

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

8. NOTES TO FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases	4,797,376,443	5,521,386,013.00
Total	4,797,376,443	5,521,386,013.00

1A. Equitable Share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	848,093,400	246,490,000
Total Equitable Share for quarter 2	877,338,000	1,281,748,000
Total Equitable Share for quarter 3	1,779,046,500	1,355,695,000
Total Equitable Share for quarter 4	950,449,500	2,045,867,000
Total	4,454,927,400	4,929,800,000

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	0	0
Total	0	0

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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

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.

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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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	14,718,750	15,997,500.00
World Bank – THUSCP	35,000,000	21,168,347.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)		
Kenya Devolution Support Programme	30,000,000	254,280,493.00
Youth Polytechnic support grant	37,983,298	
Abolishment of user fees in health centres and dispensaries		
Kenya Urban Support Programme	105,745,898	176,743,400.00
Agriculture Sector Development Support Project (ASDSP)	15,739,467	6,743,680.00
Kenya Climate Smart Agriculture Project (KCSAP)	103,261,630	37,877,017.00
EU IDEAS		78,775,576.00
Total	342,449,043	591,586,013.00

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
Grants Received from Multilateral Donors (International Organisations)				
Grants Received from other levels of government				
Total				

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers from Central government entities		
Transfers from Central government entities	-	-
Kenya Roads Board Fuel Levy Fund	138,354,563	162,439,290
Ministry of Health Maternity fees	-	-
Ministry of Health User fees Forgone	12,735,922	12,735,922
Ministry of Health Result Based Financing	31,365,000	
Ministry of Health World Bank	94,849,000	
TOTAL	277,304,485	175,175,212

The transfers relate to i) RMLF towards rehabilitating of County Roads ii) Support by World Bank on the fight against COVID 19 Pandemic and iii) User fees foregone

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019 - 2020	2018 - 2019
	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		

The County had No borrowings

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Total		

The County Had No borrowings

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment		
Receipts from Sale of Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from Sale of Strategic Reserves Stocks		
Receipts from Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Total		

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	KShs	KShs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees		
Reimbursement on Messing Charges (UNICEF)		
Reimbursement from World Bank – ECD		
Reimbursement from Individuals & Private Organizations		
Reimbursement from Local Government Authorities		
Reimbursement from Statutory Organizations		
Reimbursement within Central Government		
Reimbursement Using Bonds		
Total		

There were No reimbursements and refunds

COUNTY GOVERNMENT OF NYANDARUA
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
Total		

9. COUNTY OWN GENERATED RECEIPTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Interest Received	-	-
Profits and Dividends	-	-
Rents	857,730	1,371,525
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	3,324,154	6,946,813
Receipts from Voluntary transfers other than grants	-	-
Business Permits	77,823,838	87,993,193
Cess	41,909,446	49,866,463
Poll Rates	-	-
Plot Rents		

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	15,152,063	29,051,235
Other Local Levies	75,584,159	61,375,480
Administrative Services Fees	-	-
Various Fees	-	-
Council's Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council'S Infrastructure Assets	1,153,770	999,590
Other Miscellaneous Receipts	3,489,247	1,335,916
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-
Other Receipts From Financial Assets Loan	-	-
Market/Trade Centre Fee	9,069,222	12,017,281
Vehicle Parking Fees	20,443,690	24,912,695
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Other Education-Related Fees	-	2,104,500
Other Education Receipts	-	-
Public Health Services		

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	124,497,209	117,990,130
Public Health Facilities Operations	4,379,324	4,600,798
Environment & Conservancy Administration	-	340,500
Slaughter Houses Administration	793,280	1,097,250
Water Supply Administration	755,338	514,172
Sewerage Administration	248,160	885,000
Other Health & Sanitation Revenues	-	-
Technical Services Fees	-	-
External Services Fees	-	-
Total	379,480,630	403,402,541

10. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account		
Development account		
Deposit account		
Total		

COUNTY GOVERNMENT OF NYANDARUA
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	1,705,297,498	1,723,046,313
Basic wages of temporary employees	1,337,872	1,623,880
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	82,639,378
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,853,386,089	1,807,309,571

12. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	16,237,288	19,264,592
Communication, supplies and services	19,411,335	22,962,828
Domestic travel and subsistence	218,360,177	212,904,376
Foreign travel and subsistence	341,600	12,633,426
Printing, advertising and information supplies & services	22,675,818	47,323,185
Rentals of produced assets	7,779,511	10,429,670
Training expenses	148,677,432	52,822,641
Hospitality supplies and services	185,715,754	98,638,476
Insurance costs	102,727,934	60,722,093
Specialised materials and services	222,145,853	217,611,410
Office and general supplies and services	21,014,982	31,654,178
Other operating expenses	162,592,559	181,142,380
Routine maintenance – vehicles and other transport equipment	25,139,655	37,321,871
Routine maintenance – other assets	8,495,651	25,718,145
Fuel oil and lubricants	62,214,676	54,958,420
Total	1,223,530,224	1,086,107,691

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Private Enterprises		

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers to County Government entities		
Nyandarua County Assembly	820,110,183	771,278,086.00
Transfers to Other Counties		
Transfers to National Government entities		
TOTAL	820,110,183	771,278,086.00

15. OTHER GRANTS AND PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	115,400,000	104,300,000
Emergency relief and refugee assistance	41,000,000	20,000,000
Subsidies to small businesses, cooperatives, and self employed	-	550,000
Other Current Transfers (Hospital Transfers)	185,501,062	201,394,923
Car and Mortgage	60,000,000	60,000,000
Transfer To Youth Polytechnics	41,441,334	20,244,000
Transfer To KUSP	105,745,898	176,743,400
Transfer To EU IDEAS Project	2,267,682	82,714,415
Transfer to Agriculture - KSCAP	124,218,709	
Transfer to Agriculture -ASDSP	2,750,000	
Total	678,324,685	665,946,738.00

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2019 - 2020	2018 - 2019
	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

Non- Financial Assets	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings		-
Construction of Buildings	182,183,981	459,093,856
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	1,366,154,497.15	733,913,463
Overhaul and Refurbishment of Construction and Civil Works		-
Purchase of Vehicles and Other Transport Equipment	277,297,111	86,294,014
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	40,060	787,996
Purchase of Office Furniture and General Equipment	9,766,219	17,336,447
Purchase of ICT Equipment	9,241,069.40	9,786,737
Purchase of Specialised Plant, Equipment and Machinery	280,359,523	40,717,957
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	10,189,934	-
Research, Studies, Project Preparation, Design & Supervision	4,177,360	24,101,452
Rehabilitation of Civil Works	5,940,001	10,595,881
Acquisition of Strategic Stocks and commodities	-	276,080
Acquisition of Land	28,136,700	41,082,460
Acquisition of Intangible Assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	2,173,486,455	1,423,986,343

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses		
Interest Payments on Foreign Borrowings		
Interest Payments on Guaranteed Debt Taken over by Govt		
Interest on Domestic Borrowings (Non-Govt)		
Interest on Borrowings from Other Government Units		
Total		

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

	2019 - 2020	2018 - 2019
	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

	2019 - 2020	2018 - 2019
	KShs	KShs
Budget Reserves		-
Civil Contingency Reserves		-
Other expenses - withholding tax	0	10,446,955
Domestic Accounts		-
Total	0	10,446,955

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
CBK ACCOUNTS				KShs	KShs
CBK A/C 1000170182	Kshs	Revenue		143,109,632	1,216,358,913
CBK A/C 1000170174	Kshs	Development		635,922	3,951,846
CBK A/C 1000237295	Kshs	Deposit		59,241,913	37,586,098
CBK A/C 1000170204	Kshs	Recurrent		2,302	254
CBK A/C 1000268301	Kshs	Fuel Levy		28,869,585	49,483,869
CBK A/C 1000368478	Kshs	Youth Poly		6,703,152	1,030,457
CBK A/C 1000321148	Kshs	SPA-HEALTH		11,669,770	59,014
CBK A/C 1000365878	Kshs	Climate Smart		85,857	21,042,937
CBK A/C 1000380519	Kshs	KUSP		0	-
CBK A/C 1000365878	Kshs	KDSP 2		88,796,258	282,647,811
CBK A/C 1000365889	Kshs	ASDSP		18,489,467	-
COMMERCIAL ACCOUNTS					
KCB A/C 1140736779	Kshs	Revenue		1,652,592	9,155,187.00
Equity A/C 0620261016673	Kshs	Revenue		1,576,630	5,042,852.00
Total				360,833,079	1,626,359,238

21B. CASH IN HAND

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

Cash in hand should also be analysed as follows:

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	2019 - 2020	2018 - 2019
	KShs	KShs
Location 1		
Location 2		
Location 3		
Total		

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	3,756,347	11,250,453
Clearance accounts	-	-
Staff Advances		
Other Advances		
Total	3,756,347	11,250,453

See annex 8

23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits	59,241,913	37,586,098.00
Retention monies		
Total	59,241,913	37,586,098.00

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	1,626,359,238	1,296,243,113.00
Cash in hand	-	-
Accounts Receivables	11,250,453	6,452,218.00
Accounts Payables	-37,586,098	-37,560,120.00
Total	1,600,023,593	1,265,135,211.00

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			

(Explain whether the prior year relates to errors noted in the prior year, changes in estimates or accounting policy.)

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9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	397,219,026	135,272,104	105,322,365	133,397,861
Construction of civil works	451,314,902	328,304,006	339,624,612	328,304,006.67
Supply of goods	53,676,787	85,729,640	61,300,427	150,445,749
Supply of services	39,400,706	50,130,832	42,539,487	77,278,420
Total	941,611,421	599,436,582	548,786,891	689,426,037.91

2. PENDING STAFF PAYABLES

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

3. OTHER PENDING PAYABLES

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

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4. EXTERNAL ASSISTANCE

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total		

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total			

c) Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

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d) Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	2 Mitsubishi double cabs GK registration from the World bank to KSCAP grant	
Services		
Total		

1. The Vehicles were donated to the department from the Ministry of Agriculture towards the KSCAP Project

2. The County Government of Nyandarua was to receive transformers and related accessories from Rural Electrification Authority worth Kshs. 16,410,000 after paying Kshs. 8,205,000 and the Authority paying a similar amount under the matching funds' project. The County only identifies the areas for Transformer installation whilst the transformers are assets of the Authority.

a) Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
TOTAL		

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to the supplier on behalf of the county governments such as; the national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
TOTAL		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under the non-mandatory section of the Cash Basis IPSAS.

The following comprises of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)		
Transfers to related parties		
Transfer to the County Assembly	820,110,183	771,278,086
Transfers to other County Government Entities	0	0
Transfers to Development Projects		
Transfers to non-reporting entities e.g. schools and welfare		
Transfers to County Water Service Providers		
Expenses paid on behalf of County Water Service Providers		
Total Transfers to related parties		
Transfers from related parties		
Transfers from the Exchequer		
Transfers from MDAs		
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties	820,110,183	771,278,086

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Car loan and Mortgage	2015	Nyandarua County Executive	The County Secretary
Emergency Fund	2015	Nyandarua County Executive	CECM - Finance
Bursary Fund	2014	Nyandarua County Executive	CECM - Education

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

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

Name of Bank, Account No. & currency	Amount in bank account currency	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
EQUITY BANK -A/C NO: 0620261016673	N/A	N/A	1,576,630.50	5,042,852.39
KCB BANK-A/C NO:1140736779	N/A	N/A	1,652,591.85	9,155,187.00
Total			3,229,222.35	9,155,187.00

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

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

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																				
	<p>i. Variance Between Financial Statements and IFMIS Balances</p> <p>The financial statements presented for audit and the Integrated Financial Management Information Systems (IFMIS) trial balance presented in support had a net variance of negative Kshs. 35,828,719,633 as detailed below: -</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Financial statements Balance (Kshs.)</th> <th>IFMIS Balance (Kshs.)</th> <th>Variance (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Exchequer Releases</td> <td>5,696,561,225</td> <td>4,042,464,000</td> <td>1,654,097,225</td> </tr> <tr> <td>Proceeds from Domestic and Foreign Grants</td> <td></td> <td>966,052,423</td> <td>-966,052,423</td> </tr> <tr> <td>Transfers from Other Government Entities</td> <td></td> <td>175,175,212</td> <td>-175,175,212</td> </tr> <tr> <td>Proceeds from</td> <td></td> <td>20,481,000</td> <td>-20,481,000</td> </tr> </tbody> </table>	Item	Financial statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)	Exchequer Releases	5,696,561,225	4,042,464,000	1,654,097,225	Proceeds from Domestic and Foreign Grants		966,052,423	-966,052,423	Transfers from Other Government Entities		175,175,212	-175,175,212	Proceeds from		20,481,000	-20,481,000	<p>Management Response</p> <p>In the Financial Year 2018/19, the County Treasury experienced challenges with various IFMIS modules which include Cash management, accounts receivable, Procurement and accounts payable. The County Treasury undertook an activity of reconciliation of all the bank accounts defined in IFMIS starting FY 2014/15 to date. It's worth noting that IFMIS modules on Reports produces different reports at different dates even when the parameters used are the same.</p> <p>As at the time of audit the schedules presented for audit were verified and had no material errors, which in my opinion the Financial</p>	Chief officer Finance	ongoing	
Item	Financial statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)																						
Exchequer Releases	5,696,561,225	4,042,464,000	1,654,097,225																						
Proceeds from Domestic and Foreign Grants		966,052,423	-966,052,423																						
Transfers from Other Government Entities		175,175,212	-175,175,212																						
Proceeds from		20,481,000	-20,481,000																						

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Statements are presented fairly. (Annex 1)									
Foreign Borrowings									
County Own Generated Receipts	403,402,541	345,985,321		57,417,220					
Returned CRF Issues	21,234,727	0		21,234,727					
Compensation of Employees	1,807,309,571	36,699,264		1,770,610,307					
Use of Goods and Services	1,086,107,690	752,594,709		333,512,981					
Transfers to Other Government Units		383,526,607		-383,526,607					
Other Grants and Transfers	665,946,738	111,529,897		554,416,841					
Acquisition of Assets	1,423,986,342	1,532,407,891		-108,421,549					
Other Payments		186,673,679		-186,673,679					
Bank Balances	1,626,359,238	1,098,838,146		527,521,092					
Cash Balances		20,544,564,868		-20,544,564,868					
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11,250,453	1,375,942,969		-1,364,692,516					
Accounts Payable	37,586,098	17,631,568,354		-17,593,982,256					
Fund Balances Brought Forward	1,243,900,484	647,860,398		596,040,086					
Total	14,023,645,107	49,852,364,740		-35,828,719,633					

The variances have not been reconciled nor explained. Consequently, the

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	<p>accuracy, validity and completeness of the Financial Statements presented for audit for the year ended 30 June 2019 could not be confirmed.</p>			
<p>2. Understated Revenue- Sale of Fertilizer The statement of receipts and payments reflects county own generated receipts of Kshs.403,402,541,(318,585,590) and as disclosed under Note 9 to the financial statements. However, an amount of Kshs.13,158,750 being proceeds from sale of fertilizer to farmers during the year under review has been excluded. Consequently, the accuracy and completeness of the reported county own generated revenue of Kshs.403,402,541 for the year ended 30 June 2019 could not be confirmed.</p>	<p>Management Response The sale of fertilizer was included in the financial statement which reported the local revenue generated in the FY 2018-2019 kshs.403, 402,541. The revenue return is attached. (Annex 2) Reconciliation The County Government has been supplying Subsidized fertilizer to the farmers to boost farming in the whole County. The dispatch of fertilizer is done to all 25 wards. The list of farmers who benefits from the Subsidized fertilizer is done by the committees. The farmers who qualify to receive Subsidized fertilizer are required to deposit money in revenue fund account and present deposit slip to revenue department for issuance of receipt. The receipt is then presented to Agricultural officer for the issuance of fertilizer. The date when receipt of payment is made and the day of issuance of fertilizer to the farmer</p>			

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

		<p>may differ. The report of revenue from subsidized fertilizer generated by revenue department and report of sale and distribution of fertilizer to the farmers by the department of Agriculture may result to the difference.</p> <p>Revenue department recognizes revenue when payment is made by the farmers in the revenue fund account and deposit slip presented for receipting. The Agriculture department recognizes sales of fertilizer when receipt is presented by the farmer for issuance of fertilizer. The department of Agriculture reported the fertilizer for the second batch which has overflow to the current financial period but will appear in 2019/2020 financial report. There is overlap of the fertilizer in two financial years 2018/19 and 2019/2020. The reconciliation is as shown below;</p> <p style="text-align: center;"><u>Reconciliation statement</u></p> <p>Revenue received from Sub-sidized fertilizer as per the financial report..... 13,158,750</p> <p>Less; Fertilizer paid for the FY 2018/19 July to February for</p>
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**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

<p>1st Dispatch..... (4,315,500)</p> <p>Fertilizer paid by the farmers from March to June 2019 2nd Dispatch..... 8,843,250</p> <p>Add: Fertilizer paid by the farmers from July to October 2019 2nd Dispatch..... 1,489,100</p> <p>Total Revenue collection for 2nd Dispatch..... 10,332,350</p> <p>Add: Unpresented Bank Slips by the farmers by 31st Oct 2019 9,450</p> <p>Total collections for 2nd Dispatch... 10,341,800</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;"></th> <th style="width:30%; text-align: center;">Report on Subsidized fertilizer</th> <th style="width:40%;"></th> </tr> </thead> <tbody> <tr> <td>Other Local Levies</td> <td>Sale Of Application/Renewal</td> <td align="right">1,336,110</td> </tr> <tr> <td>Other Local Levies</td> <td>Cattle Dips</td> <td align="right">127,139</td> </tr> <tr> <td>Other Local Levies</td> <td>Reg.And Renewal Of Groups</td> <td align="right">103,100</td> </tr> <tr> <td>Other Local</td> <td>Hire Of Machines(Agricul</td> <td align="right">1,620,472</td> </tr> </tbody> </table>		Report on Subsidized fertilizer		Other Local Levies	Sale Of Application/Renewal	1,336,110	Other Local Levies	Cattle Dips	127,139	Other Local Levies	Reg.And Renewal Of Groups	103,100	Other Local	Hire Of Machines(Agricul	1,620,472
	Report on Subsidized fertilizer															
Other Local Levies	Sale Of Application/Renewal	1,336,110														
Other Local Levies	Cattle Dips	127,139														
Other Local Levies	Reg.And Renewal Of Groups	103,100														
Other Local	Hire Of Machines(Agricul	1,620,472														

**COUNTY GOVERNMENT OF NYANDARUA
 REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Levies	ture)			
Other Local Levies	Sub-Division Of Land	5,557,213		
Other Local Levies	Building Plan Inspection Fee	345,915		
Other Local Levies	Site Indication	109,858		
Other Local Levies	Change Of User	2,375,926		
Other Local Levies	Change Of Business	11,400		
Other Local Levies	Land/Plot Reg. Fees	1,872,250		
Other Local Levies	Dev. (Ppa Forms)	2,206,150		
Other Local Levies	App. Of Building Plans	7,335,825		
Other Local Levies	Storage Fees	9,950		
Other Local Levies	Transfer Fees	2,774,450		
Other Local Levies	Town Parking Fee	267,500		
Other Local Levies	Clearance Certificate	4,224,100		
Other	Weights And			

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

		Measures	676,000
Local Levies			
Other Local Levies	Sign Board		151,665
Other Local Levies	Grave Fees		34,210
Other Local Levies	Vet Department(Ai Services)		2,833,528
Other Local Levies	Vaccination		984,000
Other Local Levies	Survey Fees		204,230
Other Local Levies	Branding		1,073,150
Other Local Levies	Promotion		3,065,540
Other Local Levies	C.O.T		22,960
Other Local Levies	Lease Extension		218,000
Other Local Levies	Betting		10,000
Other Local Levies	Stadium Hire		7,500
Other Local Levies	Movement Permit		26,620

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Other Local Levies	Search Fee	2,600		
Other Local Levies	Atc Njabini	9,850		
Other Local Levies	Atc Oljoro Orok	392,104		
Other Local Levies	Certificate Of Compliance	937,700		
Other Local Levies	Cooperative Audit Fees	454,760		
Other Local Levies	Advertisement	3,262,320		
Other Local Levies	Fisheries	41,550		
Other Local Levies	Motorcycle Mortgage Fees	587,700		
Other Local Levies	Subsidized Fertilizer Sale	13,158,750		
Other Local Levies	Dumping Fee	44,730		
Other Local Levies	Project Management Fee	2,898,655		
Total		61,375,480		

Note; Sale of fertilizer of Kes. 13,158, 750 was included in as Other Local Levies as shown in the above table.

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	<p>3. Expenditure on Construction and Civil Works</p> <p>The statement of receipts and payments also reflects payments on acquisition of assets of Kshs.1,423,986,342;(2018-Kshs.981,228,677) and as disclosed under Note 17 to the financial statements. Included in the construction and civil works figure is Kshs.153,136,581 paid out to the Chief Engineer Mechanical Transport Fund (MTF) for grading and gravelling of roads, and hire of vehicles, plant and equipment used for road construction in the County. However, out of the amount, Kshs.15,353,920 and Kshs.2,266,339 paid towards grading and gravelling works respectively have not been accounted for by way of payment schedules, work tickets, equipment daily utilization schedules (MTF 3) and gravel delivery notes for the specific roads done.</p> <p>Consequently, the accuracy of the construction and civil works payments of Kshs.733,913,463 for the year ended 30 June 2019 could not be confirmed.</p>	<p>Management Response</p> <p>On the issue of grading and gravelling, we have attached schedules showing how the amount was utilized and the following documents supporting the expenditure have been forwarded to your office for your review. (Annex 3)</p> <ol style="list-style-type: none"> 1. Work Tickets. 2. MTF 3 forms. 3. Gravel delivery notes 4. Fuel delivery notes 		
	<p>4. Bank Balances</p> <p>The statement of assets and liabilities reflects bank balances of Kshs. 1,626,359,238;(1,296,243,113) and as disclosed under Note 21A to the financial statements. Included in the balance is Kshs. 9,155,187 held at Kenya Commercial Bank revenue account. However, the cashbook in support of the balance reflects Kshs. 22,838,187, resulting to unexplained and reconciled difference of Kshs. 13,683,010.</p> <p>Included also is the CRF Account balances held at CBK of Kshs.1,216,358,913, however, the account bank reconciliation statement as at 30 June 2019 reflected payments in cashbook not yet recorded in the bank</p>	<p>Management Response</p> <p>i) The County Treasury operates Revenue bank accounts held in OIKalou Branch for the purpose of revenue collections. These are;</p> <ol style="list-style-type: none"> 1. KCB Bank Account No. 1140736779. 2. Equity Bank 		

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

<p>statements of Kshs. 791,115,656 and payments in the bank statements not yet recorded in the cashbook of Kshs. 1,136,680,993 for which detailed analysis was not rendered.</p> <p>Consequently, the accuracy and completeness of the reported bank balances of Kshs.1,626,359,238 as at 30 June 2019 could not be confirmed.</p>	<p>account No. 0620261016673</p>	<p>At the End of FY 2018/19, a Swift/RTGS transfer of Kes. 13,683,010 from J.M Hospital's Co-operative Bank to KCB Revenue Account No. 1140736779 was made on 28th June 2019. The remittance advice note was presented to OI Kalou Revenue Office for receipt. However, the money was credited by the KCB bank on 2nd July 2019. The Reconciliation statement is as presented below;</p> <p>The Reconciliation statement</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; width: 20%;">Kes.</td> </tr> <tr> <td>Bank Balance as per Bank statement on 30th June 2019.....</td> <td style="text-align: right;">9,155,187</td> </tr> <tr> <td>Add</td> <td style="text-align: right;">Uncredited</td> </tr> <tr> <td>transfer.....</td> <td style="text-align: right;">13,683,010</td> </tr> <tr> <td>Balance as per Cash Book on 30th June 2019.....</td> <td style="text-align: right;">22,838,187</td> </tr> </table> <p>The KCB Account Statement Account No.1140736779 reflected a balance of Kes. 9,155,187 as at 30th June 2019. (Annex 4)</p> <p>The schedules relating to the payments in cashbook not in bank statements of Ksh. 687,453,699.45 and receipts in cashbook not in bank statements of Ksh. 587,285,050.65 have been availed for audit as annexed for development accounts. Whereas the schedules relating to the payments in cashbook not in bank statements of Kshs. 450,173,010.15 and receipts in cashbook not in bank statements of Kshs. 181,498,858.45 have been availed for</p>		Kes.	Bank Balance as per Bank statement on 30 th June 2019.....	9,155,187	Add	Uncredited	transfer.....	13,683,010	Balance as per Cash Book on 30 th June 2019.....	22,838,187
	Kes.											
Bank Balance as per Bank statement on 30 th June 2019.....	9,155,187											
Add	Uncredited											
transfer.....	13,683,010											
Balance as per Cash Book on 30 th June 2019.....	22,838,187											

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	<p>5. Unsupported Deposits and Retentions The statement of assets and liabilities also reflects accounts payables- deposits and retentions balance of Kshs.37,586,098;(2018-Kshs.37,560,120) and as disclosed under note 23 to the financial statements. However, the management did not support the balance by way of detailed schedule. Consequently, the accuracy, validity and completeness of the accounts payables- deposits and retentions balance of Kshs. 37,586,098 as at 30 June 2019 could not be confirmed.</p>	<p>audit as annexed for recurrent account. (Annex 4b)</p> <p>Management Response The supporting schedule for deposits as at 30th June 2019 is hereby attached (Annex 5)</p>		
<p>6. Assets Inherited from the Defunct Local Authority The County inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County fixed assets as they were not formally handed over by the defunct Transition Authority and do not have their respective values attached. Consequently, the accuracy and completeness of the statement of financial assets and liabilities as presented as at 30 June 2019 could not be confirmed.</p>	<p>Management Response The Intergovernmental Relation Technical Committee on identification, verification, validation and transfer of assets and liabilities of the defunct local authorities concluded their report in 2018. Subsequently, they issued their report to the County Government on 22nd July 2019. The County Treasury prepares and submits its Budget to the County Assembly by 30th of April, this is then approved by the County Assembly on 30th June, hence the County would not have factored the allocation to the valuation of the Assets and Liabilities which are expected to</p>			

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

		<p>have varied materially since 2018 thus was not done in the year under audit. To this end, the County Treasury has budgeted for it in the FY 2020/21.</p> <p>The Financial Statements are presented on IPSAS Cash Basis and what was reported as assets are the specific ones incurred in the Financial Year under audit. In this regard, they are accurately and conclusively presented. The defunct Local Authorities Assets do not affect this position. (Annex 6)</p>																	
	<p>7. Budgetary Control and Performance</p> <p>The summary statement of appropriation: recurrent and development combined reflects final expenditure budget and actual on comparable basis of K.shs. 7,669,536,086 and K.shs. 5,765,075,383 respectively resulting to an under absorption of K.shs 1,904,460,704 or 25% of the budget and as detailed below: -</p> <table border="1" data-bbox="1110 1077 1410 1850"> <thead> <tr> <th>Payments</th> <th>Final Budget (Kshs)</th> <th>Actual on Compar Basis (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Compensation of Employees</td> <td>1,869,630,068</td> <td>1,807,309,571</td> </tr> <tr> <td>Use of goods and services</td> <td>1,236,825,586</td> <td>1,086,107,690</td> </tr> <tr> <td>Transfers to Government Units</td> <td>839,574,296</td> <td>771,278,086</td> </tr> <tr> <td>Other grants and transfer</td> <td>665,946,738</td> <td>665,946,738</td> </tr> </tbody> </table>	Payments	Final Budget (Kshs)	Actual on Compar Basis (Kshs)	Compensation of Employees	1,869,630,068	1,807,309,571	Use of goods and services	1,236,825,586	1,086,107,690	Transfers to Government Units	839,574,296	771,278,086	Other grants and transfer	665,946,738	665,946,738	<p>Management Response</p> <p>Taking cognizant of the above facts, it's worth noting though that the County Government of Nyandarua experienced heavy rainfall and the Roads, energy and Transport department which has the main infrastructural budget on road maintenance could not actualize their work plans. However, most of the works have since been completed and there will be notable improvements in FY 2019.20 absorption</p>		
Payments	Final Budget (Kshs)	Actual on Compar Basis (Kshs)																	
Compensation of Employees	1,869,630,068	1,807,309,571																	
Use of goods and services	1,236,825,586	1,086,107,690																	
Transfers to Government Units	839,574,296	771,278,086																	
Other grants and transfer	665,946,738	665,946,738																	

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	<table border="1"> <tr> <td>Acquisition of Assets</td> <td>3,047,112,443</td> <td>1,423,986,342</td> <td>1,623,126,101</td> <td>47%</td> </tr> <tr> <td>Other payments</td> <td>10,446,955</td> <td>10,446,955</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>7,669,536,086</td> <td>5,765,075,383</td> <td>1,904,460,704</td> <td>75%</td> </tr> </table>	Acquisition of Assets	3,047,112,443	1,423,986,342	1,623,126,101	47%	Other payments	10,446,955	10,446,955	0	0	Total	7,669,536,086	5,765,075,383	1,904,460,704	75%			
Acquisition of Assets	3,047,112,443	1,423,986,342	1,623,126,101	47%															
Other payments	10,446,955	10,446,955	0	0															
Total	7,669,536,086	5,765,075,383	1,904,460,704	75%															
	<p>The under absorption of the budget especially on the acquisition of assets is indicative of failure to implement all the planned programmes for the year, thus negatively impacting on the service delivery to the residents of the County.</p>																		
	<p>8. Pending Accounts Payable</p> <p>Note 5.10 Other Important disclosures 1. Pending Accounts Payables discloses a balance of Kshs.907,001,605 being the pending bills amount as at 30 June 2019. However, re-computation of the balance using the prior year audited closing balance of Kshs.740,606,636 adjusted for the additions and payments during the year of Kshs.941,611,421 and Kshs.740,606,636 respectively yields closing pending bill balance of Kshs.941,611,421 resulting to a variance of Kshs.34,609,817 from the reported balance for which has not been explained nor reconciled. Consequently, the accuracy and completeness of the reported pending bills balance of Kshs.907,001,605 as at 30 June 2019 could not be confirmed.</p>	<p align="center">Management Response</p> <p>Page 76 of the Financial statements have amended to correct the anomaly. (Annex 7)</p>																	
	<p>9. Payment to Council of Governors</p> <p>The statement of receipts and payments reflects payments on use of goods and services of Kshs.1,086,107,690;(2018-Kshs.641,452,973) and as</p>	<p align="center">Management Response</p> <p>The Intergovernmental Relations Act which was enacted in 2012, was supposed to address a myriad of issues as aptly put in Section 37 quoted in the audit query. However, upon the advent of the County Governments in 2013, the</p>																	

**COUNTY GOVERNMENT OF NYANDARUA
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	<p>disclosed under Note 12 to the financial statements. Included in the other operating expenses amount is Kshs.6,000,000 paid to the Council of Governors being membership fees, dues and subscriptions to professional and trade bodies. However, the funding for the operations of the Council of Governors are provided by the National Government in accordance with section 37 of the Intergovernmental Relations Act, 2012. In the circumstance, the County is in breach of the law.</p>	<p>structures for financing anticipated committees and organs did not function. The Council of Governors was formed by the first group of Governors elected in 2013 to address the structural gaps arising from the IRA malfunctioning. Among these gaps was the need to have a functioning secretariat that would be able to run the affairs of the Counties in a coordinated way as opposed to the disjointed nature that the IRC Act was making for the secretariat. Where IRA promised to fund the Summit, the Council of County Governors, the Technical Committee, Secretariat and the sectorial working groups established by the Technical Committee; and the sectorial working groups established by the Council, the situation was different with no funding forthcoming as had been anticipated. The Council of Governors, having been starved of funds by the same body that was supposed to cater for its operations, resolved through Governors to set an amount to be paid by each Member County, which thereby gave the basis for subscriptions to the Council of Governors. Attached are extracts of minutes, reminders and correspondences to lend credence to the payment</p>		
<p>10. Failure to Withhold Taxes The statement of receipts and payments also reflects payments on acquisition of assets of Kshs.1,423,986,342;(2018-Kshs.981,228,677) and as disclosed under Note 17 to the financial statements. Included in the construction and civil works figure is Kshs.153,136,581 paid out to the Chief Engineer Mechanical Transport Fund (MTF) for road grading and gravelling. However, withholding taxes amounting to Kshs.17,499,535, on account of VAT and withholding tax of Kshs.185,208 and Kshs.17,314,327 respectively were not withheld for onward remittance to the Commissioner</p>		<p>Management response We acknowledge that withholding taxes amounting to 17,499,535 was not withheld. This was due to challenges experienced by the configuration of the IFMIS. However, the issue was noted and brought to the attention of Finance Department for action through IFMIS configuration by the National Treasury</p>		

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	<p>of Domestic taxes in accordance with the rates. The omission violates section 34 (1) (a) of the Income Tax Act 2010 which states that tax upon the total income of an individual, shall be charged for a year of income at the individual rates for that year of income; Consequently, the County is in breach of the law.</p>																											
<p>11. Lack of Managed Equipment Service Lease Contract The County Executive of Nyandarua and the State Ministry of Health signed a memorandum of understanding (MOU) for the provision of medical equipment and related services -Managed Equipment Services (MES) on 10 February 2015. The equipment was to be provided on a 7-year lease arrangement, and classified under 'lots' as shown below: -</p>	<p>Management Response As correctly indicated, basis of the amounts for annual lease rentals cannot be determined at the level of devolved units because the financial and procurement components of the project has largely been implemented by the National Ministry of Health. This information would best be sought from National Ministry of Health. Lot 3 and 4 of MES equipment have not been supplied despite the fact that the county invested in two new laboratories. This is true. The explanation that was given by the National Ministry of Health was that they experienced a procurement hitch. Further explanation can be sought from The National Ministry of Health because it is the implementer of the project. ICU equipment was not supplied to Nyandarua County as it was a reserve of eleven level five (5) hospitals in the whole county. Despite this, all counties have been paying the same amount</p>																											
<table border="1"> <thead> <tr> <th>Lot No.</th> <th>Items</th> <th>Financial Year</th> <th>Amount Deducted Kshs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Theatre equipment</td> <td>2015/2016</td> <td>95,744,681</td> </tr> <tr> <td>2</td> <td>Theatre, Central Stores Department (CSSD) equipment</td> <td>2016/2017</td> <td>95,744,681</td> </tr> <tr> <td>3</td> <td>Laboratory equipment (Category 1)</td> <td>2017/2018</td> <td>95,744,681</td> </tr> <tr> <td>4</td> <td>Laboratory equipment (Category 2)</td> <td>2018/2019</td> <td>200,000,000</td> </tr> <tr> <td>5</td> <td>Renal Equipment</td> <td></td> <td></td> </tr> </tbody> </table>	Lot No.	Items	Financial Year	Amount Deducted Kshs.	1	Theatre equipment	2015/2016	95,744,681	2	Theatre, Central Stores Department (CSSD) equipment	2016/2017	95,744,681	3	Laboratory equipment (Category 1)	2017/2018	95,744,681	4	Laboratory equipment (Category 2)	2018/2019	200,000,000	5	Renal Equipment						
Lot No.	Items	Financial Year	Amount Deducted Kshs.																									
1	Theatre equipment	2015/2016	95,744,681																									
2	Theatre, Central Stores Department (CSSD) equipment	2016/2017	95,744,681																									
3	Laboratory equipment (Category 1)	2017/2018	95,744,681																									
4	Laboratory equipment (Category 2)	2018/2019	200,000,000																									
5	Renal Equipment																											

**COUNTY GOVERNMENT OF NYANDARUA
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	<table border="1"> <tr> <td data-bbox="256 1794 336 1861">6</td> <td data-bbox="256 1615 336 1794">Intensive Care Unit Equipment (ICU)</td> <td data-bbox="256 1346 336 1615"></td> <td data-bbox="256 1120 336 1346"></td> </tr> <tr> <td data-bbox="336 1794 416 1861">7</td> <td data-bbox="336 1615 416 1794">Radiology Equipment</td> <td data-bbox="336 1346 416 1615"></td> <td data-bbox="336 1120 416 1346"></td> </tr> <tr> <td data-bbox="416 1794 464 1861"></td> <td data-bbox="416 1615 464 1794">Total</td> <td data-bbox="416 1346 464 1615"></td> <td data-bbox="416 1120 464 1346">487,234,043</td> </tr> </table>	6	Intensive Care Unit Equipment (ICU)			7	Radiology Equipment				Total		487,234,043	<p>annually for lease. Again these are decisions that were made and implemented by the National Ministry of Health. This Ministry is best placed to explain this.</p>	
6	Intensive Care Unit Equipment (ICU)														
7	Radiology Equipment														
	Total		487,234,043												
	<p>The amounts are deducted at source at the National Treasury and retained at the State Ministry of Health. Further, the costs of the items received are unknown and therefore the basis for the rentals amounts cannot be determined. The County is yet to receive equipment under Lots 3, 4 and 6 despite over five years having lapsed since the signing of the MOU. Consequently, I am unable to confirm if the County has received value for money from the Managed Equipment Services (MES) agreement.</p>	<p>Management Response The Board will endeavor in future recruitments of Staff for Nyandarua County Government to strictly adhere to the Human Resource Policies and Procedures Manual for Public Service</p>													
	<p>12. Inadequate advertisement period for vacant positions The County Public Service Board (CPSB) placed an advertisement for 42 vacant positions in the department of Health services on the newspapers of 14 December 2018. The advert closed on 31st December 2018 after 17 days contrary to clause B.4 (1) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which requires that departments will advertise all vacant posts in a manner that reaches the widest pool of potential applicants and allow for at least 21 days before closing the advert.</p>	<p>Management Response The CPSB has moving forward endeavored to ensure future recruitment will encompass staff</p>													
	<p>13. Ethnic Composition 95% of the 42 health workers recruited, were from a dominant ethnic community in the county. This is contrary to section 65 (1) of the County</p>														

**COUNTY GOVERNMENT OF NYANDARUA
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	<p>Government Act of 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county. To the extent, the County is in breach of the law.</p>	<p>from all ethnic background.</p>								
	<p>14. Lack of Risk Management Policy The County does not have a risk management policy that guides on assessment and evaluation of risk and development of the strategies to mitigate them. This is contrary to clause 158 (1) of the Public Finance Management Act (County Government) Regulations 2015 which require the Accounting Officer to ensure that the county government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations. Consequently, the County is in breach of the law.</p>	<p>Management Response H.E the governor appointed a Task force for the preparation of the risk management policy, and had begun working on it, but due to the Covid-19 situation in the Country it was put on hold until the country returns to normalcy. (Annex 8)</p>								
	<p>15. Projects Implementation Status Physical verification of four (4) sampled projects with total contracted sums of Kshs. 655,589,813 as detailed out below during the month of October 2019 revealed the following observations: -</p> <table border="1" data-bbox="1109 1108 1340 1836"> <thead> <tr> <th>Project</th> <th>Contract Sum (Kshs)</th> <th>Physical Observation</th> </tr> </thead> <tbody> <tr> <td>1 Construction of County Government Headquarters</td> <td>617,644,564</td> <td>Construction had stalled following the contract termination on 25 March 2019; work done at 30%.</td> </tr> </tbody> </table>	Project	Contract Sum (Kshs)	Physical Observation	1 Construction of County Government Headquarters	617,644,564	Construction had stalled following the contract termination on 25 March 2019; work done at 30%.	<p>Management Response 1. Construction of County Government Headquarters The contract was terminated by the Principal Secretary, Ministry of Transport, Infrastructure, Public works, Housing and Urban Development on 25th March 2019 vide letter Ref No. BD103/10121A/Vol.2/103 due to the contractor's breach of fundamental contract terms. The letter of termination is hereon</p>		
Project	Contract Sum (Kshs)	Physical Observation								
1 Construction of County Government Headquarters	617,644,564	Construction had stalled following the contract termination on 25 March 2019; work done at 30%.								

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2	Market stalls and sheds at Soko Mpya	14,712,498	Stalls and sheds are complete but are yet to be put into use; traders to occupy are yet to be determined.			
3	Construction and completion of entrance gates, sentry boxes and perimeter wall for Oilkalou Stadium project	21,983,556	Project is at 80% completion; contract period extended to 31 st December 2019 without formal request from contractor contrary to section 139 (2) of Public Procurement and Asset Disposal Act, 2015.			
4	Acquisition of 2-tonne hydraulic hoist, six car washing machines and two desktop computers	1,249,195	The items were delivered in June 2019 but are yet to be issued to the intended social groups for lack of storage spaces.			
	Total	655,589,813				
<p>From the foregoing, I am unable to confirm if and when the County will realize value for money for the contracts entered into valued at Kshs. 655,589,813 on ongoing projects as at 30 June 2019.</p>						
<p>attached. The works have been reviewed and the county is in the process of finalizing on the tender documents. The project will be re tendered immediately the documentation is complete.</p> <p>Market stalls and sheds at Soko Mpya During the financial year 2018/2019, the department spent Ksh. 7,200,000/= to construct a horticultural shed, a toilet block and a refuse bin. Therefore, the figure is not Ksh. 14,712,498/= but Ksh. 7,200,000/=</p> <p>The horticultural shed was constructed for the purposes of grading. It can only be used by the stall owners who have not yet occupied them. It was discovered that the area is affected by very strong winds that has affected the stalls to be occupied. The stalls are not safe to operate in in such a situation.</p> <p>Through a public participation, it was agreed that a wall to be constructed to shield the stalls from the wind.</p> <p>The department has requested for the money through the supplementary budget. Once the budget is approved, construction will be done in the current financial year 2019/2020.</p> <p>The market shed was constructed under SHOMAP programme by the National</p>						

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		<p>Government and was reserved for the roadside traders around Soko Mjinga who were operating in the open under the sun.</p> <p>There was no access road before but Kenha gave access road in late 2018 where they were operating from.</p> <p>The market shed is not occupied since it was discovered during a public participation that for the market to be fully operational it urgently requires;</p> <ul style="list-style-type: none"> - A stage - A gate - A waii - Water - Proper levelling and laying of cabros due to the poor soil in the area. <p>The water department is expected to sink a water borehole for supply of water. The Trade department will cater for the other most necessary infrastructure in the current financial year.</p> <p>Construction and completion of entrance gates, sentry boxes and perimeter wall at Olkalou Stadium project</p> <p>There was a formal request by the contractor dated 16th September 2019 a copy is attached (Annex 9)</p> <p>Acquisition of 2-tonne hydraulic hoist, six car</p>		

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	<p>16. Grounded Vehicles Annex 2 to the financial statements on the summary of fixed assets register reflects assets at historical costs carried forward of Kshs.6,863,641,883 which include 48 grounded vehicles whose value is undetermined as at 30 June 2019. The distribution of the vehicles between the departments is as</p>	<p>washing machines and two desktop computers For the Jua Kali equipment which included a two-tonne hydraulic hoist and six car washing machines (petrol) each with a 5,000 litres plastic water tank, the groups did not have modalities of how the items would be distributed due to internal disagreements. The department could not release the equipment by the financial year end until the group had solved the disagreements. The group has now resolved the problems and the equipment has been issued. For the desktops and printer, the recipient cooperative did not have an office space where the equipment was to be installed. They were in the process of looking for one but now they have one and the equipment has been issued, installed and in use. Attached herein please find the list of the beneficiaries Car washing machines New Vision Bodaboda Sacco Karangatha Bodaboda Sacco Nyambose Bodaboda Sacco Kiwanja Line Transporters Mainya Transporters MSE Ndaragwa Sacco Desktops and Printers were issued to: Mirangine Youth Sacco Mavuno Tele Sacco</p>			
	<p>Management Response Industrialization, Trade and Cooperatives Grounded Motor Vehicles 1. Subaru Forrester Reg No. 18CG002A at Ndundori Police Station</p>				

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<p>shown below: -</p> <table border="1" data-bbox="284 1232 539 1843"> <thead> <tr> <th>Ministry</th> <th>No. of Vehicles</th> </tr> </thead> <tbody> <tr> <td>Agriculture, Livestock and Fisheries</td> <td align="center">40</td> </tr> <tr> <td>Health Services</td> <td align="center">6</td> </tr> <tr> <td>Industrialization, Trade and Cooperatives</td> <td align="center">2</td> </tr> <tr> <td>Total</td> <td align="center">48</td> </tr> </tbody> </table> <p>Of the vehicles, Land Cruiser Prado with the registration GKA 252D which was to be repaired at a cost of Kshs. 80,000, has been held in a garage in Nyahuru for the last 9 years and has accrued storage charges to the tune of Kshs.515,000. The continued usefulness accruing from holding grounded vehicles should be evaluated vis-à-vis disposal.</p>	Ministry	No. of Vehicles	Agriculture, Livestock and Fisheries	40	Health Services	6	Industrialization, Trade and Cooperatives	2	Total	48	<p>2. Toyota Corolla Reg No. GK H531 at Engineer Co-operative Office</p> <p>The Subaru Forrester was involved in an accident on 29th February 2019. The department is following up the issue with the insurance company for compensation</p> <p>The Toyota Corolla inherited from National Government which broke down in 2012 is non-serviceable. The department is waiting for the County to issue the Disposal Policy for the vehicle to be bonded.</p> <p>Agriculture, Livestock and Fisheries</p> <p>A report had been made to the County Chief Officer in charge of Finance indicating this precarious status of our vehicles so that they could take appropriate action as the department responsible for disposal of all vehicles (annex 8.2.1). The county had drafted the assets disposal policy; this policy document is ready to be tabled to the cabinet the draft soft copy policy is herein attached.</p> <p>Health Services</p> <p>The grounded motor vehicles stationed in various areas. These are potentially headed for disposal. Delay of their disposal has been</p>		
Ministry	No. of Vehicles												
Agriculture, Livestock and Fisheries	40												
Health Services	6												
Industrialization, Trade and Cooperatives	2												
Total	48												

**COUNTY GOVERNMENT OF NYANDARUA
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		<p>occasioned by disagreement between The National Ministry of Health and the Council of Governors. According to the arrangement, the vehicles should be disposed of by the County Government of Nyandarua but the National Ministry of Health is the custodian of logbooks of these motor vehicles. So this matter is being pursued in earnest to have them disposed of.</p>			
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**COUNTY GOVERNMENT OF NYANDARUA
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10. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	Danida	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	848,093,400	0	0	0	848,093,400
Exchequer Releases for quarter 2	877,338,000	7,359,375	0	57,287,546	941,984,921
Exchequer Releases for quarter 3	1,779,046,500	0	0	33,613,526	1,812,660,026
Exchequer Releases for quarter 4	950,449,500	7,359,375	0	236,829,221	1,194,638,096
Total	4,454,927,400	14,718,750	0	327,730,293	4,797,376,443

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ANNEX 2- ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of goods or services	Original amount A	Date contracted B	Amount paid to-date C	Outstanding balance 2019/2020 D=a-c	Outstanding balance Comments	Comments
Construction of buildings						
Aquachem technologies	999,926	2019/2020	0	999,926		
Wamugis holdings limited	998,020	2019/2020	0	998,020		
Sonic construction ltd	7,101,013	2019/2020	0	7,101,013		
Gouanzaou construction company ltd	1,915,786	2016/2017	0	1,915,786		
Mercross enterprises	1,276,365	2017/2018	0	1,276,365		
Kibson general merchants	2,010,257	2017/2018	0	2,010,257		
True savers ent k ltd	330,825	2018/2019	0	330,825		
Njuu contractors	741,997	2017/2018	0	741,997		
Cifra enterprise ltd	351,000	2017/2018	0	351,000		
Redhill renovators	123,689	2018/2019	0	123,689		

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Juwalister enterprise l.td	278,978	2017/2018	0	278,978
Cifra enterprise ltd	167,897	2017/2018	0	167,897
Zaina building contractors	452,676	2016/2017	0	452,676
Civitra company l.td,nakims enterprise	1,236,565	2014/2015	0	1,236,565
Juwalister enterprise l.td	279,444	2017/2018	0	279,444
Truesavers enterprise l.td	316,001	2017/2018	0	316,001
Prigaz concepts limited	749,956	2016/2017	0	749,956
Lawste investments	858,305	2018/2019	0	858,305
Midland ventures limited	850,628	2018/2019	0	850,628
Branson investments limited	600,000	2019/2020	0	600,000
Wanyongambu ventures company limite	209,340	2019/2020	0	209,340
Zago construction limited	1,908,555	2019/2020	0	1,908,555
New kinangop construction and trans	1,598,543	2019/2020	0	1,598,543
Powerpoint cyber solutions limited	1,433,350	2019/2020	0	1,433,350
Pitah enterprises Kenya	999,265	2019/2020	0	999,265
Donking general agency limited		2017/2018	0	

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	2,443,613			2,443,613	
In letizia limited	172,230	2018/2019	0	172,230	
Dannycot enterprises	1,316,100	2016/2017	0	1,316,100	
Msingi imara limited	300,000	2019/2020	0	300,000	
Rewichca	3,747,885	2017/2018	0	3,747,885	
Rewichca	1,748,550	2017/2018	0	1,748,550	
Nandarasi yp	650,000	2017/2018	0	650,000	
Zachmes	283,404	2018/2019	0	283,404	
Cataract investment company limited	742,851	2018/2019	0	742,851	
	298,840	2018/2019	0	298,840	
Carnegie ltd	149,431	2019/2020	0	149,431	
Pick hill high limited	129,950	2019/2020	0	129,950	
Cataract investment company limited	316,689	2019/2020	0	316,689	
First world group limited	676,417	2018/2019	0	676,417	
Sambuga contractors ltd	145,820	2019/2020	0	145,820	
Gitmac company ltd	263,086	2017/2018	0	263,086	

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Greens and grains	296,620	2018/2019	0	296,620	
Frank fundi limited	50,000	2018/2019	0	50,000	
Frank fundi limited	50,000	2018/2019	0	50,000	
Danpal enterprises	1,000,000	2018/2019	0	1,000,000	
	400,000	2018/2019	0	400,000	
Mactall builders enterprises	596,380	2018/2019	0	596,380	
Limwa general agencies	600,000	2018/2019	0	600,000	
Limwa general agencies	600,000	2018/2019	0	600,000	
Labmack enterprises	600,000	2018/2019	0	600,000	
Zago construction ltd	600,000	2018/2019	0	600,000	
Flashlight limited	997,380	2018/2019	0	997,380	
Flashlight limited	997,380	2018/2019	0	997,380	
Golden pillars	999,752	2017/2018	0	999,752	
Ndaragwa hardware	1,000,000	2018/2019	0	1,000,000	
Waiflo enterprises	1,000,000	2018/2019	0	1,000,000	
Jaro holdings ltd		2018/2019	0		

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	1,000,000				1,000,000	
Danpal enterprises	1,000,000	2018/2019	0		1,000,000	
Tachwains technologies ltd	1,000,000	2018/2019	0		1,000,000	
Timberworks enterprises & stationaries ltd	1,000,000	2018/2019	0		1,000,000	
Chi young construction company ltd	1,000,000	2018/2019	0		1,000,000	
Chi young construction company ltd	1,000,000	2018/2019	0		1,000,000	
Freeza enterprises	1,200,000	2018/2019	0		1,200,000	
Sigjo construction ltd	1,000,000	2018/2019	0		1,000,000	
Bertricon investments ltd	1,200,000	2018/2019	0		1,200,000	
Jedryn construction ltd	1,600,000	2018/2019	0		1,600,000	
Wilfamous limited	1,600,000	2018/2019	0		1,600,000	
Civitra co. Ltd	1,600,000	2018/2019	0		1,600,000	
Chi young construction company ltd	1,600,000	2018/2019	0		1,600,000	
Miitz earthworks limited	1,600,000	2018/2019	0		1,600,000	
Kinangop everbest supplies	1,600,000	2018/2019	0		1,600,000	
Kimnjam holdings ltd	1,600,000	2018/2019	0		1,600,000	

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		2018/2019	0	1,600,000	
Jyncoh ltd	1,600,000	2018/2019	0	1,600,000	
Tnm engineering ltd	1,600,000	2018/2019	0	1,600,000	
Angabewan	102,845	2018/2019	0	102,845	
Mespanish	104,400	2018/2019	0	104,400	
Teegee properties	133,921	2018/2019	0	133,921	
Pitah enterprises Kenya	1,200,000	2019/2019	0	1,200,000	
Central empowerment	1,200,000	2018/2019	0	1,200,000	
Bethda construction limited	1,200,000	2019/2020	0	1,200,000	
Henry developers limited	1,200,000	2019/2020	0	1,200,000	
Kerblink limited	1,200,000	2019/2020	0	1,200,000	
Kerblink limited	1,200,000	2019/2020	0	1,200,000	
Kentry contractors	1,200,000	2019/2020	0	1,200,000	
Mbiwa construction	1,200,000	2019/2020	0	1,200,000	
Timberworks enterprises & stationaries ltd	206,884	2019/2020	0	206,884	
Kinangop everbest supplies	1,799,920	2019/2020	0	1,799,920	
Zagco contactor limited		2019/2020	0		

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	1,200,000				1,200,000	
Sambuho contractors	1,200,000	2019/2020	0		1,200,000	
Cataract investment company limited	372,303	2019/2020	0		372,303	
Chemkija general merchants	1,200,000	2019/2020	0		1,200,000	
Frank fundi limited	220,000	2019/2020	0		220,000	
Powerpoint cyber solutions limited	1,200,000	2019/2020	0		1,200,000	
Gussi hardware limited	1,200,000	2019/2020	0		1,200,000	
Heucefarm	1,200,000	2019/2020	0		1,200,000	
Lazuri solution limited	1,200,000	2019/2020	0		1,200,000	
Jordan company	600,000	2019/2020	0		600,000	
First world group limited	1,200,000	2019/2020	0		1,200,000	
First world group limited	280,000	2019/2020	0		280,000	
Dgs contractors	1,200,000	2019/2020	0		1,200,000	
Freeza enterprises	1,200,000	2019/2020	0		1,200,000	
Dgs contractors	1,200,000	2019/2020	0		1,200,000	
Havefort developers	1,200,000	2019/2020	0		1,200,000	

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New kinangop construction aand trans	1,200,000	2019/2020	0	1,200,000	
Glokev limited	2,620,000	2019/2020	0	2,620,000	
Frank fundi limited	220,000	2019/2020	0	220,000	
Frank fundi limited	600,000	2019/2020	0	600,000	
Sambuqa contractors ltd	354,735	2019/2020	0	354,735	
Marynjere company	600,000	2019/2020	0	600,000	
Kentry contractors	600,000	2019/2020	0	600,000	
Zaogo constructionsltd	600,000	2019/2020	0	600,000	
Pemunga building co ltd	600,000	2019/2020	0	600,000	
Pemunga building co ltd	600,000	2019/2020	0	600,000	
Jimtab agencies ltd	600,000	2019/2020	0	600,000	
Kinangop everbest supplies	600,000	2019/2020	0	600,000	
Brisam agencies	600,000	2019/2020	0	600,000	
Mahrjic contractors	600,000	2019/2020	0	600,000	
Archweez constructors ltd	600,000	2019/2020	0	600,000	
Archweez constructors ltd		2019/2020	0		

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	600,000				600,000
Cataract investment company limited	600,000	2019/2020	0		600,000
Tahe square	600,000	2019/2020	0		600,000
Tahe square	600,000	2019/2020	0		600,000
Olkalou harmony	600,000	2019/2020	0		600,000
Lazuri solutions limited	600,000	2019/2020	0		600,000
First world group limited	600,000	2019/2020	0		600,000
Pax limited	600,000	2019/2020	0		600,000
Pax limited	600,000	2019/2020	0		600,000
Dgs contractors	600,000	2019/2020	0		600,000
Kerblink limited	165,610	2019/2020	0		165,610
Kerblink limited	300,000	2019/2020	0		300,000
Allweather company limited	1,500,000	2019/2020	0		1,500,000
Squarecom limited	1,000,000	2019/2020	0		1,000,000
Blackson limited	1,000,000	2019/2020	0		1,000,000
Freeza enterprises	1,200,000	2018/2019	0		1,200,000

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Aliwama peak limited	1,198,558	2019/2020	0	1,198,558
Powerpoint cyber solution	499,747	2019/2020	0	499,747
Samtash limited	348,244	2019/2020	0	348,244
Shimar enterprises	1,200,000	2019/2020	0	1,200,000
Annmulla ltd	1,199,000	2019/2020	0	1,199,000
Mopek enterprises	1,441,360	2019/2020	0	1,441,360
Chabaha enterprises ltd	2,709,578	2019/2020	0	2,709,578
Annmulla ltd	30,000	2019/2020	0	30,000
Essymumby limited	30,000	2019/2020	0	30,000
Sub-total	133,397,861			133,397,861
Construction of civil works				
Pitbull agencies ltd	100,000	2019/2020	0	100,000
Pitbull agencies ltd	125,000	2019/2020	0	125,000
Upperdam enterprises	199,965	2019/2020	0	199,965
Prestige civil and building contractors	200,000	2019/2020	0	200,000

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Murison company ltd	200,000	2019/2020	0	200,000	
Zago	232,000	2019/2020	0	232,000	
Waikim enterprises	249,118	2019/2020	0	249,118	
Kunene constructions ltd	349,460	2019/2020	0	349,460	
<u>clayman leads limited</u>	349,870	2019/2020	0	349,870	
Gego pemo agencies	398,400	2019/2020	0	398,400	
<u>jedawa investments</u>	399,980	2019/2020	0	399,980	
Wilter construction	480,000	2019/2020	0	480,000	
Samuco limited	499,000	2019/2020	0	499,000	
Velosa ventures ltd	499,751	2019/2020	0	499,751	
Mespanis company ltd	599,111	2019/2020	0	599,111	
Jyncoh limited	631,669	2019/2020	0	631,669	
Brawncivil building and contractors	639,999	2019/2020	0	639,999	
Gates solutions	643,563	2019/2020	0	643,563	
Yonax general contractors	662,400	2019/2020	0	662,400	
Civitra company limited	662,580	2019/2020	0	662,580	

**COUNTY GOVERNMENT OF NYANDARUA
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Jedryn ltd	663,000	2019/2020	0	663,000	
Lesnach company	699,953	2019/2020	0	699,953	
Patano general supplies	700,000	2019/2020	0	700,000	
Pitbull agencies limited	759,155	2019/2020	0	759,155	
Josma holdings limited	799,575	2019/2020	0	799,575	
Sawa sawa ltd	860,576	2019/2020	0	860,576	
Glatich youth ltd	898,816	2019/2020	0	898,816	
Jaytach investment limited	899,904	2019/2020	0	899,904	
Jefrex company limited	899,999	2019/2020	0	899,999	
True saver enterprises	937,412	2019/2020	0	937,412	
Clear crystal kinangop enterprises	963,437	2019/2020	0	963,437	
Mijash company limited	992,443	2019/2020	0	992,443	
dgs contractors ltd	995,400	2019/2020	0	995,400	
new royal enterprises ltd	997,555	2019/2020	0	997,555	
Mega rock co ltd	997,650	2019/2020	0	997,650	
gogo pemo agencies	998,025	2019/2020	0	998,025	

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
<u>gladmos investment (k) ltd</u>	998,160	0	0	998,160	
<u>accromass construction</u>	998,250	0	0	998,250	
<u>mwenetiri enterprises limited</u>	999,300	0	0	999,300	
<u>jodan construction company limited</u>	999,640	0	0	999,640	
Kundibo limited	999,920	0	0	999,920	
Timber works	999,940	0	0	999,940	
<u>crine enterprises</u>	999,980	0	0	999,980	
Njamba limited	999,985	0	999,985		
<u>zago construction limited</u>	999,997	0	0	999,997	
Bullson's agencies limited	1,000,000	0	0	1,000,000	
<u>eddy path enterprises limited</u>	1,000,000	0	0	1,000,000	
Bethda construction	1,000,000	0	0	1,000,000	
Bethda construction	1,000,000	0	0	1,000,000	
Jynco ltd	1,040,000	0	0	1,040,000	
Catalysah limited	1,080,221	0	0	1,080,221	
Shore port ltd	1,088,367	0	0	1,088,367	

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Archcost limited	1,097,232	2019/2020	0	1,097,232
Catalysah limited	1,099,172	2019/2020	0	1,099,172
el.gibbor enterprises ltd	1,099,930	2019/2020	0	1,099,930
Shixvian enterprises	1,150,000	2019/2020	0	1,150,000
Eduxon investments	1,193,300	2019/2020	0	1,193,300
Mervin investment	1,199,000	2019/2020	0	1,199,000
Tajaawa agencies	1,199,500	2019/2020	0	1,199,500
Glantnon(k)ltd	1,199,577	2019/2020	0	1,199,577
Karce ventures youth limited	1,250,000	2019/2020	0	1,250,000
Tropsy investments ltd	1,272,800	2019/2020	0	1,272,800
Mex max enterprises ltd	1,298,000	2019/2020	0	1,298,000
Mijash company limited	1,299,869	2019/2020	0	1,299,869
Sheks enterprises women limited	1,300,000	2019/2020	0	1,300,000
Cynvin merchants	1,300,000	2019/2020	0	1,300,000
Pitbull agencies ltd	1,355,450	2019/2020	0	1,355,450
Mesh & pipes international	1,373,105	2019/2020	0	1,373,105

**COUNTY GOVERNMENT OF NYANDARUA
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worcester engineering ltd	1,374,500	2019/2020	0	1,374,500	
Danblaq company limited	1,450,000	2019/2020	0	1,450,000	
Pitbull agencies	1,450,000	2019/2020	0	1,450,000	
Reci general contractors	1,478,930	2019/2020	0	1,478,930	
Etap company	1,480,000	2019/2020	0	1,480,000	
jopermu enterprises	1,489,432	2019/2020	0	1,489,432	
Mbisaw enterprises ltd	1,495,650	2019/2020	0	1,495,650	
Morben technical	1,496,362	2019/2020	0	1,496,362	
Double portion agency	1,496,446	2019/2020	0	1,496,446	
Freeza enterprises limited	1,498,000	2019/2020	0	1,498,000	
Nyonjoro east africa	1,498,500	2019/2020	0	1,498,500	
Violem enterprises	1,498,980	2019/2020	0	1,498,980	
Jamuh ltd	1,499,400	2019/2020	0	1,499,400	
Jomusons investment ltd	1,499,474	2019/2020	0	1,499,474	
jymcom network limited	1,499,760	2019/2020	0	1,499,760	
Ceanmi merchants	1,499,800	2019/2020	0	1,499,800	

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Chabaha enterprises limited	1,499,880	2019/2020	0	1,499,880	
Beadove afric enterprises	1,499,909	2019/2020	0	1,499,909	
Riamoh company limited	1,499,980	2019/2020	0	1,499,980	
Nitsumi ventures	1,499,991	2019/2020	0	1,499,991	
Lowled enterprises	1,499,992	2019/2020	0	1,499,992	
Njamba limited	1,561,300	2019/2020	0	1,561,300	
Tereken enterprises	1,572,165	2019/2020	0	1,572,165	
Ottimo construction co iitd	1,598,287	2019/2020	0	1,598,287	
Mckenna blue enterprises	1,599,999	2019/2020	0	1,599,999	
Bertricon investments limited	1,600,000	2019/2020	0	1,600,000	
Beadove africa ltd	1,649,557	2019/2020	0	1,649,557	
Jadri construction	1,700,000	2019/2020	0	1,700,000	
Laschicas investments ltd	1,798,272	2019/2020	0	1,798,272	
samcolumbus general contractors limited	1,799,155	2019/2020	0	1,799,155	
Lowlim enterprises	1,799,928	2019/2020	0	1,799,928	
Lowlim enterprises	1,799,928	2019/2020	0	1,799,928	

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
Hass enterprises ltd	1,799,970	0	0	1,799,970	
Geocast agencies	1,800,000	0	0	1,800,000	
On & on ltd	1,800,000	0	0	1,800,000	
Robkom contractors	1,875,000	0	0	1,875,000	
Geodorm east africa	1,882,966	0	0	1,882,966	
Himamu ltd	1,899,000	0	0	1,899,000	
Drill bit africa ltd	1,899,980	0	0	1,899,980	
Commercedock services	1,951,644	0	0	1,951,644	
<u>chates investment limited</u>	1,968,203	0	0	1,968,203	
<u>houseman general contractors</u>	1,976,400	0	0	1,976,400	
Danveck construction ltd	1,982,000	0	0	1,982,000	
<u>bluetape investment limited</u>	1,982,700	0	0	1,982,700	
<u>aben limited</u>	1,989,816	0	0	1,989,816	
<u>fourwheel contractors ltd</u>	1,994,920	0	0	1,994,920	
<u>bethda construction limited</u>	1,996,750	0	0	1,996,750	
Desima agency	1,997,565	0	0	1,997,565	

**COUNTY GOVERNMENT OF NYANDARUA
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	1,997,739	2019/2020	0	1,997,739
Elgibor enterprises ltd	1,997,739	2019/2020	0	1,997,739
Hamethyst limited	1,998,169	2019/2020	0	1,998,169
Nkonge solution	1,998,526	2019/2020	0	1,998,526
Pickhill high limited	1,998,850	2019/2020	0	1,998,850
daprima contractors and general suppliers	1,999,240	2019/2020	0	1,999,240
Tear mark investment	1,999,250	2019/2020	0	1,999,250
Jokwasa achievers company ltd	1,999,615	2019/2020	0	1,999,615
ian's contractors ltd	1,999,650	2019/2020	0	1,999,650
kimnjiam holdings limited	1,999,800	2019/2020	0	1,999,800
Mercross enterprises	1,999,830	2019/2020	0	1,999,830
Paprene construction company limited	1,999,845	2019/2020	0	1,999,845
Afro ninety enterprises	1,999,993	2019/2020	0	1,999,993
Mactall builders	2,000,000	2019/2020	0	2,000,000
Aben limited	2,000,000	2019/2020	0	2,000,000
glare technology and electrical systems limited	2,187,329	2019/2020	0	2,187,329
Squarecom company limited	2,199,047	2019/2020	0	2,199,047

**COUNTY GOVERNMENT OF NYANDARUA
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Triweka holdings limited	2,199,700	2019/2020	0	2,199,700	
Everley company limited	2,199,997	2019/2020	0	2,199,997	
Merich international limited	2,246,900	2019/2020	0	2,246,900	
Solelised company ltd	2,321,600	2019/2020	0	2,321,600	
Tagman roses ltd	2,394,289	2019/2020	0	2,394,289	
Taylor made solution	2,398,400	2019/2020	0	2,398,400	
Mother nature limited	2,469,801	2019/2020	0	2,469,801	
Past nine limited	2,497,950	2019/2020	0	2,497,950	
Sub mira development limited	2,499,882	2019/2020	0	2,499,882	
Pitbull agencies ltd	2,505,656	2019/2020	0	2,505,656	
worcester engineering ltd	2,551,800	2019/2020	0	2,551,800	
Riamoh company limited	2,554,563	2019/2020	0	2,554,563	
Ryankey limited	2,593,800	2019/2020	0	2,593,800	
Davista building & civil construction	2,697,405	2019/2020	0	2,697,405	
zikto enterprises ltd	2,889,502	2019/2020	0	2,889,502	
Malewa construction & civil works	2,989,000	2019/2020	0	2,989,000	

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Chromawave enterprises	2,993,855	2019/2020	0	2,993,855	
Kew creations	2,994,890	2019/2020	0	2,994,890	
Allsquare ltd	2,996,000	2019/2020	0	2,996,000	
Jambu galole company ltd	2,997,858	2019/2020	0	2,997,858	
wilter construction limited	2,998,000	2019/2020	0	2,998,000	
Fuska engineering	2,999,566	2019/2020	0	2,999,566	
Kimjam holdinglimited	2,999,992	2019/2020	0	2,999,992	
Brawn civil and construction ltd	3,000,000	2019/2020	0	3,000,000	
Freeza enterprises	3,065,000	2019/2020	0	3,065,000	
Viscon construction co. Ltd	3,197,680	2019/2020	0	3,197,680	
Glosec Securities Ltd	3,240,000	2019/2020	0	3,240,000	
Sawa sawa ltd	3,278,000	2019/2020	0	3,278,000	
Framu contractors limited	3,359,973	2019/2020	0	3,359,973	
Robkam contractors limited	3,406,804	2019/2020	0	3,406,804	
Quidmasters ltd	3,496,500	2019/2020	0	3,496,500	
Lageo limited	3,500,000	2019/2020	0	3,500,000	

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Volta moonsoon traders	3,769,860	2019/2020	0	3,769,860	
Tagman roses ltd	3,798,165	2019/2020	0	3,798,165	
Morning bay enterprises	3,799,950	2019/2020	0	3,799,950	
Nemy classy enterprise	3,799,976	2019/2020	0	3,799,976	
Zolando enterprises	3,900,000	2019/2020	0	3,900,000	
Public craft international ltd	3,986,865	2019/2020	0	3,986,865	
pemiva supplies limited	3,995,249	2019/2020	0	3,995,249	
History pillars supplies	3,999,996	2019/2020	0	3,999,996	
Kimnjam holdings limited	4,920,240	2019/2020	0	4,920,240	
Sance limited	4,996,350	2019/2020	0	4,996,350	
Gesa construction limited	5,000,000	2019/2020	0	5,000,000	
Civitra company ltd	7,420,752	2019/2020	0	7,420,752	
Civitra company limited	13,449,410	2019/2020	0	13,449,410	
Sub-total	328,304,007			328,304,007	
Supply of goods					
Mawangi ventures		2019/2020	0		

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	149,100			149,100	
Magrica women limited	109,900	2019/2020	0	109,900	
Jackiedaniels contractors	548,000	2019/2020	0	548,000	
Pamojabora enterprise	700,000	2019/2020	0	700,000	
Lageo limited	1,808,100	2018/2019	0	1,808,100	
Quidmaster limited	800,000	2018/2019	0	800,000	
Terrejoy limited	600,000	2018/2019	0	600,000	
Johagez limited	320,000	2018/2019	0	320,000	
Lameskid investments	824,680	2019/2020	0	824,680	
Fifa holdings limited	2,000,000	2019/2020	0	2,000,000	
Lugares limited	2,044,629	2018/2019	0	2,044,629	
Datalyns systems (e.a) limited	412,759	2019/2020	0	412,759	
On n on ltd	783,553	2018/2019	0	783,553	
Akaamweesii investments	481,552	2018/2019	0	481,552	
Pamojabora enterprise	687,931	2019/2020	0	687,931	
Lugares limited	49,138	2019/2020	0	49,138	

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	982,759	2018/2019	0	982,759	
Pamojabora enterprise	982,759	2018/2019	0	982,759	
Nyahururu water and sanitation comp	646,435	2019/2020	0	646,435	
Kenya forest service	100,000	2019/2020	0	100,000	
Nyahururu water and sanitation comp	353,565	2019/2020	0	353,565	
Olkalou water and sanitation	447,779	2019/2020	0	447,779	
Eliana gifted hands	1,200,000	2019/2020	0	1,200,000	
Margaret wangepi	1,600,000	2019/2020	0	1,600,000	
Samsom kihuhu kinini	800,000	2019/2020	0	800,000	
Rusiah ndundu	1,000,000	2019/2020	0	1,000,000	
Benard muchami	300,000	2019/2020	0	300,000	
Samson kibe gititu	950,000	2019/2020	0	950,000	
David njuguna kariuki	700,000	2019/2020	0	700,000	
Daniel wachira kirathe	800,000	2019/2020	0	800,000	
Francis mwai kirathe	1,200,000	2019/2020	0	1,200,000	
Francis mwangi	895,000	2019/2020	0	895,000	
John maina mwangi	400,000	2019/2020	0	400,000	

**COUNTY GOVERNMENT OF NYANDARUA
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Susan wairimu gahango	23,000	2019/2020	0	23,000	
Elijah wainaina mbuthia	73,000	2019/2020	0	73,000	
Zacharia githuku muceru	29,000	2019/2020	0	29,000	
Geoffrey mbatia mucheru	89,000	2019/2020	0	89,000	
Bernard njenga kamau	90,000	2019/2020	0	90,000	
Teresiah waringa waikonya	30,500	2019/2020	0	30,500	
Gatherine wambui mungai	23,000	2019/2020	0	23,000	
Kangeine nganga	69,000	2019/2020	0	69,000	
Mary njeri gitahi	550,000	2019/2020	0	550,000	
Antony njuru njoroge	5,250,000	2019/2020	0	5,250,000	
Esther wanjiru nganga	500,000	2019/2020	0	500,000	
Stephen kamau waweru	150,000	2018/2019	0	150,000	
Akaamwesi investments	306,800	2019/2020	0	306,800	
Everley company limited	442,000	2019/2020	0	442,000	
Jedryn limited	166,880	2019/2020	0	166,880	
Arch consortium limited		2019/2020	0		

**COUNTY GOVERNMENT OF NYANDARUA
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	500,000			500,000		
Archweez construction company	120,000	2019/2020	0	120,000		
Munice investment	300,000	2019/2020	0	300,000		
Glatich youth limited	499,000	2019/2020	0	499,000		
Unik kivuli solution	1,499,995	2019/2020	0	1,499,995		
Dedsilva international limited	105,000	2019/2020	0	105,000		
Bersn bernley enterprises	585,000	2017/2018	0	585,000		
Hills converters ltd	2,994,750	2019/2020	0	2,994,750		
Vanice enterprises	825,000	2019/2020	0	825,000		
Glatich youth limited	2,619,000	2019/2020	0	2,619,000		
Bamboo horizons	1,999,400	2019/2020	0	1,999,400		
All weather ventures ltd	999,000	2019/2020	0	999,000		
Autologic investments	799,750	2019/2020	0	799,750		
Shittek ventures	800,000	2019/2020	0	800,000		
Grinlearn company limited	499,500	2019/2020	0	499,500		
Magrica women limited	1,228,308	2019/2020	0	1,228,308		

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	2019/2020	0	2,599,000	2019/2020	0	2,599,000
Squarecom limited			2,599,000			
Kenya medical supplies authority	2019/2020	0	1,955,740	2019/2020	0	1,955,740
Semu medical technologies limited	2019/2020	0	10,587,000	2019/2020	0	10,587,000
Dekib pharmaceuticals	2019/2020	0	1,743,017	2019/2020	0	1,743,017
Allmed medical supplies limited	2019/2020	0	1,924,000	2019/2020	0	1,924,000
Kenya medical supplies authority	2019/2020	0	3,106,500	2019/2020	0	3,106,500
Rayfem solutions ltd	2019/2020	0	1,966,680	2019/2020	0	1,966,680
Finescope systems limited	2019/2020	0	500,000	2019/2020	0	500,000
Sm alphabeta technologies limited	2019/2020	0	500,000	2019/2020	0	500,000
Penta medicals ltd	2019/2020	0	930,600	2019/2020	0	930,600
Kenya medical supplies authority	2019/2020	0	1,194,892	2019/2020	0	1,194,892
Kenya medical supplies authority	2019/2020	0	7,050,000	2019/2020	0	7,050,000
Finescope systems limited	2019/2020	0	50,000	2019/2020	0	50,000
Desima agency	2019/2020	0	349,400	2019/2020	0	349,400
Zagco construction ltd	2019/2020	0	700,000	2019/2020	0	700,000
Morben technical agencies ltd	2019/2020	0		2019/2020	0	

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	140,000				140,000	
Selma technologies ltd	99,950	2019/2020	0		99,950	
Meds	14,704,583	2019/2020	0		14,704,583	
Kemsa	46,000	2019/2020	0		46,000	
Logicdit expert services	2,199,000	2019/2020	0		2,199,000	
Greenway international company limi	250,000	2019/2020	0		250,000	
Ndaragwa hardware and plumbers Ltd	589,066	2019/2020	0		589,066	
Njabini vtc	700,000	2019/2020	0		700,000	
Margaret muthoni gatimu	768,000	2019/2020	0		768,000	
Jessaro general limited	847,160	2019/2020	0		847,160	
Jaki wholesalers limited	754,200	2019/2020	0		754,200	
Jamaa supermarket	1,009,627	2019/2020	0		1,009,627	
Melangine youth polytechnic	1,050,000	2019/2020	0		1,050,000	
Janrum construction and supplies lt	1,298,600	2019/2020	0		1,298,600	
Gray savy company ltd	1,299,355	2019/2020	0		1,299,355	
Litbase limited	1,299,808	2019/2020	0		1,299,808	

**COUNTY GOVERNMENT OF NYANDARUA
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Greens and grains	1,998,000	2019/2020	0	1,998,000	
Jamaa supermarket	2,000,700	2019/2020	0	2,000,700	
Three piece investment	100,434	2019/2020	0	100,434	
Monrich company limited	234,300	2019/2020	0	234,300	
Wanyongambu ventures company limite	500,000	2019/2020	0	500,000	
Green and grains	372,000	2019/2020	0	372,000	
Frimac general merchants ltd	337,250	18/19	0	337,250	
Gpon ltd	300,000	19/20	0	300,000	
Lainisha africa ltd	1,279,480	19/20	0	1,279,480	
Swams stationeries	699,808	19/20	0	699,808	
Legend suppliers	1,500,000	18/19	0	1,500,000	
Beazy biz ventures	1,393,175	18/19	0	1,393,175	
Earthline ventures	2,214,440	19/20	0	2,214,440	
Crine enterprises	999,000	2019/2020	0	999,000	
Bono contractors and suppliers limited	999,000	2019/2020	0	999,000	
Pyne enterprises limited		2019/2020	0		

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	798,494			798,494	
Wamugi's holdings limited	499,500	2019/2020	0	499,500	
Radiant touch services	417,000	2019/2020	0	417,000	
Eliana gifted hands general supplies	632,050	2019/2020	0	632,050	
Kenya veterinary vaccines production institute	972,048	2019/2020	0	972,048	
Great rift general merchant	698,000	2019/2020	0	698,000	
Kenya animal genetic resource centre	441,600	2019/2020	0	441,600	
Murphy chemicals east africa limited	878,300	2019/2020	0	878,300	
Murphy chemicals east africa limited	750,000	2019/2020	0	750,000	
Kenya national trading corporation limited	9,999,030	2019/2020	0	9,999,030	
Olknda company ltd	460,000	2019/2020	0	460,000	
Powerpoint cyber solutions co. Ltd	1,198,450	2019/2020	0	1,198,450	
Essyumbby limited	600,000	2019/2020	0	600,000	
Arthrift enterprises	1,199,600	2019/2020	0	1,199,600	
Colways investments	396,700	2019/2020	0	396,700	
Wareng market resource centre	2,889,000	2019/2020	0	2,889,000	

**COUNTY GOVERNMENT OF NYANDARUA
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Skylink schools limited	999,900	2019/2020	0	999,900
Royal enterprises limited	890,150	2019/2020	0	890,150
Jenius enterprises	544,000	2019/2020	0	544,000
Essynumby	381,400	2019/2020	0	381,400
Sub-total	150,445,749			150,445,749

Supply of services

Aakamwesi investment	490,000	2018/2019	0	490,000
Rowako agencies	100,463	2019/2020	0	100,463
Trepa garage and auto spares	560,172	2019/2020	0	560,172
Wakahii garage	2,000	2019/2020	0	2,000
Wakahii garage	11,000	2019/2020	0	11,000
Kahari's garage	14,053	2019/2020	0	14,053
Kenstanz company limited	412,759	2018/2019	0	412,759
Trepa garage and auto spares	343,474	2019/2020	0	343,474
John kiama	300,000	2019/2020	0	300,000

**COUNTY GOVERNMENT OF NYANDARUA
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Kenya power and lighting	60,000	2019/2020	0	60,000	
Maina ngaruiya & co advocates	100,000	2019/2020	0	100,000	
Maina ngaruiya & co advocates	6,073,200	2019/2020	0	6,073,200	
Maina ngaruiya & co advocates	4,000,000	2019/2020	0	4,000,000	
Maina ngaruiya & co advocates	3,104,000	2018/2019	0	3,104,000	
Maina ngaruiya & co advocates	3,704,000	2019/2020	0	3,704,000	
Maina ngaruiya & co advocates	5,972,000	2019/2020	0	5,972,000	
Maina ngaruiya & co advocates	3,352,000	2019/2020	0	3,352,000	
Njuguna kamanga & co advocates	670,000	2019/2020	0	670,000	
Muiruri wachira & co advocates	5,000,000	2019/2020	0	5,000,000	
Wambugu muriuki & co advocates	443,000	2019/2020	0	443,000	
Mutonyi mbiyu & co advocates	2,451,000	2019/2020	0	2,451,000	
Wabwile & co advocates	1,094,000	2019/2020	0	1,094,000	
Wabwile & co advocates	584,000	2019/2020	0	584,000	
Wabwile & co advocates	584,000	2019/2020	0	584,000	
Kanyi ngure & co advocates		2019/2020	0		

**COUNTY GOVERNMENT OF NYANDARUA
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	238,496				238,496
Kanyi ngure & co advocates	414,352	2019/2020	0		414,352
Kanyi ngure & co advocates	1,722,875	2019/2020	0		1,722,875
Mwamuye& co advocates	1,492,000	2019/2020	0		1,492,000
Ngotho waweru & co advocates	681,984	2019/2020	0		681,984
Nyakundi & co advocates	4,757,254	2019/2020	0		4,757,254
OI kalou waihaka autospars and garage limited	547,000	2019/2020	0		547,000
Royal gardens	395,000	2019/2020	0		395,000
Gatunganga garage	560,000	2019/2020	0		560,000
OI kalou waihaka auto	574,000	2019/2020	0		574,000
Standard media	712,000	2019/2020	0		712,000
Telewise networks systems limited	1,499,100	2019/2020	0		1,499,100
System -wide communications services	506,502	2019/2020	0		506,502
John kiama	1,760,000	2019/2020	0		1,760,000
Bsk automation	3,689,868	2019/2020	0		3,689,868
River bank solutions	5,429,145	2019/2020	0		5,429,145

**COUNTY GOVERNMENT OF NYANDARUA
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Kahari garage	297,000	2019/2020	0	297,000
Kplc	146,000	2019/2020	0	146,000
Sweet lake resort (naivasha)	100,000	2019/2020	0	100,000
Wakahii garage	313,844	2019/2020	0	313,844
OI kalou-waithaka autospars and ga	149,000	2019/2020	0	149,000
Trepa garage and auto spares	148,500	2018/2019	0	148,500
Safetech tracking ltd	276,000	2019/2020	0	276,000
Nyandarua county government imprest	158,000	2019/2020	0	158,000
Wakahii garage	250,000	2019/2020	0	250,000
The standard newspaper- advertisements	153,120	2019/2020	0	153,120
The standard newspaper- advertisements	628,780	2019/2020	0	628,780
Glosec securities	1,365,000	2019/2020	0	1,365,000
Glosec securities	378,000	2019/2020	0	378,000
African touch safaris	699,000	2018/19	0	699,000
Thika motor dealers	1,420,656	2018/19	0	1,420,656
Thika motor dealers		2019/2020	0	

**COUNTY GOVERNMENT OF NYANDARUA
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	113,765			113,765	
Thika motor dealers	81,578	2019/2020	0	81,578	
Trepa garage & auto spare	402,000	2019/2020	0	402,000	
Nyabose security ltd	648,000	2019/2020	0	648,000	
Glosec securities ltd	3,240,000	2019/2020	0	3,240,000	
Ol-kalou water & sanitation company	144,480	2019/2020	0	144,480	
Kenya power & lighting company	40,000	2019/2020	0	40,000	
Toyota kenya	14,250	2019/2020	0	14,250	
Pewin garage	69,125,00	2019/2020	0	69,125,00	
Kahari's garage	355,000	2019/2020	0	355,000	
Documentary films	750,000	2019/2020	0	750,000	
Gatunganga auto spares	601,750	2019/2020	0	601,750	
Sub-total	77,278,421			77,278,421	
TOTAL PENDING BILLS	689,426,038	-	-	689,426,038	

**COUNTY GOVERNMENT OF NYANDARUA
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ANNEX 3 – BANK ACCOUNTS

Bank Account Name	Bank account No.	Bank Account Currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2019-2020	2018-2019
					Kshs	Kshs
a) County Executive						
CBK Accounts						
NYANDARUA COUNTY REVENUE FUND	1000170182	Kshs.	Revenue		143,109,632	1,216,358,913
NYANDARUA COUNTY DEVELOPMENT	1000170174	Kshs.	Development		635,922	3,951,846
NYANDARUA COUNTY DEPOSIT ACCOUNT	1000237295	Kshs.	Deposit		59,241,913	37,586,098
NYANDARUA COUNTY RECURRENT	1000170204	Kshs.	Recurrent		2,302	254
NYANDARUA COUNTY RD MAINT LEIY FUND	1000268301	Kshs.	Fuel Levy		28,869,585	49,483,869
NYANDARUA COUNTY YOUTH POLYTECHNIC	1000368478	Kshs.	Youth Poly		6,703,152	1,030,457
NYANDARUA COUNTY SPECIAL PURPOSE AC	1000321148	Kshs.	SPA- HEALTH		11,669,770	59,014
NYANDARUA COUNTY KE CL SMART AGR PR	1000365878	Kshs.	Climate Smart		85,857	21,042,937
NYANDARUA COUNTY K.URBAN S.PROG	1000380519	Kshs.	KUSP		-	-
NYANDARUA COUNTY KE DEVOLUT SUPP PR	1000365878	Kshs.	KDSP 2		88,796,258	282,647,811
NYANDARUA COUNTY AGR SEC DEV SUP PR	1000365889	Kshs.	ASDSP		18,489,467	-
Sub Total					357,603,857	1,612,161,199

**COUNTY GOVERNMENT OF NYANDARUA
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COMMERCIAL ACCOUNTS						
REVENUE COLLECTION ACCOUNT - KCB	1140736779	Kshs.	Revenue Collection		1,652,592	9,155,187
REVENUE COLLECTION ACCOUNT - EQUITY	620261016673	Kshs.	Revenue Collection		1,576,631	5,042,852
KENYA URBAN SUPPORT PROG (UIG)	620278998041	Kshs.	Municipality Project Account		29,766,020.00	-
OLKALOU MUNICIPALITY URBAN DEVELOPMENT GRANT	620277326491	Kshs.	Municipality Project Account		48,100,841.92	-
NYANDARUA COUNTY KCSAP	620275829859	Kshs.	Project Account		571,323.15	-
IDEAS LED GRANT NYANDARUA COUNTY	1240139284	Kshs.	Project Account		80,248,664.40	-
KIPIPIRI SUB-COUNTY IMPREST ACCOUNT	0620261758404	Kshs.	Sub County Imprest Account		35.60	-
KINANGOP SUB-COUNTY IMPREST ACCOUNT	0200261760981	Kshs	Sub County Imprest Account		473.4	
OLJOROOROK SUB-COUNTY IMPREST ACCOUNT	01141501744000	Kshs	Sub County Imprest Account		1,090	
NDARAGWA SUB COUNTY IMPREST ACCOUNT	1147754241	Kshs	Sub County Imprest Account		1,519	
OL KALOU TOWN SUB COUNTY IMPREST ACCOUNT	1147578575	Kshs	Sub County Imprest Account		340	
OL KALOU RURAL SUBCOUNTY IMPREST	1147747008	Kshs	Sub County Imprest Account		1,120	
Captain Dispensary	01141468009600(Co-op bank)	(Co-op bank)			170,311.10	
Chamuka (CDF) Dispensary	01141501524600(Co-op bank)	(Co-op bank)			276,934.37	
Charagita dispensary	01141690973800(Co-op bank)	(Co-op bank)			1,000.00	
Engineer District Hospital	01141605107000(Co-op bank)	(Co-op bank)			2,429,449.80	
Gatimu Health Centre	01141501365900(Co-op bank)	(Co-op bank)				
Gatondo Dispensary	01141467565700(Co-op bank)	(Co-op bank)				
Geta Bush Health Centre	01141467565800(Co-op bank)	(Co-op bank)				

**COUNTY GOVERNMENT OF NYANDARUA
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									65.00	
Mukindu Dispensary	0620262408162(Equity bank)	(Equity bank)							715.00	
Mukungi Dispensary	0200297101234(Equity bank)	(Equity bank)							197,972.00	
Murungaru Health Centre	0200296916108(Equity bank)	(Equity bank)							727,031.60	
Mutarakwa Dispensary (Nyandarua South)	0200297481896(Equity bank)	(Equity bank)							255,816.35	
Ndivai Dispensary	0160262408142(Equity bank)	(Equity bank)							35.00	
Ndunyu Njeru Dispensary	0200262420273(Equity bank)	(Equity bank)							910.00	
New Mawingo Dispensary	0620262406234(Equity bank)	(Equity bank)							182,261.00	
New Tumaini Health Centre	0620296969917(Equity bank)	(Equity bank)							182,054.85	
Olbollosat Dispensary	0160297004387(Equity Bank)	(Equity bank)							190,322.35	
Old Mawingu Health Centre	0200297019141(Equity bank)	(Equity bank)							508,651.15	
Shalom Dispensary	0620296997392(Equity bank)	(Equity bank)							142,293.25	
Shauri Health Centre	0160262414417(Equity bank)	(Equity bank)							-	
Silibwet Health Centre	0160262407356(Equity bank)	(Equity bank)							-	
Tumaini National Youth Service Dispensary	0620296969917(Equity bank)	(Equity bank)							182,054.85	
Turasha Dispensary	0200262418452(Equity bank)	(Equity bank)							177,858.75	
Uruku Dispensary	0160262407435(Equity bank)	(Equity bank)							355.00	
Bamboo Health Centre	1104141752(KCB)	KCB							713,122.95	
Gathara Dispensary	1153152851(KCB)	KCB							CLOSED	
Geta Forest Dispensary	115322272(KCB)	KCB							CLOSED	
Githabai Dispensary	1175428175(KCB)	KCB							CLOSED	

**COUNTY GOVERNMENT OF NYANDARUA
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NYANDARUA COUNTY ASSEMBLY MORTGAGE AND CAR LOAN FUND	111094709008	Kshs.	Car and Mortgage	148,978	-
c) County Funds					
CBK Accounts					
Nyandarua County Executive committee members car loan scheme	370000009974	Kshs.	Car and Mortgage	21,959,966	-
Nyandarua County Civil Servants Loan and Mortgage scheme	3700000011607	Kshs.	Car and Mortgage	27,937,215	-
Nyandarua County Emergency Fund – Equity Bank	620276530508	Kshs.	Emergency Fund	9,125,035	-
Nyandarua County Emergency Fund – Family bank	370000008303	Kshs.	Emergency Fund	223,828	-
Nyandarua County Bursary Fund – Family bank	37000006218	Kshs.	Bursary Fund	25,926,304	-
Nyandarua County Bursary Fund – Equity bank	62027275330770	Kshs.	Bursary Fund	1,455,497	-
				-	-
Sub Total				86,627,845	-

**COUNTY GOVERNMENT OF NYANDARUA
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ANNEX 4- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs) 2019/20	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/20
Land	209,974,575	28,136,700.00	0	0	238,111,275.00
Buildings and structures	1,357,684,060	182,183,980.90	0	0	1,539,868,040.90
Transport equipment	291,181,000	277,297,111.00	0	0	568,478,111.00
Office equipment, furniture and fittings	132,331,500	9,806,279.00	0	0	142,137,779.00
ICT Equipment	48,716,855	9,241,069.40	0	0	57,957,924.40
Machinery and Equipment	223,930,884	280,359,523.00	0	0	504,290,407.00
Heritage and cultural assets	0		0	0	0.00
Biological assets	0	10,189,934.10	0	0	10,189,934.10
Intangible assets	198,164,763	4,177,359.50	0	0	202,342,122.50
Infrastructure assets- Roads, Rails	4,401,658,246	1,372,094,498.15	0	0	5,773,752,744.15
Work in progress	0	0	0	0	0.00
Total	6,863,641,883.00	2,173,486,455.05	0	0	9,037,128,338.05

**COUNTY GOVERNMENT OF NYANDARUA
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ANNEX 5 - UNSURRENDERED IMPREST AT 30TH JUNE 2020

NAME OF OFFICER OR INSTITUTION	DATE IMPREST TAKEN	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
		KSHS	KSHS	KSHS
SAMMY WACHIRA NGUGI	29/06/2020	149,950	-	149,950
KENNEDY MANTHI MUTUNGA	14/11/2019	56,000	-	56,000
SAMUEL WAWERU KAGO	24/06/2020	165,000	-	165,000
JOYCE WAMBUI MREFU	26/05/2020	366,000	-	366,000
VINCENT MUIRURI	15/04/2020	780,000	-	780,000
VINCENT MUIRURI	04/02/2020	200,000	-	200,000
PATRICK NDUNGU KABUGI	06/11/2020	100,000	-	100,000
DAVID KAMANDE KAMAU	03/04/2020	17,200	-	17,200
HELLEN NYAMBURA KARUGA	03/04/2020	125,077	-	125,077
ELIZABETH WANJIKU GICHINGA	19/9/2020	34,220	-	34,220
FADHIR JUMA CHARO	23/09/2019	154,080	-	154,080
MARY WANJIRU KINYANJUI	17/10/2019	200,000	-	200,000
SAMMY WACHIRA NGUGI	29/06/2020	975,200	-	975,200
PAUL MWANGI NDICHU	24/09/2019	30,000	-	30,000
ROSEMARY WANJIKU MUKURIA	29/06/2020	171,420	-	171,420
LOISE WANJIKU WAWERU	24/06/2020	129,200	-	129,200
KELVIN MWAURA MWAURA	11/12/2019	15,000	-	15,000
KELVIN MWAURA MWAURA	20/11/2019	58,000	-	58,000
KELVIN MWAURA MWAURA	14/01/2020	30,000	-	30,000
TOTAL		3,756,347	-	3,756,347

