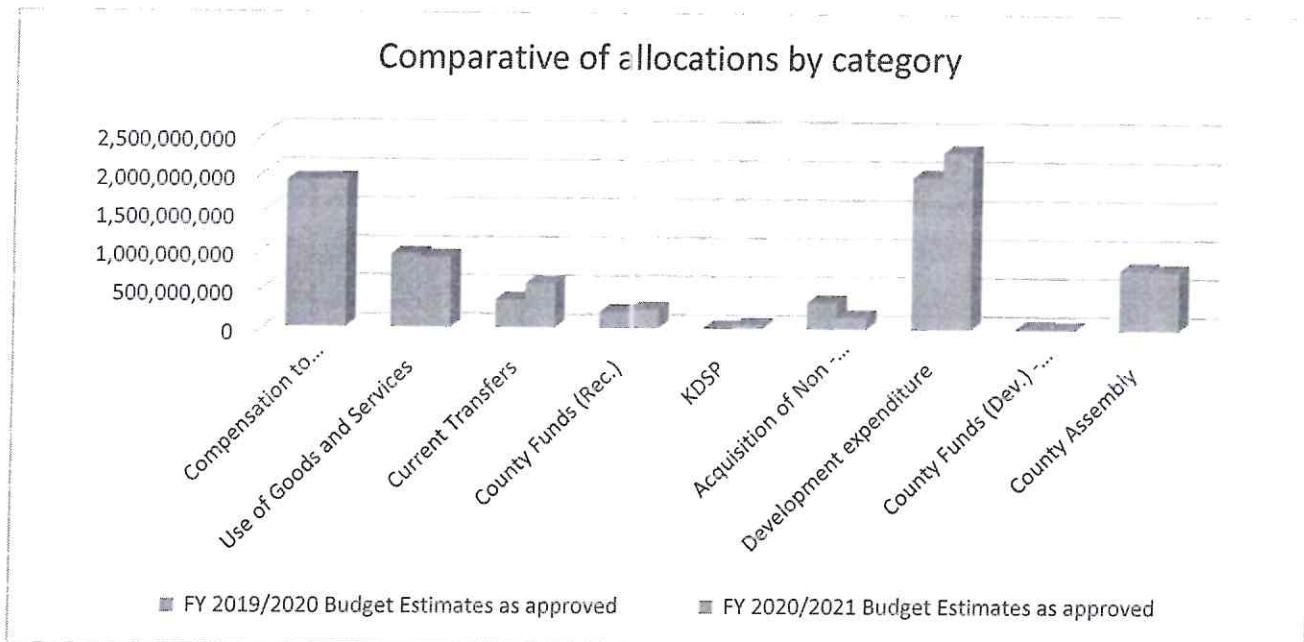
The total Development Expenditure is Kshs. 2,287,494,803 in the FY 2020/21, 33% of the total expenditure. The balance, Kshs. 4,579,194,247 comprises of Funds and recurrent expenditures. Also captured is Kshs. 10 Million for the County Funds (Dev.) - Trade /Biashara.

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.

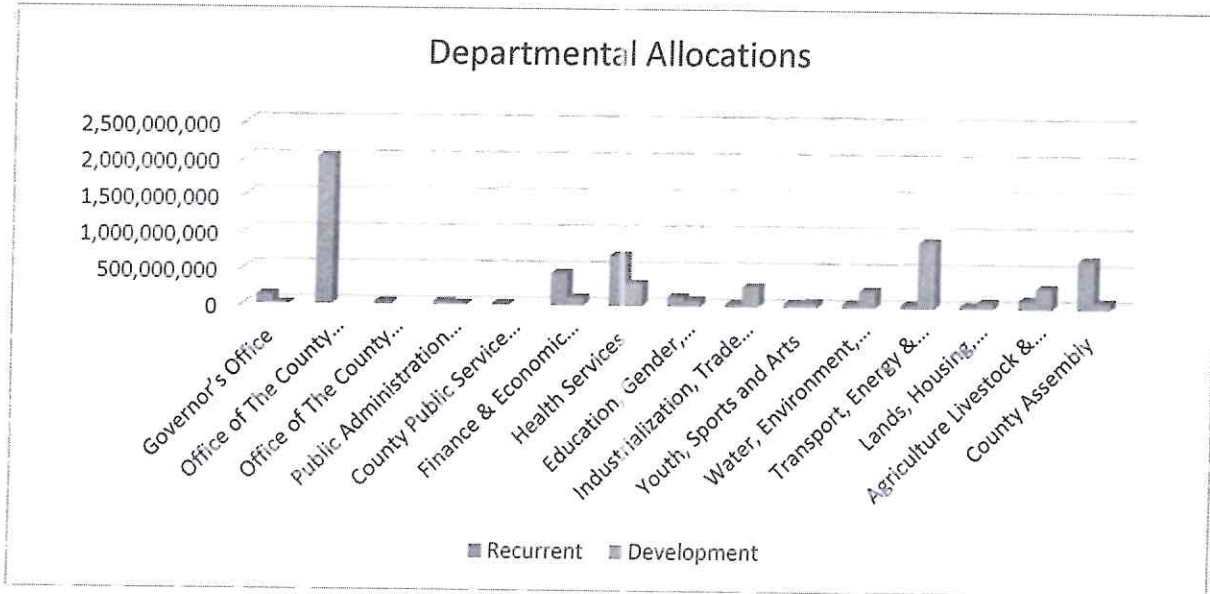
Table 3: Approved Departmental allocations for the FY 2020/2021

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:

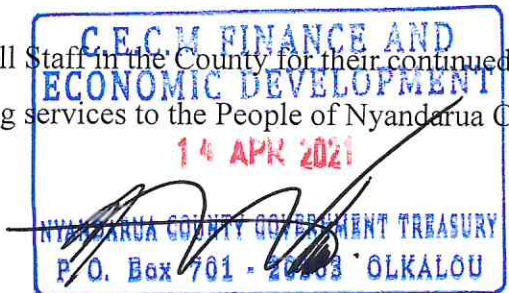


Conclusion

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 unwavering 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 March 2021,

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	9 Months
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	22
	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	4
	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	3

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 March 2021, 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 third quarter ended on March 31, 2021. This responsibility includes:

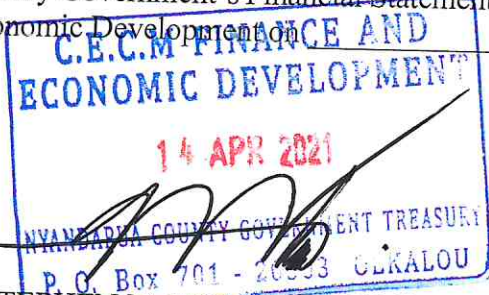
- i. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government;
- iii. Designing, 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 Third Quarter ending 31st March, 2021, 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 14 APR 2021.



HON. STEPHEN M. NJOROGE, H.S.C.

C. E. C.M. – FINANCE AND ECONOMIC DEVELOPMENT

6. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY

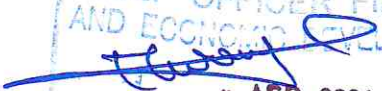
7. FINANCIAL STATEMENTS

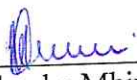
7.1. STATEMENT OF RECEIPTS AND PAYMENTS

REPORTS AND FINANCIAL STATEMENTS				
AS AT 31ST MARCH 2021				
STATEMENT OF RECEIPTS AND PAYMENTS				
		FY 2020/21 QUARTER 3	TOTAL FY 2020/21	COMPARATIVE FY 2019/20
	Note	Kshs	Kshs	Kshs
RECEIPTS				
Exchequer releases	1	804,226,500		
Proceeds from Domestic and Foreign Grants	2	70,298,352	2,831,852,100	4,454,927,400
Transfers from Other Government Entities	3	146,785,569	185,720,017	342,449,043
Proceeds from Domestic Borrowings	4	-	183,339,473	277,304,485
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	134,840,065	-	-
Returned CRF issues	10	-	274,257,187	379,480,630
TOTAL RECEIPTS		1,156,150,486	3,475,168,776	5,454,161,558
PAYMENTS				
Compensation of Employees	11	480,412,063	1,477,188,028	1,858,939,817
Use of goods and services	12	414,982,736	843,211,514	1,217,976,498

Subsidies	13	-	-	-
Transfers to Other Government Units	14	144,287,181	614,305,834	820,110,183
Other grants and transfers	15	208,900,000	221,000,000	678,324,685
Social Security Benefits	16	-	-	-
Acquisition of Assets	17	193,154,643	329,794,443	2,173,486,455
Finance Costs, including Loan Interest	18	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-
Other Payments	20	-	-	-
			-	
TOTAL PAYMENTS		1,441,736,623	3,485,499,820	6,748,837,638
SURPLUS/DEFICIT		-285,586,137	-10,331,043	-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 14/4/21 2020 and signed by:


4 APR 2021
 Juvenalis Gitau Thiong'o
 Chief Officer - Finance
 ICPAK M/No. 6358
 P. O. Box 701 - 20306, NAIROBI



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

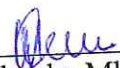
7.2. STATEMENT OF ASSETS AND LIABILITIES

COUNTY GOVERNMENT OF NYANDARUA			
REPORTS AND FINANCIAL STATEMENTS			
AS AT 31ST MARCH 2021			
STATEMENT OF ASSETS AND LIABILITIES			
		FY 2020/21 QUARTER 3	COMPARATIVE FY 2019/20
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	666,349,710	360,833,080
Cash Balances	21B	-	-
Total Cash and cash equivalents		666,349,710	360,833,080
Accounts receivables – Outstanding Imprests	22	84,202,518	3,756,347
TOTAL FINANCIAL ASSETS		750,552,228	364,589,427
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	455,535,757	59,241,913
NET FINANCIAL ASSETS		295,016,470	305,347,514

REPRESENTED BY			
Fund balance b/fwd	24	580,602,608	1,600,023,593.00
Surplus/Deficit for the year		- 285,586,137	- 1,294,676,080
NET FINANCIAL POSITION		295,016,471	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 14/4 2020 and signed by:


 Juvenalis Gitau Thiong **14 APR 2021**
 Chief Officer - Finance
 ICPAK M/No. 6358
 CHIEF OFFICER FINANCE AND ECONOMIC DEVELOPMENT
 P.O. Box 791 - 20303, OLKALOU

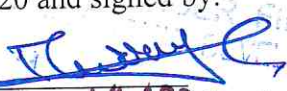

 Phoebe Mbiyu
 Ag. Head of treasury
 ICPAK M/No. 16267

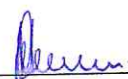
7.3. STATEMENT OF CASH FLOWS AS AT 31ST MARCH 2021

REPORTS AND FINANCIAL STATEMENTS			
AS AT 31ST MARCH 2021			
STATEMENT OF CASH FLOWS			
		FY 2020/21 QUARTER 3	COMPARATIVE FY 2019/20
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	804,226,500	4,454,927,400
Proceeds from Domestic and Foreign Grants	2	70,298,352	342,449,043
Transfers from Other Government Entities	3	146,785,569	277,304,485
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	134,840,065	379,480,630
Returned CRF issues	10	-	-
		1,156,150,486	5,454,161,558
Payments for operating expenses			
Compensation of Employees	11	480,412,063	1,858,939,817
Use of goods and services	12	414,982,736	1,217,976,498
Subsidies	13	-	-
Transfers to Other Government Units	14	144,287,181	928,601,848
Other grants and transfers	15	208,900,000	176,000,000
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-

Net cash flows from operating activities		- 92,431,494	1,272,643,395
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	193,154,643	2,173,486,455
Net cash flows from investing activities		193,154,643	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		- 285,586,137	- 1,294,676,080
Cash and cash equivalent at BEGINNING of the year	21	580,602,608	1,600,023,593
Cash and cash equivalent at END of the year	24	295,016,471	305,347,513
As per statement of assets		295,016,471	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 14/12/2020 and signed by:


 Juvenalis Gitau
 Chief Officer - Finance
 ICPAK M/No. 6358
 FINANCE DEVELOPMENT
 APR 2021
 KALOU


 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 MARCH 2021						
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED						
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,905,750,000	-	4,905,750,000	1,111,708,963	3,794,041,037	23%
Proceeds from Domestic and Foreign Grants	1,130,939,050	-	1,130,939,050	217,083,921	913,855,129	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	273,628,377	556,371,623	0%
Returned CRF issues	-	-	-	-	-	0%

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

REPORTS AND FINANCIAL STATEMENTS

AS AT 31ST MARCH 2021

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

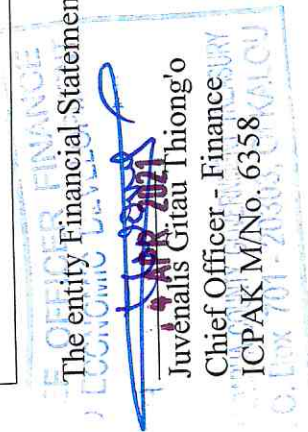
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases						
Proceeds from Domestic and Foreign Grants	3,434,025,000		3,434,025,000	960,756,830	2,473,268,170	28%
Transfers from Other Government Entities	554,169,247		554,169,247	180,530,017	373,639,230	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	191,539,864	389,460,136	0%
Returned CRF issues			-	-	-	0%

TOTAL	4,569,194,247		4,569,194,247	1,332,826,711	3,236,367,536	29%
PAYMENTS						
Compensation of Employees	1,908,500,000		1,908,500,000	480,412,063	1,428,087,937	25%
Use of goods and services	806,058,339		806,058,339	414,982,736	391,075,603	51%
Subsidies			-	-	-	0%
Transfers to Other Government Units	755,000,000		755,000,000	144,287,181	610,712,819	0%
Other grants and transfers	851,278,927		851,278,927	208,900,000	642,378,927	25%
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	1,248,581,980	3,320,612,267	27%

The entity Financial Statements were approved on 14/4/2020 and signed by:


Phoebe Mbiyu

Ag. Head of treasury
ICPAK M/No. 16267



7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

COUNTY GOVERNMENT OF NYANDARUA

REPORTS AND FINANCIAL STATEMENTS

AS AT 31ST MARCH 2021


SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,471,725,000		1,471,725,000	150,952,133	1,320,772,867	10%
Proceeds from Domestic and Foreign Grants	576,769,803		576,769,803	36,553,904	540,215,899	0%
Transfers from Other Government Entities			-	-	-	0%
Proceeds from Domestic Borrowings			-	-	-	0%

Proceeds from Foreign Borrowings				-	-	-	0%
Proceeds from Sale of Assets 465,527				-	-	-	0%
Reimbursements and Refunds				-	-	-	0%
Returns of Equity Holdings				-	-	-	0%
County Own Generated Receipts	249,000,000			249,000,000	82,088,513	166,911,487	0%
Returned CRF issues				-	-	-	0%
TOTAL	2,297,494,803			2,297,494,803	269,594,550	2,027,900,253	12%
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	193,154,643	2,297,494,803	2,297,494,803	8%
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	193,154,643	2,297,494,803	2,297,494,803	8%


The entity Financial Statements were approved on 14/14/2020 and signed by:



Juvenalis Kirumuri

 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	10,630,975	7,569,025	58.4%	
	Governor's Office & Investment Promotion	81,335,058	62,548,795	18,786,263	76.9%	
	Liaison and Intergovernmental Relations	13,750,000	1,096,029	12,653,971	8.0%	
	Civic Education and Public Participation	8,600,000	4,871,370	3,728,630	56.6%	
Sub Total		121,885,058	52,865,855	79,147,169	42,737,889	
County Secretary	County Secretary-Administration	15,655,000	6,512,959	9,142,042	41.6%	
	Communication and Public Relations	2,400,000	1,955,615	444,385	81.5%	
	Cabinet Affairs	700,000	457,640	242,360	65.4%	
Human Resource Management	Payroll (Including Compensation to employees)	1,906,050,000	1,476,618,365	429,431,635	77.5%	
	Human Resource Management (Including employee gratuity, pension and medical insurance)	101,530,000	1,949,180	99,580,820	1.9%	
Sub Total		2,026,335,000	1,002,060,683	1,487,493,758	538,841,242	

County Attorney Services	legal and public affairs	33,332,655	19,140,529	14,192,126	57.4%
Sub Total		33,332,655	2,425,409	19,140,529	14,192,126
Public administration	Public Administration	3,920,000	3,463,201	456,799	88.3%
	sub-county and ward administration	25,450,000	15,024,822	10,425,178	59.0%
	Enforcement and Compliance	6,000,000	4,521,125	1,478,875	75.4%
ICT and E-government Services	ICT and E-government Services	11,000,000	3,630,647	7,369,353	33.0%
Sub Total		46,370,000	13,046,047	26,639,795	19,730,205
County Public Service Board	County Public Service Board	18,400,000	17,052,022	1,347,978	92.1%
Sub Total		18,400,000	8,665,834	17,052,022	1,347,978
Public Finance Management	County Funds	246,000,000	206,000,000	40,000,000	83.7%
	County Pending Bills	98,747,429	24,373,257	74,374,172	24.7%
	treasury services	71,872,978	71,199,586	673,391	99.1%
	Financial reporting	5,096,300	4,719,562	376,738	92.6%
	Revenue Collection and Administration (Including automation)	20,642,085	19,567,111	1,074,974	94.8%
	Revenue Enhancement and Monitoring	300,000		300,000	0.0%
	Supply Chain Management	6,828,407	5,675,796	1,152,611	83.1%

	Internal Audit and Risk Management	11,320,000	11,294,938	25,062	99.8%
Economic planning and development	County Budgeting	13,600,000	12,116,608	1,483,392	89.1%
	County Statistics and Data Bank	5,850,000	5,807,550	42,450	99.3%
	Monitoring and Evaluation	3,750,000	3,716,060	33,940	99.1%
	Economic Modelling and Research	3,700,000	3,659,351	40,649	98.9%
	Economic Development Planning (Including CEKEB)	54,093,305	54,041,842	51,463	99.9%
Sub Total		541,800,503	131,043,877	422,171,661	119,628,842
Preventive and Promotive Services	Preventive and Promotive Services	6,271,274	4,234,531	2,036,743	67.5%
Curative Services	Curative Services (including universal health care and grants)	678,821,034	184,418,510	494,402,524	27.2%
General administration, planning and support services	Solid Waste and Cemeteries	5,219,915	2,312,965	2,906,950	44.3%
	Infrastructure and Equipment	300,774,687	35,326,881	265,447,806	11.7%
Sub total		991,086,910	168,089,126	226,292,887	764,794,023
Primary education	ECDE	77,040,000	5,100,973	71,939,027	6.6%
Youth training and development	revitization of youth polytechnics	61,934,894	17,425,987	44,508,907	28.1%
Gender Affairs and Social Services & youth empowerment	Gender Affairs and Social Services	54,770,000	3,398,660	51,371,340	6.2%

General administration, planning and support services	Alcohol Drinks Control and Civic Education	3,500,000	1,907,114	1,592,886	54.5%
Culture	development and promotion of culture	6,644,999	926,625	5,718,374	13.9%
Sub Total		203,889,893	9,361,140	28,759,359	175,130,534
Trade development and promotion	Financial and Trade Services	59,320,000	6,992,937	52,327,063	11.8%
Industrial development and investment	Industrial and Enterprise Development	225,430,000	1,580,319	223,849,681	0.7%
	Weights & Measures	2,620,000	2,255,101	364,899	86.1%
Cooperative development and management	Cooperative advisory services	17,530,000	6,943,136	10,586,864	39.6%
	cooperative audit extension services	4,308,700	3,134,398	1,174,302	72.7%
Sub Total		309,208,700	12,260,325	20,905,891	288,302,809
Sports	Sports Development	77,553,800	11,899,826	65,653,974	15.3%
Youth Affairs	Youth Affairs	23,295,000	5,263,175	18,031,825	22.6%
Arts & Theater	Arts & Theater	5,900,000	3,382,160	2,517,840	57.3%
Sub Total		106,748,800	11,352,153	20,545,161	86,203,639
Water Resource Development.	water resource conservation and protection, infrastructure and flood control	218,305,000	11,845,880	206,459,120	5.4%
Environment	environmental support and management	27,865,000	4,967,979	22,897,021	17.8%
	climatechange resilience	3,500,000	794,053	2,705,947	22.7%

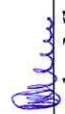
Tourism development and promotion	tourism infrastructure development	15,310,000	2,569,008	12,740,992	16.8%
Irrigation and Drainage infrastructure	promotion of irrigation and drainage development and management	10,455,000	1,623,465	8,831,535	15.5%
Sub Total		275,435,000	8,869,926	21,800,385	253,634,615
Road transport	Transport (Including fuel level, General Administration & Support Services)	783,180,617	219,380,648	563,799,969	28.0%
Alternative energy technologies	Public Works	114,389,000	35,853,218	78,535,782	31.3%
General administration, planning and support services	alternative energy technologies	40,084,000	14,638,461	25,445,539	36.5%
Sub Total	Emergency Response & Preparedness	3,350,000	3,046,211	303,789	90.9%
Land policy and planning		941,003,617	131,950,561	272,918,538	668,085,079
	Physical Planning	26,294,798	1,095,850	25,198,948	4.2%
	Survey and Mapping	7,655,000	3,375,850	4,279,150	44.1%
Housing & Urban Development	Land Administration and Management	35,570,000	4,912,076	30,657,924	13.8%
Sub Total	Housing & Urban Development (Kenya Urban Support Programme)	38,978,642	1,638,310	37,340,332	4.2%
Crop development and management		108,498,440	5,991,535	11,022,086	97,476,354
Livestock resources management and development	land and crop development	335,817,671	141,463,414	194,354,257	42.1%
	livestock production and management	7,941,204	5,894,531	2,046,673	74.2%

	Veterinary Services	12,117,621	7,070,478	5,047,143	58.3%
Fisheries Development and management	fisheries policy, strategy and capacity building	3,961,871	707,269	3,254,602	17.9%
General administration, planning and support services	Institution Support (ATCs)	10,195,000	5,579,448	4,615,552	54.7%
	Agriculture Mechanization Services	7,265,044	2,693,414	4,571,630	37.1%
	General administration and Extension Services	5,174,382	2,725,559	2,448,823	52.7%
	Subsidized Artificial Insemination	5,221,681	3,337,428	1,884,253	63.9%
Sub Total		387,694,474	124,253,736	169,471,541	218,222,933
County Assembly	legislative, oversight and representation	755,000,000		755,000,000	0.0%
Sub Total		755,000,000	357,130,379	-	755,000,000
Grand Total		6,866,689,050	2,823,360,783	4,043,328,267	41.1%

The entity Financial Statements were approved on 14/4/2020 and signed by:



 Juvenalis Gitau Thiong'o
 Chief Officer - Finance
 ICPAK M/No. 6358
 F.O.P. x 701 - 20303, OI KALOU


 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 31st March 2021, this amounted to **KShs 57,567,241** 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. EXCHQUER RELEASES

	2020/21 QUARTER 3	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs
Total Exchequer Releases for quarter 1		419,172,600	4,454,927,400
Total Exchequer Releases for quarter 2		1,608,453,000	
Total Exchequer Releases for quarter 3	804,226,500	804,226,500	-
Total Exchequer Releases for quarter 4		-	-
Cumulative Amount	804,226,500	2,831,852,100	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 Governments)						0

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 (Internation al Organizatio ns)						-
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)			45,000,000			-
KDSP						30,000,000
Grants Received from other levels of government						-
User FEE			9,823,405			-
ASDSP						15,739,467
TOTAL		115,421,665	15,474,947	-	-	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	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			110,231,665			94,849,000
Transfers from Counties						-
(insert name of budget agency)	-					-
(insert name of budget agency)	-					-
Total	-	36,553,904	146,785,569	-		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 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
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 2	2020/21 QUARTER 3	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs
RECEIPTS			
SINGLE BUSINESS PERMITS	2,960,767.00	62,195,115	77,823,838
SBP PENALTIES	75,305	6,900	1,656,085
SALE OF APPLICATION/RENEWAL	114,100	889,890	1,098,653
PLOT RATES	1,264,538	4,528,147	7,840,528
IMPOUNDED FEES		125,320	1,191,827
LAND RATES	601,257	851,444	3,654,815
CATTLE DIPS	25,820	26,535	280,648

OPEN AIR MARKET FEES	2,927,231.00	2,783,216	7,529,422
MARKET STALL RENT	528,600	391,740	1,539,800
GROUND RENT/KIOSK RENT	65,940	420,540	857,730
PRODUCE CESS ROYALTIES	11,265,350	17,564,430	41,909,446
SLAUGHTER FEES	195,450	193,160	793,280
BUS AND MATATU FEES	2,677,300	2,640,090	10,084,050
REG.AND RENEWAL OF GROUPS	69,200	1,450	8,250
HIRE OF MACHINES(AGRICULTURE)	565,260	474,100	1,821,696
HOUSE/OFFICE RENT	196,140	337,090	1,117,270
SUB-DIVISION OF LAND	1,320,300	1,194,500	3,824,055
BUILDING PLAN INSPECTION FEE	48,860	67,500	7,000
SITE INDICATION	1,000	2,500	193,855
CHANGE OF USER	334,900	481,800	1,535,500
CHANGE OF BUSINESS		14,250	5,200
LAND/PLOT REG. FEES	59,100	56,500	557,150
PUBLIC HEALTH FEES	983,650	1,808,780	4,379,324
DEV. (PPA FORMS)	159,000	171,200	999,100
APP. OF BIULDING PLANS	1,635,719	1,844,038	6,468,616
CONSERVANCY	1,200.00	178,500	248,160
STORAGE FEES	152,300		36,200
EXHAUSTER AND EXH. MILAGE	78,000	35,000	469,000
TRANSFER FEES	635,300	705,900	3,656,720
MOTOR CYCLE FEES (PARKING)	1,948,210	1,866,680	9,765,460
MOTOR CYCLE PENALTY	5,360	30,300	476,242

TOWN PARKING FEE	163,100	436,225	594,180
CLEARANCE CERTIFICATE	598,000	759,000	4,455,900
WEIGHTS AND MEASURES	263,050	123,640	561,790
WATER FEE	97,602	109,831	160,838
HIRE OF HALL/CHAIRS	1,500	500	36,500
SIGN BOARD			
MEAT INSPECTION	1,245,505	1,136,765	4,638,786
GRAVE FEES	5,600	6,400	42,380
VET DEPARTMENT(AI SERVICES)	706,341	1,009,044	2,774,846
VACCINATION		26,600	2,666,892
SURVEY FEES			20,000
J.M. HOSPITAL	14,734,722	17,439,570	86,463,529
ENGINEER HOSPITAL	2,861,874	2,590,601	13,464,442
HIRE OF WATER TANKER	28,216	29,700	89,300
LIQOUR LICENCE/INSPECTION/APP	126,000		0
BRANDING			
PROMOTION			
C.O.T	18,590	39,220	135,435
LEASE EXTENSION	23,000	11,500	96,000
BETTING	66,700		15,000
STADIUM HIRE			32,000
MOVEMENT PERMIT	35,210	63,750	132,030
MEDICAL CERTIFICATE FEES	80,000	94,800	382,200
SEARCH FEE	1,100		1,600
ATC NJABINI			2,274,131
ATC OLJORO OROK	393,090	274,000	11,355,819

CERTIFICATE OF COMPLIANCE	257,100	293,100	692,280
COOPERATIVE AUDIT FEES	57,120	113,120	399,275
RESIDENTIAL HOUSES PERMITS			-
MILK CESS			-
ADVERTISEMENT	331,075	5,273,446	4,133,265
FISHERIES	3,000	6,600	96,500
MOTORCYCLE MORTGAGE FEES		144,700	333,050
SUBSIDIZED FERTILIZER SALE			22,564,600
N.H.I.F FEE/INSURANCE	6,866,857	1,961,275	22,628,149
MISCELLENEOUS			2,063,877
DUMPING FEE			-
PROJECT MANAGEMENT FEE	94,000	1,010,063	4,347,116
IMPREST SURRENDER			19,930,449
LOGGING FEES	85,762	116,040	1,010,870
FIRE CERTIFICATE	127,030	440,250	414,500
TOTAL	60,166,301	134,840,065	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	2020/21 QUARTER 3	COMPARAT IVE 2019.20
	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	338,835,659	656,456,970	480,248,416	1,705,297,498
Basic wages of temporary employees	102,300	1,381,036	163,647	6,891,600
Personal allowances paid as part of salary	-	-		-
Personal allowances paid as reimbursements	-	-		-
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	480,412,063	1,858,939,817

12. USE OF GOODS AND SERVICES

	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	5,206,452	12,450,935	3,777,885	16,237,287
Communication, supplies and services	4,005,086	5,636,377	5,094,511	19,411,335
Domestic travel and subsistence	735,000	46,430,662	53,738,107	216,397,537
Foreign travel and subsistence	-	50,000	68,664	2,304,240
Printing, advertising and information supplies & services	3,463,258	11,881,602	5,596,779	22,675,818
Rentals of produced assets	701,700	1,742,540	2,992,010	7,779,511
Training expenses	5,109,347	13,645,242	13,678,739	143,123,707
Hospitality supplies and services	9,001,913	23,404,417	21,625,388	185,715,754
Insurance costs	2,780,667	5,856,981	21,362,352	102,727,934
Specialised materials and services	1,647,200	3,441,790	49,365,339	222,145,852
Office and general	7,852,938	7,054,292	4,403,767	21,014,982

supplies and services				
Other operating expenses	3,957,583	20,630,321	42,160,968	162,592,559
Routine maintenance – vehicles and other transport equipment	5,368,321	6,172,616	4,189,157	25,139,655
Fuel Oil and Lubricants	10,955,400	19,099,323	6,125,946	62,214,676
Routine maintenance – other assets	954,039	2,121,938	3,035,194	8,495,651
Hospital transfers	89,654,000	97,216,838	177,767,930	
Rehabilitation of civil Works				-
Acquisition of Assets - Recurrent				-
Total	151,392,904	276,835,874	414,982,736	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 2020/21	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	2020/21	2020/21	TOTAL	COMPARATIVE
	QUARTER 1	QUARTER 2	QUARTER 3	FY 2020/21	
	Kshs	Kshs	Kshs	Kshs	2019.20
Transfers to Central government entities	-				-
See attached list	-				-
					-
Transfers to Other Counties	-				-
County Assembly	76,985,186	284,541,802	144,287,181		820,110,183
Youth polytechnics	-				-
other transfers		108,491,665			-
TOTAL	76,985,186	393,033,467	144,287,181	-	820,110,183

15. OTHER GRANTS AND TRANSFERS

Description	2020/21 QUARTER 1	2020/21 QUARTER 2	2020/21 QUARTER 3	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	12,100,000	108,900,000	12,100,000	12,100,000
Emergency relief and refugee assistance	-		25,000,000	-	-
Subsidies to small businesses, cooperatives, and self employed	-		30000000	-	-
Other current transfers, grants (Mortgage)				-	-
TOTAL	-	12,100,000	45,000,000	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		-	-			-
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17. ACQUISITION OF ASSETS

	2020/21 QUARTER 2	2020/21 QUARTER 3	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs	Kshs
<u>Non-Financial Assets</u>				
Purchase of Buildings				182,183,981
Construction of Buildings	3,984,600	55,715,538	3,984,600	-
Refurbishment of Buildings	250,000		250,000	-
Construction of Roads				1,364,173,853
Construction and Civil Works	98,185,153	131,355,775	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		27,600	43,900	9,766,219
Purchase of Office Furniture and General Equipment	610,350	1,119,820	753,350	7,959,719
Purchase of ICT Equipment			157,650	280,359,523
Purchase of Specialised Plant, Equipment and Machinery	12,500	3,524,918	28,797,500	-
Rehabilitation and Renovation of Plant, Machinery and Equip.				10,189,934

Purchase of Certified Seeds, Breeding Stock and Live Animals		815,342		4,177,360
Research, Studies, Project Preparation, Design & Supervision	1,086,000	545,150	1,086,000	5,940,001
Rehabilitation of Civil Works	32,000	50,500	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	104,160,603	193,154,643	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 Government Units			-			-
						-
Total		-	-		-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	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
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	COMPARATIVE 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 2	2020/21 QUARTER 3	COMPARATIVE 2019.20
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs
CBK A/C 1000170182	Revenue		422,077,322	90,135,111	143,109,632
CBK A/C 1000170174	Development		-	1,770,865	635,922
CBK A/C 1000237295	Deposit		59,503,603	57,567,241	59,241,913
CBK A/C 1000170204	Recurrent		25,577,343	93,511,894	2,302
KCB A/C 1140736779	Revenue	-	6,358,800	49,783,223	1,652,592
Equity A/C 0620261016673	Revenue	-	9,222,291	21,999,941	1,576,630
CBK A/C 1000268301	Fuel Levy	-	46,718,386	5,574,809	28,869,585
CBK A/C 1000368478	Youth Poly		4,091,874	16,676,523	6,703,152
CBK A/C 1000321148	SPA-HEALTH		23,890,611	110,735,196	11,669,770
CBK A/C 1000365878	Climate Smart		108,577,522	105,577,522	85,857
CBK A/C 1000380519	KUSP		-	-	0
CBK A/C 1000386096	KDSP		52,196,086	97,196,086	88,796,258
CBK A/C 1000365889	ASDSP		18,489,467	15,821,299	18,489,467
CBK A/C 1000459883	COVID 19 SPA		-	-	
Total			776,703,303	666,349,710	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 2	2020/21 QUARTER 3	2020/21 QUARTER 4	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs		Kshs	Kshs
Government Imprests	88,273,702	84,202,518			3,756,347
Clearance Accounts					-
Total	88,273,702	84,202,518	-		3,756,347

23. ACCOUNTS PAYABLE

	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
Deposits	58,892,137.00	59,503,603	57,567,241			59,241,913
Other payables	66,269,201	376,846,363	397,968,516			-
Total	125,161,338.00	436,349,966	455,535,757	-		59,241,913

24. FUND BALANCE BROUGHT FORWARD

	2020/21 QUARTER 1	2020/21 QUARTER 3	TOTAL FY 2020/21	COMPARATIVE 2019.20
	Kshs	Kshs	Kshs	Kshs
Bank accounts	360,833,080	776,703,303		1,626,359,238
Cash in hand				
Accounts Receivables	3,756,347	88,273,702		11,250,453.00
Accounts Payables	59,241,913	284,374,397		-37,586,098.00
Total	305,347,514	580,602,608		1,600,023,593

25. PRIOR YEAR ADJUSTMENTS

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

**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	AMOUNT SURRENDERED	BALANCE
			KSHS		KSHS	KSHS
JOEL MURANGU MUCHIRI	GOVERNANCE	15/10/2020	550,000.00	30/12/2020		550,000.00
JOEL MURANGU MUCHIRI	GOVERNANCE	9/11/2020	690,000.00	30/6/2021		690,000.00
JOEL MURANGU MUCHIRI	GOVERNANCE	25/11/2020	608,200.00	30/3/2021		608,200.00
JOEL MURANGU MUCHIRI	GOVERNANCE	8/12/2020	870,000.00	28/2/2021		870,000.00
JOEL MURANGU MUCHIRI	GOVERNANCE	13/1/2021	550,000.00	31/3/2021		550,000.00
JOEL MURANGU MUCHIRI	GOVERNANCE	22/3/2021	750,000.00	30/5/2021		750,000.00
PETER GATHOGO MATHENGE	GOVERNANCE	28/08/2020	1,000,000.00	30/06/2021	-	1,000,000.00
PETER GATHOGO MATHENGE	GOVERNANCE	3/5/2021	895,000.00	3/31/2021		895,000.00
PETER GATHOGO MATHENGE	GOVERNANCE	3/5/2021	205,000.00	5/14/2021		205,000.00
PETER GATHOGO MATHENGE	GOVERNANCE	3/22/2021	550,000.00	4/30/2021		550,000.00
PETER GATHOGO MATHENGE	GOVERNANCE	3/11/2021	330,000.00	4/30/2021		330,000.00
PETER GATHOGO MATHENGE	GOVERNANCE	3/15/2021	900,000.00	4/30/2021		900,000.00
CHARLES MURAGE MAINA	GOVERNANCE	28/08/2020	100,000.00	30/06/2021	-	100,000.00

DANIEL GAKUO MUCHIRI	GOVERNANCE	1/20/2021	770,000.00	3/28/2021	770,000.00
PAUL MUCHANGI MWANGI	GOVERNANCE	25/11/2020	880,000.00	3/28/2021	880,000.00
PAUL MUCHANGI MWANGI	GOVERNANCE	8/12/2020	720,000.00	5/30/2021	720,000.00
MARTIN KAMAU	GOVERNANCE	12/8/2020	582,000.00	4/30/2021	582,000.00
MARTIN KAMAU	GOVERNANCE	1/13/2021	670,000.00	2/28/2021	670,000.00
JANE WANGUI MWANGI	GOVERNANCE	28/08/2020	1,000,000.00	30/06/2021	1,000,000.00
JUDY KARUGI GATHU	GOVERNANCE	28/09/2020	1,000,000.00	30/06/2021	1,000,000.00
JUDY KARUGI GATHU	GOVERNANCE	26/10/2020	1,100,000.00	30/6/2021	1,100,000.00
JUDY KARUGI GATHU	GOVERNANCE	1/20/2021	990,000.00	3/28/2021	990,000.00
JUDY KARUGI GATHU	GOVERNANCE	3/4/2021	433,950.00	6/15/2021	433,950.00
JUDY KARUGI GATHU	GOVERNANCE	3/29/2021	770,000.00	6/15/2021	770,000.00
JUDY KARUGI GATHU	GOVERNANCE	3/15/2021	930,000.00	4/30/2021	930,000.00
JUDY KARUGI GATHU	GOVERNANCE	1/20/2021	723,800.00	5/31/2021	723,800.00
MARY WANJIRU KINYANJUI	GOVERNANCE	24/09/2020	350,000.00	30/06/2021	350,000.00
BEATRICE WAMBI GATERE	GOVERNANCE	30/09/2020	300,000.00	30/12/2020	300,000.00
MARGARET WANGUI	GOVERNANCE	2/24/2021	101,190.00	4/30/2021	101,190.00

EVAN KIRUNGE	GOVERNANCE	2/26/2021	102,840.00	3/31/2021	102,840.00
EVAN KIRUNGE	GOVERNANCE	2/24/2021	112,300.00	5/30/2021	112,300.00
EDWARD KIHU	GOVERNANCE	1/13/2021	550,000.00	3/31/2021	550,000.00
EDWARD KIHU	GOVERNANCE	3/22/2021	770,000.00	6/30/2021	770,000.00
SAMMY NGUGI	GOVERNANCE	9/11/2020	670,000.00	30/6/2021	670,000.00
SAMMY NGUGI	GOVERNANCE	8/12/2020	650,000.00	30/3/2021	650,000.00
SAMMY NGUGI	GOVERNANCE	1/13/2021	700,000.00	3/31/2021	700,000.00
RAHAB WAHITO	GOVERNANCE	1/20/2021	770,000.00	3/28/2020	770,000.00
ZIPPORAH MURIITHI	WATER	1/18/2021	880,000.00	3/30/2021	880,000.00
SIL VESTER KARINGE	WATER	11/12/2020	638,000.00	25/2/2021	638,000.00
JACKLINE NJAMBI	WATER	30/12/2020	707,000.00	30/3/2021	707,000.00
JACKLINE NJAMBI	WATER	3/30/2021	255,000.00	1/18/2021	255,000.00
MARSHAL MWANZIA	WATER	3/30/2020	450,000.00	1/18/2021	450,000.00
MARSHAL MWANZIA	WATER	4/30/2021	350,000.00	3/18/2021	350,000.00
DORCAS KURIA	WATER	2/19/2021	377,400.00	3/30/2021	377,400.00
VINCENT MUIRURI	WATER	30/12/2020	810,000.00	30/3/2021	810,000.00

MIRIAM NGENDO KAMAU	ROADS	24/09/2020	100,000.00	30/06/2021	100,000.00
PETER KIBUKU KAMORE	ROADS	24/09/2020	20,000.00	30/12/2020	20,000.00
RACHEL MUCHERU	ROADS	13/08/2020	400,000.00	30/06/2021	400,000.00
TITUS THUKU	ROADS	15/10/2020	155,950.00	30/6/2021	155,950.00
FREDRICK IRUNGU	ROADS	13/08/2020	400,000.00	30/06/2021	400,000.00
ANNE THEURI	LANDS	3/29/2021	103,400.00	4/30/2021	103,400.00
GEOFFREY MAINA WAWERU	LANDS	1/13/2021	950,000.00	4/15/2021	950,000.00
ANN WANIRU MUNGAI	LANDS	26/10/2020	400,000.00	30/6/2021	400,000.00
ANN WANIRU MUNGAI	LANDS	30/12/2020	850,000.00	30/3/2021	850,000.00
ANN WANIRU MUNGAI	LANDS	1/13/2021	750,000.00	4/20/2021	750,000.00
TIMOTHY NJOROGE	LANDS	30/12/2020	750,000.00	30/3/2021	750,000.00
PETER GATHOGO MATHENGE	LEGAL	3/19/2021	550,000.00	4/30/2021	550,000.00
DUNCAN NDUNGU MUIRU	LEGAL	21/08/2020	250,000.00	30/09/2020	250,000.00
ANN WANJIRU MUNGAI	LEGAL	10/9/2020	650,000.00	30/11/2020	650,000.00
JOSEPH WAITITU	TRADE	1/13/2021	530,000.00	4/30/2021	530,000.00
KAMUIRU PAUL KAMAU	TRADE	23/12/2020	70,000.00	31/1/2021	70,000.00

KAMUIRU PAUL KAMAU	TRADE	1/13/2021	570,000.00	4/30/2021	570,000.00
JACINTA WAMBUI WACHIRA	TRADE	9/12/2020	70,000.00	31/3/2021	70,000.00
MARY WAMBUI NJENGA	TRADE	1/13/2021	520,000.00	4/30/2021	520,000.00
SAMSIN NJIRI	TRADE	2/3/2021	30,000.00	4/30/2021	30,000.00
DAVID NJOROGE MBUTHIA	TRADE	9/12/2020	70,000.00	31/3/2020	70,000.00
VERONICA NJOKI KAHURA	TRADE	9/12/2020	70,000.00	31/3/2020	70,000.00
JOHN GATHITU KURIA	TRADE	2/2/2021	30,000.00	4/30/2021	30,000.00
MARGARET GATHONI	TRADE	9/12/2020	70,000.00	31/3/2021	70,000.00
WANGOE DAVID	TRADE	9/12/2020	70,000.00	31/3/2020	70,000.00
LUCY NJOGU	TRADE	12/8/2020	40,000.00	12/30/2020	40,000.00
HELLEN GICHUKI	TRADE	9/12/2020	70,000.00	31/3/2021	70,000.00
ANASTASIA KIMANI	TRADE	9/12/2020	50,000.00	31/3/2020	50,000.00
IHURA BERNARD MAINA	TRADE	4/30/2021	56,400.00	2/2/2021	56,400.00
MOSES RUORO	TRADE	9/12/2020	70,000.00	31/3/2020	70,000.00
STEPHEN MAINA MWANGI	TRADE	19/08/2020	100,000.00	30/06/2021	100,000.00
STEPHEN MAINA MWANGI	TRADE	2/18/2021	685,000.00	5/31/2021	685,000.00

JOHN WAIRI	TRADE	1/13/2021	580,000.00	4/30/2021	580,000.00
JOHN WAIRI	TRADE	2/3/2021	399,800.00	4/30/2021	399,800.00
RICHARD WACHIRA	TRADE	26/10/2020	300,000.00	31/1/2021	300,000.00
RICHARD WACHIRA	TRADE	1/13/2021	600,000.00	4/30/2021	600,000.00
GEORGE KIMANI MBUGUA	ICT	1/20/2021	650,000.00	4/15/2021	650,000.00
MARY WANJIRU NGUGI	ICT	29/09/2020	50,000.00	30/06/2021	50,000.00
LAURENCO NJOROGE	ICT	8/12/2020	80,000.00	30/06/2021	80,000.00
ESTHER WANJIRU WACHIRA	ICT	21/8/2020	300,000.00	30/10/2020	300,000.00
ESTHER WANJIRU WACHIRA	ICT	14/12/2020	130,000.00	20/4/2021	130,000.00
ESTHER WANJIRU WACHIRA	ICT	30/12/2020	770,000.00	30/12/2020	770,000.00
ESTHER WANJIRU WACHIRA	ICT	3/23/2021	99,000.00	5/30/2021	99,000.00
LUCY WANJIRU MAINA	ICT	24/09/2020	60,000.00	30/06/2021	60,000.00
ALLAN MBUGUA	ICT	29/09/2020	50,000.00	30/06/2021	50,000.00
EDWARD KIHU	ICT	3/29/2021	323,400.00	6/30/2021	323,400.00
LAZARUS KAMANDA	HEALTH	1/15/2021	450,000.00	3/30/2021	450,000.00
SAMUEL KAGO	HEALTH	3/5/2021	1,063,680.00	6/15/2021	1,063,680.00

RUTH WANGARI	HEALTH	26/10/2020	260,000.00	30/12/2020	260,000.00
RUTH WANGARI	HEALTH	1/20/2021	250,000.00	3/30/2021	250,000.00
SAMUEL MWAURA NGOGOYO	HEALTH	9/12/2020	900,000.00	28/2/2021	900,000.00
DAVE KIGO	HEALTH	26/10/2020	500,000.00	30/12/2020	500,000.00
DAVE KIGO	HEALTH	1/12/2020	76,200.00	30/12/2020	76,200.00
DAVE KIGO	HEALTH	1/15/2021	950,000.00	3/30/2021	950,000.00
DAVE KIGO	HEALTH	3/5/2021	1,130,160.00	6/15/2021	1,130,160.00
RUTH WANGUI	HEALTH	9/12/2020	600,000.00	28/2/2021	600,000.00
PHOEBE MBIYU	FINANCE	18/11/2020	216,000.00	30/3/2021	216,000.00
PHOEBE MBIYU	FINANCE	1/20/2021	220,000.00	4/30/2021	220,000.00
JOEL MURANGU MUCHIRI	FINANCE	1/11/2021	320,000.00	3/31/2021	320,000.00
JOEL MURANGU MUCHIRI	FINANCE	2/15/2021	275,000.00	4/30/2021	275,000.00
JOEL MURANGU MUCHIRI	FINANCE	2/25/2021	550,000.00	3/31/2021	550,000.00
ANTHONY MUTUGA MBOGO	FINANCE	1/9/2020	300,000.00	30/06/2021	300,000.00
FRANCIS MBURU	FINANCE	9/10/2020	60,000.00	30/6/2021	60,000.00
FRANCIS MBURU	FINANCE	1/13/2021	880,000.00	3/30/2021	880,000.00

FRANCIS MBURU	FINANCE	3/8/2021	550,000.00	4/30/2021	550,000.00
DANIEL GAKUO MUCHIRI	FINANCE	19/11/2020	250,000.00	30/3/2021	250,000.00
MIRIAM MUTHONI MWAI	FINANCE	14/09/2020	300,000.00	30/06/2021	300,000.00
VIRGINIAH KARANJA	FINANCE	17/09/2020	200,000.00	30/06/2021	200,000.00
PAUL MUCHANGI MWANGI	FINANCE	23/10/2020	198,000.00	30/3/2021	198,000.00
BEATRICE MUTHONI MIGWI	FINANCE	24/09/2020	469,400.00	30/11/2020	469,400.00
BEATRICE MUTHONI MIGWI	FINANCE	3/8/2021	190,000.00	4/30/2021	190,000.00
DAVID GICHAGA	FINANCE	22/10/2020	771,200.00	30/11/2020	771,200.00
DAVID GICHAGA	FINANCE	26/11/2020	478,800.00	30/12/2020	478,800.00
DAVID GICHAGA	FINANCE	1/19/2021	699,900.00	6/30/2021	699,900.00
DAVID GICHAGA	FINANCE	3/4/2021	30,000.00	4/30/2021	30,000.00
DAVID WANJUHI	FINANCE	26/11/2020	77,200.00	30/12/2020	77,200.00
MARGARET GACHOMO	FINANCE	1/13/2021	95,000.00	3/30/2020	95,000.00
MARGARET GACHOMO	FINANCE	1/13/2021	660,000.00	4/30/2021	660,000.00
RUTH IGAMBA	FINANCE	1/18/2021	286,800.00	6/30/2021	286,800.00
EDWARD KIHU	FINANCE	3/31/2021	220,000.00	6/30/2021	220,000.00

JOSEPH NGIGI KIIHIKO	FINANCE	1/13/2021	470,670.00	4/30/2021	470,670.00
TABITHA NYAMBURA GICHIGI	FINANCE	1/9/2020	100,000.00	30/06/2021	100,000.00
SAMMY WACHIRA	FINANCE	1/13/2021	330,000.00	4/30/2021	330,000.00
SAMMY WACHIRA	FINANCE	2/25/2021	239,000.00	6/30/2021	239,000.00
PHOEBE MBIYU	SPORTS	1/13/2021	745,200.00	3/30/2021	239,000.00
PETER GATHOGO MATHENGE	SPORTS	9/12/2020	770,000.00	30/12/2020	770,000.00
SAMSON NJIRI	SPORTS	9/12/2020	585,750.00	30/12/2020	585,750.00
SAMSON NJIRI	SPORTS	3/5/2021	444,000.00	4/30/2021	444,000.00
TIMOTHY MUHOTA	SPORTS	19/10/2020	678,000.00	30/3/2021	678,000.00
EVERLYNE ACHUNGO OMORO	SPORTS	3/18/2021	618,000.00	4/30/2021	618,000.00
MARTIN KAMAU GITHUTHA	SPORTS	9/12/2020	660,000.00	30/12/2020	660,000.00
MARTIN KAMAU GITHUTHA	SPORTS	10/9/2020	444,000.00	30/12/2020	444,000.00
PAULINE NJOKI NDUNGU	SPORTS	3/5/2021	321,000.00	4/30/2021	321,000.00
LUCY NJOKI NDIRANGU	SPORTS	30/10/2020	500,000.00	30/12/2020	500,000.00
LUCY NJOKI NDIRANGU	SPORTS	3/18/2021	555,000.00	4/30/2021	555,000.00
JOSEPH MUTURI NJENGA	SPORTS	3/5/2021	444,000.00	4/30/2021	444,000.00

ERNEST MACHARIA KARANJA	SPORTS	3/6/2021	444,000.00	5/1/2021	444,000.00
DANIEL NJUGUNA NYONGO	SPORTS	1/13/2021	777,300.00	2/28/2021	777,300.00
EDWARD KIHU GITHEI	SPORTS	1/13/2021	330,000.00	3/30/2021	330,000.00
JUDY KARUGI GATHU	SPORTS	22/12/2020	660,000.00	28/2/2021	660,000.00
LOISE WAWERU	SPORTS	16/12/2020	284,360.00	30/1/2021	284,360.00
PETER NJOGU	SPORTS	9/12/2020	193,600.00	31/12/2020	193,600.00
PETER NJOGU	SPORTS	9/12/2020	158,000.00	30/12/2020	158,000.00
PETER NJOGU	SPORTS	1/13/2021	922,200.00	3/30/2021	922,200.00
PETER NJOGU	SPORTS	3/18/2021	444,000.00	4/30/2021	444,000.00
JOYCE MREFU	SPORTS	9/12/2020	911,900.00	30/12/2020	911,900.00
JOYCE MREFU	SPORTS	1/13/2021	977,700.00	3/30/2021	977,700.00
HANNAH WANJIKU NJENGA	AGRICULTURE	2/24/2021	29,860.00	4/30/2021	29,860.00
ROBERT WAMBUGU MWANIKI	AGRICULTURE	28/10/2020	43,032.00	30/12/2020	43,032.00
SOLOMON JULIUS KINYANJUI	AGRICULTURE	17/12/2020	176,286.00	30/03/2021	176,286.00
SOLOMON JULIUS KINYANJUI	AGRICULTURE	3/18/2021	29,800.00	5/30/2021	29,800.00
PETER KIARIE NJENGA	AGRICULTURE	10/12/2020	250,000.00	30/06/2021	250,000.00

PETER KIARIE NJENGA	AGRICULTURE	1/13/2021	875,000.00	5/30/2021	875,000.00
SAMUEL MUCHAI MAINA	AGRICULTURE	29/9/2020	50,000.00	30/12/2020	50,000.00
SAMUEL MUCHAI MAINA	AGRICULTURE	1/20/2021	152,300.00	4/30/2021	152,300.00
LUCY MWIHAKI CHEGE	AGRICULTURE	2/3/2021	84,230.00	3/30/2021	84,230.00
JOSHUA OGAMBA BOSIRE	AGRICULTURE	28/10/2020	50,000.00	30/6/2021	50,000.00
BEATRICE NYAMBURA WANJOHI	AGRICULTURE	28/10/2020	34,000.00	30/06/2021	34,000.00
IRENE KIRIGO WAMBUGU	AGRICULTURE	29/9/2020	50,000.00	30/6/2021	50,000.00
MONICA WANJIRU	AGRICULTURE	1/13/2021	875,000.00	5/30/2021	875,000.00
JAMES NDUNGU KAGECHE	AGRICULTURE	12/11/2020	50,000.00	30/12/2020	50,000.00
DAVID NGUGI KURIA	AGRICULTURE	15/10/2020	121,620.00	30/12/2020	121,620.00
DAVID NGUGI KURIA	AGRICULTURE	24/1/2020	142,000.00	31/12/2020	142,000.00
FREDRICK MUIGA	AGRICULTURE	3/12/2020	124,851.00	30/1/2021	124,851.00
CHRISTOPHER KARIITHI	AGRICULTURE	1/13/2021	875,000.00	5/30/2021	875,000.00
CHRISTOPHER KARIITHI	AGRICULTURE	2/15/2021	500,000.00	4/30/2021	500,000.00
LAWRENCE GITHOGORA	AGRICULTURE	15/10/2020	500,000.00	30/6/2021	500,000.00
LAWRENCE GITHOGORA	AGRICULTURE	1/13/2021	43,200.00	3/30/2021	43,200.00

LAWRENCE GITHOGORA	AGRICULTURE	1/13/2021	875,000.00	5/30/2021	875,000.00
SAMUEL KAGIRI KARIUKI	AGRICULTURE	8/10/2020	50,000.00	30/6/2021	50,000.00
SAMUEL KAGIRI KARIUKI	AGRICULTURE	1/13/2021	130,140.00	3/30/2021	130,140.00
EDWARD GICHOHI KANYARI	AGRICULTURE	12/11/2020	172,800.00	30/12/2020	172,800.00
LUCY WANGECHI MURIITHI	AGRICULTURE	2/3/2021	697,300.00	4/30/2021	697,300.00
JOHN KAMWAGA MUNYARARE	AGRICULTURE	2/24/2021	240,200.00	4/30/2021	240,200.00
MARTHA WAIRIMU THUKU	AGRICULTURE	3/31/2021	100,514.00	5/30/2021	100,514.00
RUTH NJERI IGAMBA	CPSB	2/10/2020	495,000.00	30/12/2020	495,000.00
KELVIN MWAURA MWAURA	CPSB	1/11/2021	89,080.00	3/30/2021	89,080.00
SAMSON NJIRI	EDUCATION	9/12/2020	250,000.00	30/12/2020	250,000.00
SARAH WAITHIRA NDEGWA	EDUCATION	2/18/2021	204,505.00	6/30/2021	204,505.00
LUCY WAMBUI MUGI	EDUCATION	1/13/2021	675,000.00	6/30/2021	675,000.00
DUNCAN NDEGWA	EDUCATION	2/18/2021	223,000.00	6/30/2021	223,000.00
ANN THEURI	CS	2/12/2020	823,400.00	30/12/2020	823,400.00
ANN WANJIRU KARIUKI	CS	26/10/2020	130,000.00	31/3/2021	130,000.00
ANN WANJIRU KARIUKI	CS	26/10/2020	100,000.00	30/12/2020	100,000.00

SIMON WAMBUGU WANJOHI	CS	10/12/2020	110,000.00	30/06/2021	110,000.00
SIMON WAMBUGU WANJOHI	CS	11/9/2020	95,000.00	30/3/2021	95,000.00
WILLY GICHORA	CS	11/9/2020	905,000.00	30/6/2021	905,000.00
WILLY GICHORA	CS	3/18/2021	195,000.00	3/31/2021	195,000.00
LUCY WANJIRU MAINA	CS	8/10/2020	100,000.00	30/12/2020	100,000.00
LUCY WANJIRU MAINA	CS	19/11/2020	100,000.00	30/12/2020	100,000.00
TERESA KARIMI NJERU	CS	1/20/2021	111,800.00	3/31/2021	111,800.00
IRENE WANJA	CS	26/11/2020	30,000.00	30/3/2021	30,000.00
DAVE KIGO MWANGI	CS	20/8/2020	850,000.00	30/9/2020	850,000.00
JUDY KARUGI GATHU	CS	2/24/2021	433,950.00	3/30/2021	433,950.00
PAUL MWANGI NDICHU	CS	20/8/2020	30,000.00	30/10/2020	30,000.00
PATRICK NDUNGU KABUGI	CS	20/8/2020	30,000.00	30/10/2020	30,000.00
PATRICK NDUNGU KABUGI	CS	3/6/2020	10,000.00	30/6/2020	10,000.00
SAMMY WACHIRA	CS	26/11/2020	300,000.00	31/1/2021	300,000.00
TABITHA NYAMBURA GICHIGI	CS	20/8/2020	100,000.00	30/10/2020	100,000.00
TOTAL			84,202,518.00	-	84,202,518

ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT
(Attach FO 30 Reports from IFMIS)

