REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYANDARUA

FOR THE YEAR ENDED 30 JUNE 2019

OFFICE OF THE AUDITOR GENERAL
SOUTH RIFT AREA
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COUNTY GOVERNMENT OF NYANDARUA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Nyandarua County Government is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct Local Authority and the ones that have been transferred from the National Government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Development is in charge of the County Treasury. One of the functions of the CECM – Finance is financial reporting at the County level.

VISION

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

MISSION

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

b) Key Management

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

	Name	Designation	Date of holding office
1.	H.E. Francis. T Kimemia	Governor	21st August, 2017
2.	H.E. Cecilia Mbuthia	Deputy Governor	21st August, 2017
3.	Mr. Hiram Mwangi	County Secretary	14th November, 2017
4.	Hon. Mary Mugwanja	CECM, Finance and Economic Development	14th November, 2017
5.	Hon. Dominic Murani	CECM, Youth, Sports & Arts	14th November, 2017
6.	Hon. Lawrence Mukundi	CECM, Lands, Housing, Physical Planning & Urban Development	14th November, 2017

	Name	Designation	Date of holding office
7.	Hon. Dr. James Karitu	CECM, Agriculture, Livestock & Fisheries	14th November, 2017
8.	Hon. Rose Esther Muthoni Wamuiya	CECM, Trade, Industrialization & Cooperatives	14th November, 2017
9.	Hon. Eng. V.M Kariuki	CECM, Public administration & ICT	14th November, 2017
10.	Hon. Faith Mbugua	CECM, Education, Gender, Culture and Social Services	14th November, 2017
11.	Hon. Simon Mwangi	CECM, Water, Environment, Tourism & Natural Resources	14th November, 2017
12.	Hon. Wangenye Daniel Ndung'u	CECM, Transport, Energy & Public Works	3rd May, 2019
13.	Hon. (Dr.) John Njenga Mungai	CECM, Health Services	3rd May, 2019

COUNTY GOVERNMENT OF NYANDARUA

COUNTY EXECUTIVE COMMITTEE MEMBERS' PROFILES

The County Executive Committee during the financial year consisted of:

H.E Hon Francis T. Kimemia, E.G.H, C.B.S

Governor Francis Thuita Kimemia was born on 27 October, 1957 in Sabugo, Ol'Kalou Constituency, Nyandarua County. He vied for Nyandarua County's Gubernatorial seat and won in 2017. He has previously served as Head of Public Service and Secretary to the Cabinet.

He also served as Permanent Secretary, Ministry of State for Provincial Administration and Internal Security, Deputy Secretary in the Ministry of State for Provincial Administration, Under Secretary in the Ministry of State for Education, Assistant Secretary in the Ministry of Education, Assistant Secretary for Ministry of State for Provincial Administration and Internal Security, Director of Personnel Management in the Office of the President for Ministry of State for Provincial Administration and Internal Security and District Commissioner in both Mandera and Kakamega. The Governor holds a Master's Degree in Business Administration as well as a Bachelor's Degree in Political Science and Public Administration.

H.E. Hon. Cecilia Wanjiru Mbuthia

Her Excellency Cecilia Wanjiru Mbuthia is the Deputy Governor of Nyandarua County. She holds a Master's of Business Administration (MBA) and a Bachelor's Degree in Education (B.Ed.)

In addition, she has attained training from many Global Centers of Excellence, including the Les Aspin Centre of Governance in the United States, the United Nations Staff College in Italy, German Summer School for Trade and Agriculture, the World Bank, University of London, among others. She has extensive experience in development programming, management and partnership building. Her academic and research interests are in the area of Public Policy Management for social development.

She has many years of working experience in development within the United Nations and Civil Society. She has also served as a Commissioner for Kenya's National Gender and Equality Commission.

COUNTY GOVERNMENT OF NYANDARUA

COUNTY EXECUTIVE COMMITTEE MEMBERS' PROFILES

The County Executive Committee during the financial year consisted of:

Hon. Hiram Mwangi Kahiro - County Secretary and Head of Public Service

Mr. Kahiro holds a Master's Degree in Armed Conflict and Peace Studies, alongside a Bachelor's Degree in Government and Literature from the University of Nairobi. He acquired further training in the United States and Malaysia.
He has previously served as the Acting County Commissioner for Kwale County. His outstanding Public Administration qualities have led to him serving as Assistant Secretary for Finance in the Ministry of Agriculture, District Officer for eight years and as Deputy County Commissioner.

Hon. Mary Mugwanja – CECM Finance and Economic Development

Hon. Mugwanja holds a Bachelor's Degree - Double Major in Public Administration and NPO Management from Strathmore University and a Certificate in Leadership and Management from the same Institution. She also holds a Diploma in Secretarial Duties.
A stickler for professional standards, she has had a lengthy, impeccable background in Kenya's vibrant Banking Sector, including while serving as Prestige Manager, Branch Manager, Business Development Manager with Barclays Bank of Kenya Limited. At Equity Bank Limited, she served as Business Growth and Development Manager, at its Westlands Retail Branch and Senior Business Growth Development Manager at Westlands Supreme Center, with great achievements.

Hon. Wangenye Daniel Ndung'u – CECM Transport, Energy and Public Works

Born on February 14th, 1978 in Milangine Sub-County, Hon. Wangenye was until this appointment domiciled in Laikipia County where, since April 2011, he worked as the Executive Secretary of the Kenya Union for Post-Primary Teachers (KUPPET).

He brings to Nyandarua over two decades of experience in both the Public and Private sectors, which has included transformative leadership roles at the Dedan Kimathi Foundation.

Hon. Wangenye holds a Masters' Degree in Project Planning and Management from the University of Nairobi, which was conferred in 2013.

He graduated with a Bachelor of Education in Science Degree in 2004 from Egerton University, and is currently pursuing a Bachelor of Laws Degree from the University of Nairobi.

COUNTY GOVERNMENT OF NYANDARUA

COUNTY EXECUTIVE COMMITTEE MEMBERS' PROFILES

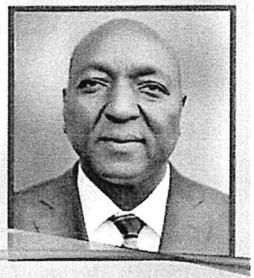
The County Executive Committee during the financial year consisted of:

Hon. Rose Muthoni Wamuiya - CECM Trade, Industrialization and Co-operatives

Hon. Muthoni holds a Master's Degree in Laws (LLM, International Trade Law and Investments) from the University of Nairobi, a Bachelor's Degree in Law from Catholic University of Eastern Africa and a Post-Graduate Diploma in Arbitration from the Kenya School of Law.
A seasoned entrepreneur, Hon. Muthoni has made solid strides in the corporate and Commercial arena. She is currently the Managing Partner of Wamuiya and Company Advocates, Legal Board Advisor to Sagam Hospital and St. Joseph's Nursing Hospital. She previously worked with the Ministry of Foreign Affairs, Kenya Wildlife Service and Madison Insurance (K) Limited.

Hon. (Dr.) James Karitu - CECM, Agriculture, Livestock and Fisheries

A former Principal of the Meat Training Institute, Hon. (Dr.) Karitu holds a Master's Degree in Meat Science from Bristol University and a Bachelor's Degree in Veterinary Medicine from the University of Nairobi. He is a registered member of the Kenya Veterinary Board and a Corporate Member of the Kenya Veterinary Association.
A career civil servant under the National Government's Ministry of Agriculture and Livestock Development, he rose from serving as Veterinary Officer II, Veterinary Officer I and Senior Veterinary Officer, among other positions. He represented the Ministry in various international Foras, including CODEX Committee in Australia, United States and Argentina as well as the World Animal Health Organisation in Paris, France and the European Union in Rome, Italy.



Hon. Lawrence Mukundi – CECM Lands, Housing, Physical Planning and Urban Development

Hon. Mukundi holds a Master's of Business Administration (Strategy) Degree from the University of Nairobi, a Master's Degree in Philosophy from Moi University, and a Bachelor's Degree in Production Engineering, also from Moi University. He also holds a Certificate in Finance Management from Cornell University, in addition to professional training in France, South Africa, the United States, Sweden and Singapore.
Hon. Mukundi has previously served with Nachu Ballast Masters Limited (Managing Partner), Unga Holding Limited (Business Improvement Manager), Total Kenya Limited (Consumer Sales Manager and Lubricants Manager) and Industrial Plant East Africa Limited.

Hon. Faith Mbugua – CECM Education, Gender, Culture and Social Services

Hon. Mbugua holds a Master's Degree in Education (Med) from the University of Nairobi, in addition to a Bachelor's Degree in Education from the same Institution. A trained teacher, she is an expert in music.
A one-time Principal for Nairobi School, Hon. Mbugua also served as a County Transition Coordinator with the Transition Authority. In this highly visible endeavor, she midwifed a smooth transition to the Devolved System of Government.

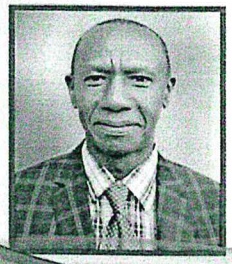
COUNTY GOVERNMENT OF NYANDARUA

COUNTY EXECUTIVE COMMITTEE MEMBERS' PROFILES

The County Executive Committee during the Financial Year consisted of:

Hon. (Dr.) John Njenga Mungai - CECM, Health Services

Born on January 22nd, 1970 in Ndaragwa Sub-County, Hon. (Dr.) Mungai was until this appointment domiciled in Kitui County where, since April 2017, he worked as the Medical Superintendent at the Kitui County Referral Hospital.He brings to Nyandarua 21 years of a progressive medical and managerial career, with a keen eye for details and the social environment that determines the health outcomes of a people.
Hon. (Dr.) Mungai holds a Masters' Degree in Medicine (Internal Medicine) from the University of Nairobi, which was conferred in 2011.He graduated with a Bachelor of Medicine and Bachelor of Surgery Degree from the same Institution in 1997.



Hon. (Eng.) Mbataru Kariuki – CECM Public Administration and Information Communication Technology

Hon. (Eng.) Kariuki holds a Bachelor's degree in civil engineering from the University of Kingston and a Diploma in Mechanical and electrical engineering from Technical University of Kenya. He is currently pursuing a Master's Degree in Public Administration. He is a Registered eEngineer under the Engineers' Board of Kenya, a Corporate Member of the Institute of Engineers of Kenya, in addition to the Petroleum Institute of East Africa. (PIEA). He previously worked in the Ministry of Water Development as a Design and Project Engineer for various projects, as well as the Deputy Regional Manager for Central and Coast Regions under the National Water and Pipeline Agency.

Hon. Dominic Murani - CECM, Youth, Sports and the Arts

Hon. Murani holds a Bachelor's Degree in Economics from Kenyatta University. He believes that youth leadership is a major incentive for development. He has served in various positions, including as a District Manager, Branch Manager, Service Delivery Manager, Operations Manager and Acting Head of Secure Solutions at G4S.

Hon. (Eng.) Simon Mwangi - CECM, Water, Environment, Tourism and Natural Resources.

Hon. (Eng.) Mwangi is a holder of a Bachelor of Science Degree in Water Engineering from Kenyatta University, in addition to Post-Graduate training in Digital Technology applications from China.
He has worked with Ital Build Company as a Project Manager in Ruiru, G.K Prison Water and Sewerage Treatment System, and Maji na Ufanisi. The latter is a well-known Non-Governmental Organization that provides water points in slums. Under the Organization, has served as a Site Engineer in borehole drilling and water connection in Kangemi, Mukuru Kwa Njenga and Kawangware slums.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Hon. Mary Mugwanja	CECM, Finance and Economic Development
2.	John Gitau Njoroge	Chief Officer, Finance
3.	Phoebe Mbiyu	Ag. Director Expenditure and Financial Controls

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 were:

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

e) Entity Headquarters

P.O. Box 701 – 20303
Ol Kalou, Kenya

f) Entity Contacts

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

g) Entity Bankers

1. Central Bank of Kenya

   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Kenya Commercial Bank Ltd.

   Revenue Collection Account
   Ol Kalou Branch

3. Equity Bank Kenya Ltd.

   Revenue Collection Account
   Ol Kalou Branch

h) Independent Auditors

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

i) Principal Legal Adviser

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

j) Office of the Controller of Budget

The Controller of Budget
Bima House
Harambee Avenue
P.O. Box 35616-00100,
Nairobi, Kenya.

2. FORWARD BY THE CECM FINANCE AND ECONOMIC DEVELOPMENT

It is my pleasure to present the County Government of Nyandarua Financial Statements for the year ended 30th June 2019. The Financial Statements present the financial performance of the County Government over the FY 2018/2019.

The Promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The current governance systems consist of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the Division of Revenue Act (DORA) and County Allocation of Revenue Act (CARA) as recommended by the Commission on Revenues Allocation (CRA) and approved by the Parliament in consultation with the National Treasury in accordance with Article 217 of the Constitution. In the year under review, the Second Generation Revenue Sharing Formula was used for the resource allocations which resulted in the County receiving Kshs. 4.929 B. Further, Counties are allocated various Conditional Grants from the National Government and Development Partners.

The County also finances its operations through Own Source Revenues (OSR). These are revenues collected within the County which play a crucial role in complementing the Equitable Share and the Conditional Grants. The key local revenue sources for Nyandarua County included business permits, land rates, business plan approval, advertising fees, cesses, other administrative charges and waiver on land rates. The Own Source Revenue realized Kshs. 403.4 representing a 27% increase in collections compared to the previous year ending on 30th June, 2018. Cumulatively, the total County Revenue envelope for the year under focus was Kshs. 7.669B.

The County Government's mandate as stipulated by the Constitution of Kenya is discharged through Departments which implement projects and programmes as contained in the prevailing

planning frameworks majorly, the County Integrated Development Plan 2 (CIDP2). These projects and programmes are allocated funds through Annual County Budgeting Process.

Financial Performance

a) Revenue

In the FY 2018/19 the County had a Resource Envelope of Kshs. 7,669,536,086 out of which Kshs. 4,502,834,307 (58.7%) was allocated for recurrent expenditure and Kshs. 3,166,701,779 (41.3%) for development expenditure. In the year under review, the County met one of the Fiscal responsibilities requirements in the PFM Act (section 107) requiring that at least 30% of the County Budget be dedicated for Development Expenditure.

The expected Revenues for the County Budget included the following:

REVENUE CLASSIFICATION	REVENUE BUDGET (Kshs.)
SUMMARY OF REVENUE ESTIMATES	
Equitable share Transfers	4,929,800,000
Own Source Revenue	410,000,000
Linda mama (A-I-A)	30,000,000
CONDITIONAL GRANTS	
World Bank Grant for KDSP - Level I	43,069,316
EU grant for potato Tissue Culture Lab (IDEAS)	78,766,766
Sweden - Agricultural Sector Development Support Programme (ASDSP) Level II	18,522,640
World Bank (IDA) Loan for Transforming Health Systems	50,000,000
DANIDA Grant For Universal Health Care for Devolved System Programme	15,997,500
Road maintenance levy fund	129,797,341
Road maintenance levy of uncredited b/f from 2017/18	32,641,949
User fees foregone	12,735,922
Rehabilitation of village polytechnics	39,700,000
Rehabilitation of village polytechnics b/f from 2017/18	21,274,457
Supplement for construction of County headquarters	121,000,000
Leasing of Medical Equipment	200,000,000
World Bank Grant for Kenya Urban Support Programme (KUSP) Level 2	135,543,400
World Bank Grant for Kenya Urban Support Programme (KUSP) Level 1	41,200,000
World Bank Grant for Climate Smart Agriculture Programme (KCSAP)	117,000,000
Balance b/f (World bank grant for KDSP - Level II)	282,647,811

Balance b/f 2017/18	959,838,984
GRAND TOTAL	**7,669,536,086**

Table 1: Revenue Budget in FY 2018/19

Figure 1: summary of revenues (KShs.)

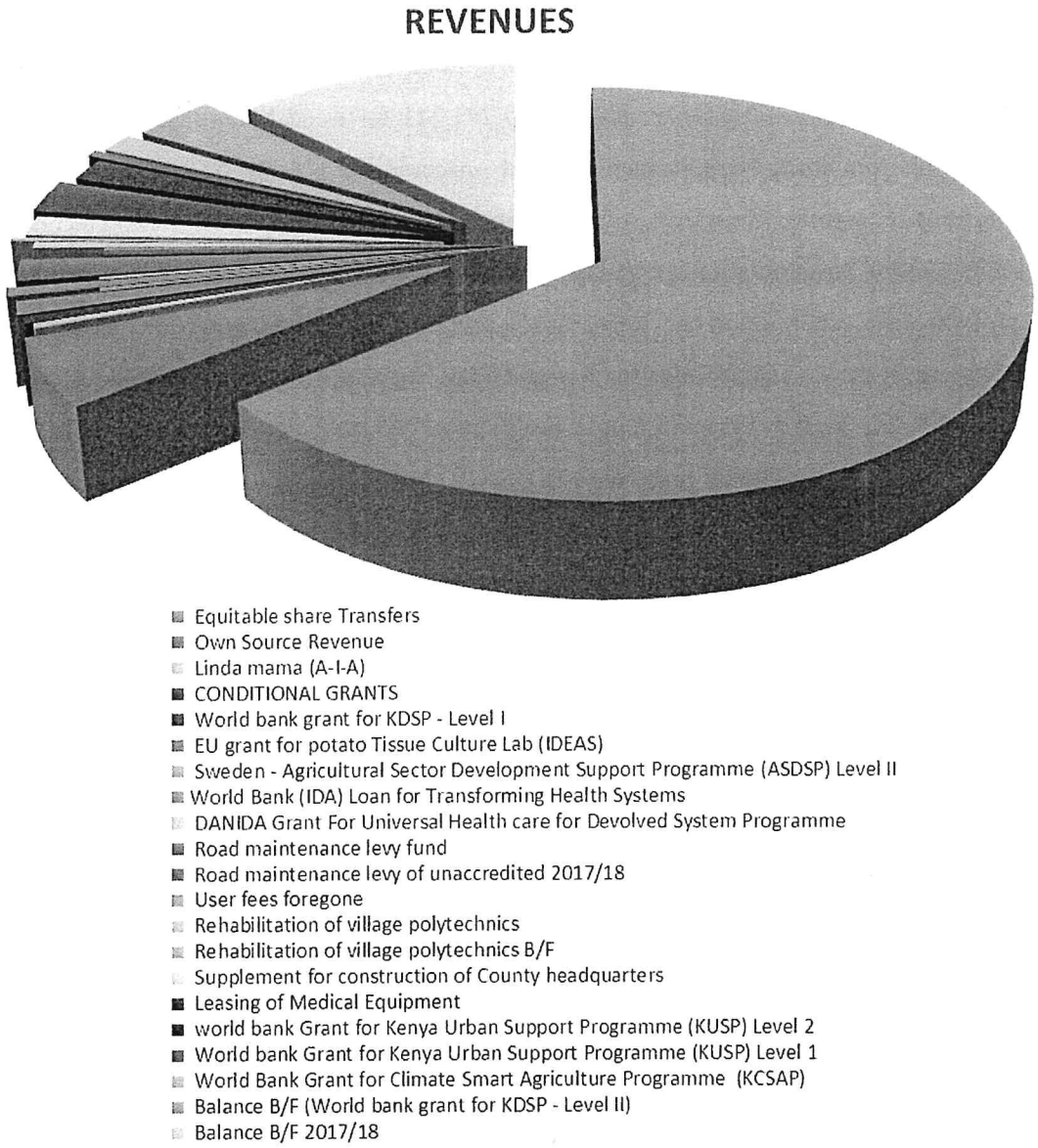


Figure 1: Nyandarua County revenue sources in FY 2018/19

In the Financial Year 2018/19, the County had a projected resource envelope of Kshs. 4,929,800,000 from Equitable Share Transfers, Kshs. 410,000,000 from Own Source Revenue, Kshs. 30,000,000 from Linda mama (A-I-A), Kshs. 43,069,316 from World Bank grant for KDSP - Level I, Kshs. 78,766,766 from EU Grant for Potato Tissue Culture Lab (IDEAS), Kshs. 18,522,640 from Sweden- Agricultural Sector Development Support Programme (ASDSP) Level II, Kshs. 50,000,000 from World Bank (IDA) Loan for Transforming Health Systems, Kshs. 15,997,500 from DANIDA Grant, Kshs. 129,797,341 for Road Maintenance Levy Fund, Kshs. 32,641,949 from Road Maintenance Levy of unaccredited FY 2017/18, Kshs. 12,735,922 for User Fees Foregone, Kshs. 39,700,000 for Rehabilitation of Village Polytechnics, Kshs. 21,274,457 for Rehabilitation of Village Polytechnics b/f from FY 2017/18, 121,000,000 as a Supplement for construction of County Headquarters, Kshs. 200,000,000 for Leasing of Medical Equipment, Kshs. 135,543,400 for Kenya Urban Support Programme (KUSP) Level 2, Kshs. 41,200,000 for Kenya Urban Support Programme (KUSP) Level 1, Kshs. 117,000,000 for Climate Smart Agriculture Programme (KCSAP), Kshs. 282,647,811 as Balance B/F (World Bank Grant for KDSP - Level II) and Kshs. 959,838,984 as Balance B/F from FY2017/18 Budget.

Of the anticipated revenues, there was a shortfall in the OSR (Own source revenue) by Ksh. 36,597,459 including Linda Mama, Kshs. 28,831,653 for Transforming Health Systems for Universal Care Project (WB), Kshs. 79,122,983 for Kenya Climate Smart Agriculture Project (KCSAP) and Kshs. 11,778,960 for Sweden – ASDSP. However, some revenues were not received; these include Kshs. 39,700,000 for Rehabilitation of Village Polytechnics and Kshs. 43,069,316 as Kenya Devolution Support Project (KDSP) "Level 1 grant". A surplus of Ksh. 8,810 from EU Grant for Potato Tissue Culture Lab (IDEAS) was received. Other funds budgeted for but not received by the County Treasury (they are withheld and payable by the National Treasury) were Kshs. 121,000,000 as a Supplement for Construction of County Headquarters and Kshs.200, 000,000 for Leasing of Medical Equipment which were spent at source.

This is as shown in the table below.

SUMMARY OF REVENUES	Budgeted Revenue (Kshs.)	Actual Revenue Realized (Kshs.)	Surplus/ Deficit (Kshs.)	Realisation (%)
CARA FY 2018/2019				
National Shareable Revenue	4,929,800,000	4,929,800,000	-	100
Supplement for Construction of County Headquarters[1]	121,000,000	121,000,000	-	100
Compensation for User Fee Foregone	12,735,922	12,735,922	-	100
Leasing of Medical Equipment[2]	200,000,000	200,000,000	-	100
Road Maintenance Fuel Levy	129,797,341	129,797,341	-	100
Rehabilitation of Village Polytechnics	39,700,000	0	39,700,000	-
Transforming Health Systems for Universal Care Project (WB)	50,000,000	21,168,347	28,831,653	42
Kenya Climate Smart Agriculture Project (KCSAP)	117,000,000	37,877,017	79,122,983	32
Kenya Devolution Support Project (KDSP) "Level 1 grant"	43,069,316	0	43,069,316	-
Kenya Urban Support Project (KUSP)	135,543,400	135,543,400	-	100
DANIDA Grant	15,997,500	15,997,500	-	100
EU Grant	78,766,766	78,775,576	(8,810)	100
Sweden - ASDSP	18,522,640	6,743,680	11,778,960	36
World bank Grant for Kenya Urban Support Programme (KUSP) Level 1	41,200,000	41,200,000	-	100
Total CARA	**5,933,132,885**	**5,730,638,783**	**202,494,102**	**97**
OTHER SOURCES (NOT IN CARA, 2018)				
Local Own Source Revenue including Linda mama (A-I-A)	440,000,000	403,402,541	36,597,459	92
Rehabilitation of village polytechnics B/F	21,274,457	21,274,457	-	100
Road maintenance levy of un credited FY 2017/18	32,641,949	32,641,949	-	100
Kenya Devolution Support Project (KDSP) "Level 2 grant"	282,647,811	282,647,811	-	100
Balance b/f (FY 2017/18)	959,838,984	959,838,984	-	100
Total Other Sources	**1,736,403,201**	**1,699,805,742**	**36,597,459**	98
GRAND TOTAL	**7,669,536,086**	**7,430,444,525**	**239,091,561**	97

Table 2: Revenue performance in FY 2018/19

[1]The amount was spent at source for the construction of County Headquarter
[2]The amount was spent at source for repayment of Leased Equipment's

b) Payments

The total expenditure for the year amounted to Kshs. 5,765,075,383 out of which Kshs. 1,709,373,493 was spent on Development expenditure while Kshs. 4,055,701,890 was spent on recurrent expenditure representing a ratio of 30:70 respectively.

Departmental Allocations (Kshs)

SECTORS	RECURRENT	DEVELOPMENT	PENDING BILLS	TOTAL
Gubernatorial Office	159,039,215	5,000,000	19,814,060	183,853,275
County Secretary Office (including salaries)	1,909,934,318	1,113,472	-	1,911,047,790
County Public Service Board	12,688,476	-	-	12,688,476
Public Administration and ICT	52,712,180	1,500,000	2,658,380	56,870,560
County Attorney	10,941,365	1,000,000	4,844,976	16,786,341
Finance and Economic Development	534,699,321	-	14,813,261	549,512,582
Agriculture, livestock and Fisheries	124,230,498	268,172,599	16,409,688	408,812,785
Health Services	596,859,617	129,350,000	58,998,606	785,208,223
Education, Gender, Culture and Social Services	96,701,314	121,339,100	62,919,743	280,960,157
Industrialization, Trade and Cooperatives	29,956,736	429,621,811	37,330,941	496,909,488
Transport, Energy and Public Works	74,886,586	725,922,303	413,364,502	1,214,173,391
Lands, Housing, and Physical Planning	67,817,583	248,563,408	60,884,093	377,265,084
Water, Environment, Tourism and Natural Resources	58,619,266	237,744,866	115,847,653	412,211,785
Youth, Sports and Arts	45,082,045	67,000,000	11,579,807	123,661,852
County Assembly	643,474,296	186,000,000	10,100,000	839,574,296
TOTAL	**4,417,642,816**	**2,422,327,559**	**829,565,710**	**7,669,536,085**

Table 3: Departmental Allocations FY 2018/19

Departmental expenditure

Office of the Governor

The strategic priority of the Office of the Governor is to provide policy direction for the County, coordinate service delivery, promotion of investment and intergovernmental relations.

In the FY 2018/19, the Office allocation was a total of Kshs. 183, 853,275 with a Recurrent of Kshs. 178, 853,275 and Development of Kshs. 5,000,000.

The development funds were for tree planting in various parts of the County while the recurrent funds were intended for activities like sourcing of investors, holding public fora and site visits across the county, participating in the Council of Governor's forums, Devolution Conference and Summits, partnership agreements and MOUS for development of the County.

Office of the County Secretary

This office facilitates the County departmental structures and functions as directed by the County Executive Committee, facilitates capacity building of senior County Government officers, arranges business and communicates decisions of the County Executive Committee, manages the human resource of the County, coordination of public participation & civic education and County branding.

For this purpose, in 2018/19 FY, the Office was allocated a total of Kshs. 1,911,047,790 which included compensation to employees. This allocation was entirely recurrent.

Office of the County Attorney

The office is involved in drafting of various Regulations and Acts, tabling various Bills and Regulations before the County Executive Committee and forwarding them to the County Assembly for debate and approval, drawing various Commercial and Conveyance transactions, disputes settlement out of court (ADR), litigation on behalf of the County Government as well as offering general legal services.

In the FY 2018/19, the Office of the County Attorney had an allocation of Kshs. 16,786,341 whose recurrent was Kshs.15, 028,000 and development of Kshs. 1,758,341. The development funds were for the completion of the County Court.

County Public Service Board

In order to facilitate development and sustenance of coherent human resource for high standards in the County Public Service, the Board is involved in setting up optimal County offices and staffing levels for effective service delivery, entrenching values and principles to all County staff and maintaining discipline within the County Public Service.

The FY 2018/19 Budget for County Public Service Board was Kshs. 12,688,476 which was wholly recurrent.

Finance and Economic Development

In order to provide effective services in Financial Management, Economic planning & development, procurement, policy formulation, auditing, revenue collection and management in the FY 2018/19, this department was allocated a total of Ksh 319,543,266 to cover recurrent, County Funds and General Insurance.

The funds were utilized for entrenching Public Finance Management prudence, strengthening economic modelling and research, guiding identification of projects, programmes and allocation of resources, monitoring and evaluation of the CIDP2 including preparation of Projects Implementation reports/annual Progress Reports, mobilization of own source revenue, ensuring value for money in acquisition of goods, services and works, coordination of the management of public funds, training the technical staff and auditing the County Governments projects, procedures and systems.

Transport, Public Works and Energy

In order to develop infrastructure for socio-economic development and poverty reduction, the FY 2018/19 budget aimed at continuous improvement and maintenance of county roads, bus parks, bodaboda sheds, bridges, firefighting and emergency response services, flood lights and street lights. A sum of Kshs. 1,214,173,391 was allocated to the department out of which Kshs. 89,501,075 was recurrent and Kshs. 1,124,672,316 was for development.

Among the major projects in this sector include: Gravelling of earth roads, upgrading of roads to bitumen standards & connectivity to central Kenya trading block; Bodaboda sheds & insurance; Purchase of transformers; and acquisition/operationalization of fire engine.

Health Services

To achieve quality and accessible health care services, the FY 2018/19 Budget prioritized elimination of communicable conditions, minimization of exposure to health risk factors, provision of essential health services and strengthening collaboration with health associated actors. The major Development projects included upgrade of JM and Engineer hospitals and improvement of other health facilities in the County. This department had an allocation of Kshs. 785, 208,223 out of which Kshs.188, 040,006 was for development and Kshs. 597,168,217 for recurrent. The recurrent allocation included a sum of Kshs.415, 733,422 cash transfer to various health facilities in the County.

Flagship projects for 2018/19FY

1. Upgrade and equipping of JM Kariuki Memorial hospital;
2. Equip and operationalization of Bamboo, Manunga, Ngano and Mirangine Health Centres including a Rehabilitation Centre; and
3. Community health programme.

Lands, Housing & Physical planning

To streamline land ownership and promote investment in the County, the Budget prioritized buying of land for public facilities, land survey & mapping, drainage construction, urban development and construction of lands offices. The department was allocated a sum of Kshs. 377, 265,084 out of which Kshs. 300,893,361 were for development and Kshs.76, 371,723 for recurrent. The allocation consisted of Kshs. 176, 743,400 World Bank grant for Kenya Urban Support Programme (Levels 1&2) for capacity building (Kshs. 41,200,000) and construction and civil works (Kshs. 135,543,400) respectively.

Flagship projects for FY 2018/19

1. County Spatial Planning;
2. OlKalou, Mairo Inya & Engineer Special Municipal Status;
3. Development of County land bank; and
4. Establishment of Central County Lands Offices.

Trade, Industrialisation & Cooperative Development

The FY 2018/19 Budget for this department aimed at promoting trade, cooperative movement and cottage industries in the County through upgrade & completion of market sheds, construction of Jua kali sheds and purchase of milk coolers for cooperatives. It also purposed to enhance value addition to reduce postharvest loses, enhance cheap credit and fairness in weights and measures. This Department had an allocation of Kshs.496,909,488 with Kshs. 453, 729,752 for Development and Kshs. 43, 179,736 for recurrent.

Flagship projects for FY 2018/19

1. Potato & Vegetable Processing Plant;
2. Development of Jua kali centres;
3. Promotion of cottage industries;
4. Nyandarua Cooperative Union;
5. Modern markets and Stalls; and
6. Operationalization of stalled SHOMAP Markets.

Education, Gender, Culture and Social Services

To promote education in the County, the FY 2018/19 Budget emphasized construction of ECDE Centers and completion of Youth Polytechnics, provision of sanitation materials and learning materials. This department had a total allocation of Kshs.280, 960,157 out of which Kshs. 96,701,314 was recurrent and Kshs. 184,258,843 was for development.

Flagship projects for FY 2018/19

1. ECDE feeding programme;
2. Rehabilitation and equipping of ECDEs & YPs; and
3. Issuance of bursary to needy and bright students.

Water, Environment, Tourism and Natural Resources.

The department's strategic priority is to provide adequate and sustainable water supply for domestic, agricultural and industrial purposes by constructing water harvesting storage facilities,

rehabilitation of existing water supply infrastructure and developing new water supply infrastructure to cover unserved areas. The department was allocated Kshs. 412, 211,785 out of which Kshs. 349,656,947 was for development and Kshs. 62,554,838 for recurrent. Development funds were utilized for construction and completion of water projects in the County which includes drilling of boreholes, construction of tanks, laying of pipes and installation of water pumps. In environment development; rehabilitation of community dams and improvement of drainage systems was carried out.

Flagship projects for FY 2018/19

1. Construction and rehabilitation of small dams and water pans;
2. Water infrastructure development (including sinking new boreholes and rehabilitating existing water supply projects ones);
3. Development of Irrigation infrastructure;
4. Gazettement, rehabilitation, dredging & conservation of lake Ol'Bolosat;
5. Tourism marketing events; and
6. Tree Planting, afforestation, re-afforestation and creation of forests.

Agriculture, Livestock & Fisheries

In the Financial Year under review, the department had planned to concentrate on enhancing access to information, skills and adoption of modern technologies in order to increase Agricultural production, Productivity for food security and improved livelihoods. This would be achieved through strengthening of institutional policy, legal framework and integrated extension services, enhancing access to quality inputs and safety of food products, promotion of postharvest handling services, market access, and sustainable land use and mechanized agriculture.

In the 2018/19 FY the department was allocated Kshs. 408, 812,785. Out of this allocation, Kshs. 127, 297,980 was recurrent while Kshs. 281, 514,805 was development expenditure. The departmental allocation consisted of Ksh 78,766,766 EU Grant (IDEAS) for potato Tissue

Culture Lab, Kshs. 18, 522,640, for Sweden - Agricultural Sector Development Support Programme (ASDSP) Level II and Ksh. 117,000,000 as World Bank Grant for Climate Smart Agriculture Programme (KCSAP).

Flagship projects for 2018/19FY

1. Integrated agricultural extension services;
2. Input subsidy (fertilizer, seed); and
3. Promotion of pyrethrum, sugar beet, giant bamboo, avocados and sunflower.

Public Administration and ICT

In the Financial Year 2018/19 the department prioritized provision of security to County assets and ensured compliance with County Legislation and relevant National Laws, Coordination of County Government functions for efficient service delivery and automation of all County services while minimizing the risk exposed to the Systems.

For this purpose, the department was allocated a total of Kshs.56, 870,560. Out of this allocation, Kshs. 54,372,960 was recurrent while Kshs. 2, 497,600 was Development.

Flagship projects for 2018/19FY

1) E-government e.g. revenue automation, e-commerce, etc; and
2) ICT incubation centres

Youth, Sports and Arts

The strategic priority of this department in the FY 2018/19 was to develop and build capacity in sports, empower youth and nurture talents/arts to enhance economic development. This was through enhancing access to information, skills and adoption of modern technologies in order to increase awareness in existing opportunities on job creation for improved livelihoods. In order to achieve this, the department was allocated a total of Kshs.123, 661,852 out of which Kshs. 45,082,045 was recurrent and Kshs. 78,579,807 was for development. The development funds were mainly used for upgrading of sports facilities in all wards, upgrade of County stadia to support sporting activities, promotion of youth groups in activities like purchase of green houses, incubators and public address systems among others, equipping of youth centres and development of studio.

Flagship projects for FY 2018/19 were:

1. Talent Academy;
2. Ol Kalou County Stadia; and
3. Youth internship/mentorship.

In its spending, the County Government was guided by the PFM Act, 2012 and other Financial Guidelines and Standards.

Summary of Budgeted Verses the Actual Expenditure are as indicated in the Table below.

DEPARTMENT	BUDGETED	EXPENDITURE	% ACTUAL/ BUDGETTED	UNSPENT BALANCE
Gubernatorial Office	183,853,275	173,899,838	95	9,953,437
County Secretary Office (including salaries)	1,911,047,790	1,855,720,532	97	55,327,258
County Public Service Board	12,688,476	10,689,568	84	1,998,908
Public Administration and ICT	56,870,560	50,236,907	88	6,633,653
County Attorney	16,786,341	15,781,935	94	1,004,406
Finance and Economic Development	549,512,582	473,329,341	86	76,183,241
Agriculture, livestock and Fisheries	408,812,785	267,478,004	65	141,334,781
Health Services	785,208,223	439,966,706	56	345,241,517
Education, Gender, Culture and Social Services	280,960,157	161,617,162	58	119,342,995
Industrialization, Trade and Cooperatives	496,909,488	80,340,989	16	416,568,499
Transport, Energy and Public Works	1,214,173,391	766,699,302	63	447,474,089
Lands, Housing, and Physical Planning	377,265,084	318,028,260	84	59,236,824
Water, Environment, Tourism and Natural Resources	412,211,785	269,574,651	65	142,637,134
Youth, Sports and Arts	123,661,852	110,434,102	89	13,227,750
County Assembly	839,574,296	771,278,086	92	68,296,210
TOTAL	**7,669,536,085**	**5,765,075,383**	**75**	**1,904,460,702**

Table 4: Departmental Summary of Budgeted Verses the Actual Expenditure FY 2018/19

Figure 1: summary of departmental allocations verses the actual expenditures by County Executive Departments (KShs.)

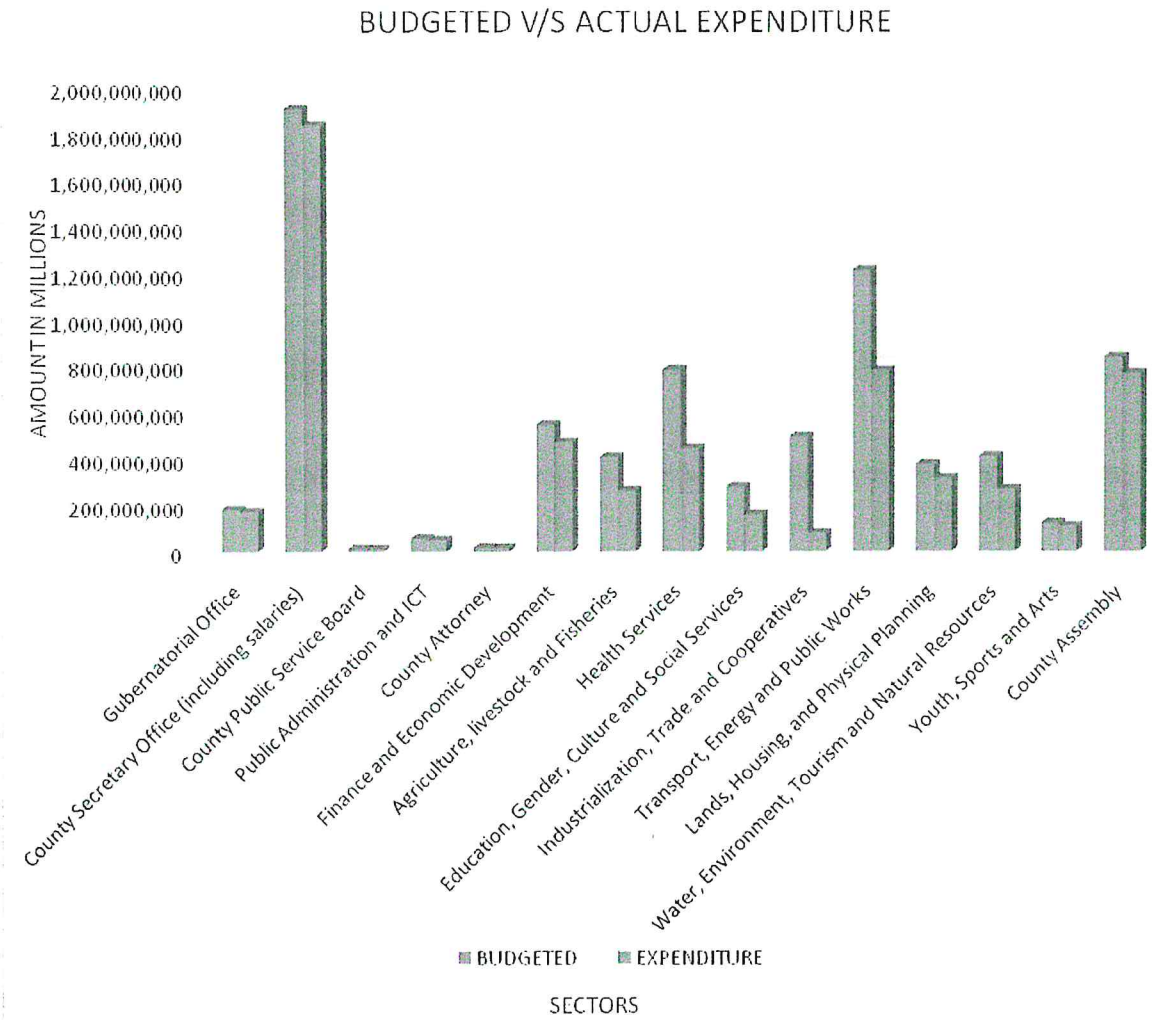


Figure 2: Departmental Summary of Budgeted Verses the Actual Expenditure FY 2018/19

The Departmental expenditures are represented in table below:

Department	Use of goods	Capital expenditure	Total
Governor's Office	173,899,838		173,899,838
The County Secretary	1,855,720,532		1,855,720,532
County Public Service Board	10,689,568		10,689,568
Public Administration & ICT	49,239,307	997,600	50,236,907
County Attorney	15,027,935	754,000	15,781,935
Finance & Economic Development	473,329,341		473,329,341
Agriculture Livestock & Fisheries	97,655,663	169,822,341	267,478,004
Lands, Housing & Physical Planning	75,383,030	242,645,230	318,028,260
Transport, Energy & Public Works	88,274,790	678,424,512	766,699,302
Health Services	341,583,535	98,383,171	439,966,706
Education, Gender, Youth, Culture and Social Services	96,604,916	65,012,246	161,617,162
Youth, Sports and Arts	44,179,707	66,254,395	110,434,102
Trade Industrialisation & Cooperative Development	29,522,625	50,818,364	80,340,989
Water, Environment, Tourism &Natural resources	62,554,836	207,019,815	269,574,651
Sub Total	3,419,717,748	1,580,131,674	4,999,849,422
County Assembly	642,036,267	129,241,819	771,278,086
GRAND TOTALS	**4,055,701,890**	**1,709,373,493**	**5,765,075,383**

Table 4: Departmental Expenditures FY 2018/19

c) Cash flows

The FY 2018/19 did not have many liquidity disruptions. This was as a result of proper planning by the County Treasury.

d) Accounts receivables

Imprest management is a critical area of focus in Nyandarua County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area.

e) Pending bills

The total pending bills are at Ksh. 907,001,605. The pending bills are as a result of unpaid projects which were not complete at the end of the Financial Year; therefore, no payments were

done. Our focus as a County is to settle the bills as soon as possible. In every Budget Cycle, we ensure that part of the allocations is towards the settlement of old outstanding pending bills.

f) Fixed Assets

Nyandarua County has made significant investments in Fixed Assets since its advent in 2013. Additionally, we inherited some Assets from the Defunct Local Authority. We are in the process of developing a Comprehensive Asset Management Policy, which we hope to finalize in FY 2018/2019. The Policy will among other things incorporate Physical Verification of all Assets, Valuation of Assets, Tagging of Assets and Maintenance of an Asset Register.

Operational Performance

The County's operations are structured in terms of Departments which are headed by a County Executive Committee Member. For seamless Service Delivery, all Departments have to work in unison and synergies.

In the table below, we summarize the key activities carried out by each Department during the year:

Department	Key activities
Health Services	❖ Construction and completion of Matura Dispensary. ❖ Construction and completion of Ndaragwa Health Centre Store. ❖ Construction and completion of Kanguu Dispensary. ❖ Construction and completion of Ndaragwa Health Centre Theatre ❖ Construction and completion of Muhakaini Dispensary, fencing and pavement ❖ Construction and completion of a public toilet at Geta Trading Center ❖ Construction and completion of Kihuha Dispensary ❖ Construction and completion of Bamboo Health Centre Theatre ❖ Construction of Bamboo Health Centre Casualty ❖ Purchase of Bamboo Health Centre Laboratory Equipments ❖ Construction and completion of Manunga Health Centre Theatre ❖ Construction and completion of Kangubiri Dispensary ❖ Completion of Kamuchege Dispensary ❖ Construction and completion of VIP patient toilets, septic tank and fencing at Kihuho Dispensary ❖ Purchase and installation of Mirangine Health Center Generator ❖ Construction and completion of VIP staff toilets at Mirangine Health Center OPD

	❖ Completion of Kanjuiri Dispensary Maternity ❖ Renovations and Completion of Gichungo Dispensary ❖ Fencing of Koinange Dispensary ❖ Completion of Huhoini Dispensary ❖ Completion of Haraka Dispensary ❖ Completion of Kaimbaga Health Center ❖ Purchase and installation of Weru Dispensary Generator ❖ Construction of Matindiri Dispensary ❖ Upgrading of Njabini Health Center- purchase of a generator ❖ Renovations and fencing of Mikeu Dispensary ❖ Purchase of Karangatha Health Center ambulance ❖ Construction and completion of Kieni Dispensary ❖ Construction and completion of JM Kariuki Hospital mortuary ❖ Construction and completion of Engineer Hospital laundry and kitchen ❖ Purchase of medical equipment and rehabilitation equipment
Agriculture, Livestock and Fisheries	❖ A total of 4,000 bags of DAP and 1,660 bags of NPK fertilizer was procured and distributed to farmers at a subsidized rate. ❖ ATC Oljororok was refurbished and other infrastructural work done. ❖ A total of 3,550 avocado trees, 2,583 passion fruits and 1,712 tree tomato trees procured awaiting to be distributed to farmers. ❖ Assorted farm inputs procured for ATCs. ❖ Purchase of chemicals for various migratory pests and fall army worms control. ❖ Procurement of 4,800 giant bamboo seedlings, 76,923 pyrethrum splits clones procured for Farmers County wide. ❖ Purchase of 125 bags of potato seeds for vulnerable farmers ❖ Construction of grading sheds at Gathaara, Geta, Melangine and Nyakio. ❖ Renovation of the Soil Testing Lab at Gatimu Ward. ❖ Construction and equipping of a mushroom house at North Kinangop Ward. ❖ Procurement of 6 walking tractors, 6 small trailers and 6 brush cultivators for youth groups ❖ Procurement of the following agricultural machineries for the AMS; • 2 row minimum tillage maize planter • 4 bottom disc plough • Car washing machine, electric hand drill, grinding machine and 8 inches' table vice • Procurement of 20 piglets and feeds for farmers • Procurement of 25 rabbits and feeds at ATC

	• Procurement of pedigree heifers, shoats and feeds ❖ Construction works at Geta and Ndaragwa cattle sale yards ❖ Construction of a model zero grazing unit at Nyandarua School for the Deaf. ❖ Procurement of various materials for the establishment of livestock feeds center. ❖ Purchase of 4,000, 1 day old chicks for youth/women -Jeshirun Engineer. ❖ Procurement of 6 feed choppers and one feed mixer for farmers' capacity building. ❖ Procurement of 3 sets of langstroth hives for bee keeping groups. ❖ Construction of a model zero grazing unit at Kimaru School -Kiriita ❖ Purchase of Vaccines and Sera- FMD, LSD, rabies, ECF. ❖ Purchase of veterinary supplies and materials, semen, liquid nitrogen. ❖ Purchase of supplies for production of acaricides and drugs. ❖ Construction and maintenance of slaughter houses Mirangine, Ol, Kalou and Kipipiri. ❖ Procurement of accessories – haver sack, universal pistollets, socks. ❖ Procurement of vaccination equipment. ❖ Procurement of 155 sprayers ❖ Procurement of tilapia and catfish and trout fingerings and feeds ❖ Procurement of fish cages ❖ Drilling of Umoja Mbuyu bore hole under KSCAP project
Transport, Energy and Public Works	❖ Grading, graveling, and upgrading of roads, drainage works and maintenance of existing roads, opening up of new access roads, maintenance and improving road networks to standard, construction of footbridges and drainage works across the County. ❖ Construction of Bodaboda Shed ❖ Culvert Installations ❖ Floodlights (Yaanga,Cheese,Mukiri,Kagemi,Njuguini, Barainya Shopping Centres, Kalulu, Kwajoma,Leshau, Ziwani) ❖ Construction and maintenance of bus parks ❖ Road Routine Maintenance Including Hire of Equipment ❖ Renovation Of County Headquarter Offices -Head Quarters
Water, Environment, Tourism and Natural Resources	❖ Water projects supplied with pipes and fittings. Trenching done and pipes laid to extend water to locals. ❖ Construction and repair of masonry water tanks ❖ Plastic tanks supplied to water projects and various public institutions like schools. ❖ Supply, delivery and installation of solar panel and inverters, solar powered submersible pumps, panel support structure and solar controller. ❖ Construction of intakes for water projects

	❖ Trees seedlings planted at water catchment area. ❖ Irrigation projects supported and completed ❖ County Borehole drilling program implemented. ❖ Rehabilitation of community dams/water pans
Education, Gender Affairs, Culture and Social Services	❖ Construction and equipping of ECDE classes and Toilets ✓ Kimbo Primary ECDE& Toilet ✓ Kwa Joshua ECDE &Toilet ✓ Kamagoko ECDE-Geta ✓ MarimuECDE toilet-Geta ✓ KangogoECDE& Toilet ✓ Mahinga ECDE& Toilet ✓ GatondoGitei ECDE& Toilet ✓ Elite Mubao ECDE &Toilet ✓ Haraka-Mukiri ECDE & Toilet ✓ RwanyamboEcde&Toilet ✓ ECD-Mutonyora ECD (installation of water tanks and gutters ✓ Muchurui Primary ECDE (Installation of water tank and gutters ✓ Mwenda adu PN ECD TOILET ✓ Mutonyora B ECDE TOILET ✓ Rugegechi ECDE toilet ✓ Mberithi ECDE & Toilet ✓ Kagutu ECDE Toilets -Engineer ✓ Mikaro primary ECDE& Toilet ✓ Mugumoni primary ECDE & Toilet ✓ Kiandege toilet ✓ NdunyuNyeruecde toilet ✓ Kianguyo ECDE ✓ Kiahuho ECDE ✓ Njabini primary ECDE& Toilet ✓ Kionek ECDE & Toilet ✓ Ndothua ECDE & Toilet ✓ Koinange ECD ✓ Heniecde toilet Githabai ✓ Makereka primary school ECDE& Toilet ✓ Wangui primary school ECDE& Toilet ✓ Karuri ECDE/Kiambogo ECDE ✓ Pesi ECDE ✓ Simbaraecde (renovation and kitchen) ✓ Mienyere ECDE& Toilet ✓ Githae ECDE Repair& Toilet

- ✓ Nyakinyua primary ECDE
- ✓ Ngawa primary ECD
- ✓ Karai(Gwa Kungu) ECDE Toilet
- ✓ Ndogino ECDE
- ✓ Makereka primary school Toilet
- ✓ Wangui primary school toilet
- ✓ Gichungu ECDE
- ✓ MumbiEcde
- ✓ Blue city toilet ECDE
- ✓ Rumathi toilet Ecde
- ✓ kagaa primary ECDE
- ✓ St joseph ECDE& Toilet
- ✓ Gachwe ECDE Toilet
- ✓ Wangatabuthi ECDE
- ✓ Kidawa ECDE
- ✓ Matura ECDE Toilet
- ✓ Kidawa ECDE Toilet
- ✓ Micharagepri ECDE
- ✓ Makara ECDE toilet
- ✓ Matundapri ECDE &Toilet
- ✓ Gathimai ECDE & Toilet
- ✓ Kihoto ECDE & Toilet
- ✓ Nyairoko ECDE & Toilet
- ✓ Renovation Works -Kibra,Oleimutia&Kiriko ECDE
- ✓ Equitor EDCE Toilet
- ✓ Ngatho ECDE & Toilet
- ✓ Kiheo ECDE toilet
- ✓ MichindaBoiman ECDE
- ✓ Kangui ECDE & Toilet
- ✓ Karandi ECDE & Toilet
- ✓ Kanguo ECDE

- ❖ Construction and refurbishment of YP-Hostels
- ❖ ECDE Milk Feeding Programme.
- ❖ Refurbishment and equipping rehabilitation centers with medical and non-medical equipment.

Youth, Sports and Arts	❖ Other Infrastructure& Civil Works Gathara playing field ❖ Other Infrastructure & Civil Works(Construction of Kasuku Playing ground Toilet) ❖ Other Infrastructure & Civil Works (Kiriita Playing Ground-Fencing & Gate) ❖ Other Infrastructure & Civil Works (Wanjohi -Ndemi) ❖ Other Infrastructure & Civil Works Kanjuiri Fencing ❖ Completion of VIP Diais Olkalou Stadium ❖ Other Infrastructure & Civil Works construction of Olkalau Stadium new works (perimeter wall) ❖ Other Infrastructure & Civil Works (Githabai) Heni ❖ Other Infrastructure & Civil Works (Koinange fencing) ❖ Other Infrastructure & Civil Works (Mirangine ward Stadium-Levelling) Purchase of Specialised Plant, Equipment & Machines - Youth Groups ❖ Purchase and Installation of greenhouses ❖ Development of Youth One-Stop Empowerment Centers ❖ Purchase of Assorted equipments for Youth groups - All Wards ❖ Purchase of Assorted equipments for Youth groups (Geta) ❖ Purchase of Assorted equipments for Youth groups (Nyakio)
Land, Housing, Physical Planning and Urban Development	❖ Acquisition of land for public amenities ❖ Towns designs upgrade and update ❖ Survey of Magumu, Kambaa, Rurii and Githioro, Mbuyu Township and Sabugo Squatter Villages ❖ County Spatial Plan ❖ Construction Of Land Offices And Other Associated Works ❖ Drainage and walkways ❖ Engineer Town Parking lots ❖ Provision of Parking lots at Ol'kalou town for Revenue Enhancement – Karau Ward ❖ Improvement of Municipal Access Rds, Ol'kalou Drainage system &Parking lots, Solid Waste Mgt, Construction of street Lighting of Roads, Upgrading of Market Stalls, Development of Engineering Designs for Municipality
Industrialization , Trade and Co-operatives	❖ Purchase of Supportive Infrastructure and Equipment (Software for dairy cooperative) ❖ Construction of Tulasha market ❖ Construction of Ngorika market

- Construction of Geta market
- Construction of Soko Mpya Toilet
- Construction n of refuse bins (Soko mpya market)
- Construction of Gathara market
- Construction of Mirangine Market
- Construction of Toilet Mirangine
- Leveling of Wanjohi Market
- Leveling of Kasuku Market
- Construction of Shamata
- Construction of Toilet Mairoinya
- Construction of Boiman Market
- Completion of Ndunyu Njeru Market
- Charagita potato shed
- Githabai Market
- Rurii Market
- Miharati Market
- Purchase of market land at Tigoni
- County Contribution of Potato Processing Plant
- Purchase of Furniture and general equipment
- Hide, Skin and Wool Development
- Development of Cottage Industries
- Construction of Soko Mpya market sheds
- Wanjohi Jua Kali shed
- Mwangaza Jua Kali shed
- Mirangine Jua Kali shed

	❖ Shamata Jua Kali shed ❖ Kipipiri Jua Kali shed ❖ KwaHaraka Jua Kali shed ❖ Njabini Jua Kali shed
County Attorney	❖ Drafted various Bills, ❖ Drawn various commercial and conveyance transactions, ❖ Litigated on behalf of the County Government as well as offering general legal services, ❖ Rendering of legal opinions and advisories to various County departments, ❖ Facilitating the taking of oaths of the 2 CECMs, ❖ Development of a Strategic Plan. ❖ Continuous representation of CGN in previously existing cases - about 140 cases - through its In-house Counsel or through the County's panel of Advocates, including handling demand letters served on the County Government. ❖ Review and preparation of various MOUs between the County Government and other partners, ❖ MOU between County Government of Nyandarua and Boda Boda owners on distribution of ECDE milk; ❖ Publication of various legal and gazette notices. ❖ Further improvement of the construction of County Court
Finance and Economic Development Sector	❖ Mobilized Kshs. 403 Million from Own Source Revenue ❖ Prepared Budget documents i.e. Budget Circular, Annual Development Plan, CBROPs, CFSPs, Debt Management Strategy Paper, Programme and Itemized Budget, Appropriation Acts, Cash Flow Projection and 2 Supplementary Budgets ❖ Coordinated the preparation County Work Plans ❖ Coordinated the preparation of the RRIs ❖ Prepared Projects Implementation Reports ❖ Prepared Annual Progress Report for FY 2018/19 ❖ Processed payments ❖ Procured Assets for the County ❖ Prepared Audit Reports

	❖ Prepared Annual Financial Reports among others.
Office of the Governor	❖ Held over 80 public fora and site visits in all wards for engagement with citizenry. ❖ Strengthened relations with other Counties, National and International Community through participating in the Council of Governor's Forums, Devolution Conference and the Summit. ❖ Signed various partnership agreements and MOUs for development of the County.
Public Administration and ICT	❖ Planned in liaison with the County departments, for government functions and activities in the Sub Counties and Wards ❖ Provided information on service delivery to the County residents. ❖ Identified and reported issues requiring action by the County Government. ❖ Supervised County Government and other development programme and projects in the Sub Counties and Wards. ❖ Supervised County Government staff in the Sub Counties and Wards ❖ Identified suitable offices for HE the Governor in each Sub County ❖ Formulated a draft Disaster Management Policy ❖ Sensitized the public on disaster issues and intended policy ❖ Identified and made timely reporting of disasters and disaster prone areas ❖ Established and maintained a lists of assets in Sub County and Ward offices ❖ Identified unserviceable, obsolete and surplus asset for disposal ❖ Developed a departmental Skills Gap Analysis ❖ Carried out departmental Staff Training Needs Assessment ❖ Developed interventions to address the identified gaps and training needs. ❖ Assessed all individual employees' performance in the department using a prescribed format. ❖ Developed a Concept Paper on establishment of One Stop Service Centres within the County. ❖ Formulated a Ward Committee Draft Policy ❖ Installed and terminated fibre optic cable at Agriculture and Water Offices ❖ Terminated fibre optic cable at Education and Enforcement Offices ❖ Enhancement of a customer facing Website

	❖ IP Based Surveillance and CCTV monitoring at HQ and Revenue offices ❖ Enhancement of Unified Communication System ❖ Enhancement and update of ICT Policy Draft ❖ Purchase of Computers and other equipment ❖ Purchase of more data servers ❖ Maintenance of ICT infrastructure and systems ❖ Support of key systems like IFMIS and Revenue Collection Systems ❖ Installation of Internet at 4 ICT Resource Centres ❖ Trained youths on Ajira Program ❖ Purchase and installation of Antivirus Software across the County Systems ❖ Revenue enhancement through enforcement drives ❖ Ensured compliance with County Laws and Regulations through impounding of contravening motor vehicles. ❖ Crowd control during County events ❖ Protected and secured County premises ❖ Acquired uniforms for the Enforcement Officers ❖ Maintained order at the bus parks within the County. ❖ Enhanced cooperation with other Government Arms
County Secretary	❖ Facilitated the County Departmental structures and functions as directed by the County Executive Committee ❖ Facilitated capacity building of senior County Government Officers ❖ Arranged business and communicated decisions of the County Executive Committee. ❖ Managed the human resource of the County ❖ Engaged the Council of Governors towards the Annual Devolution Conference.

Table 6: Departmental performance in FY 2018/2019

Despite the notable achievements, we have experienced some challenges during the year. These include;

1) Challenges with IFMIS as a result of down times and poor Internet Connectivity;

2) Delays in Exchequer Releases;

3) Heavy rains that interfered with construction of roads;

4) Actualizing the e-Procurement Process; and

5) Shortfall in Own Source Revenue resulting to achieving 92% of the target. However, there has been continuous improvement every year since the new administration came into office. We are in the process of processing an enhanced revenue collection and management solution which will support the county in sealing any monies leakages and ensure all streams are automated.

Conclusion

In FY 2018/19, the County Government of Nyandarua made good progress in key deliverable areas and the momentum has been created to enable Nyandarua County continue on a trajectory of prosperity. We have identified gaps and areas of improvement which will be worked on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their invaluable support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other Departments who we have worked hand in hand to ensure that Nyandarua County Government achieves its objectives and the Chief Officers who are critical in ensuring that plans and budgets are implemented successfully.

Finally, I thank the entire County staff for their continued commitment and dedication through hard work in delivering services to the People of Nyandarua County.

HON. MARY MUGWANJA
C. E. C.M – FINANCE AND ECONOMIC DEVELOPMENT

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee Member (CECM) for Finance of the County Government is responsible for the preparation and presentation of the County Government's Financial Statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the Financial Year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CECM for Finance accepts responsibility for the County Government's Financial Statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CECM for Finance is of the opinion that the County Government's Financial Statements give a true and fair view of the State of the County Government's transactions during the Financial Year ended June 30, 2019, and of its Financial Position as at that date. The CECM for Finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its Financial Statements as well as the adequacy of the systems of internal financial control.

The CECM for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that

the County Government's funds received during the Year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CECM for Finance confirms that the County Government's Financial Statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's Financial Statements were approved and signed by the CECM for Finance on 9/12/ 2019.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYANDARUA FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Nyandarua set out on pages 40 to 88, which comprise the statement of assets and liabilities as at 30 June, 2019, and statement of receipts and payments, statement of cash flows and the summary statement of appropriation - Recurrent and Development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nyandarua as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variance Between Financial Statements and IFMIS Balances

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:

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 Foreign Borrowings		20,481,000	(20,481,000)

Item	Financial Statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)
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 accuracy, validity and completeness of the financial statements presented for audit for the year ended 30 June, 2019 could not be confirmed.

2. Expenditure on Construction and Civil Works

As disclosed in Note 17 in the notes to the financial statements, the statement of receipts and payments reflects payments on acquisition of assets of Kshs.1,423,986,342;(2018-Kshs.981,228,677), which includes Kshs.733,913,463 in respect of construction and civil works. 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, 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.

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.

3. Bank Balances

As disclosed under Note 21A to the financial statements, the statement of assets and liabilities reflects bank balances of Kshs.1,626,359,238 (2018 - Kshs.1,296,243,113) which includes a balance of Kshs.9,155,187 held at the Kenya Commercial Bank revenue account. However, the cashbook in support of the balance reflects a balance of Kshs.22,838,187, resulting to an unreconciled difference of Kshs.13,683,000.

Further, the above balance of Kshs.1,626,359,238 includes County Revenue Fund, CRF Account balances held at Central Bank of Kenya amounting to Kshs.1,216,358,913. However, the bank reconciliation statement as at 30 June, 2019 reflected payments in cashbook not recorded in the bank statements of Kshs.791,115,656 and payments in the bank statements not recorded in the cashbook of Kshs.1,136,680,993 for which detailed analysis was not provided.

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.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Nyandarua Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final expenditure budget and actual on comparable basis of Kshs.7,669,536,086 and Kshs.5,765,075,383 respectively resulting to an under absorption of the budget by Kshs.1,904,460,704 or 25% as detailed below:-

Payments	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilization Difference (Kshs)	Under Utilization %
Compensation of Employees	1,869,630,068	1,807,309,571	62,320,497	3
Use of goods and services	1,236,825,586	1,086,107,690	150,717,896	12

Payments	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilization Difference (Kshs)	Under Utilization %
Transfers to Other Government Units	839,574,296	771,278,086	68,296,210	8
Other grants and transfer	665,946,738	665,946,738	0	0
Acquisition of Assets	3,047,112,443	1,423,986,342	1,623,126,101	53
Other payments	10,446,955	10,446,955	0	0
Total	**7,669,536,086**	**5,765,075,383**	**1,904,460,704**	**25%**

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.

2. Pending Accounts Payable

Note 5.10 to the financial statements discloses the pending bills balance amounting to Kshs.907,001,605 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 which has not been explained or 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.

3. Land Ownership Row at Agricultural Mechanization Services (AMS)

As was reported during the previous year's Audit Report, the asset register maintained by the department of Agriculture, Livestock and Fisheries indicated that the Agricultural Mechanization Services Department has two parcels of land registered under LR. No. 6585/114 with an area of 5.51 acres in Nyahururu Municipality Block 8 and LR. No. 6585/115 with an area of 7.23 acres in Nyahururu Municipality Block 6. The two parcels of land are not registered under the Department and some private companies and individuals have irregularly taken possession of approximately 2.5 acres of the land. In addition, an approximate 0.919 acres consisting of 8 blocks of land each measuring approximately 0.0465 hectares have been hived off from parcel LR. No. 6585/114 and certificate of leases issued.

Further, an approximated 1.5 acres on parcel LR. No. 6585/115 has been encroached and illegally fenced off by private developers. Copies of certificates of official search presented for audit verification revealed details of six (6) private developers as encroachers while the rest were unknown. One of the private developers has since given a notice of intention for legal suit against the Department vide letter referenced

CGC/JGGM/3955/1 dated 20 August, 2018. Through a notification letter dated 31 January, 2018 and referenced MOALF/NYAC/AMS/LAND/09, the manager AMS communicated to the Chief Officer and copied the Chief Executive Committee Member, Department of Agriculture, Livestock and Fisheries on the encroachment. In addition, the Chief Officer in turn notified the Nyandarua County Coordinator in charge of National Lands Commission through a letter referenced MOA/NYC/ADM/Vol. 2/167. However, at the time of audit, no feedback or action had been received from the Commission.

The two parcels of land do not have complete permanent perimeter fences and large parts have been left idle without any development. To date the County has not obtained ownership documents of the parcels.

In the circumstances, the ownership and size of the land cannot be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, Basis for Qualified opinion and Basis for Effectiveness on Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Payment to Council of Governors

As disclosed under Note 12 to the financial statements, 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). This balance includes an amount of Kshs.181,142,380 under the other operating expenses which constitutes an amount of Kshs.6,000,000 paid to the Council of Governors being membership fees, dues and subscriptions to professional and trade bodies.

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 Management is in breach of the law.

2. Failure to Withhold Taxes

As disclosed under Note 17 to the financial statements, the statement of receipts and payments reflects payments on acquisition of assets of Kshs.1,423,986,342 (2018 -

Kshs.981,228,677). 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 for Domestic taxes in accordance with the rates.

The omission violates Section 34 (1)(a) of the Income Tax Act, 2010 which states that tax on the total income of an individual, shall be charged at the individual rates for that year of income.

Consequently, the Management is in breach of the law.

3. Lack of Managed Equipment Service Lease Contract

The County Executive of Nyandarua and the 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:

Lot No.	Items	Financial Year	Amount Deducted Kshs
1	Theatre equipment	2015/2016	95,744,681
2	Theatre, Central Sterile 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		-
6	Intensive Care Unit Equipment (ICU)		-
7	Radiology Equipment		-
	Total		**487,234,043**

The amounts are deducted at source at the National Treasury and retained at the Ministry of Health. Further, the costs of the items received are unknown and therefore, the basis for the rental amounts cannot be determined. The County is yet to receive equipment under Lots 3, 4 and 6 despite five years having lapsed since the signing of the MOU.

Consequently, I am unable to confirm if the County residents have received value for money from the Managed Equipment Services (MES) agreement.

4. Staff Recruitments

4.1. Inadequate Advertisement Period

The County Public Service Board (CPSB) placed an advertisement in the newspapers on 14 December, 2018 for 42 vacant positions in the Department of Health Services. The advert closed on 31 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 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 advertisement.

4.2. Ethnic Composition

Review of payroll records revealed that 95% of the 42 health workers recruited were from one ethnic community in the county. This is contrary to Section 65(1) of the County Government Act of 2012 which requires that when 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.

The Management is therefore in breach of Section 65(1) of the County Government Act, 2012.

5. 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 (County Government) Regulations, 2015 which require the Accounting Officer to ensure that a 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 Management is in breach of Clause 158(1) of the Public Finance Management Act (County Government) Regulations, 2015.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS ON INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Qualified Opinion sections of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Projects Implementation Status

Physical verification of four (4) sampled projects with total contracted sums of Kshs.655,589,813 during the month of October, 2019 revealed the following: -

	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 when work done was at 30%.
2.	Market stalls and sheds at Soko Mpya	14,712,498	Stalls and sheds are complete but are yet to be put into use and traders to occupy are yet to be identified.
3.	Construction and completion of entrance gates, sentry boxes and perimeter wall for Ol Kalou Stadium project	21,983,556	Project is at 80% completion and the contract period extended to 31 December, 2019 without formal request from the contractor contrary to section 139 (2) of the 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**	

From the foregoing, I am unable to confirm if the County Executive will realize value for money for the contracts valued at Kshs.655,589,813 for ongoing projects as at 30 June, 2019.

2. Assets Inherited from the Defunct Local Authority

Annex 2 to the financial statements reflects total assets amounting to Kshs.6,863,641,883 which constitute assets bought and those inherited from the defunct County Council of Nyandarua. However, the assets are yet to be revalued and the County does not have their respective actual values.

Consequently, the accuracy and completeness of the statement of financial assets and liabilities as presented as at 30 June, 2019 could not be confirmed.

3. 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 shown below: -

Ministry	No. of Vehicles
Agriculture, Livestock and Fisheries	40
Health Services	6
Industrialization, Trade and Cooperatives	2
Total	**48**

Of the vehicles, a Land Cruiser Prado Registration Number GKA 252D which was to be repaired at a cost of Kshs.80,000, has been held in a garage in Nyahururu for the last 9 years and has accrued storage charges of Kshs.515,000. The continued disuse and accruing costs from holding grounded vehicles should be evaluated vis-à-vis the realizable revenue at disposal.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of

accounting unless Management is aware of the intention to dissolve County Government or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

19 October, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018/2019	2017/2018
RECEIPTS	**Note**	**Kshs**	**Kshs**
Exchequer releases	1	5,696,561,225	5,334,327,342
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	-	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	403,402,541	318,585,599
Returned CRF issues	10	-	-
TOTAL RECEIPTS		**6,099,963,766**	**5,652,912,941**
PAYMENTS			
Compensation of Employees	11	1,807,309,571	1,876,202,923
Use of goods and services	12	1,086,107,690	641,452,973
Subsidies	13	-	-
Transfers to Other Government Units	14	771,278,086	735,993,997
Other grants and transfers	15	665,946,738	436,525,276
Social Security Benefits	16	-	33,627,523
Acquisition of Assets	17	1,423,986,342	981,228,677
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	10,446,955	-
TOTAL PAYMENTS		**5,765,075,383**	**4,705,031,369**
SURPLUS/DEFICIT		**334,888,383**	**947,881,572**

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Entity Financial Statements were approved on _____ 2019 and signed by:

John Gitau Njoroge
Chief Officer - Finance

Phoebe Mbiyu
Ag. Head of Treasury
ICPAK Member Number: 16267

CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT

09 DEC 2019

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

5.2. STATEMENT OF ASSETS AND LIABILITIES

		2018/2019	2017/2018
FINANCIAL ASSETS	**Note**	**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	21A	1,626,359,238	1,296,243,113
Cash Balances	21B	-	-
Total Cash and cash equivalents		1,626,359,238	1,296,243,113
Accounts receivables – Outstanding Imprests	22	11,250,453	6,452,218
TOTAL FINANCIAL ASSETS		1,637,609,691	1,302,695,331
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	37,586,098	37,560,120
NET FINANCIAL ASSETS		**1,600,023,593**	**1,265,135,211**
REPRESENTED BY			
Fund balance b/fwd	24	1,265,135,211	317,253,639
Prior year adjustments	25	-	-
Surplus/Deficit for the year		334,888,383	947,881,572
NET FINANCIAL POSITION		**1,600,023,593**	**1,265,135,211**

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Entity Financial Statements were approved on _____ 2019 and signed by:

John Gitau Njoroge
Chief Officer - Finance

Phoebe Mbiyu
Ag. Head of Treasury
ICPAK Member Number: 16267

CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT
05 DEC 2019
NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303, OLKALOU

5.3. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	5,696,561,225	5,334,327,342
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	403,402,541	318,585,599
Returned CRF issues	10	-	-
		6,099,963,766	**5,652,912,941**
Payments for operating expenses			
Compensation of Employees	11	1,807,309,571	1,876,202,923
Use of goods and services	12	1,086,107,690	641,452,973
Subsidies	13	-	-
Transfers to Other Government Units	14	771,278,086	735,993,997
Other grants and transfers	15	665,946,738	436,525,276
Social Security Benefits	16	-	33,627,523
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	10,446,955	-
Adjusted for:			
Changes in receivables			
Changes in payables			
Total Adjustments		-	-
Net cash flows from operating activities		1,758,874,725	1,929,110,249
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,423,986,342	981,228,677
Net cash flows from investing activities		1,423,986,342	981,228,677
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**334,888,383**	**947,881,573**
Cash and cash equivalent at BEGINNING of the year	21	1,265,135,211	317,253,638
Cash and cash equivalent at END of the year	**24**	**1,600,023,593**	**1,265,135,211**
As per statement of assets		**1,600,023,593**	**1,265,135,211**

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Entity Financial Statements were approved on _____ 2019 and signed by:

John Gitau Njoroge
Chief Officer - Finance

Phoebe Mbiyu
Ag. Head of Treasury
ICPAK Member Number: 16267

CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT

09 DEC 2019

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

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,879,643,479	107,405,812	5,987,049,291	5,696,561,225	290,488,066	95%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	440,000,000	-	440,000,000	403,402,541	36,597,459	92%
Returned CRF issues	-	1,242,486,795	1,242,486,795	1,242,486,795	-	0%
TOTAL	**6,319,643,479**	**1,349,892,607**	**7,669,536,086**	**7,342,450,561**	**327,085,525**	**96%**
PAYMENTS				-		
Compensation of Employees	1,900,000,000	(30,369,932)	1,869,630,068	1,807,309,571	62,320,497	97%
Use of goods and services	982,028,457	254,797,129	1,236,825,586	1,086,107,690	150,717,896	88%
Subsidies	-	-	-	-	-	0%
Transfers to Other	829,474,296	10,100,000		771,278,086		92%

Government Units			839,574,296		68,296,210	
Other grants and transfers	650,102,738	15,844,000	665,946,738	665,946,738	-	100%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,958,037,988	1,089,074,455	3,047,112,443	1,423,986,342	1,623,126,101	47%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	10,446,955	10,446,955	10,446,955	-	100%
TOTAL	**6,319,643,479**	**1,349,892,607**	**7,669,536,086**	**5,765,075,383**	**1,904,460,704**	**75%**

The Entity Financial Statements were approved on _____ 2019 and signed by:

John Gitau Njoroge
Chief Officer -Finance

Phoebe Mbiyu
Ag. Head of Treasury
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CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT
09 DEC 2019
NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303, OLKALOU

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,963,275,491	(261,047,795)	3,702,227,696	3,695,742,071	6,485,625	100%
Proceeds from Domestic and Foreign Grants			-		-	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	440,000,000	-	440,000,000	403,402,541	36,597,459	92%
Returned CRF issues	-	556,706,611	556,706,611	556,706,611	-	0%
TOTAL	**4,403,275,491**	**295,658,816**	**4,698,934,307**	**4,655,851,223**	**43,083,084**	**99%**
PAYMENTS				-		
Compensation of Employees	1,900,000,000	(30,369,932)	1,869,630,068	1,807,309,571	62,320,497	97%
Use of goods and services	982,028,457	254,797,129	1,236,825,586	1,086,107,690	150,717,896	88%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	829,474,296	10,100,000	839,574,296	771,278,086	68,296,210	92%
Other grants and transfers	650,102,738	15,844,000	665,946,738	665,946,738	-	100%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	41,670,000	34,840,664	76,510,664	27,911,179	48,599,485	36%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	10,446,955	10,446,955	10,446,955	-	100%
TOTAL	**4,403,275,491**	**295,658,816**	**4,698,934,307**	**4,369,000,220**	**329,934,088**	**93%**

The Entity Financial Statements were approved on _____ 2019 and signed by:

John Gitau Njoroge
Chief Officer - Finance

Phoebe Mbiyu
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CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT

09 DEC 2019

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

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,916,367,988	368,453,607	2,284,821,595	2,000,819,154	284,002,441	88%
Proceeds from Domestic and Foreign Grants			-		-	0%
Transfers from Other Government Entities			-		-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	-	-	-	-	-	0%
Returned CRF issues	-	685,780,184	685,780,184	685,780,184	-	0%
TOTAL	**1,916,367,988**	**1,054,233,791**	**2,970,601,779**	**2,686,599,338**	**284,002,441**	**90%**
PAYMENTS				-		
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,916,367,988	1,054,233,791	2,970,601,779	1,396,075,163	1,574,526,616	47%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**1,916,367,988**	**1,054,233,791**	**2,970,601,779**	**1,396,075,163**	**1,574,526,616**	**47%**

The Entity Financial Statements were approved on _____ 2019 and signed by:

John Gitau Njoroge
Chief Officer- Finance

Phoebe Mbiyu
Ag. Head of Treasury
ICPAK Member Number: 16267

CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT

09 DEC 2019

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

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	FY 2018/19		FY 2018/19		
	Kshs	Kshs	Kshs	Kshs	Kshs
Office Of The Governor					
Programme 1:Monitoring And Evaluation/ Service Delivery	14,470,000	50,000	14,520,000	13,802,221	717,779
Programme 2: Liaison And Intergovernmental Relations	16,200,000	32,500,000	48,700,000	47,546,350	1,153,650
Programme 3: General Administration, Planning & Support Services	80,920,000	39,713,275	120,633,275	112,551,267	8,082,008
Public Administration And Ict					0
Programme 1:Public Administration	4,565,700	1,603,770	6,169,470	6,129,215	40,255
Programme 2: Ict, E-Government Services And Risk Management	14,120,000	5,899,170	20,019,170	16,534,206	3,484,964
Programme 3: Enforcement & Compliance	7,992,000	1,638,140	9,630,140	8,401,650	1,228,490
Programme 4: Sub County And Ward Administration	11,055,000	9,996,780	21,051,780	19,171,836	1,879,944
County Secretary		-			0
Programme 1: Administration	6,319,735	5,880,559	12,200,294	12,200,294	0
Programme 2: Human Resource Administration	4,804,000	-	4,804,000	4,804,000	0
Programme 3:Payroll Services	1,900,890,000	-30,369,932	1,870,520,068	1,808,159,571	62,360,497
Programme 4: Cabinet Affairs	720,000	200,000	920,000	918,700	1,300
Programme 5:Communication & Pr	7,590,000	22,603,428	22,603,428	4,602,649	18,000,779
County Attorney					0

Programme 1: Legal Services	9,980,000	6,806,341	16,786,341	15,781,935	1,004,406
County Public Service Board					0
Programme 1: County Public Service Management	10,233,500	2,454,976	12,688,476	10,689,568	1,998,908
Finance And Economic Development		-			0
Programme 1: Economic Development Planning	6,568,000	7,269,110	13,837,110	13,805,185	31,925
Programme 2: County Statistics And Data Bank	6,825,000	4,700,000	11,525,000	11,524,766	234
Programme 3: County Budgeting	50,834,316	12,712,676	63,546,992	17,162,224	46,384,768
Programme 4: Economic Modelling And Research	5,460,000	6,190,000	11,650,000	11,646,230	3,770
Programme 4: Public Finance Management	346,970,100	-6,457,201	340,512,899	310,767,001	29,745,898
Programme 5: Financial Reporting	3,459,440	25,550,000	29,009,440	29,008,040	1,400
Programme 6: Supply Chain Management	4,870,000	4,130,457	9,000,457	8,992,242	8,215
Programme 7: Audit, Internal Control And Risk Management	8,935,000	8,816,139	17,751,139	17,746,993	4,146
Programme 8: Revenue Enhancement And Monitoring	17,675,645	6,706,300	24,381,945	24,381,945	0
Programme 9: Revenue Collection & Administration	14,357,600	3,340,000	17,697,600	17,694,715	2,885
Programme 10: Revenue Automation	10,000,000	600,000	10,600,000	10,600,000	0
Youth Sports And Arts		-			0
Programme 1: Sports Development	69,466,200	10,704,807	80,171,007	71,845,065	8,325,942
Programme 2: Youth Development	18,692,895	18,297,950	36,990,845	32,089,037	4,901,808
Programme 3: Arts	6,500,000	-	6,500,000	6,500,000	0

Industrialization, Cooperatives And Trade Services		-			0
Programme 1:Cooperative Development	15,320,000	6,420,755	21,740,755	19,564,918	2,175,837
Programme 2: Trade Development	133,276,051	-65,638,854	67,637,197	38,775,056	28,862,141
Programme 3: Weights And Measures	1,520,000	-	1,520,000	1,520,000	0
Programme 3: Industrial And Enterprise Development	20,174,000	385,837,536	406,011,536	20,481,015	385,530,521
Water, Environment, Tourism, Natural Resources And Irrigation		-			0
Programme1: Water Resource Management	216,447,210	127,008,606	343,455,816	220,980,560	122,475,256
Programme 2: Environment And Natural Resources	24,815,000	7,725,397	32,540,397	25,233,255	7,307,142
Programme 3: Tourism Development	10,490,000	6,335,572	16,825,572	16,641,600	183,972
Programme 4: Irrigation And Drainage	17,640,000	1,750,000	19,390,000	6,719,236	12,670,764
Transport, Energy And Public Works		-			0
Programme 1: Transport	608,189,815	365,884,684	974,074,499	626,449,032	347,625,467
Programme 2: Energy Section	26,600,834	7,345,000	33,945,834	33,945,834	0
Programme 3: Public Works	205,049,058	1,104,000	206,153,058	106,304,436	99,848,622
Lands Housing And Physical Planning		-			0
Programme 1: Land Use Administration And Management	50,436,360	36,707,437	87,143,797	58,016,731	29,127,066
Programme 2: Physical Planning Services (Spatial Planning)	45,250,000	-23,219,319	22,030,681	21,840,286	190,395
Programme 3: Housing Development And Management	28,822,500	34,463,545	63,286,045	37,310,470	25,975,575

Programme 4: Kenya Urban Support Programme(Kusp)1 & 2	175,543,400	7,854,340	183,397,740	183,397,740	0
Programme 5: Land Survey And Mapping	14,788,640	6,618,182	21,406,822	17,463,033	3,943,789
Agriculture Livestock And Fisheries		-			0
Programme 1: Extension Services	10,850,000	7,415,947	18,265,947	18,265,947	0
Programme 2:Veterinary Services	19,915,000	2,075,670	21,990,670	16,050,414	5,940,256
Programme 3:Subsidized Artificial Insemination	11,550,000	-1,850,000	9,700,000	6,888,730	2,811,270
Programme 4:Livestock Production	25,910,000	2,187,503	28,097,503	14,047,992	14,049,511
Programme 5:Crop Development	116,972,253	59,285,901	176,258,154	129,953,372	46,304,782
Programme 6:Fisheries Development	7,372,500	3,674,960	11,047,460	8,911,725	2,135,735
Programme 7:Agricultural Mechanization Services	7,550,000	7,141,952	14,691,952	8,964,320	5,727,632
Programme 8: Institution Support Oljororok Atc	3,447,000	1,261,600	4,708,600	4,110,067	598,533
Programme 9: Institution Support Njabini Atc	4,217,500	-165,000	4,052,500	4,052,500	0
Programme 10: Kenya Climate Smart Agriculture Project - Ida (World Bank)	120,000,000	-	120,000,000	56,232,937	63,767,063
Education, Gender ,Culture And Social Services					0
Programme 1:Ecd Development	125,921,000	29,378,779	155,299,779	91,779,210	63,520,569
Programme 2:Youth Training	42,199,164	54,912,641	97,111,805	51,775,038	45,336,767
Programme 3:Cultural Heritage	4,930,000	848,678	5,778,678	3,595,460	2,183,218
Programme 4: Alcoholic Drinks Control And Civic Education	1,948,150	1,382,680	3,330,830	3,330,830	0
Programme 5: Gender And Social Services	7,090,000	12,349,065	19,439,065	11,136,624	8,302,441

Health Services		-			0
Programme 1:Preventive & Promotive Healthcare Services	7,650,000	170,400	7,820,400	5,539,537	2,280,863
Programme 2: Solid Waste Management & Cemetery	8,003,000	138,200	8,141,200	4,667,235	3,473,965
Programme 3: Curative Services	218,623,195	-150,000	218,473,195	187,115,737	31,357,458
Programme 4: Universal Health Care	491,183,422	59,590,006	550,773,428	267,679,515	283,093,913
County Assembly	829,574,296	10,000,000	839,574,296	771,278,086	68,296,210
Total	**6,319,743,479**	**1,357,382,608**	**7,669,536,087**	**5,765,075,383**	**1,904,460,704**

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting Entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from Multilateral and Bilateral Development Partners.

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the Year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County Consolidated Financial Statements.

Acquisition of fixed assets

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

A Fixed Asset Register is maintained by each Public Entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the Consolidated Financial Statements.

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs. 37,571,572 compared to Kshs. 37,560,120 in prior period as indicated on note 23

There were no other restrictions on cash during the year

6. 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.

7. 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.

8. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. 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 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.

10. 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 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 6th August 2018 for the period 1st July 2019 to 30 June 2019 as required by law. There were 2 Supplementary Budgets passed in the Year. A high-level assessment of the *Entity's* actual performance against the comparable Budget for the Financial Year under review has been included in an annex to these Financial Statements.

11. Comparative figures

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

12. 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.

13. 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.

14. 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 - 2018
	Kshs.	Kshs.
Total Exchequer Releases	5,696,561,225	5,334,327,342
Total	**5,696,561,225**	**5,334,327,342**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2018/2019	2017/2018
	Kshs.	Kshs.
Total Equitable Share for quarter 1	246,490,000	334,012,000
Total Equitable Share for quarter 2	1,281,748,000	763,456,000
Total Equitable Share for quarter 3	1,355,695,000	1,312,190,000
Total Equitable Share for quarter 4	2,045,867,000	2,361,942,000
Total	**4,929,800,000**	**4,771,600,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	Kshs.	Kshs.
Transfers for level 5 hospitals		
Total		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	15,997,500	29,274,912
World Bank – THUSCP	21,168,347	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	254,280,493	322,870,807
Youth Polytechnic support grant	-	46,590,293
Abolishment of user fees in health centres and dispensaries	12,735,922	13,122,239
Kenya Urban Support Programme	176,743,400	-
Agriculture Sector Development Support Project (ASDSP)	6,743,680	-
Road Maintenance Fuel Levy	162,439,290	150,869,091
EU - Ideas project	78,775,576	
Kenya Climate Smart Agriculture Project (KCSAP)	37,877,017	-
Total	**766,761,225**	**562,727,342**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			Kshs.	Kshs.
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)				
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)				
(Insert name of donor)				
Grants Received from other levels of government				
(Insert name of donor)				
Total				

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	Kshs.	Kshs.
Transfers from Central government entities		
Transfers from Counties		
TOTAL		

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 - 2018
	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		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018- 2019	2017 – 2018
	Kshs.	Kshs.
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Total		

6. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	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

	2018 - 2019	2017 – 2018
	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 Organisations		
Reimbursement from Local Government Authorities		
Reimbursement from Statutory Organisations		
Reimbursement within Central Government		
Reimbursement Using Bonds		
Total		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018 - 2019	2017 – 2018
	Kshs.	Kshs.
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
Total		

9. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 – 2018
	Kshs.	Kshs.
Interest received	0	0
Profits and Dividends	0	0
Rent	1,371,525	263,230
Plan approvals	0	0
Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines, Penalties and Forfeitures	6,946,813	2,493,073
Receipts from Voluntary transfers other than grants	0	39,048,252
Business permits	87,993,193	82,463,495
Cess	49,866,463	41,123,395
Poll rates	0	0
Plot rents	29,051,235	12,265,033
Local levies	61,375,480	0
Administrative services fees	0	0
County's natural resources	0	0
Sales of County assets	0	0
Lease / rental of council's Infrastructure assets	999,590	957,460
Insurance claims recovery	0	0
Medium term loans (1-3 yrs. repayment)	0	0
Long term loans (over 3 yrs. repayment)	0	0
Transfers from reserve funds	0	0
Donations	0	0
Fund raising events	0	0
Market/trade Centre fee	12,017,281	11,491,656
Vehicle parking fees	24,912,695	16,368,810

Housing	0	0
Social premises use charges	0	0
School fees	0	0
Other education-related receipts	2,104,500	25,500,640
Public health services	117,990,130	76,038,180
Public health facilities operations	4,600,798	4,683,915
Environment & conservancy Administration	340,500	319,700
Slaughter houses administration	1,097,250	1,420,425
Water supply administration	514,172	729,400
Sewerage administration	885,000	1,385,800
Other health & sanitation receipts	0	0
Technical services fees	0	0
External services fees	0	528,960
Other miscellaneous receipts	1,335,916	1,504,175
Total	**403,402,541**	**318,585,599**

There was increase in local revenue collection as compared to last Financial Year

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	Kshs.	Kshs.
Recurrent account		
Development account		
Deposit account		
Total		

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	1,723,046,313	1,843,693,885
Basic wages of temporary employees	1,623,880	571,727
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	82,639,378	-
Compulsory national social security schemes	-	31,937,311
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**1,807,309,571**	**1,876,202,923**

12. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	19,264,592	22,995,994
Communication, supplies and services	22,962,828	20,085,055
Domestic travel and subsistence	212,904,376	114,899,100
Foreign travel and subsistence	12,633,426	26,861,231
Printing, advertising and information supplies & services	47,323,184	37,685,173
Rentals of produced assets	10,429,670	5,316,230
Training expenses	52,822,641	36,502,333
Hospitality supplies and services	98,638,476	72,111,877
Insurance costs	60,722,093	53,594,155
Specialised materials and services	217,611,410	49,259,781
Office and general supplies and services	31,654,178	22,853,797
Other operating expenses	181,142,380	101,000,882
Routine maintenance – vehicles and other transport equipment	37,321,871	16,636,988
Fuel Oil and Lubricants	54,958,420	49,435,070
Routine maintenance – other assets	25,718,145	12,215,307
Total	**1,086,107,690**	**641,452,973**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019	2017 – 2018
	Kshs.	Kshs.
Subsidies to Public Corporations		
See list attached		
(insert name)		
Subsidies to Private Enterprises		
See list attached		
(insert name)		

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	Kshs.	Kshs.
Transfers to County Government entities		
Nyandarua County Assembly	771,278,086	735,993,997
Transfers to Other Counties		
(insert name of budget agency)		
(insert name of budget agency)		
Transfers to National Government entities		
Transfer to the Council of Governors		
Transfer to xxx		
TOTAL	**771,278,086**	**735,993,997**

These amounts relate to Transfer from CRF to the County Assemblies

15. OTHER GRANTS AND PAYMENTS

Description	2018/2019	2017/2018
	Kshs	Kshs
Scholarships and other educational benefits	104,300,000	104,650,000
Emergency relief and refugee assistance	20,000,000	22,817,000
Subsidies to small businesses, cooperatives, and self employed	550,000	-
Other Current transfers	201,394,923	206,516,251
Other capital grants and transfers - Health facilities		36,728,685
Car loan & Mortgage	60,000,000	65,813,340
Transfers to Youth Polytechnics	20,244,000	

Transfer to KUSP	176,743,400	
Transfer to EU/ISDEAS	82,714,415	
TOTAL	**665,946,738**	**436,525,276**

16. SOCIAL SECURITY BENEFITS

	018 - 2019	017 – 2018
	Kshs.	Kshs.
Government pension and retirement benefits		19,753,633
Social security benefits in cash and in kind		13,873,890
Employer Social Benefits in cash and in kind		0
Total		**33,627,523**

17. ACQUISITION OF ASSETS

	2018/2019	2017/2018
	Kshs	Kshs
Non Financial Assets		-
Purchase of Buildings	-	-
Construction of Buildings	459,093,856	218,353,446
Refurbishment of Buildings	-	37,139,213
Construction of Roads	-	205,796,031
Construction and Civil Works	733,913,463	193,873,467
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	86,294,014	63,285,180
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	787,996	3,084,091
Purchase of Office Furniture and General Equipment	17,336,447	30,475,287
Purchase of ICT Equipment	9,786,736	33,828,426
Purchase of Specialised Plant, Equipment and Machinery	40,717,957	40,854,201
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	2,885,500
Research, Studies, Project Preparation, Design & Supervision	24,101,452	58,950,804
Rehabilitation of Civil Works	10,595,881	7,099,000
Acquisition of Strategic Stocks and commodities	276,080	82,904,031
Acquisition of Land	41,082,460	2,700,000
Acquisition of Intangible Assets	-	-
Financial Assets	-	
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
	-	
Total	**1,423,986,342**	**981,228,677**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	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

	2018 – 2019	2017 – 2018
	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

	2018 – 2019	2017 – 2018
	Kshs.	Kshs.
Budget Reserves		
Civil Contingency Reserves		
Other payments – withholding Tax	10,446,955	
	10,446,995	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2018/2019	2017/2018
Name of Bank, Account No. & Currency			**Kshs**	**Kshs**	**Kshs**
CBK -1000170182	KSHS	CRF		1,216,358,913	1,064,511,690.25
CBK -1000170174	KSHS	Development		3,951,846	1,825.50
CBK -1000170204	KSHS	Recurrent		254	21,147,154.25
CBK - 1000237295	KSHS	Deposit		37,586,098	37,560,119.50
CBK - 1000268301	KSHS	Fuel Levy		49,483,869	92,139,150.20
CBK - 1000386096	KSHS	KDSP		282,647,811	-
CBK - 1000380519	KSHS	KUSP		-	-
CBK - 1000321148	KSHS	SPA - Health	-	59,014	7,674,645.60
CBK - 1000368478	KSHS	Youth Polytechnics		1,030,457	29,881,719.00
CBK - 1000365889	KSHS	ASDSP		-	-
CBK - 1000365879	KSHS	Climate Smart		21,042,937	-
KCB - 1140736779	KSHS	Revenue Collection		9,155,187	19,049,074.60
EQUITY- 0620261016673	KSHS	Revenue Collection	-	5,042,852	24,277,733.60
			-	-	-
Total				**1,626,359,238**	**1,296,243,112.50**

Each Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held.

21B. CASH IN HAND

	2018 – 2019	2017 – 2018
	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:

	2018 – 2019	2017 – 2018
	Kshs.	Kshs.
Location 1		
Location 2		
Location 3		
Total		

[Provide cash count certificates for each]

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

	2018/2019	2017/2018
	Kshs	Kshs
Government Imprests	11,250,453	6,452,218
Clearance Accounts	-	-
Total	11,250,453	6,452,218

The breakdown of the imprest is analyzed in Annex 4

23. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	Kshs.	Kshs.
Deposits	37,586,098	37,560,120
Retention monies		0
Total	**37,571,572**	**37,560,120**

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. FUND BALANCE BROUGHT FORWARD

	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	1,296,243,113	343,081,586
Cash in hand	-	-
Accounts Receivables	6,452,218	2,332,408
Accounts Payables	-37,560,120	-28,160,356
Total	**1,265,135,211**	**317,253,638**

25. PRIOR YEAR ADJUSTMENTS

Description of the error	**2018 – 2019**	**2017 – 2018**
	Kshs.	**Kshs.**
Adjustments on bank account balances		**1,240,237**
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (*specify*)		

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 5)

Description	Balance b/f FY 2017/2018 Kshs.	Additions for the period Kshs.	Paid during the year Kshs.	Balance c/f FY 2018/2019 Kshs.
Construction of buildings	133,741,596	397,219,026	133,741,596	309,076,346
Construction of civil works	425,521,384	451,314,902	425,521,384	483,843,788
Supply of goods	125,413,688	53,676,787	125,413,688	95,685,734
Supply of services	55,929,969	39,400,706	55,929,969	18,395,737
Total	**740,606,636**	**941,611,421**	**740,606,636**	**907,001,605**

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs.	Additions for the period Kshs.	Paid during the year Kshs.	Balance c/f FY 2018/2019 Kshs.
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs.	Additions for the period Kshs.	Paid during the year Kshs.	Balance c/f FY 2018/2019 Kshs.
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECMs 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

	2018- 2019	2017- 2018
	Kshs.	Kshs.
Key Management Compensation(Governors, CEC Members and C.Os)		
Transfers to related parties		
Transfer to the County Assembly	771,278,086	735,993,997
Transfers to other County Government Entities	184,300,000	193,280,340
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	162,439,290	150,869,091
(Insert any other transfers received)		
Total Transfers from related parties		

5. 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 - Finance

1. PROGRESS ON FOLLOW UP OF AUDITOR 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.

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Focal Point person to resolve the issue (Name and designation)</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td>1. Budgetary Control and Performance</td><td>The County had a budget of Kshs.6,105,382,733 for the financial year 2017/2018, comprising of Kshs.1,780,578,142 and Kshs.4,324,804,591 for development and recurrent votes respectively. The budget absorption was as follows:
<table>
<tr><th>Item</th><th>Budgeted Allocation Kshs</th><th>Actual Kshs</th><th>Under Absorption Kshs</th><th>Percentage of Absorption</th></tr>
<tr><td>Recurrent</td><td>4,324,804,591</td><td>3,723,802,692</td><td>601,001,899</td><td>86%</td></tr>
<tr><td>Development</td><td>1,780,578,142</td><td>981,228,677</td><td>799,349,465</td><td>55%</td></tr>
<tr><td>Total</td><td>6,105,382,733</td><td>4,705,031,369</td><td>1,400,351,364</td><td>77%</td></tr>
</table>
The County, therefore, failed to absorb Kshs.799, 349,465 or 55% of the development budget, indicating that some planned development projects were not implemented thereby affecting service delivery to the residents.
Recurrent Budget
The budget performance analysis for recurrent vote was as follows:</td><td>There was unexplained over expenditures on compensation of employees and other grants and transfers of Kshs.57, 477,082 and Kshs.52, 562,703 respectively. The budget for acquisition of non-financial assets with 0% absorption rate was not realistic, an</td><td>Chief Officer, Finance and Economic Development</td><td>Resolved</td><td></td></tr>
</table>

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Focal Point person to resolve the issue (Name and designation)</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>
<table>
<tr><th>Expense Item</th><th>Final budget Kshs</th><th>Actual on Comparable Basis Kshs</th><th>Budget Utilization Difference Kshs</th><th>% of Utilization Difference to Final Budget</th></tr>
<tr><td>Compensation of Employees</td><td>1,818,725,841</td><td>1,876,202,923</td><td>(57,477,082)</td><td>103%</td></tr>
<tr><td>Use of Goods and Services</td><td>1,029,010,570</td><td>641,452,973</td><td>387,557,597</td><td>62%</td></tr>
<tr><td>Transfers to Other Government Units</td><td>837,301,000</td><td>735,993,997</td><td>101,307,003</td><td>88%</td></tr>
<tr><td>Other Grants and Transfers</td><td>383,962,573</td><td>436,525,276</td><td>(52,562,703)</td><td>114%</td></tr>
<tr><td>Social Security Benefits</td><td>73,774,159</td><td>33,627,523</td><td>40,146,636</td><td>46%</td></tr>
<tr><td>Acquisition of Non – Financial Assets</td><td>182,030,448</td><td>0</td><td>182,030,448</td><td>0%</td></tr>
<tr><td>Total</td><td>4,324,804,591</td><td>3,723,802,692</td><td>601,001,899</td><td>86%</td></tr>
</table>
</td><td>indication that the County Executive did not offer the envisaged services. Use of goods and services was under-utilized by Kshs.387, 557,597.00 which implies some planned goods and/or services were not delivered. The significant high ratio of under expenditure was likely to have constrained implementation of planned project activities.</td><td></td><td></td><td></td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
2. Unconfirmed Pending Bills	The reported pending bills increased by Kshs.353,035,386.00 from Kshs.387,571,250.00 in 2016/2017 to Kshs.740,606,636.00 in 2017/2018. Supporting schedules indicated a balance of Kshs.676, 614,799.35, implying unexplained difference of Kshs.63, 991,836.65. In addition, pending bills were disclosed as block figures per category instead of the format prescribed by the Public Sector Accounting Standards Board of Kenya.	In the circumstance, the accuracy, completeness and validity of the pending bills balance could not be ascertained.	*Chief Officer, Finance*	*Not Resolved*	*3 months.*
1. Irregular Recruitment Process	In September 2017, the County advertised in the dailies and county's website fifteen (15) positions for chief officers with closure date of 17 October 2017. A year later, substantive chief officers had not been recruited as only three (3) departments are headed by substantive chief officers while the others are acting. Review of the human resource data noted that County had established forty-eight (48) directorates. However, only twelve (12) or 25% had substantive heads of directorates. The rest were either vacant or had other serving officers in acting capacity. Further, the audit revealed that although comprehensive job analysis or reviews were done in the financial year 2017/2018, the County does not have an approved staff establishment. Also, the recruitments were not based on any human resource recruitment plans. It was therefore not clear, the basis on which the vacancies were declared.	The County is exposed to possible mismanagement resulting from lack of full responsibility and commitment by acting officers. Further, the absence of human resource plan or staff establishment may lead to	*Secretary, CPSB*	*Not Resolved*	*2 months*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	In addition, review of individual staff bio-data from the employee files revealed that ninety-seven (97) or 99% of the newly employed staff at the entry level were from one dominant ethnic community. This contravenes Section 65 of the County Governments Act, 2012 and Section 7(2) of the National Cohesion and Integration Commission Act of 2008 which requires that at least 30% of the employees should be from other ethnic communities. Further, it was noted that the executive had 48 established directorates out of which only 12 or 25 % had substantive directors and 36 directorates or 75% were headed by acting officers.	over-employment or employment of staff without the requisite qualifications and skills.			
1. Undue delay in Acquisition of Land	The County Government partly paid Kshs.5, 000,000 in respect to purchase of a playing field parcel of land at Gwa Kiongo location in Mirangine ward. According to the evaluation committee minutes of 28 and 29 May 2018, the parcel of land measured 2.63 hectares and was initially offered at Kshs.5,434,000 per hectare but negotiated on 5 June 2018 to Kshs.4,942,000 per hectare translating to Kshs.12,997,460. However, the department of Lands, Housing and Physical Planning valuation report Ref: NYA/VAL/GEN/VOL.II/75 dated 31 May 2018 indicated the value of a hectare of land (NYA/SABUGO/2413) to be Kshs.4,700,000, translating to Kshs.12,361,000 for 2.63 hectares. Review of the procurement process revealed that the advertisement in the County's website on 9 April 2018 for	There is the risk that the County shall be charged interest at a rate of twelve percent (12%) per annum as per clause 1.2.6 and 6 of the Agreement. The public has not yet got value for money.	*Chief Officer Lands, Housing and Physical Planning*	*Resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	"acquisition of land for public uses" omitted critical specification in respect to minimum acreage that was needed for the playing field. It was therefore not clear how eligible land owners would have submitted their bids and evaluated. Tender opening minutes were not provided for audit except the evaluation committee minutes (indicating only one tenderer responded) and which did not show the matrix of ranking the specifications indicated in the advertisement. The acquisition of this parcel of land was not provided in the 2017/2018 budget and was not in the procurement plan. Inspection of the ownership documents revealed that the title deed was still in the name of the seller and this was attributed to delay by the County to clear the outstanding balance of Kshs.7, 997,460. Clause 1.2.2, 1.2.3 and 6 of the agreement for sale indicated completion date was 150 days from the execution date of 29 June 2018. As at the time of audit December 2018, the agreement duration had expired and the sale agreement had not been concluded.				
2. Delayed Construction Works at Ol-Kalou Stadium	The Ministry of Youth, Sports and Arts budgeted Kshs.52, 000,000 in financial year 2016/2017 for proposed construction of a VIP terrace and associated works within Ol-Kalou Stadium via tender no NYA/CG/TWSYA/PT/01/2016-2017. These works were advertised in the dailies on 18 February 2017 and M/s Robkam Buildings & Contractors, M/s Gesa building & civil engineering and M/s Zaina Building construction Ltd quoted	The delayed completion of the contract may lead to degradation of the works already done	*Chief officer, Youth, Sports and Arts*	*Resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Kshs. 57,261,648, Kshs.51,107,550 and Kshs.63,665,689 respectively. Tender evaluation was carried out on 08 March 2018 and awarded M/s Robkam Building & Contractors at the quoted price of Kshs.57, 261,648. However after professional opinion on 30 March 2017, a re-evaluation was carried out on 31 March 2017 and M/s Gesa building & Civil engineering awarded the contract at the quoted price of Kshs.51, 107,550. Notification of award was made on 03 April 2017 and the contract agreement was signed on 25 April 2017. The contract duration was six (6) months running from financial year 2016/2017 to financial year 2017/2018 and construction works were scheduled to be completed by end of October 2017. The first interim certificate of Kshs.8, 886,746.20 was issued on 23 June 2017 but cancelled ten (10) months later on 26 April 2018. A second and combined certificate of Kshs.15, 396,542.70 was then issued on 02 May 2018. Subsequently, the contractor was paid Kshs.9, 876,550 through unnumbered payment voucher dated 06 June 2018. Physical verification revealed that the project was executed up to floor slab level and the contractor was not on site. Further, power lines were running across the stadium and affected the ongoing works. Although the County had requested Kenya Power & Lighting Company Ltd to re-route the power lines, the company issued an invoice for Kshs.911, 204 for the exercise which had	and the County may not get full value for money.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	not been paid by 30 June 2018 leading to the stoppage of works by the contractor. The contractor through their lawyer wrote to the County with intentions of invoking clause 18.0 (termination) of the contract agreement.				
3. Road Maintenance Levy Fund	The department of Transport, Energy and Public Works budgeted to spend Kshs.183, 511,039 under the Roads Maintenance Levy Fund (RMLF). Of this amount, Kshs.172, 510,000 was to be spent on road maintenance and Kshs.11, 001,039 on administration expenses. During the year under review the Board spent Kshs.12, 620,759 on administration thereby exceeding the budget by Kshs.1, 619,720. Further, two motor vehicles were purchased at Kshs.10, 400,000 using administration cost vote without prior approval from KRB to reallocate this vote to capital expenditure. In addition, the road works along Dairy-Wiyumiririe Kanjuiri Shopping Road were undertaken by a contractor at a contract sum of Kshs.3, 467,646. The works involved gravelling and grading of the 5.2km section of road. Audit verification revealed that the road covering 2.4 km, from 2+800 to 5+200, had worn out, a likelihood that the road was poorly graded. In addition, roads funded from road maintenance levy fund were not labelled nor contractors indicated.	It was therefore difficult to differentiate them from roads funded by other various implementing agencies i.e. the County Government, RMLF and KERRA.	*Chief Officer, Transport, Energy and Public Works*	*Resolved*	
4. Unconfirmed Legal Fees	The county attorney department spent Kshs.10, 500,000 on legal fees which were not clearly linked to the case(s) being handled	In the Petition 1 of 2018, the	*Director, Legal Services*	*Resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	and stating how much was charged per case and the corresponding value in each litigation. Legal services appear to have been single sourced as no evidence of competitive bidding from pre-qualified legal firms. Contrary to section 17 of Office of the Attorney General Act No 49 of 2012 and no evidence was produced to confirm that approval by the Attorney General to engage theses legal consultants.	County Government engaged the services of a local law firm who raised a fee note of Kshs.14, 750,000. The basis of this amount was not clear although a down payment of Kshs.1, 056,400 had already been made by 30 June 2018.			
5. Unutilized Desktops and Photocopiers	The Department of Public Administration & ICT a vendor Kshs.3, 655,000 vide LPO No. 4786 for the purchase of forty (40) desktops and four (4) photocopiers. These items were procured using restricted procurement method but no evidence was provided to show that the set conditions to use of this method were fully met. In addition, the County Executive intended to develop ICT	In the circumstances, users are not deriving the intended benefits.	*Chief Officer, Public Administration & ICT*	*Resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	resource centers to be located in four (4) youth polytechnics of Kangui, Mirangine, Miharati and North Kinangop with each getting ten (10) desktops and one (1) photocopier machine. The machines were delivered to the county offices on 22 June 2018 and inspected on 26 June 2018. However, at the time of the audit (November 2018), more than four months after their inspection and acceptance, the items were still lying at the ICT stores within county headquarters.				
6. Land Ownership Row at Agricultural Mechanization Services (AMS)	The asset register maintained by the department of Agriculture Livestock & Fisheries indicated that AMS Nyahururu has two parcels of land registered under LR. No. 6585/114 with an area of 5.51 acres in Nyahururu Municipality Block 8 and LR. No. 6585/115 with an area of 7.23 acres in Nyahururu Municipality Block 6. The two parcels of land are not registered under AMS and some private companies and individuals have irregularly taken possession of approximately 2.5 acres of the land. In addition, an approximate 0.919 acres consisting of 8 blocks of land each measuring approximately 0.0465 hectares have been hived off from parcel LR. No. 6585/114 and certificate of leases issued. A further approximated 1.5 acres on parcel LR. No. 6585/115 has been encroached onto and illegally fenced off by the private developers. Copies of certificates of official search presented for audit verification revealed details of six (6) private developers as	In the circumstances, the ownership and size of the land cannot be confirmed.	*Chief Officer, Agriculture, livestock and Fisheries*	*Not resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	encroachers while the rest were unknown. One of the private developers has since given a notice of intention for legal suit against AMS vide letter referenced CGC/JGGM/3955/1 dated 20 August, 2018. Through a notification letter dated 31 January, 2018 and referenced MOALF/NYAC/AMS/LAND/09, the manager AMS communicated to the Chief Officer and copied the Chief Executive Committee Member, Department of Agriculture, Livestock and Fisheries on the encroachment. Further review revealed that the Chief Officer in turn notified the Nyandarua County Coordinator in charge of National Lands Commission through a letter referenced MOA/NYC/ADM/Vol. 2/167. However, at the time of audit, no feedback or action had been received from the Commission. The two parcels of land do not have complete permanent perimeter fences and large parts have been left idle without any development. To date the County has not obtained ownership documents of the parcels.				
7. Dispute of Soil Laboratory at Nyahururu Veterinary Premises	Nyandarua County Government has invested since 2015/2016 at Agricultural Mechanization Services site in Nyahururu for the operationalization of the soil testing laboratory, and in 2017/2018 Kshs.24, 110,400 was allocated for the project. However, a dispute on the ownership of the project site between the Nyandarua County Government and Laikipia County Government arose. It was noted that the Department entered into	It is not clear how the remaining thirty-three (33) AI kits were distributed.	*Chief Officer, Agriculture, livestock and Fisheries*	*Resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	a contract at a cost of Kshs.1, 268,785 for construction of masonry boundary wall and gate at veterinary laboratory. The contract was awarded on 18 May, 2018 and had seven (7) weeks duration. Project status report as at 30 June 2018 indicated that the construction stalled after less than 50% of the expected works. Audit verification confirmed that the project had indeed stalled and the contractor abandoned the site which was explained to be due to conflict over the construction site. This was communicated by the contractor vide letter referenced GTA/NYA/ALF/05/02/18 dated 12 July, 2018. The project site had been occupied by enforcement officers from Laikipia County Government who stopped activities on the site. At the time of the inspection, the conflict had not been resolved and has delayed timely delivery of the project. Further, a vendor was paid Kshs.4, 499,400 and delivered equipment that were still lying in the Department's stores due to the ongoing conflict.				
8. Un-accounted Artificial Insemination Accessories	The Department of Agriculture, Livestock and Fisheries budgeted Kshs.6, 214,800 and made payment of Kshs.3, 800,000 to Kenya Animal Genetic Resources Centre (KAGRC) for supply and delivery of Artificial Insemination accessories and liquid nitrogen. However, only supplies worth Kshs.3, 084,860 were delivered leaving a balance of items worth Kshs.715, 140. Further, KAGRC had balance due to the department of Kshs.911, 160 as at 30 June 2017. Therefore the total cumulative prepayments to KAGRC was Kshs.1, 626,300 which was not reported in the financial statements. The contractual agreement		*Chief Officer, Agriculture, livestock and Fisheries*	*Resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	between the two institutions was not provided for verification. In addition, it was observed that Artificial Insemination accessories were purchased for distribution at subsidized costs to various veterinary personnel within the County. In 2017/2018, forty-seven (47) beneficiaries with valid Kenya Veterinary Board licenses were to receive the kits. However, only fourteen (14) beneficiaries received and signed for their kits.				
9. Irregularities on Water Projects	The department of Water, Environment, Tourism & Natural Resources requested Ewaso Ng'iro North Development Authority (ENNDA) vide letter referenced NYA/CG/WATER/FIN/1/16 dated 10 January, 2018 for drilling equipment. Cash payments of Kshs.4, 715,436 were irregularly made for purchase of drilling materials, wages and meal allowances to machine operators, oil and lubricants and maintenance of the machinery. The drilling of the boreholes within the County had not been captured in the annual procurement plan. Minutes and recommendations from the public participation that identified key priority areas for drilling boreholes were not provided for audit.	Under the circumstances, the farmers are not benefiting from the supply of equipment worth Kshs.11, 029,800.	*Chief Officer, Water, Environment, Tourism & Natural Resources*	*Resolved*	
1. Information Technology Internal Control Weaknesses	The County Government did not have IT strategy committee and approved policies on information technology security, disaster recovery plan, risk management and human resource. The cashbooks did not have dates when transactions (payments and receipts), transaction descriptions and allocation / line items	Under the circumstances, possible risk of errors, fraud, loss of data may	*Director, Revenue and Business Development*	*Resolved*	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	were not recorded. There is no link between the actual serialized single business permits issued and the final Z output report. In addition, single business permit receipts were not linked to specific bill/invoices that were raised.	not be mitigated.			
2. Un-Updated Asset Register	In the year under review, the department of Agriculture, Livestock and Fisheries spent Kshs.22, 124,789 for purchase of equipment for Agricultural Mechanization Services (AMS), Oljororok and Njambini Agricultural Training centers. Although these items were indicated to have been delivered to these institutions, there was no evidence to indicate that they were received by them. Further, these items were not recorded in the department's asset register.	This is an indicator that there is no proper control of equipment contrary to the requirements of Section 162 of the Public Procurement and Asset Disposal Act, 2015.	*Director, Procurement Services*	*Resolved*	

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Fuel Levy allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	246,490,000				246,490,000
Exchequer Releases for quarter 2	1,281,748,000	7,998,750	32,641,949	261,437,606	1,583,826,305
Exchequer Releases for quarter 3	1,355,695,000	0	97,348,006	8,260,223	1,461,303,229
Exchequer Releases for quarter 4	2,045,867,000	7,998,750	32,449,335	318,626,606	2,404,941,691
Total	**4,929,800,000**	**15,997,500**	**162,439,290**	**588,324,435**	**5,696,561,225**

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
	2017/2018				2018/2019
Land	**168,892,115**	41,082,460	**0**	**0**	**209,974,575**
Buildings and structures	**898,590,203.95**	459,093,856	**0**	**0**	**1,357,684,060**
Transport equipment	**204,886,986**	86,294,014	**0**	**0**	**291,181,000**
Office equipment, furniture and fittings	**114,207,057**	**18,124,443**	**0**	**0**	**132,331,500**
ICT Equipment	**38,930,119**	9,786,736	**0**	**0**	**48,716,855**
Machinery and Equipment	**182,936,847**	40,994,037	**0**	**0**	**223,930,884**
Heritage and cultural assets		**0**	**0**	**0**	**0**
Biological assets			**0**	**0**	**0**
Intangible assets	**174,063,311**	24,101,452	**0**	**0**	**198,164,763**
Infrastructure assets- Roads, Rails	**3,657,148,902.20**	**744,509,344**	**0**	**0**	**4,401,658,246**
Work in progress		**0**	**0**	**0**	**0**
Total	**5,439,655,541.15**	**1,423,986,342**	**0**	**0**	**6,863,641,883**

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)

ANNEX 3 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs.	Amount Confirmed as received Kshs.	differ ence	explana tion
1	County Assembly	77,328,378	242,941,308	188,191,161	262,817,239	771,278,086	771,278,086		
2	Car and Mortgage fund			60,000,000		60,000,000	60,000,000		
3	Emergency Fund			20,000,000		20,000,000	20,000,000		
4	Bursary Fund			104,300,000		104,300,000	104,300,000		
9	**Total**								

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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

ANNEX 4 – ANALYSIS OF ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
Amon Minjo Ndungu	31/01/2019	100,278	-	100,278
John Mwangi Wambugu	3/4/2019	149,500	-	149,500
Solomon Julius Kinyanjui	27/03/2019	160,780	-	160,780
Nancy Waruguru Thamaine	20/06/2019	127,218	-	127,218
Irene Kirigo Wambugu	18/02/2019	50,000	-	50,000
Mary Wambui Ndung'u	6/30/2019	12,800	-	12,800
Joseph Kagunda Rukwaro	30/01/2019	143,340	-	143,340
Florence Wambui Igogo	20/06/2019	118,000	-	118,000
Mary Nyambura Muturi	20/06/2019	64,000	-	64,000
Wiberforce Ikunia Kahiga	20/06/2019	125,400	-	125,400
Purity Wanjiru Mwaniki	5/17/2019	107,707	-	107,707
David Ngugi Kuria	18/02/2019	50,000	-	50,000
Paul Richard Warigi Karanja	15/03/2019	466,600	-	466,600
Rose Oyolo	13/02/2019	50,000	-	50,000
Joseph Kahuni Nguyo	27/06/2019	30,000	-	30,000
Joseph Njogu Njoroge	17/06/2019	341,030	-	341,030
Richard Wachira	3/4/2019	550,000	-	550,000
Charles Murage Maina	3/5/2019	24,480	-	24,480
Teresa Karimi Njeru	7/9/2018	164,000	-	164,000
Anthony Mutuga Mbogo	26/09/2018	280,000	-	280,000
Charles Ngarachu Kahugi	13/06/2019	162,960	-	162,960
Simon Irungu	25/10/2018	477,300	-	477,300
Ruth Njeri Igamba	9/1/2019	650,600	-	650,600
Cecilia Wakarii Ndegwa	20/03/2019	281,600	-	281,600
Samuel Mwangi Mburu	4/3/2019	75,000	-	75,000
Loyce Njambi Gakaho	4/3/2019	74,500	-	74,500
Ruth Wangari Githae	14/06/2019	452,000	-	452,000

David Ngethe Wanjuhi	13/06/2019	271,600	-	271,600
Geoffrey Mbugua Muchoki	4/4/2019	100,000	-	100,000
Muigai Wainaina	4/4/2019	65,700	-	65,700
Esther Ngatha	26/06/2019	100,000	-	100,000
Paul Mutungi Migwi	10/5/2019	100,060	-	100,060
John Chiuri Mutheru	27/06/2019	29,000	-	29,000
Margaret Wanjiku Gatungu	6/5/2019	56,500	-	56,500
Stephen Mwathi Mwangi	30/06/2019	330,000	-	330,000
Nahashon Thuita Kingori	12/6/2019	106,400	-	106,400
Edgar Peter Kamau Mwangi	12/7/2019	120,600	-	120,600
Joseph Mucira Gacoki	20/06/2019	141,000	-	141,000
Wanjiru Beatrice Gikonyo	22/02/2019	100,000	-	100,000
Margaret Wangari Gachomo	29/06/2019	236,700	-	236,700
Chege Muturi Tharimu	22/02/2019	50,400	-	50,400
Lydia Wangari Nyuguto	17/10/2018	236,200	-	236,200
Martin Wanyamu Muriuki	17/01/2019	607,500	-	607,500
Naomi Kabura Kamau	1/18/2019	100,000	-	100,000
Samuel Kuria Macharia	20/06/2019	49,300	-	49,300
Gladys Wanjira Kimani	21/06/2019	200,000	-	200,000
Annah Wangui Kagika	21/06/2019	21,500	-	21,500
Josphat Kaburu Ngigi	21/02/2019	68,900	-	68,900
David Muthoga Kariuki	17/05/2019	272,000	-	272,000
Everlyne Achungo Omoro	8/6/2019	795,000	-	795,000
Edgar Peter Kamau Mwangi	22/05/2019	152,000	-	152,000
Benson Wanyoike Ndumbura	21/02/2019	900,000	-	900,000
Francis Gatonga Munyeki	23/01/2019	339,000	-	339,000
Partrick Agutu Owiti	15/05/2019	40,000	-	40,000
Stephen Juma Mwangi	12/6/2019	30,000	-	30,000
Salome Wagathu Mwaniki	16/04/2019	342,000	-	342,000
Total		**11,250,453**	**-**	**11,250,453**

ANNEX 5 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Project/Item Description	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	c	d=a-c		
Construction of buildings						
WATER						
1. Kaimbaga - Kihurure Borehole Water Project Fencing And Construction Of Panel House	599,995	24/04/2019	0	599,995		Incomplete
2. Karau - Munyeki Borehole Fencing And Construction Of Power House, Supply And Laying Of Distribution Mains	1,649,557	23/04/2019	0	1,649,557		Incomplete
3. Central Ward -Subuku Borehole Water Project Construction Of Water Tower And Installation Of 2 X 10m3 Plastic Tanks	1,600,000	24/05/2019	0	1,600,000		Incomplete
4. Construction Of Water Tower Githunguri Rurii	1,800,000	13/05/2019	0	1,800,000		Incomplete
	5,649,552		**0**	**5,649,552**	**0**	**0**
HEALTH						
5. Construction And Completion Of Muhakaini Dispensary	17,159,834	07/06/2019	4,500,000	12,659,834		Works In Progress At Superstructure Level
6. Construction And Completion Of Bamboo Health Centre Theatre	25,115,942	07/06/2019	3,000,000	22,115,942		Works In Progress At Superstructure Level
7. Construction And Completion Of Matindiri Dispensary	17,159,834	07/06/2019	1,950,000	15,209,834		Works In Progress At Superstructure Level
8. Completion Of Haraka Dispensary	2,995,899	27/06/2019	0	2,995,899		Works In Progress At Superstructure Level
9. Construction Of Vip Patient Toilets And Septic Tank At Kihuho Dispensary	1,997,839	02/07/2019	0	1,997,839		Works In Progress At Superstructure Level
10. Construction Of Storm Water Drainage	1,039,000	20/06/2019	981,000	58,000		Works Complete
11. Construction And Completion Of A Public Toilet	1,299,760	02/07/2019	0	1,299,760		Works In Progress

At Geta Shopping Centre						At Superstructure Level
12. Completion Of Kamuchege Dispensary	2,999,018	11/07/2019	0	2,999,018		Works Ongoing
13. Construction And Completion Of Kieni Dispensary	16,040,364	15/07/2019	0	16,040,364		Works Ongoing
14. Construction And Completion Of Manunga Health Centre Theatre	26,147,178	15/07/2019	0	26,147,178		Works Ongoing
15. Construction And Completion Of A Kitchen And Laundry At Engineer County Hospital	31,200,955	15.7.2019	0	31,200,955		Works Ongoing
16. Construction And Completion Of A 3 Door Vip Toilet At Munyaka Dispensary	848,719	30.4.2018	825,519	23,200		Work In Progress
17. Construction And Completion Of Staff Houses Septic Tanks At Kiburuti And Mikeu Dispensary	997,640	30.5.2018	0	997,640		Work In Progress
18. Construction And Completion Of Matura Dispensary	12,542,047	31.5.2018	9,781,982	2,760,065		Work In Progress
19. Construction And Completion Of Kanguu Dispensary	14,679,982	31.5.2018	14,645,177	34,805		Work In Progress
20. Construction And Completion Of Kangubiri Dispensary	12,615,000	31.5.2018	729,084	11,885,916		Work In Progress
21. Construction And Completion Of Kihuha Dispensary	13,670,095	31.5.2018	6,336,361	7,333,734		Work In Progress
22. Construction And Completion Of A Theatre At Ndaragwa Health Centre	24,967,795	31.5.2018	17,933,092	7,034,703		Work In Progress
23. Construction And Completion Of A Store At Ndaragwa Health Centre	9,945,495	31.5.2018	3,415,311	6,530,184		Work In Progress
24. Construction And Completion Of A Vip Toilet In Mutarakwa Dispensary	951,774	31.5.2018	847,374	104,400		Work In Progress
25. Construction And Completion Of A Vip Toilet In Geta Forest Dispensary	949,993	31.5.2018	908,580	41,413		Work In Progress
26. Construction And Completion Of An Incinerator Housing And Creation Of A Pathway From The Hospital To The Incinerator House And Construction And Completion Of An Incinerator Strore	3,800,000	28.6.2018	2,473,196	1,326,804		Work In Progress
27. Completion Of Tilling And Construction Of A Walkway And Placenta Pit	932,050	28.6.2018	0	932,050		Works Going On
28. Construction Of Munoru Dispensary	11,615,126	7.6.2016	9,700,534	1,914,592		Complete
29. Completion Of Captain Dispensary	167,897	06/07/2017	0	167,897		Complete

30. Jm Kariuki Hospital Maternity Theatre	25,109,607	30.4.2016	24,657,465	452,142		Work In Progress
31. Construction And Completion Of Kiambogo Maternity	10,600,000	19.11.2015	9,873,949	726,051		Certificate Not Forwared
32. Construction Of Engineer Hospital Laboratory	17,305,335	06/07/2017	16,539,600	765,735		Pending Payment
33. Completion Of The Eco Toilet	2,401,905	06/07/2017	0	2,401,905		Complete
34. Construction Of Gathiriga Dispensary	13,327,946	02/03/2019	8,146,996	5,180,950		Pending Works
35. Construction And Completion Of A Twin Ward At Shamatta Health Center	8,030,525	02/03/2019	6,000,324	2,030,201		Pending Works
	328,614,554		**143,245,544**	**185,369,010**	**0**	**0**
SPORTS						
36. Construction Of Dias Ngano Playing Field	3,966,977	25/05/2018	1,500,000	2,466,977		Ongoing
	3,966,977		**1,500,000**	**2,466,977**	**0**	**0**
EDUCATION						
37. Mahinga Ecde & Toilet	1,599,091	24-04-19	0	1,599,091		Ongoing
38. Karurii Ecde Classroom	999,517	24-04-19	0	999,517		Ongoing
39. Ndunyu-Njeru Ecde Toilet	598,750	24-04-19	0	598,750		Ongoing
40. Kagongo Ecde & Toilet	1,599,692	24-04-19	0	1,599,692		Ongoing
41. Mwihoti Ecde Classroom	998,302	24-04-19	0	998,302		Ongoing
42. Micharage Ecde Classroom	997,501	24-04-19	0	997,501		Ongoing
43. Karandi Ecde & Toilet	1,599,675	24-04-19	0	1,599,675		Ongoing
44. Kanguo Ecde Classroom	999,265	24-04-19	0	999,265		Ongoing
45. Kidawa Ecde & Toilet	1,599,972	24-04-19	0	1,599,972		Ongoing
46. Kiandege Ecde Toilet	596,380	24-04-19	0	596,380		Ongoing
47. Matunda Ecde & Toilet	1,599,269	24-04-19	0	1,599,269		Ongoing
48. Makereka Ecde & Toilet	1,599,905	24-04-19	0	1,599,905		Ongoing
49. Kianguyo Ecde Classroom	1,000,000	24-04-19	0	1,000,000		Ongoing
50. Mumbi Ecde Classroom	1,000,000	24-04-19	0	1,000,000		Ongoing
51. Kagaa Ecde Classroom	999,995	24-04-19	0	999,995		Ongoing
52. Elite-Mubao Ecde & Toilet	1,598,897	24-04-19	0	1,598,897		Ongoing
53. Gichungo Ecde Classroom	998,835	24-04-19	0	998,835		Ongoing
54. Mienyere Ecde & Toilet	1,599,566	24-04-19	0	1,599,566		Ongoing
55. Rumathi Ecde Toilet	599,389	24-04-19	0	599,389		Ongoing
56. Ndothua Ecde & Toilet	1,598,685	24-04-19	0	1,598,685		Ongoing
57. Kioneki Ecde & Toilet	1,591,081	24-04-19	0	1,591,081		Ongoing
58. Mugumoini Ecde & Toilet	1,559,956	24-04-19	0	1,559,956		Ongoing
59. Kiahuho Ecde Classroom	1,088,734	24-04-19	0	1,088,734		Ongoing
60. Gachue Ecde Toilet	599,876	24-04-19	0	599,876		Ongoing

61. Rwanyambo Ecde & Toilet	1,599,239	24-04-19	0	1,599,239		Ongoing
62. Mahindu-Muthanduku Ecde & Toilet	1,598,006	24-04-19	0	1,598,006		Ongoing
63. Njabini Ecde & Toilet	1,599,999	24-04-19	0	1,599,999		Ongoing
64. Wangui Ecde & Toilet	1,599,727	24-04-19	0	1,599,727		Ongoing
65. Ngawa Ecde Classroom	998,416	24-04-19	0	998,416		Ongoing
66. St Joseph Ecde & Toilet	1,599,972	24-04-19	0	1,599,972		Ongoing
67. Githae Ecde Toilet	599,910	24-04-19	0	599,910		Ongoing
68. Murungaru Ecde	999,780	18-03-18	0	999,780		Ongoing
69. Warukira Ecde	999,752	18-03-18	0	999,752		Ongoing
70. Githima Ecde & Toilet	1,598,973	18-03-18	0	1,598,973		Ongoing
71. Itonyere Ecde & Toilet	1,596,282	18-03-18	0	1,596,282		Ongoing
72. Kamirangi Ecde	999,885	18-03-18	0	999,885		Ongoing
73. Rutumo Ecde	800,000	20-02-16	0	800,000		Ongoing
74. Mutiini Ecde	1,000,000	18-03-18	0	1,000,000		Ongoing
75. Olkalou Yp Toilet Girls & Tank	999,885	18-03-18	0	999,885		Ongoing
76. Riverside Ecde	699,973	18-03-18	0	699,973		Ongoing
77. Muturio Ecde	238,225	20-02-17	0	238,225		Ongoing
78. Migaa Ecde	999,757	18-03-18	0	999,757		Ongoing
79. Captain Ecde	698,633	18-03-18	0	698,633		Ongoing
80. Mwenja Ecde	699,932	18-03-18	0	699,932		Ongoing
81. Leshau Yp Toilets	1,498,818	18-03-18	0	1,498,818		Ongoing
82. Mwihoti Ecde	997,380	18-03-18	0	997,380		Ongoing
83. Uiguano ECD	1,000,000	23.04.18	300,027	699,973		Ongoing
84. Mbirithi ECD and Toilet	1,600,000	20.04.19	0	1,600,000		Ongoing
85. Githae Ecde and Toilet	1,200,000	20.04.19	0	1,200,000		Ongoing
86. Simbara ecd renovation	1,200,000	20.04.19	0	1,200,000		Ongoing
87. Renovation, kibra ole muitai, keriko	1,000,000	20.04.19	0	1,000,000		Ongoing
88. Mutonyora and Muchorue Water tank	100,000	20.04.19	0	100,000		Ongoing
89. Ndemi Rehabilitation Centre	2,443,613	18-03-18	0	2,443,613		Ongoing
90. Wangatabuthi Ecde	397,902	24-04-19	0	397,902		Ongoing
91. Michinda Ecde	1,000,000	24-04-19	0	1,000,000		Ongoing
92. Mikiri (Haraka) Ecde & Toilet	664,100	24-04-19	0	664,100		Ongoing
93. Kwa Joshua Ecde & Toilet	846,705	24-04-19	0	846,705		Ongoing
94. Nyairoko Ecde & Toilet	1,320,211	24-04-19	0	1,320,211		Ongoing
95. Kamagoko Ecde	87,935	24-04-19	0	87,935		Ongoing
96. Ngatho Ecde & Toilet	352,010	24-04-19	0	352,010		Ongoing
97. Gathimai Ecde & Toilet	782,281	24-04-19	0	782,281		Ongoing

98. Nyakinyua Ecde	427,296	24-04-19	0	427,296		Ongoing
99. Karai (Gwa Kung'u) Ecde Toilet	297,886	24-04-19	0	297,886		Ongoing
100.Mikaro Ecde & Toilet	440,638	24-04-19	0	440,638		Ongoing
101.Kihoto Ecde & Toilet	205,819	24-04-19	0	205,819		Ongoing
102.Kinangop Yp - Hostel Boys	4,807,718	18-03-18	0	4,807,718		Ongoing
103.Milangine Boys Hostel	4,716,718	18-03-18	0	4,716,718		Ongoing
104.miharati yp hostel	2,880,666	18-03-18	0	2,880,666		Ongoing
105.Supply And Delivery Of Ecde Milk	26,627,265	24-04-19	0	26,627,265		Ongoing
106.Makara Ecde	997,194	30-04-18	0	997,194		Ongoing
107.Kianjata Ecde Toilet	600,000	18-03-18	0	600,000		Ongoing
108.Munyeki Ecde Toilet & Water Tank Base	650,000	18-03-18	0	650,000		Ongoing
109.Weru Ecde & Toilet	1,600,000	24-04-19	0	1,600,000		Ongoing
110.Kinyahwe Cultural & Prayer Centre	2,400,000	18-04-18	0	2,400,000		Ongoing
111.Mwenda Andu Ecde Toilet	600,000	24-04-19	0	600,000		Ongoing
112.Mutonyora B Ecde Toilet	600,000	24-04-19	0	600,000		Ongoing
113.Ruchegechi Ecde Toilet	600,000	24-04-19	0	600,000		
	115,890,834		**300,027**	**115,590,807**	**0**	**0**
Sub total	**454,121,917**		**145,045,571**	**309,076,346**		
Construction of civil works						
INDUSTRIALIZATION, TRADE AND COOPERATIVES						
114.Improvement Of Githabai Market	299,280	23/05/2019	0	299,280		Complete
115.Improvement Of Boiman Market	155,788	30/05/2019	0	155,788		Ongoing
116.Improvement Of Miharati Market	999,456	23/05/2019	0	999,456		Ongoing
117.Levelling Of Wanjohi Market	1,561,300	23/05/2019	0	1,561,300		Ongoing
118.Levelling Of Mirangine Market	1,496,362	27/05/2019	0	1,496,362		Ongoing
119.Levelling Ofkasuku Market	997,826	05/07/2019	0	997,826		Ongoing
120.Improvement Of Ngorika Market	798,950	27/05/2019	0	798,950		Ongoing
121.Improvement Of Jua Kali In Kipipiri	997,600	18/05/2019	0	997,600		Ongoing
122.Improvement Of Extension Of Wanjohi Market	1,394,598	15/05/2018	0	1,394,598		Ongoing
123.Roofing Olkalou Market	498,282	27/05/2016	0	498,282		Complete
124.Construction Of A Refuse Bin At Soko Mpya	1,195,984	05/03/2019	0	1,195,984		Complete
125.Construction Of A Toilet In Mirangine	796,637	27/05/2019	0	796,637		Ongoing
126.Construction Of A Horticultural Shed At Soko Mpya	1,371,717	05/03/2019	0	1,371,717		Complete
127.Construction Of Rurii Market Toilet	998,162	23/05/2019	0	998,162		Complete

128.Construction Of A Toilet At Soko Mpya	1,998,297	23/05/2019	0	1,998,297		Complete
129.Improvement Of Miharati Market Shed	678,917	05/03/2019	0	678,917		Ongoing
130.Improvement Of Engineer Market Shed	259,223	06/04/2018	0	259,223		Complete
131.Improvement Of Jua Kali In Mirangine	699,953	19/04/2018	0	699,953		Complete
	17,198,332		**0**	**17,198,332**	**0**	**0**
WATER			0			
132.Shamata - Karandi B Borehole Water Project Supply Fencing	399,997	25/05/2019	0	399,997		Incomplete
133.Engineer Ward - Engineer Water Project Extension Of Gravity Main Deaf School Via J30 Road To Beverly School	3,798,455	20/04/2019	0	3,798,455		Incomplete
134.Construction Of Car Park And Pipe Shed	2,697,405	30/04/2019	0	2,697,405		Incomplete
135.Githioro - Other Wp Projects In Githioro	599,655	13/05/2019	0	599,655		Incomplete
136.Murungaru Ward - Supply And Laying Of Pipes At Kagongo Njurui	697,434	24/04/2019	0	697,434		Incomplete
137.Engineer Ward - Raitha Kahuru Water Project Extension Of Gravity Pipes Mainline	1,397,195	23/04/2019	0	1,397,195		Incomplete
138.Karau - Munyeki Borehole Water Project Construction Of Water Tower And Installation Of 2 X 10m3 Plastic Tanks	1,599,992	24/05/2019	0	1,599,992		Incomplete
139.Kieni Borehole Construction Of Water Tower Installation Of 2*10m3 Plastic Tanks	1,498,980	13/05/2019	0	1,498,980		Incomplete
140.Kaimbaga - Kihurure Borehole Water Project Supply And Installation Of Solar Powered Pump And Solar System	3,749,550	14/04/2019	0	3,749,550		Incomplete
141.Plastic Tanks-Shamata	699,866	23/04/2019	0	699,866		Incomplete
142.Shamata - Karandi B Borehole Water Project Supply And Installation Of Solar Powered Pump And Solar System	3,834,390	30/05/2019	0	3,834,390		Incomplete
143.Charagita- Matindiri Borehole Installation Of Pump, Supply And Instal Solar, Construction Of Water Tower, 2 No 10m3 Tanks	3,781,050	31/05/2019	0	3,781,050		Incomplete
144.Githioro Constrcution Of 100m3 Masonry Tank At Karuri	2,197,322	21/04/2019	0	2,197,322		Incomplete
145.Githabai - Heni Borehole Water Project Fencing And Construction Of Power House And Water Kiosk	898,816	14/05/2019	0	898,816		Incomplete

146. Gatimu - Nyakanja Water Project Repair Of Spring Weir	2,996,999	21/05/2019	0	2,996,999		Incomplete
147. Nyakio - Rwanyambo Bore Hole Water Project Construction Of Water Tower And Installation Of 2 X 10m3 Plastic Tanks	2,198,917	13/05/2019	0	2,198,917		Incomplete
148. Weru - Supply And Installation Of Solar System	2,490,000	28/05/2019	0	2,490,000		Incomplete
149. Central Ward -Subuku Borehole Construction Of Panel House And Fencing	599,887	13/05/2019	0	599,887		Incomplete
150. Kipipiri - Kabati Borehole Construction Of Control Panel House And Fencing	2,490,600	24/05/2019	0	2,490,600		Incomplete
151. Shamata - Karandi B Borehole Water Project Supply And Lying Of Pipes	694,638	21/05/2019	0	694,638		Incomplete
152. Kanjuiri - Wiyumiririe Borehole Water Project Construction Of Water Tower And Installation Of 2 X 10m3 Plastic Tanks	1,599,150	13/04/2019	0	1,599,150		Incomplete
153. Kieni Borehole Construction Of Panel House	249,118	24/04/2019	0	249,118		Incomplete
154. Drainage Channel Cleaning And Uncloging At Ndind, Ndunyu Njeru, Munyaka And Engineer Town Center	1,349,700	23/05/2019	0	1,349,700		Incomplete
155. Nduthi Irrigation Project Protection Of Spring, Construction Of Intake And Distribution Net Works	2,999,035	31/05/2019	0	2,999,035		Incomplete
156. Other Infrastructure Ad Civil Works (Cleaning Of Storm Water Drains In Urban Centers) And At Kaheho Township)	1,999,615	24/04/2019	0	1,999,615		Incomplete
157. Magumu Mwenda Adu Borehole Purchase And Instal Solar Panel And Solar Pump	3,593,100	31/05/2019	0	3,593,100		Incomplete
158. Shamata-Water Tower Ksh 1.7m And Fencing Ksh 300,000 At Kilimanjaro Borehole	2,019,798	24/05/2019	0	2,019,798		Incomplete
159. Weru - Matura Gathodia Rising Main And Installation Of Valve Chambers	999,564	25/05/2019	0	999,564		Incomplete
160. Weru - Madaraka Borehole Extension Of Distribution Mains	2,299,080	21/04/2019	0	2,299,080		Incomplete
161. Makara Springs -Weir	1,798,272	31/04/2019	0	1,798,272		Incomplete
162. Kangocho Irrigation Project Construction Of Intake And Distribution Net Works	2,999,772	21/05/2019	0	2,999,772		Incomplete
163. Githabai-Miti-Iri Borehole Water Project Supply Of Submersive Pump Installation And Supply	2,499,000	24/05/2019	0	2,499,000		Incomplete

Solar Panel						
164. Murungaru Ward - 3m Water Project Construction Of Break Pressure Tank And Supply And Lying Of Pipes	2,498,213	13/04/2019	0	2,498,213		Incomplete
165. Fencing Of Gwa Kiongo Dam And Costruction Of 2 X Cattle Troughs	2,798,040	30/05/2019	0	2,798,040		Incomplete
166. Kanjuiri - Wiyumiririe Borehole Water Project Fencing And Construction Of Panel House	599,111	07/01/2019	0	599,111		Incomplete
167. Kipipiri - Manunga Borehole Equpping With Solar Pump And Panels	3,791,970	13/05/2019	0	3,791,970		Incomplete
168. North Kinangop - Githae/Umoja Water Project Purchase And Lying Of Pipes And Fittings	3,899,944	13/04/2019	0	3,899,944		Incomplete
169. Magumu Mwenda Adu Borehole Water Project Fencing And Construction Of P[Anel House	699,857	24/04/2019	0	699,857		Incomplete
170. Rurii- Githunguri Borehole Supply And Laying Of Pipes	1,714,971	21/05/2019	0	1,714,971		Incomplete
171. Kieni Borehole Supply And Installation Of Solar Powered Pumps And Solar Systems	3,749,000	28/04/2019	0	3,749,000		Incomplete
172. Kaimbaga - Rumathi Borehole Water Project Supply And Installation Of Solar Powered Pump And Solar System(4,000,000)	1,448,543	20/05/2019	0	1,448,543		Incomplete
173. Leshau Pondo - Fencing Kandoro Borehole	599,997	13/05/2019	0	599,997		Incomplete
174. Leshau Pondo - Supply And Laying Of Pipes Flushing	699,972	13/04/2019	0	699,972		Incomplete
175. Fencing And Construction Of Poverhouse- Weru Ward	498,972	13/05/2019	0	498,972		Incomplete
176. Murungaru - Desilting Of Urthur Dam	1,998,108	13/05/2019	0	1,998,108		Incomplete
177. Charagita - Matindiri Borehole Fencing And Construction Of Poerhouse	698,566	21/05/2019	0	698,566		Incomplete
178. Kanjuiri - Wiyumiririe Borehole Water Project Supply And Installation Of Solar System	3,496,500	13/05/2019	0	3,496,500		Incomplete
179. Githabai-Miti-Iri Borehole Water Project Supply Of Water Tower And Installation Of 2 X 10m3 Plastic Tanks	1,572,165	28/05/2019	0	1,572,165		Incomplete
180. Central - Subuku Borehole Water Project Installation Of Solar Powered Pump In Central Ward	3,799,999	13/05/2019	0	3,799,999		Incomplete
181. Karau - Munyeki Borehole Water Project	3,799,950	07/01/2019	0	3,799,950		Incomplete

Installation Of Solar Powered Pump						
182. Leshau Pondo - Fencing Of Kiandege Dam And Costruction Of Water Troughs	1,099,172	23/04/2019	0	1,099,172		Incomplete
183. Shamata-Construction Of Water Tower And Installation Of 2 X10m3 Plastic Tanks For Karandi B	1,700,000	13/04/2019	0	1,700,000		Incomplete
184. Fencing Of Nyakanja Community Forest	2,394,289	31/04/2019	0	2,394,289		Incomplete
185. Supply And Install Solar Powered Submersible Pump, Solar Panels, Panel Support Structure And Solar Controller At Rumathi Borehole- Kaimbaga Ward	3,999,704	04/05/2019	0	3,999,704		Incomplete
186. Gatimu - Gikingi Water Project Laying Of Extension Networks	1,299,345	28/05/2019	0	1,299,345		Incomplete
187. North-Kinagop-Tia Wira Intake Construction And Installation Of Pipes	3,199,344	07/01/2019	0	3,199,344		Incomplete
188. Gatimu - Nyakanja Water Construction Of 225m3 Masonary Tank	2,999,130	07/01/2019	0	2,999,130		Incomplete
189. Kwanjungi-Chuma Pipeline	1,000,000	21/05/2019	0	1,000,000		Incomplete
190. Kasuku Boreholes Flushing And Pump Replacement	800,000	13/05/2019	0	800,000		Complete
191. Renovation Of Old Office Block In County Water Department Headquarter	3,197,680	13/05/2019	0	3,197,680		Incomplete
192. Officice Block Refurbishment	1,896,055	23/05/2019	0	1,896,055		Incomplete
	125,674,949		**0**	**125,674,949**	**0**	**0**
HEALTH						
193. Renovation To J.M Kariuki Hospital Refurbishment To Circulation Area Infront Of Outpatient Block	2,955,506	04/06/2018	2,911,012	44,494		Work In Progress
194. Fencing And Gates Work For Koinange Dispensary	2,392,981	31/05/2019	2,288,581	104,400		Works Almost Complete
195. Renovations Work To Gichungo Dispensary	999,810	06/06/2019	849,010	150,800		Works Almost Complete
196. Construction And Completion Of Vip Staff Toilets At Mirangine Opd	848,789	30/05/2019	481,853	366,936		Works Almost Complete
197. Construction And Completion Of Jm Kariuki Hospital Mortuary	52,263,730	07/06/2019	8,000,000	44,263,730		Works In Progress At Superstructure Level
198. Construction And Completion Of Bamboo Health	14,376,760	07/06/2019	3,000,000	11,376,760		Works In Progress

Centre Casualty						At Superstructure Level
199. Renovation Of Health Commodity Wooden Shelves At Mkungi And Captain Dispensary	299,600	02/07/2019	0	299,600		Works Ongoing
200. Renovation For Munyaka Dispensary	999,978	02/07/2019	0	999,978		Works Ongoing
201. Proposed Construction And Completion Of A Chainlink Fence And Gates At Mikeu Dispensary	2,400,000	15/07/2019	0	2,400,000		Work In Progress
202. Renovations And Completion Of Koinange Dispensary	2,969,251	02/05/2018	2,938,502	30,749		Work In Progress
203. Reroofing, Renovation And Completion Of Huhoini Dispensary	2,417,962	30/04/2018	984,460	1,433,502		Work In Progress
204. Renovation And Completion Of Heni Health Center And Water Harvesting	1,697,277	30/04/2018	322,950	1,374,327		Work In Progress
205. Construction And Completion Of An Ashpit And Burning Chamber, Water Harvesting At Charagita Dispensary	799,692	31/05/2018	475,384	324,308		Work In Progress
206. Renovations And Completion Of Kihuho Dispensary	2,999,581	31/05/2018	2,790,798	208,783		Work In Progress
207. Completion Of New Tumaini Maternity	1,999,649	31/05/2018	0	1,999,649		Work In Progress
208. Renovations And Completion Of Nyairoko Dispensary	1,999,534	04/06/2018	1,720,556	278,978		Work In Progress
209. Renovations And Completion Of Kimathi Dispensary	2,912,783	31/05/2018	2,258,003	654,780		Work In Progress
210. Installation Of Tvs, Accessories At Chmt Block	655,759	07/06/2016	473,659	182,100		Pending Works
211. Eia For Disposal Site And Jm Mortuary	500,000	04/06/2018	0	500,000		Work In Progress
212. Fencing Of Njabini Health Center	1,949,896	26/06/2019	1,798,127	151,769		Works Complete
	98,438,538		**31,292,895**	**67,145,643**	**0**	**0**
TRANSPORT						
213. Proposed Drainage And Walkways In Ol Joro Rok Town	999,920	06.05.19	0	999,920		On Going
214. Proposed Drainage And Walkways In Engineer Town	1,835,642	06.05.19	0	1,835,642		On Going
215. Proposed Drainage And Walkways N Miharati Town	1,841,000	13.04.19	0	1,841,000		On Going
216. Proposed Parking Lots At Engineer Town	7,420,752	27.05.19	0	7,420,752		On Going
	12,097,314		**0**	**12,097,314**	**0**	**0**
SPORTS						
217. Planting Of Grass	200,000	7.06.19	0	200,000		Complete

218.Fencing With Concrete Posts	1,490,484	28.06.19	360,144	1,130,340		Complete
219.Pit Latrine With Roofed Concrete Slab	1,197,410	31.5.19	900,400	297,010		Complete
220.Construction Of Dias Shamata Playing Field	3,999,830	31.05.19	935,540	3,064,290		Ongoing
	6,887,724		**2,196,084**	**4,691,640**	**0**	**0**
EDUCATION						
221.Olkalou Yp Toilet Boys	999,305	18-03-18	0	999,305		Ongoing
222.Olkalou Yp Toilet Girls & Tank	999,885	18-03-18	0	999,885		Ongoing
223.Leshau Yp Toilets	1,498,818	18-03-18	0	1,498,818		Ongoing
224.Simbara ecd renovation	1,200,000	20.04.19	0	1,200,000		Ongoing
225.Mutonyora and Muchorue Water tank	100,000	20.04.19	0	100,000		Ongoing
226.Ndemi Rehabilitation Centre	2,443,613	18-03-18	0	2,443,613		Ongoing
227.Kiheo Ecde Toilet	485,300	24-04-19	0	485,300		Ongoing
228.Heni Ecde Toilet	600,000	24-04-19	0	600,000		Ongoing
229.Gatondo-Gitei Ecde &Toilet	1,599,043	24-04-19	0	1,599,043		Ongoing
230.Blue-City Ecde Toilet	599,876	24-04-19	0	599,876		Ongoing
231.Matura Ecde Toilet	599,447	24-04-19	0	599,447		Ongoing
232.Water Tanks Installation In Mutonyora Ecde	100,000		0	100,000		Ongoing
	11,225,287		**0**	**11,225,287**	**0**	**0**
TRANSPORT						
233.Emily-Joram Rd	1,999,950	23.5.19	0	1,999,950		Pending Bill
234.Rurii-Pasenga Rd	3,996,841	23.5.19	0	3,996,841		Pending Bill
235.Njigaga-Kangathia Road	3,499,955	3.05.19	0	3,499,955		Pending Bill
236.Muua Rd	3,950,670	23.05.19	0	3,950,670		Pending Bill
237.Kilimanjaro-Ndaragwa Rd	3,967,259	7.06.19	0	3,967,259		Pending Bill
238.Adams-Kimathi-Olaimutia Pry Road(Phase 2)	3,980,050	28.06.19	0	3,980,050		Pending Bill
239.Rironi-Wanjohi Road Completion	3,973,450	31.5.19	0	3,973,450		Pending Bill
240.Michore-Chebe Rd	2,495,667	31.05.19	0	2,495,667		Pending Bill
241.Kahiga-Chief Mathenge Rd	3,997,324	20.05.19	0	3,997,324		Pending Bill
242.Kihumbu-Malewa River Rd	3,746,100	23.05.19	0	3,746,100		Pending Bill
243.Wabocho-Rumwe Rd	3,995,800	06.05.19	0	3,995,800		Pending Bill
244.Mutiini-Ndaranja Mbili Rd	3,994,900	06.05.19	0	3,994,900		Pending Bill
245.Gachurio-Fly Over -Kenton Rd	3,998,700	13.04.19	0	3,998,700		Pending Bill
246.Kabue Nyamu-Cheese Bridge Rd	2,497,900	27.05.19	0	2,497,900		Pending Bill
247.Kahuho-Fretha Rd	1,993,400	20.05.19	0	1,993,400		Pending Bill
248.Ndunyu Njeru-Nandarasi Rd	2,499,300	20.05.19	0	2,499,300		Pending Bill
249.Kitiri Rd (Phase 2)	2,490,009	28.06.19	0	2,490,009		Pending Bill
250.Mukomeri-Kahuria-Mkungi Rd	3,751,047	23.05.19	0	3,751,047		Pending Bill

251.Culvert Installation	2,799,720	12.06.19	0	2,799,720		Pending
252.Muriganio Outreach Road	2,194,150	12.06.19	0	2,194,150		Pending
253.Mbae -Ndirangu Road	1,000,225	14.06.19	0	1,000,225		Pending
254.Culverts	1,544,788	26.6.19	0	1,544,788		Pending
255.Boda Boda Sheds	349,786	28.06.19	0	349,786		Pending
256.Culvert Installations	1,697,077	28.06.19	0	1,697,077		Pending
257.Bodaboda Shed	349,834	28.06.19	0	349,834		Pending
258.Muhatiko-Mbekenya Rd	1,774,440	28.06.19	0	1,774,440		Pending
259.Routine Maintance-Drainge Works	2,985,000	26.06.19	0	2,985,000		Pending
260.Culvert Installations Murungaru Ward	907,292	28.06.19	0	907,292		Pending
261.Memo Bodaboda	247,000	28.06.19	0	247,000		Pending
262.Mikaro Floodlight	2,590,600	10.06.19	0	2,590,600		Pending
263.Assorted Rds(Sport Patching)	1,460,214	14.06.19	0	1,460,214		Pending
264.Darashaini-Makinya Rd	1,399,707	28.06.19	0	1,399,707		Pending
265.Boundary -Munyugu Rd	3,385,551	12.06.19	0	3,385,551		Pending
266.Churiri Road	1,994,053	07.05.19	0	1,994,053		Pending
267.Njau-Rwigi-Kamuiri	2,485,529	12.06.19	0	2,485,529		Pending
268.Completion Of Bongo-Muini Rd	1,797,200	28.06.19	0	1,797,200		Pending
269.Boda Boda Shed	349,460	28.06.19	0	349,460		Pending
270.Assorted Culverts	499,870	28.06.19	0	499,870		Pending
271.Ballast Making Machine-Koinage	2,100,000	28.06.19	0	2,100,000		Pending
272.Culverts Installations	2,526,424	28.06.19	0	2,526,424		Pending
273.Bodaboda Shed	349,200	28.06.19	0	349,200		Pending
274.Magumu-Kibuyu-Flyover	2,998,120	12.06.19	0	2,998,120		Pending
275.Gatukaini-Mahiti Rd	3,894,000	12.06.19	0	3,894,000		Pending
276.Magomaro-Nathan	2,399,000	12.06.19	0	2,399,000		Pending
277.Knyua –M Baki	3,599,400	14.06.19	0	3,599,400		Pending
278.Ibrahim Road Turasha	3,290,000	14.06.19	0	3,290,000		Pending
279.Gakoroba Ngekenya Road Mawingu	3,704,700	12.06.19	0	3,704,700		Pending
280.Benendeto-Wandaka Karuiru Rd	2,808,824	12.06.19	0	2,808,824		Pending
281.Culvert Installation Works.	499,952	12.06.19	0	499,952		Pending
282.Number 3 Bridge	7,412,272	12.03.19	0	7,412,272		Pending
283.Kingaa Nursery -Dispensary Sharom	2,099,840	12.06.19	0	2,099,840		Pending
284.Kagotho -Captain Road (Along Railway Line - Off Nairobi Nyahururu-Mood Hotel -Gachwe Road	3,299,760	18.06.19	0	3,299,760		Pending
285.Various Culvert Works	2,259,700	10.06,19	0	2,259,700		Pending

286.Gathiriga Matunda	2,496,200	12.06.19	0	2,496,200		Pending
287.Kabazi Rd Ramana	1,399,800	14.06.19	0	1,399,800		Pending
288.Vuja Kio 2,3,4 Rd Bosskago-Gituga	1,498,700	18.06.19	0	1,498,700		Pending
289.Major Njoroge Mutiga	3,998,800	14.06.19	0	3,998,800		Pending
290.Gichugo Dispensary-Thitai Rd	1,949,820	12.06.19	0	1,949,820		Pending
291.Thuku Solomon Rd	3,448,800	12.06.19	0	3,448,800		Pending
292.Manyatta Pri.-Wanjeru	1,479,285	12.06.19	0	1,479,285		Pending
293.Ihingaini Bidii	3,899,325	12.06.19	0	3,899,325		Pending
294.Grading Along Various Roads	2,790,083	12.06.19	0	2,790,083		Pending
295.Boda Boda Sheds	218,842	14.06.19	0	218,842		Pending
296.Riverside Rd	1,992,880	12.06.19	0	1,992,880		Pending
297.Various Road Works-Gatimu	2,993,535	12.06.19	0	2,993,535		Pending
298.Mugikunjo Inani Extension	3,192,375	18.06.19	0	3,192,375		Pending
299.Mwanda Rd	3,864,050	18.06.19	0	3,864,050		Pending
300.Kasuku Town Rd Works	3,086,010	14.06.19	0	3,086,010		Pending
301.Drainage At Kasuku Town	1,088,368	12.06.19	0	1,088,368		Pending
302.Gichure Oleimutia	1,946,750	12.06.19	0	1,946,750		Pending
303.Culvert Installations	1,853,905	12.06.19	0	1,853,905		Paid
304.54 Rd	1,998,158	14.06.19	0	1,998,158		Pending
305.Mukunya Rd	2,195,000	12.06.19	0	2,195,000		Pending
306.Shamata Township Rd	3,040,000	12.06.19	0	3,040,000		Pending
307.Other Rd Works-Culvert Installations	3,440,000	14.06.19	0	3,440,000		Pending
308.Mitambo Rd,	2,800,000	15.05.19	0	2,800,000		Pending
309.Drainge Works Kwa Kungu	1,305,500	14.06.19	0	1,305,500		Pending
310.Road In Ndaragwa Town	1,799,344	12.06.19	0	1,799,344		Pending
311.Muriichua Rd	1,998,019	14.06.19	0	1,998,019		Pending
312.Roads In Kanyangia Trading Centre	2,289,200	15.05.19	0	2,289,200		Pending
313.Kiamuere-Mutitu	999,800	14.06.19	0	999,800		Pending
314.Baboo-Cemetry-Muitha-Kengetho	3,939,030	12.06.19	0	3,939,030		Pending
315.Wamuhoho-Mwalimu Clerk Extension	995,700	15.05.19	0	995,700		Pending
316.Ground Improvement Works	2,019,645	12.06.19	0	2,019,645		Pending
317.Conversion & Refurbishment Of Container	1,393,175	28.12.18	0	1,393,175		Pending
318.Tilling Works At County Hqs	2,412,452	10.06.19	0	2,412,452		Pending
319.County Branding	18,000,000	15.05.19	0	18,000,000		Done
	229,703,561		**0**	**229,703,561**	**0**	**0**
AGRICULTURE						
320.Construction Of Gathaara Grading Shed	1,000,000.00	26/06/2019	**0**	1,000,000.		

				00		
321.Refurbshment Of Atc Ol Joro Orok Atc	18,485,991	29/04/2019	10,595,881	7,890,110		Work In Progress
322.Renovation-Soil Testing Lab	1,499,532	26/06/2019	0	1,499,532		Work In Progress
323.Construction Of Geta Grading Shed	1,000,000.00	26/06/2019	0	1,000,000.00		Work In Progress
324.Construction Of Githioro Grading Shed	1,000,000.00	13/07/2019	0	1,000,000.00		Work In Progress
325.Construction Of Mirangine Grading Shed	1,000,000.00	26/05/2019	0	1,000,000.00		Work In Progress
326.Construction Of Zero Grazing Unit Kimaru For The Deaf	1,227,750.00	19/06/2019	994,254	233,496.00		Work In Progress
327.Construction Of Ndaragwa Livestock Sale Yard	1,500,000	26/06/2019	0	1,500,000		Work In Progress
328.Construction And Equipping Of Mushroom House	983,923.90	06/11/2019	0	983,923.90		Work In Progress
	27,697,197		**11,590,135**	**16,107,062**	**0**	**0**
Sub total	**528,922,902**		**45,079,114**	**483,843,788**	**0**	
Supply of goods						
Public Administration						
329.Supply And Delivery Of General Office Supplies	273,550.80	06/11/2019	0	273,550.80		
	273,550.80			**273,550.80**		
INDUSTRIALIZATION, TRADE AND COOPERATIVES						
330.Purchase Of Land In Tigoni	1,900,000	26/06/2019	0	1,900,000		Ongoing
	1,900,000		**0**	**1,900,000**	**0**	**0**
AGRICULTURE						
331.Supply And Delivery Of 2 Row Maize Planter	700,000	26.07.19	0	700,000		Work In Progress
332.Supply And Delivery Of Pedigree Heifers ,Shoats And Feeds	7,697,500	04.07.19	0	7,697,500		Work In Progress
333.Supply And Delivery Of Feed Choppers And Mixers	799,800	12.07.19	0	799,800		Done
334.Supply And Delivery Of Fertilizer	3,290,000	22.03.19	0	3,290,000		Delivered
335.Supply And Delivery Of Potatoes Vulnerable	500,000	12.07.19	0	500,000		Done
336.Supply And Delivery Of Potatoes Ebnezer	1,998,000	12.07.19	0	1,998,000		Done
337.Supply And Delivery Of Trout Fingerings And Feeds	794,250	26.6.19	0	794,250		Delivered
338.Supply And Delivery Of Farm Inputs	724,700	27.06.19	0	724,700		Delivered

339.Supply And Delivery Of Tacktic Acaricide	795,586	20.06.19	0	795,586		Delivered
340.Supply And Delivery Of Farmtraz Acaricide	922,200	20.06.19	0	922,200		Done
341.SUPPLY AND DELIVERY OF A.I ACCESSORIES	699,850.00	20.06.19		699,850.00		
342.Supply And Delivery Of Staff Uniforms	1,261,100	14.06.19	0	1,261,100		Complete
	20,182,986		**0**	**20,182,986**	**0**	**0**
WATER						
343.Geta - Supply Of Pipes For Kariua	983,850	13/04/2019	0	983,850		Incomplete
344.Kanjuiri Wiyumiririe Borehole Purchase Of Land	530,000	28/05/2019	0	530,000		Incomplete
345.Geta - Supply Of 6kg Cooking Gas In Cylinder	2,998,800	14/05/2019	0	2,998,800		Incomplete
346.Supply, Deliver And Lay Pipes And Fitting Ata Gitwe Mutonyora B Borehole Magumu Ward	1,598,520	13/05/2019	0	1,598,520		Incomplete
347.Supply And Delivery Of Office Furniture	397,500	31/05/2019	0	397,500		Incomplete
348.Purchase Of Computers	320,000	28/05/2019	0	320,000		Incomplete
349.Supply ,Delivery And Installation Of A Submersible Pump	3,338,507	13/05/2019	0	3,338,507		Incomplete
350.Supply And Laying Of Pipes At Muthangira	1,499,252	28/04/2019	0	1,499,252		Incomplete
351.Purchase Of Tree Seeds And Seedlings	1,797,200	13/05/2019	0	1,797,200		Incomplete
352.Supply And Delivery Of Furnitures	399,800	07/01/2019	0	399,800		Incomplete
	13,863,429		**0**	**13,863,429**	**0**	**0**
FINANCE						
353.Supply Of Furnitures	1,756,000	03/05/2019	0	1,756,000		Delivered
	1,756,000		**0**	**1,756,000**	**0**	**0**
LANDS						
354.Acquisition Of Land Parcel Nya/Mawingo/2755	580,000	16/06/2017	0	580,000		Complete
355.Acquisition Of Land For Access Road Nyakio-Njoguini Access Road	1,200,000	03/05/2019	0	1,200,000		Complete
356.Acquisition Of Land Extention Of Thiga Road	800,000	03/05/2019	0	800,000		Complete
357.Acquisition Of Road Of Access -Karau Ward	1,500,000	03/05/2019	0	1,500,000		Complete
358.Acquisition Of Land For Access Road Nyakio-Kageraini Access Road	650,000	03/05/2019	0	650,000		On Going
359.Acquisition Of Land For Mungetho Polytechinic	1,200,000	03/05/2019	0	1,200,000		On Going
360.Acquisition Of Land For Lower Karuangi Ecde	700,000	03/05/2019	0	700,000		Complete
361.Acquisition Of Land For Mwihoko Ecde	550,000	03/05/2019	0	550,000		Complete
362.Acquisition Of Land For Access Road Nyakio-Yanga Access Road	1,716,000	03/05/2019	0	1,716,000		Complete
363.Acquisition Of Land For Haraka Ecde	800,000	03/05/2019	0	800,000		Complete

364.Acquisition Of Wanjohi Stadium	5,500,000	03/05/2019	0	5,500,000		On Going
365.Proposed Drainage And Walkways Ndaragwa	999,873	14/06/2019	0	999,873		On Going
366.Acquisition Of Land For Nyakio Cemetry	4,500,000	02/05/2019	0	4,500,000		On Going
367.Acquisition Of Land For Gachuha Access Road	5,588,000	02/05/2019	0	5,588,000		On Going
368.Acquisition Of Land Kariko Ecd	950,000	02/05/2019	0	950,000		On Going
369.Acquisition Of Road Access- Kibendera	150,000	02/05/2019	0	150,000		On Going
370.Acquisition Of Land Mama Kiwinja-Nandarasi Mukungu Rd	600,000	03/05/2019	0	600,000		
371.Supply & Delivery Of Office Furniture & Fittings For Municipal Board Offices	2,985,000	24/06/2019	0	2,985,000		On Going
372.Supply & Delivery Of Computers	846,000	22/06/2019	0	846,000		On Going
373.Supply Of Fuel & Lubricants	1,172,000	11/04/2017	0	1,172,000		Complete
374.Provision For Consultancy Services For Titling Process In All Public Institution And Squatter Village In Nyandarua County	249,999	31/08/2018	0	249,999		On Going
	33,236,872			**33,236,872**		
Health						
375.Supply And Delivery Of Labelled Hospital Bedsheets	712,215	03/05/2019	0	712,215		Delivered
376.Purchase Of Stationeries	943,940	03/05/2019	0	943,940		Delivered
377.Supply And Delivery Of Orthopaedic Equipment	2,975,632	14/06/2019	0	2,975,632		Work In Progress
378.Supply And Delivery Of Hospital Beds And Bedside Cabinets	1,116,942	02/05/2019	0	1,116,942		Work In Progress
379.Supply And Delivery Of Personal Protective Equipment	399,484	02/05/2019	0	399,484		Work In Progress
380.Supply And Delivery Of A Toyota Land cruiser Ambulance - Ths Uc	8,784,750	02/05/2019	5,821,479	2,963,271		Work In Progress
381.Supply And Delivery Of Linen	1,446,300	02/05/2019	0	1,446,300		Delivered
382.Purchase Of Medical Equipment For Orthopaedic And Ophthalmology	8,883,058	03/05/2019	3,453,085	5,429,973		Equipment Being Imported
	25,262,321		**9,274,564**	**15,987,757**		
SPORTS						
383.Supply And Delivery Of Mikasa Football And Volleyball	749,775	28/05/2019	0	749,775		Supplied
384.Delivery Of Youth Sports Kits	799,400	13/05/2019	0	799,400		Supplied
385.Supply Of Orthopaedic Chairs	150,000	28/04/2019	0	150,000		Supplied
	1,699,175		**0**	**1,699,175**	**0**	**0**
TRANSPORT						

386.Motor Vehicle	2,147,215	02/05/2019	0	2,147,215		Pending
387.Fuel Supply	2,000,000	03/05/2019	0	2,000,000		Pending
	4,147,215		**0**	**4,147,215**	**0**	**0**
GOVERNANCE						
388.Supply Of Corporate Uniform	817,400	13/05/2019	0	817,400		Supplied
389.Supply Of Food Stuff	1,949,900	28/04/2019	0	1,949,900		Supplied
390.Supply And Delivery Of Tyres	145,000	28/04/2020	0	145,000		Done
	2,912,300		**0**	**2,912,300**	**0**	**0**
Sub total	**104,960,298**		**9,274,564**	**95,685,734**	**0**	**0**
Supply of services						
County Attorney						
391.Provision of Legal Services	282,000	31/05/2019	0	282,000.00		
392.Provision of Legal Services	100,000	28/05/2019	0	100,000.00		
393.Provision of Legal Services	224,000	13/05/2019	0	224,000.00		
394.Provision of Legal Services	322,600	28/04/2019	0	322,600.00		
395.Provision of Legal Services	464,000	13/05/2019	113,539.00	350,461.00		
396.Provision of Legal Services	980,000	07/01/2019	0	980,000.00		
397.Provision of Legal Services	1,492,000	03/05/2019	492,000.00	1,000,000.00		
398.Completion of County Court	1,000,000	04/05/2019		1000000		
	4,864,600		**605,539**	**4,259,061.00**		
TRADE						
399.Carrying out an Environmental and Social Impact Assessment on Potato and Vegetables Processing Plant	1,795,000	24/06/2019	0	1,795,000		Complete
400. Repair and services of vehicle	439,220	24/06/2019	0	439,220		Complete
	2,234,220			**2,234,220**		
Agriculture, livestock and Fisheries						
401.Repair And Maintenance Of Motor Vehicle Gka318s	127,200	26/06/2019	0	127,200		Complete
402.Repair And Maintenance Of Motor Vehicle Gka325s	145,000	26/06/2019	0	145,000		Complete
403.Repair And Maintenance Of Motor Vehicle Gk 436d	168,400	26/06/2019	0	168,400		Complete
	440,600		**0**	**440,600**	**0**	**0**
WATER						

404.Repair Of Motor Vehicle	846,650	13/05/2019	0	846,650		Complete
405.Repair Of Motor Vehicle	158,900	28/04/2019	0	158,900		Service Offered
	1,005,550		**0**	**1,005,550**	**0**	**0**
LANDS						
406.Survey Of Sabugo Squatter Village	1,666,500	16/08/2018	0	1,666,500		Complete
407.Survey Of Captain Township	1,662,892	16/08/2018	0	1,662,892		Complete
	3,329,392		**0**	**3,329,392**	**0**	**0**
HEALTH						
408.Advert For Tender Works For The Department Of Health Services	68,440	28/05/2019	0	68,440		Done
409.Conference Services For Supportive Supervision Meeting	184,150	13/05/2019	0	184,150		Done
	252,590		**0**	**252,590**	**0**	**0**
SPORTS						
410.Supply Of Training Services For Bodaboda Operators	990,000	29/06/2019	0	990,000		Ongoing
	990,000		**0**	**990,000**	**0**	**0**
TRANSPORT						
411.Conference Services	350,000	18.06.19	0	350,000		Pending
412.Advert For Bridge & Road Works	84,680	14.06.19	0	84,680		Pending
413.Air Tickets	683,000	12.06.19	0	683,000		Pending
414.Provision Of Security Services	350,000	12.06.19	0	350,000		Pending
	1,467,680		**0**	**1,467,680**	**0**	**0**
GOVERNANCE						
415.Newspaper Advert	600,000	28/05/2019	0	600,000		Done
416.Motor Vehicle Maintenance 18cg006a	498,290	13/05/2019	0	498,290		Done
417.Motor Vehicle Maintenance 18cg059a	179,184	28/04/2019	0	179,184		Done
418.Air tickets	1,159,310	13/05/2019	0	1,159,310		Done
419.Air tickets	108,110	28/05/2019	0	108,110		Done
420.Air tickets	696,380	13/05/2019	0	696,380		Done
421.Air tickets	425,370	28/04/2019	0	425,370		Done
422.Publishing Of County Documentary	750,000	13/05/2019	0	750,000		Done
total	**4,416,644**			**4,416,644**		
Sub total	**19,001,276**		**605,539**	**18,395,737**		
GRAND TOTAL	**1,107,006,393**		**200,004,788**	**907,001,605**		