REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF LAIKIPIA

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
CENTRAL HUB
10 FEB 2020
RECEIVED
P. O. Box 267 - 10100, NYERI

COUNTY GOVERNMENT OF LAIKIPIA (EXECUTIVE)

ANNUAL 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)

www.laikipia.go.ke

TABLE OF CONTENTS

TABLE OF CONTENTS ii

1. KEY ENTITY INFORMATION AND MANAGEMENT iii

2. FORWARD BY THE CECM FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT viii

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES xviii

4. REPORT OF THE INDEPENDENT AUDITORS ON COUNTY GOVERNMENT OF LAIKIPIA xix

5. FINANCIAL STATEMENTS 1

5.1. STATEMENT OF RECEIPTS AND PAYMENTS 1

5.2. STATEMENT OF ASSETS AND LIABILITIES 3

5.3. STATEMENT OF CASH FLOWS 5

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 7

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 11

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 13

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 15

5.8 SIGNIFICANT ACCOUNTING POLICIES 20

5.9 NOTES TO THE FINANCIAL STATEMENTS 26

5.10 OTHER IMPORTANT DISCLOSURES 42

ANNEX 1 –ANALYSIS OF TRANSFERS FROM THE EXCHEQUER 55

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 56

ANNEX 3 – SUMMARY OF ASSET REGISTER 94

ANNEX 4 – INTER-ENTITY TRANSFERS 95

ANNEX 5 – PROJECTS IMPLEMENTATION REPORT 96

ANNEX 6 – TRIAL BALANCE 111

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per The Constitution of Kenya 2010 and operates as guided by the County Government Act 2012. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

The county has three sub-counties: Laikipia North, Laikipia East and Laikipia West. It is divided into three constituencies and 15 wards. Laikipia County borders 7 counties namely Samburu to the North, Isiolo to the North East, Meru to the East, Nyeri to the South East, Nyandarua and Nakuru to the South West and Baringo to the West. Laikipia County covers an area of 9,462 KM^2 (2,338,111 acres).

Main economic activities are tourism and agriculture, chiefly grain crops, ranching and greenhouse horticulture.

Our vision
The greatest county with the best quality of life

Our mission
To enable every household in Laikipia to lead a prosperous life

Our core values

- *People-centeredness*
- *Equity*
- *Accountability*
- *Efficiency*
- *Professionalism*
- *Integrity*
- *Innovativeness*
- *Passion*

b) Key Management

The County Government of Laikipia day-to-day management consisted of:

H.E Governor Ndiritu Muriithi

He holds a Bachelor's Degree in Business Administration in Economics and Finance as well as a Master's Degree in Project Management.

He is a seasoned economist and financial markets expert with over 24 years' experience in leadership and management within diverse settings in Kenya, South Africa, Canada and Australia.

H.E the Governor previously served as an Assistant Minister for Industrialization for five (5) years and drove reforms to improve the environment for doing business, and improving incentives to promote investments. He was also involved in the development of policy and law related to finance and economics such as legislation governing establishment of credit bureau, interest rates, taxation and other fiscal measures.

Specifically, he contributed to legislative frameworks for banking and small businesses including successfully advocating for amendments to the Banking Act in 2006.

He also led peace caravans across 32 districts that substantially reduced conflicts between communities in *Laikipia*, *Samburu*, *Isiolo*, *Tana River* and *Migori* among other Counties for the period between 2009 and 2012.

H.E the Governor commitment to community service and volunteer work goes beyond his public service and he continues today to mentor young business owners through the Ujuzi na Biashara Trust as well as inspire numerous others through his patronage of educational institutions.

H.E John Mwaniki - Deputy Governor - He holds a B.Com degree and an MBA from the University of Nairobi. He's currently pursuing a Master of Public Policy and Management at the Strathmore Business School. An Alumnus of Strathmore Business School and a Certified PRINCE II Project Manager, John is an expert in ICT and Financial Markets with over 20 years of experience in the development of end to end solutions in the Capital Markets industry. He has a vast experience in General management, Strategic planning, Product development as well as Project management. Previously he has successfully implemented financial markets solutions in the Central Bank of Kenya, Central Bank of South Sudan, Central Bank of Seychelles, Nairobi Securities Exchange, Capital Markets Authority of Kenya, Rwanda Capital Markets and SADC Inter-connectivity among others. John has served as the county secretary and head of public service in Laikipia county government before being elected to the current position as the Deputy Governor of Laikipia. He also doubles as the National Chair of the Deputy Governors' Forum in Kenya.

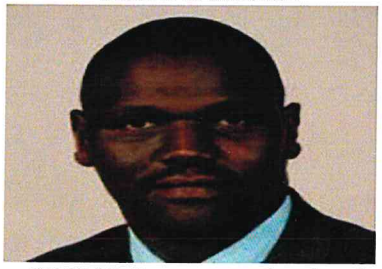
KARANJA NJORA

County Secretary/Chief of Staff

MURUNGI NDAI

CECM Finance, Economic Planning and County Development

JOSEPH SHUEL



CECM Infrastructure, Land and Urban Development

ROSE MAITAI

CECM County Administration, Public Service and Office of the Governor

BIWOTT TIROP

CECM Trade, Tourism, Co-operatives and Industrialization

TABITHA MBIRIRI

CECM Education, ICT and Social Services

DR. JOSEPH LENAI

CECM Health and Medical Services

DR. LUCY MURUGI

CECM Agriculture, Livestock and Fisheries

NJENGA KAHIRO

CECM Water and Natural Environment

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.	Designation	Name
1	Accounting Officer - County Administration, Public Service and Office of the Governor	Karanja Njora
2	Accounting Officer - Finance, Economic Planning and County Development	Paul Njenga
3	Accounting Officer - Infrastructure, Land and Urban Development	Kenneth Karanja
4	Accounting Officer - Health and Medical Services	Dr. Donald Mogoi
5	Accounting Officer - Agriculture, Livestock and Fisheries	James Mungere
6	Accounting Officer - Education, ICT and Social Services	Annette Muriuki
7	Accounting Officer - Trade, Tourism, Co-operatives and Industrialization	Jemimmah Mburugu
8	Accounting Officer - Water and Natural Environment	Evans Kamau

d) Fiduciary Oversight Arrangements

- County Assembly of Laikipia
- County Executive Committee
- Laikipia County Executive Audit Committee
- Senate Public Accounts Committee
- The Controller of Budget.
- Office of the Auditor-General
- Development partners oversight activities

e) Entity Headquarters

P.O. Box 1271 - 10400
Interim County Headquarter Building
Kenyatta Avenue
Nanyuki, Kenya

f) Entity Contacts

Telephone: (254) 0202352720
E-mail: reports.treasury@laikipia.go.ke
Website: www.laikipia.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
   Nairobi, Kenya

3. Co-operative Bank
   Nairobi, Kenya

4. Equity Bank
   Nairobi, Kenya

5. Family Bank
   Nairobi, Kenya

h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

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

j) County Legal Adviser

P.O. Box 1271 - 10400
Interim County Headquarter Building
Kenyatta Avenue
Nanyuki, Kenya

2. FORWARD BY THE CECM FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT

It is my pleasure to present the Laikipia County Government's Financial Statements for the year ended June 2019. The Financial Statements present the financial performance of the county government for the financial year 2018/19.

The County Government of Laikipia Financial Statements have been prepared in line with The PFM Act 2012 and are in line with the format prescribed by The Public Sector Accounting Standards Board. The PFM Act requires that these statements be submitted to The Auditor General and copies be submitted to The National Treasury, The Controller of Budget and The Commission of Revenue Allocation within 3 months after end of each financial year.

This County Government Financial Statement presents the recent actual fiscal performance for the FY 2018/2019 and makes comparisons to the budget appropriations for the same year. It further provides a comprehensive financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper 2018/2019.

The link between policy, planning and budgeting continues being critical as provided for in the Constitution and County Government Act. The financial statements play a critical role in the preparation of budgets and management of public resources. To strengthen the budget preparation process, the County government will continue to embrace programme-based budgeting and deepen public financial reforms e.g. incorporating feasibility study, use of the Laikipia County Statistical Abstract which is prepared annually as part of budget preparation, project management and establishment of a financial reporting unit to increase efficiency and effectiveness in service delivery.

The County is committed in upholding the trend of stable macroeconomic performance and ensure transparency by relaying performance indicators to the public. This will be realized through publishing and publicising as required by the Constitution and the PFM 2012 Act.

Pursuant to Sec 149 of the PFM Act 2012 I confirm that there was accountability to the county assembly in ensuring that the resources of the county government were authorised and lawfully utilised in an effective, efficient, economical and transparent manner

COUNTY GOVERNMENT'S FINANCING

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 annually before the preparation of the budget estimates through the Division of Revenue Act as required by Articles

218 and 224 of the constitution. The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues and continues to explore new and innovative ways of increasing its local revenue collections. The key local revenue sources for Laikipia County include land rates and rents, business permits, parking fees, county's natural resources revenue and health facilities revenue. Some of the steps that the County has taken towards improving its revenue collections include;

a. Fully operationalization of the County Revenue Board headed by highly qualified individuals with competency, integrity and intelligence.
b. Automation of revenue collection
c. Revenue enforcement
d. Close monitoring through monthly reviews in revenue round tables chaired by H.E the Governor
e. Introduction of revenue week to sensitize the public on the importance of revenue enhancement for the County.

FINANCIAL PERFORMANCE

1.Revenue

The County budgeted for Ksh. 6,927,959,766 of which Ksh. 6,377,024,175 was realised. Out of the total budget Ksh. 6,451,789,465 was for County Executive of which Ksh. 5,907,142,852 was realised; and Ksh. 476,170,301 was for County Assembly of which 469,881,323 was realised.

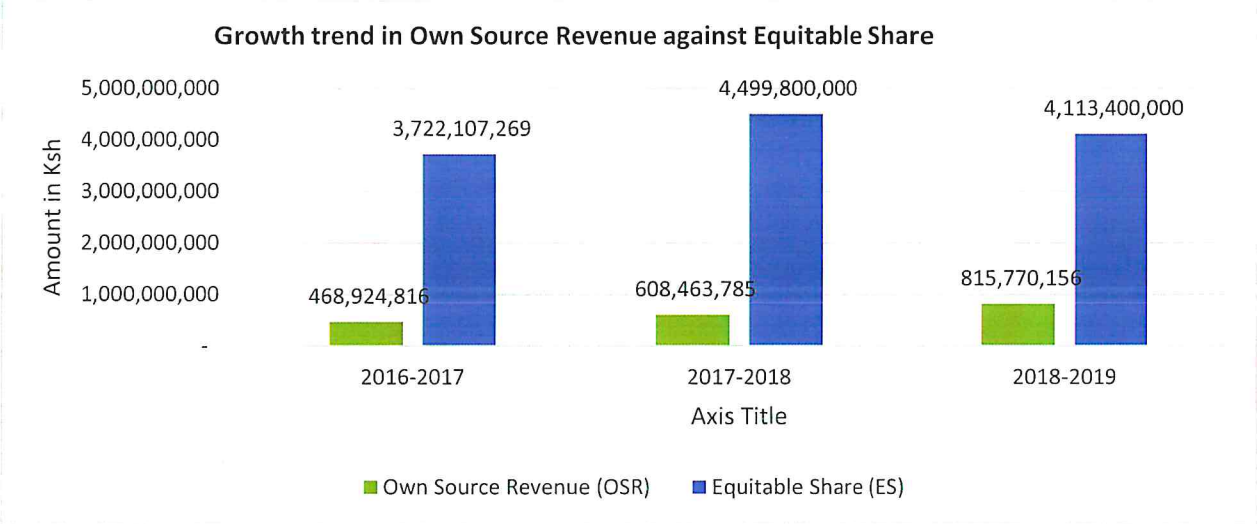
Table 1: Laikipia County Revenue Budget Against Revenue Realisation FY 2018/19

Classification	Approved Budget Estimates FY 2018/2019	Actual Revenue in FY 2018/2019	Realisation (%)
	(a)	(b)	b/a*100%
Equitable Share - CE	3,642,400,000	3,643,518,677	100.03
County Own Revenues	800,000,000	815,770,156	101.97
Conditional Grants 2018/19	833,505,825	597,894,253	71.73
Conditional Grants not received 2017/18	26,143,057	26,143,057	100.00
Conditional Grants not utilised in 2017/18	181,499,483	181,499,483	100.00
Opening Balance 2018/19	800,000,000	474,076,126	59.26
Transfer from Government Entities from 2017/18	168,241,100	168,241,100	100.00
Total County Executive	**6,451,789,465**	**5,907,142,852**	**91.56**
Total County Assembly - Equitable Share	476,170,301	469,881,323	98.68
Grand Total	**6,927,959,766**	**6,377,024,175**	**92.05**

Equitable Share: There has been uncertainty in the expected equitable share allocation to the county, which is evidenced by the trend depicted by an up and down variation of our county's share as allocated by CARA from year to year; despite the county's continuous improvement in its own revenue generation since year 2016/17 to 2018/19 as analysed in Graph 1 below.

Own Source Revenue: In 2016/17 own source revenue was at Ksh. 468 million, in 2017/18 own source revenue grew by 27% to Ksh. 608 million from 468 million. This positive trend has continued to be exhibited by a registered growth of 40% in 2018/19 at Ksh. 815 million from 608 million. In 2018/19 the county surpassed its revenue target by 2% with an amount of Ksh. 15,770,156 making Laikipia among the first counties to surpass the revenue target.
The main revenue growth drivers were; land rates, liquor licence, county natural resources, parking fees and health facilities revenue.

Graph 1. Laikipia County growth trend in Own Source Revenue against Equitable Share



Opening balance: The county did not achieve its targeted opening balance of 800 million, the actual returns to CRF and opening balances are explained in the table below;

Table 2: Analysis of opening balances FY 2018/19

Description	Amount
Opening Bank Balances 2018/19	798,739,607
Grants 2017/18	(181,499,483)
Transfers 2017/18	(168,241,100)
Retention & 3rd party deposits b/f 2017/18	(420,694)
Returns to CRF in 2018/19	25,497,796
Total returns to CRF & Opening Balance	**474,076,126**

Conditional Grants: In financial year 2018/19 the county budget for conditional grants was Ksh. 1,041,148,365 of which Ksh. 181,499,483 was cash balances from financial year 2017/18, Ksh. 26,143,057 was Road Maintenance Levy for 2017/18 that was received in 2018/19, Ksh 833,505,825 was conditional grants receivable in 2018/19 of which only Ksh. 597,894,252 was received; Ksh. 200,000,000 for medical equipment leasing is provided for in CARA however it is not received in cash by the county rather it was received as a medical equipment at the hospital under lease which is paid for annually by the National Government on behalf of the county.

The county also received a total Ksh. 161,582,585 form KDSP, World Bank TITS and Marie Stopes that were not in the budget as illustrated in the table below.

Table 3: Laikipia County Budget for Conditional Grants vs Receipts FY 2018/19

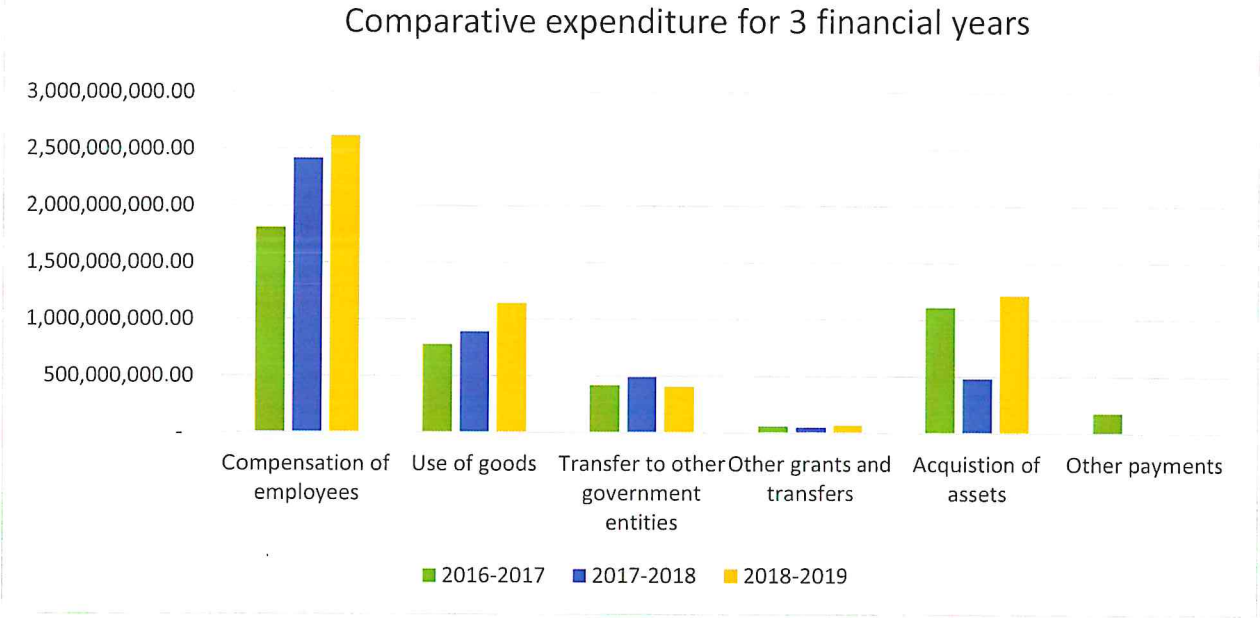
CONDITIONAL GRANTS	APRROVED BUDGET FY 2018/19	ACTUAL RECEIPT FY 2018/19	RECEIVABLE IN 2017/18 RECEIVED 2018/19	RECEIPT B/F FROM FY 2017/18	NOT RECEIVED IN BUDGET FY 2018/19	RECEIVED NOT IN BUDGET FY 2018/19
Youth Polytechnics 17/18	33,358,878	-	-	33,358,878	-	-
Youth Polytechnics 18/19	28,525,000	-	-	-	28,525,000	-
Programme (KDSP) Level 1 1718 b/f	37,000,000	-	-	37,000,000	-	-
Programme (KDSP) Level 2 1718 b/f	111,140,605	-	-	111,140,605	-	-
Kenya Devolution Support Programme (KDSP) Level 1 18/19	41,121,027	-	-	-	41,121,027	-
Kenya Devolution Support Programme (KDSP) Level 2 18/19	-	-	-	-	-	161,558,585
Medical leasing	200,000,000	200,000,000	-	-	-	-
User fee foregone	9,968,208	9,968,208	-	-	-	-
Transforming Health Care System for Universal Project (THSUCP)	67,077,728	42,077,093	-	-	25,000,635	-
Danida	15,086,250	15,086,250	-	-	-	-
Roads Maintenance Levy Fund (RMLF)	109,128,974	109,128,974	-	-	-	-
Roads Maintenance Levy Fund (RMLF) 17/18	26,143,057	-	26,143,057		-	
Kenya Urban Support Programme (KUSP)	41,200,000	41,200,000	-	-	-	-
Kenya Urban Support Programme (KUSP)	50,000,000	50,000,000	-	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	117,000,000	39,402,608	-	-	77,597,392	-
Eu ideas	90,000,000	73,027,291	-	-	16,972,709	-
Agriculture Sector Development Support Project (ASDSP)	19,398,638	7,062,611	-	-	12,336,027	-
UNICEF	25,000,000	10,941,217	-	-	14,058,783	-
World bank primary health care grant	20,000,000	-	-	-	20,000,000	-
World Bank TITS	-	-	-	-	-	4,000
Marie Stopes	-	-	-	-	-	20,000
TOTAL	**1,041,148,365**	**597,894,252**	**26,143,057**	**181,499,483**	**235,611,573**	**161,582,585**

Expenditure

The expenditure figures for recurrent and development stood at Ksh. 5,443,613,407 against budget estimate of Ksh. 6,451,789,465 for the county government executive which represents 84.4% budget utilisation, qualifying Laikipia as one of the top 3 counties in utilisation of funds.
Recurrent expenditure amounted to Ksh. 3,604,117,059 against budget estimate of Ksh. 3,658,763,398 which represents 98.5% budget utilisation while development was at Ksh. 1,839,496,348 against a budget of 2,793,026,067 representing 65.9% budget utilisation.

An amount of Ksh. 2,616,158,811 went into compensation of employees representing 48.06% of the total expenditure. The growth in compensation of employees from Ksh. 2,416,274,895 to 2,616,158,811 is due to salary increments, new temporary staff and entry of interns in the reporting period, and pending PAYE and other deductions from the previous financial year that was settled in the current reporting period.

Graph 2. Comparative expenditure for 2016/17, 2017/18 and 2018/19



Cash flow

Despite the cash flow challenges caused by delayed disbursement and non-receipt of some grants the county government remains committed to innovative cash flow management and monitoring policy that has ensured promptness in payment of contractors /suppliers and other parties. Monitoring and periodical tracking of the payments, as well as strict adherence to the approved budget and procurement plan have enabled us to hasten supplier payments.

Assets

The county acquired assets of Ksh. 1,213,937,444 during the financial year. The county has instituted an asset management unit that has undertaken tagging of assets and intends to undertake valuation of the fixed assets.

OPERATIONAL PERFORMANCE

The county's operations are structured in terms of departments which are headed by County Executive Committee Members who are appointed by the Governor with approval by the County Assembly. All departments have worked together towards achieving operational efficiency.

The county government is focused on improving service delivery to the public through the ongoing public sector performance review and tracking, increasing productivity in agriculture, manufacturing and innovation, as well as increase universal health care and coverage to reduce the medical cost burden and to continue being the lead county in life expectancy.

Major achievements by Laikipia county in this financial year included:

1. County Administration, Public Service and Office of the Governor

   Public Sector Reforms through;

   a) Public performance review and enriching reward systems e.g. Spot awards for exemplary staff performance
   b) Instituting a town board to manage Rumuruti town and re-instituting of the County Public Service Board
   c) Ongoing works at the County Headquarters offices in Rumuruti

2. Infrastructure, Land and Urban Development
   a) Rehabilitating and tarmacking of major roads within Nanyuki and Nyahururu towns
   b) Successfully starting our smart town initiative in Wiyumiririe town
   c) Upgrading of Rumuruti town to cobblestone
   d) Inception of the County Spatial Plan

3. Water and Natural Environment
   a) We have kick started the mega water project in Solio which will see over 4,000 households, that is 20,000 persons have clean reliable piped water
   b) Completion of the Kariunga dam
   c) Recycling of waste at Nanyuki dumping site

4. Trade, Tourism, Co-operatives and Industrialization
   a) Rehabilitation of Nyahururu Industrial site, providing lathe machines and supported over 200 innovators to enable them use the industrial site
   b) Initiated and completed Phase 2 of the Nanyuki Bus Park Construction
   c) Establishment of Manguo tourism site
   d) Completion of Nanyuki Market
   e) Disbursed Ksh. 34.3 million loans through Co-operative Revolving Development Fund

5.Health and Medical Services

a) Completion of Phase 1 of mother-child 120 bed capacity maternity ward in Nanyuki and Nyahururu Referral hospitals, Phase 2 to kick start and complete in 2019/20
b) Nyahururu Referral Centre is now admitting students under KMTC – Kenya Medical Training College
c) Attainment of 62% of NHIF enrolment

6.Agriculture, Livestock and Fisheries

a) Construction of 3 maize warehouses in Kinamba, Mutanga and Sipli
b) Construction of 2 community water pans in Umande and Olmoran wards

7.Education, ICT and Social Services

a) Constructed 36 ECDE classrooms in all wards
b) Purchased assorted equipment for 8 VTCs
c) Fenced Rumuruti stadium and rehabilitation of Nanyuki Stadium
d) Issued 50million bursary to needy students
e) Constructed 2 dorms at CEDC-Laikipia Rescue and Rehabilitation Centre

8.Finance, Economic Planning and County Development

a) Surpassed revenue target by Ksh. 15,770,156
b) Boardroom construction ongoing
c) Asset management unit successfully tagged the county's assets and intends to undertake valuation of the fixed assets

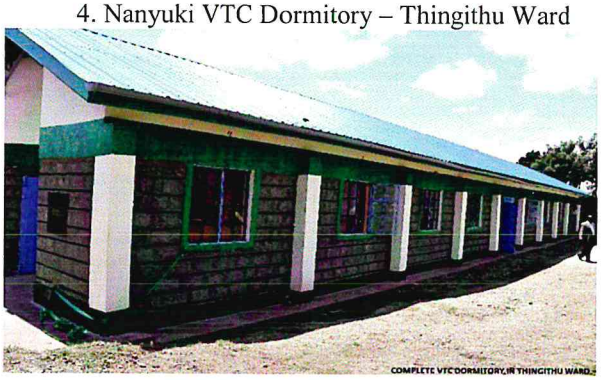
Pictorial of the various projects for FY 2018/19

1.Solio Water Project – Tigithi ward

2. Kariunga Dam – Segera Ward

3.Solar Planes Doldol Water Project-Mukogodo East

4. Nanyuki VTC Dormitory – Thingithu Ward



5. Lenana Road – Nanyuki Ward

Despite our remarkable achievements, the county experienced the following drawbacks during the financial year;

i. Delayed exchequer releases
ii. Delayed release of donor funds with 23% of budgeted conditional grants not being received in the financial year

LAIKIPIA COUNTY AUDIT COMMITTEE

It was constituted in April 2018 as required by the PFM Regulations 2015 and is guided by an Audit Charter that was approved in September 2018. Allowances are paid to the committee members as guided by the Salaries & Remuneration Commission.

The committee members are:

No.	Names	Designation
1	Anthony Kiritu Githui	Chairperson
2	James Kugo Sambu	Member
3	Joseph Kimathi James	Member
4	Elizabeth Mwende Kingoo	Member
5	Julius Murage Kingori	Member-Treasury Representative
6	Mary Wangui Wachiuri	Head of Internal Audit

LAIKIPIA COUNTY PUBLIC SERVICE BOARD

Laikipia County Public Service Board was established by an act of the county assembly in June 2014. The County Public Service Board (CPSB) is charged with the responsibility of developing and implementing human resource policies and framework for the County Government in line with the relevant laws. The CPSB handles all human resource issues in the county and consists of a chairperson and other members nominated by the Governor, approved by the County assembly. Allowances are paid to the committee members as guided by the Salaries & Remuneration Commission.

The Non-Executive Board Members are;

No.	Names	Designation
1	Margaret Mumbi	Chairperson
2	Timothy Wamiti	Secretary
3	Patricia Wangui	Member
4	John Ekale	Member
5	Benson Sururu	Member
6	Christine Chepkoech	Member
7	Moses Mwaura	Member

LAIKIPIA COUNTY REVENUE BOARD

Laikipia County Revenue Board was established by an act of the county assembly in June 2014. The board works under the general supervision of the County Executive Committee Member for Finance. Allowances are paid to the committee members as guided by the Salaries & Remuneration Commission.

The revenue board is responsible for collecting, receiving and accounting for the county government revenue, administering and enforcing county laws related to revenue, advising the county executive committee on all matters related to administration and collection of revenue under county laws.

The Non-Executive Board Members are;

No.	Names	Designation
1	Wangari Wachira	Chairperson
2	Alice Kimemia	Member
3	Francis Mathenge	Member
4	Stella Kaparo	Member
5	Jeniffer Koinante	Member
6	Samuel Wambugu	Member

LAIKIPIA COUNTY DEVELOPMENT AUTHORITY BOARD

Laikipia County Development Authority was established by an act of the county assembly in June 2014. The board works under the general supervision of the County Executive Committee Member for Finance.

The Non-Executive Board Members are;

No.	Names	Designation
1	James Mworia	Chairperson
2	Margaret Lesuuda	Member
3	Michael Dyer	Member
4	Amb. John Weru	Member
5	Faith Waigwa	Member
6	Joseph Mutura	Member

CONCLUSION

The county made good progress in implementation of its agenda and projects. The county surpassed its revenue target due to the good management of the Revenue Board. As a county we have identified our strengths and are working towards improving on our gaps for better performance in the subsequent years.

On behalf of Laikipia county government, I would like to thank HE The Governor, The Deputy Governor for the leadership and support they have provided during this period. Further, my sincere gratitude goes to the County Executive Committee Members for their continued efforts to realise the 2018/19 goals as set in the budget. I extend my gratitude to all the Chief Officers and the entire Laikipia County Staff for pulling together and for their continued commitment, dedication and hard work to ensure service delivery to the people of Laikipia County.

I would also like to thank the entire County Assembly led by the wise leadership of the Speaker and the County Clerk for their co-operation and oversight role.

Further, my sincere appreciation to all the citizens of Laikipia County for their continuous engagement with the County Government to ensure efficient service delivery and value for money in all our undertakings.

COUNTY GOVERNMENT OF LAIKIPIA
P. O. Box 1271-10400,
NANYUKI
23 SEP 2019
COUNTY EXECUTIVE MEMBER
FINANCE, PLANNING AND
COUNTY DEVELOPMENT

Murungi Ndai
CECM Finance, Economic Planning and County Development
County Government of Laikipia

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 CEC member 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 CEC member 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 CEC member 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 CEC member 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 CEC member 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

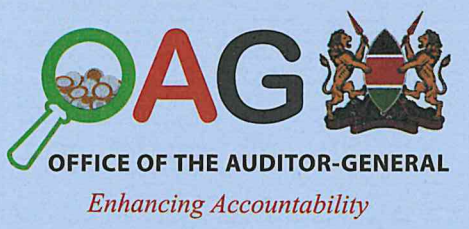
The County Government's financial statements were approved and signed by the CEC member for finance on 23/09/ 2019.

COUNTY GOVERNMENT OF LAIKIPIA
P. O. BOX 1271-10400,
NANYUKI
23 SEP 2019
COUNTY EXECUTIVE MEMBER
FINANCE, PLANNING AND
COUNTY DEVELOPMENT

Murungi Ndai
County Executive Committee Member – Finance, Economic Planning and County Development

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF LAIKIPIA 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 Laikipia set out on pages 1 to 44, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows, and the summary statements 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 effects 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 County Executive of Laikipia as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Compensation of Employees

The statement of receipts and payments reflects compensation of employees of Kshs.2,616,158,811 against an Approved Budget of Kshs.2,430,324,299. However, the following unsatisfactory matters were observed:

1.1 Unauthorized Reallocation of Development Funds to Pay Salaries

The Management reallocated development funds of Kshs.136,410,000 to pay salaries for the month of June, 2019. However, the Management did not avail for audit review, supporting documents by way of request for the reallocation to the County Treasury and approved Supplementary Budget by the County Assembly for the additional expenditure. This was contrary to Section 135 and 154(1)(b) of the Public Finance Management Act, 2012, which provides that an Accounting Officer shall submit a

Supplementary Budget for approval and shall not authorize the transfer of an amount that is appropriated for capital expenditure except to defray other capital expenditure for creation or renewal of assets.

1.2 Over Expenditure on Compensation of Employees

During the year under review, the approved budget on compensation of employees for the County Executive was Kshs.2,430,324,299 while the actual payments amounted to Kshs.2,616,158,811 resulting to an over expenditure of Kshs.185,834,512. However, other than the footnotes to the summary statement of appropriation explaining that the over-expenditure was as a result of salary increments, payment of PAYE and other statutory deductions for the previous year and, payments to interns and temporary staff, the Management did not present for audit review any additional documentary evidence to justify the over-expenditure.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Laikipia 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. Budget Control and Performance

During the year 2018/2019, the final budget was Kshs.6,451,789,465 comprising recurrent expenditure of Kshs.3,658,763,398 (57%) and development expenditure of Kshs.2,793,026,067 (43%). Out of the development budget of Kshs.2,793,026,067, the Management spent Kshs.1,839,496,349 (or about 66%) of the budget, while it spent Kshs.3,604,117,059 (or about 98%) of the recurrent budget of Kshs.3,658,763,398. The Management has not provided satisfactory explanation for the failure to utilize fully budgetary provisions which negatively affected service delivery to the public.

The underperformance affected the planned activities and could have impacted negatively on service delivery to the public.

2. Arrears of Revenue

Included under Note 5.10 (6) on other important disclosures to the financial statements are arrears of revenue amounting to Kshs.5,270,169,779 as at 30 June, 2019 (2017/2018-Kshs.4,140,206,103). As previously reported, no clear indication has been

given of efforts being made by Management to recover the amount. In the absence of a clear actionable plan of collection of the arrears, the revenue may never be collected.

3. Pending Bills

Included in Note 5.10(1) under other important disclosures to the financial statements are pending bills amounting to Kshs.952,593,490 which were outstanding as at 30 June, 2019, summarized as follows:

Description	Amount Kshs.
Construction of Buildings	166,986,427
Construction of Civil Works	502,841,398
Supply of Goods	148,411,876
Supply of Services	134,353,790
Total	**952,593,490**

This is an indication that the Management entered into commitments for which no resources were available.

Had the bills amounting to Kshs.952,593,490 as at 30 June, 2019 been paid and charged to the respective accounts during the year under review, the statement of receipts and payments for the year ended 30 June, 2019 would have reflected a higher deficit figure of Kshs.1,015,800,373 instead of the deficit of Kshs.63,206,883 now shown. Further, failure to settle bills during the year to which they relate, distorts the financial statements for the year and adversely affects the provisions for the subsequent year to which they have to be charged.

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 section of my report, I confirm that, nothing else 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. Compliance with the Public Finance Management, Act 2012 County Government Regulations)

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.2,616,158,811 which represents 48.6% of the total receipts of Kshs.5,380,406,524. The Management, therefore, exceeded the 35% limit set under Section 25(1)(b) of the Public Finance Management (County Governments)

Regulations, 2015, requiring that that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County total revenue.

Consequently, the Management was in breach of the law.

2. Irregular Splitting of Procurements

The Management paid Kshs.19,888,482 to six (6) firms for drilling and equipping three (3) boreholes in Muthengera, Milimani and Mwenje wards at a cost of Kshs.6,592,520, Kshs.6,348,859 and Kshs.6,947,103, respectively.

However, the works for each of the boreholes were split and awarded to two (2) firms through request for quotations method of procurement instead of the open national tendering process yet the value of the works exceeded Kshs.6,000,000 threshold prescribed under class A of the Public Procurement where the entity falls contrary to Section 54(1) of the Public Procurement and Assets Disposal Act, 2015 which stipulates that, no procuring entity may structure a procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed. No explanation was provided for the breach of the procurement law.

3. Irregular use of Quotations-Construction of Road

The Management paid Kshs.6,854,440 on construction of Gitumbi – Chumvi Road in Mukogondo East. Documents provided for audit revealed that the Management requested for two requisitions one at a cost of Kshs.2,960,000 and another of Kshs.4,000,000, hence the total cost of Kshs.6,960,000. Thereafter, two (2) bidders were awarded the tender at a cost of Kshs.2,894,200 and Kshs.3,960,240 respectively totalling to Kshs.6,854,440. This was contrary to the Public Procurement and Assets Disposal Act, 2015 that sets the minimum expenditure of Kshs.6,000,000 for open national tendering process for class A of procuring entities.

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 are in compliance, 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 OF 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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.1. Acquisition of Assets

As disclosed under Note 10 to the financial statements, the statement of receipts and payments reflects acquisition of assets of Kshs.1,213,937,444. However, the following unsatisfactory matters were noted in regards to the figure:

1.2. Maintenance of Roads - Githiga Ward

The Management paid Kshs.2,419,585 to a firm for grading works and installation of culverts at Matwiku Center - Githiga Ward. However, the Management did not provide for audit review, supporting documents by way of registration certificate from Ministry of Water under AGPO, evidence of past experience and tender evaluation minutes.

1.3. Delay in Construction of Water Pans

The Management paid Kshs.13,471,536 for construction of water pans. The Management earmarked to construct five hundred (500) water pans across the County at a total budget provision of Kshs.14,000,000. However, records availed indicated that only one hundred and sixty-nine (169) water pans were advertised. However, the Management did not avail supporting records by way of; evidence of public participation, implementation reports and status of the remaining three hundred and thirty-three (333) water pans.

1.4. Unutilized Garbage Skip Bins

A firm was paid Kshs.3,440,500 to supply ten (10) skip bins which were delivered in June, 2019 to the County offices in Nanyuki. However, physical inspection carried out in October, 2019 revealed that the skip bins had not been put to use. No reasons were provided for the failure to utilize the bins for the intended purpose.

1.5. Poor Workmanship - Lamuria Sub-County Hospital

The Management paid Kshs.8,928,438.80 to a firm for construction of surgical theatre at Lamuria Sub-County Hospital. The tender had been awarded in 2017/2018 for a contract sum of Kshs.14,900,084. Further, progress reports presented for audit review indicated that the theatre was 100% complete as at 30 June, 2019. However, physical verification carried out in October, 2019 revealed that drainage was poorly done while the roof too had visible signs of poor workmanship and was leaking.

1.6. Unutilized Markets Stalls and Pit Latrines

The Management paid Kshs.10,960,494 for construction of pit latrines in various wards within the County and Naibor market stalls. However, physical verification of the Projects in October, 2019, revealed that although the Projects had been completed, they had not been put to the intended use. No justification was provided for failure to utilize the facilities.

1.7. Unsupported Supply of Agricultural Machinery and Equipment

The Management paid Kshs.1,470,000 to a firm for the supply and delivery of agricultural machinery including twenty-two (22) feed choppers, six (6) manual hay balers and six (6) motorized grass cutters. However, supporting documents by way of signed distribution schedule by the beneficiaries was not provided for audit review.

1.8. Equipping of Ndemu Secondary School Borehole

An amount of Kshs.3,952,520 was incurred on equipping of Ndemu Secondary School borehole. However, during the physical verification in October, 2019, it was noted that works valued at Kshs.723,000 had not been done as provided for in the Bill of Quantities (BQ).

2.0 Delayed Completion of Contracts

2.1 Construction of Doldol Hospital Surgical Theatre

The Management paid Kshs.4,635,937 for a contract awarded to a firm in the financial year 2017/2018 at a cost of Kshs.14,764,462 for the proposed construction of Doldol Hospital surgical theatre. The Project was 70% complete by 30 June, 2019. However, physical verification carried out in October, 2019, revealed that construction works had stalled for over six (6) months and the contractor was not on site. The ceilings and doors, internal plastering, electrical and plumbing works had not been done. The abandoned structure continues to deteriorate in value which may lead to cost escalation.

2.2 Construction of Mukogondo East Ward Office

Annexure 2 on other important disclosures to the financial statements are pending bills amounting to Kshs.952,593,490, which also includes an amount of Kshs.2,250,864 owed to a contractor for construction of Mukogondo East Ward Office. Physical verification carried out in October, 2019, revealed that the Project had stalled. The incomplete structure had no doors, windows, wall plastering, electrical and plumbing works. No satisfactory explanation was provided for the failure to complete the Project.

In the circumstances, the County may not have obtained value for money on the acquisition of assets of Kshs.1,213,937,444 reflected in the Statement of Receipts and Payments for the year ended 30 June, 2019.

3.0 Arrears of Revenue

Included under Note 5.10(6) on other important disclosures to the financial statements are arrears of revenue amounting to Kshs.5,270,19,779 (2018: Kshs.4,140,206,103). As previously reported, no clear indication has been given on efforts being made by Management to recover the amount. In the absence of a clear actionable plan of collection of the arrears, the revenue might never be collected.

4.0 Lack of Risk Management Policy

As previously reported, the Management did not avail supporting documents, for audit review, as evidence of existence of a risk management policy to guide the Management on risk assessment and formulation of risk mitigation strategies in the year under review. In the absence of the policy, the County Executive is not capable of identifying operational areas prone to risks or develop mitigation measures against misuse or loss of public resources.

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 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 its 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 the County Executive 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

5.10 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (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
Construction of buildings	287,729,757	123,307,097	244,050,427	166,986,427
Construction of civil works	183,140,230	433,667,517	113,966,349	502,841,398
Supply of goods	95,354,894	147,022,126	93,965,144	148,411,876
Supply of services	108,952,905	125,997,058	100,596,173	134,353,790
Total	**675,177,786**	**829,993,798**	**552,578,093**	**952,593,490**

2. PENDING STAFF PAYABLES

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	-	-	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

3. OTHER PENDING PAYABLES

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12B. CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	**-**	**-**

13. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 - 2019	2017 - 2018
	Kshs	Kshs
Government Imprests	-	4,206,387
Clearance accounts	-	-
Total	**-**	**4,206,387**

The county had no outstanding/ surrendered Imprest at the end of the financial year

14. ACCOUNTS PAYABLE

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Deposits	-	-
Retention monies	23,789,616	110,420,694
Total	**23,789,616**	**110,420,694**

This relates to money held for third parties

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. FUND BALANCE BROUGHT FORWARD

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Bank accounts	688,318,913	120,777,397
Cash in hand	-	7,260,199
Accounts Receivables	4,206,387	-
Accounts Payables		-
Total	**692,525,300**	**128,037,596**

These are balances from the previous financial year

16. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 - 2019	2017 - 2018
	Kshs	Kshs
Adjustments on bank account balances	-	(93,721,575)
Adjustments on cash in hand	-	(7,260,199)
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	**-**	**(100,981,774)**

The significant growth in acquisition of assets was mainly driven by;
a) Construction and refurbishment of buildings - county headquarters, dispensaries, maternity blocks, market sheds, classrooms, ablution blocks and pit latrines
b) Construction and rehabilitation civil works - dams, boreholes and bridges
c) Construction of roads - culverts, drainage systems and tarmacking and re-carpeting of roads
The cost of acquisition of assets also includes completed projects from previous period settled during the current financial year 2018/2019

11. OTHER PAYMENTS

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	(2,754,997)
Other payments	-	-
	-	**(2,754,997)**

Budget reserves 2018/19 & other payments 2017/18 relates to projects completed from previous financial years that were settled in the reporting period. Ksh. 800,000,000 for 2018/19 and Ksh. 214,111,136 for 2017/18 have been reconciled to their respective categories in the notes
The county had no expenditure under civil contingency reserves during the current financial year

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. CASH AND BANK BALANCES

12A. BANK BALANCES

Name of Bank, Account No. & Currency (Kes) Central Bank of Kenya (CBK) Accounts	Type of Account	Exchange rate	2018 – 2019	2017 – 2018
			KShs	KShs
Laikipia County Revenue Fund Account - 1000171262	CRF	-	269,775,187	554,755,646
Laikipia County Recurrent Account- 1000171208	RECURRENT	-	26,893,735	2,184
Laikipia County Development Account - 1000171162	DEVELOPMENT	-	24,876,660	2,586,718
Laikipia County Roads Maintenance Levy Fund Account - 1000285842	DEVELOPMENT	-	59,879,295	95,229,559
Laikipia County Health Services Account - 1000285858	DEVELOPMENT	-	28,227,855	35,744,806
Laikipia County Agricultural Sector Development Support Program Account - 1000372087	DEVELOPMENT	-	8,436,366	-
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	RECURRENT/ DEVELOPMENT	-	28,138,846	-
Laikipia County Health FIF Account - 1000392959	RECURRENT	-	7,539,024	-
Laikipia County Ideas-Led Account - 1000363312	RECURRENT/ DEVELOPMENT	-	65,848,356	-
Laikipia County Kenya Urban Support Program - 1000372141	DEVELOPMENT	-	49,783,080	-
Laikipia County Village Polytechnic Project - 1000368896	RECURRENT/ DEVELOPMENT	-	18,720,013	-
Laikipia County Deposit Account - 1000285834	DEVELOPMENT	-	23,789,616	110,420,694
Laikipia County Urban Institution Grant Account - 100414235	DEVELOPMENT	-	41,200,000	-
Laikipia County Revenue Board - 1000376503	RECURRENT/ DEVELOPMENT	-	-	-
Laikipia County Kenya Devolution Support Program - 1000418451	RECURRENT/ DEVELOPMENT	-	-	-
Total			**653,108,032**	**798,739,607**

Bank reconciliation statements attached

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. OTHER GRANTS AND OTHER PAYMENTS

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Scholarships and other Educational Benefits	(6,831,027)	(1,399,115)
Transfer to Busary Fund Account	(50,000,000)	(47,000,000)
Emergency Relief and Refugee Assistance	(4,240,002)	(188,800)
Subsidies to small businesses, cooperatives, and self employed	(6,179,705)	(2,193,800)
Total	**(67,250,734)**	**(50,781,715)**

The above relates to;
Scholarship and school fees for children in Laikipia Rescue and Rehabilitation Centre
Bursaries paid under Laikipia Bursary Fund
Emergency assistance (water bowser activities in arid and semi-arid areas)
Subsidies amounts were used primarily to cater for subsidised farmers training, award schemes, agriculture outreach programs and trade exhibitions

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. ACQUISITION OF ASSETS

Non Financial Assets	2018 - 2019	2017 - 2018
	Kshs	Kshs
Construction of Buildings	(237,154,408)	(17,598,613)
Refurbishment of Buildings	(41,432,601)	(52,778,561)
Construction of Roads	(288,311,869)	(65,614,489)
Construction and Civil Works	(324,887,107)	(103,223,720)
Purchase of Vehicles and Other Transport Equipment	(111,017,829)	(66,746,827)
Overhaul of Vehicles and Other Transport Equipment	(7,478,804)	-
Overhaul and Refurbishment of Construction and Civil Works	-	(6,139,850)
Purchase of Household Furniture and Institutional Equipment	(5,336,211)	-
Purchase of Office Furniture and General Equipment	(9,289,288)	(12,235,861)
Purchase of ICT Equipment	(10,395,595)	-
Purchase of Specialised Plant, Equipment and Machinery	(59,746,642)	(49,903,426)
Rehabilitation and Renovation of Plant, Machinery and Equip.	(11,824,119)	(32,332,140)
Purchase of Certified Seeds, Breeding Stock and Live Animals	(9,590,585)	(11,125,375)
Research, Studies, Project Preparation, Design & Supervision	(4,591,696)	(9,301,406)
Rehabilitation of Civil Works	(87,915,787)	(45,122,728)
Acquisition of Strategic Stocks and commodities	(245,117)	(6,683,439)
Acquisition of Intangible Assets	(4,719,785)	(4,730,056)
Total acquisition of non-finacial assets	**(1,213,937,444)**	**(483,536,491)**
Total acquisition of financial assets	**-**	**-**
Total acquisition of assets	**(1,213,937,444)**	**(483,536,491)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. USE OF GOODS AND SERVICES

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	(41,145,661)	(18,566,636)
Communication, supplies and services	(23,000,787)	(12,441,189)
Domestic travel and subsistence	(178,869,709)	(173,678,959)
Foreign travel and subsistence	(6,813,306)	(4,985,170)
Printing, advertising and information supplies & services	(26,666,596)	(26,083,858)
Rentals of produced assets	(10,449,047)	(2,274,985)
Training expenses	(38,180,542)	(17,382,163)
Hospitality supplies and services	(75,956,438)	(115,130,062)
Insurance costs	(160,677,015)	(155,785,959)
Specialised materials and services	(307,738,102)	(161,175,315)
Office and general supplies and services	(56,611,932)	(25,888,735)
Fuel, oils and lubricants	(52,055,726)	(30,957,413)
Other operating expenses	(116,039,940)	(105,443,381)
Routine maintenance – vehicles and other transport equipment	(32,973,034)	(17,910,959)
Routine maintenance – other assets	(11,834,539)	(24,441,027)
Total	**(1,139,012,373)**	**(892,145,811)**

This entails expenditure outlaid primarily for operations of the county
a) Rental of produced assets relates to hire of transport cost
b) The county government was keen on staff training especially senior management, finance officers and medics to promote efficiency through capacity building

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

c) Insurance cost relates to both staff insurance and property insurance
d) There was an increased uptake of specialised materials and services going towards purchase of drugs, agricultural equipment and vaccine and lab materials and small equipment
e) Other operating expenses included security expenses, legal fees, and subscriptions to professional bodies

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Transfers to County Government entities		
Current Grants to Government Agencies and other Levels of Government	(187,254,046)	(419,952,593)
Other Capital Grants and Trans	(200,000,000)	(10,444,781)
Laikipia County Enterprise Fund	-	(41,802,112)
Laikipia County-Co-operative Fund	(20,000,000)	(20,000,000)
Transfers to Other Counties		
(insert name of budget agency)		-
Transfers to National Government entities		
Transfer to the Council of Governors		-
		-
TOTAL	**(407,254,046)**	**(492,199,486)**

Current Grants to government entities relate to transfers for county funds, polytechnics, health facilities, and donor projects such as Agriculture Sector Development Support Project and Kenya Climate Smart Agriculture Project
Other capital grants relate to medical leasing equipment

c) The increase in county's natural resources was as a result to human resource restructuring, introduction of cashless payment and payment of sand cess by tonnage
d) The decline in housing collections was impacted by delay in implementation of the housing module in revenue collection system
e) Public health facilities operations fees had a significant increase due to process re-engineering and invoicing of public health fee concurrently with single business permit to ensure 100% invoicing of public health fee. The amount also includes all hospital revenue whose growth is as a result of increased NHIF enrolments and consequently usage of the NHIF insurance in the health facilities
f) There is no figure for other miscellaneous receipts in the current financial year since there was no income from sale of county minutes and bylaws in the financial year 2018/19
g) The significant increase in Liquor licence from Ksh. 3,337,656 to Ksh. 25,337,800 is as a result of previous period arrears collected in FY 2018/19

5. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
County Revenue Fund account	-	11,347,008
Recurrent account	-	205,088
Development account	-	5,543
FIF Account	-	
Hospital Account - Laikipia Health Sector Services Fund Account - 064000063891	648,310	-
Hospital Account -Doldol Sub County Hospital FIF Imprest Acount - 064000064784	64,705	-
Hospital Account - Nanyuki Referal Hospital FIF Imprest Account - 064000064087	3,733,216	-
Laikipia County Assembly Development Account - 1000339691	9,598	-
Laikipia County Assembly Recurrent Account - 1000193786	1,224,106	-
The County Assembly Of Laikipia- Equity Account - 0270261206585	19,484,955	14,251,662
County Govt Standing Imprest Account - 01141366378701	332,906	-
Total	**25,497,796**	**25,809,301**

Ksh. 25,497,796 are CRF refunds from commercial bank accounts and county assembly done during the current period and hence had not been captured as fund balance brought forward from the previous financial year

6. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Basic salaries of permanent employees	(2,318,025,953)	(2,139,809,944)
Basic wages of temporary employees	(162,772,976)	(136,017,485)
Personal allowances paid as part of salary	-	(796,300)
Personal allowances paid as reimbursements	-	-
Pension and other social security contributions (Employer's contribution)	(135,359,882)	(139,651,166)
Total	**(2,616,158,811)**	**(2,416,274,895)**

The average number of employees was 2274 at the close of the year against 1830 from the previous year. In financial year 2018/19 the county had an average of 1728 permanent employees, 188 contractual employees, 274 casual workers and 84 interns.
The increase in compensation of employees is attributed PAYE and other deductions from the previous year settled in the reporting year, employment of interns in the reporting financial year and salary increments within the financial year

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers from Central government entities		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Transfers from Counties		
Car and Mortgage Fund - Unison	-	10,000,000
Laikipia Deposit Account	110,000,000	2,000,000
TOTAL	**110,000,000**	**12,000,000**

The above relates to provision for leasing of motor vehicles which was unutilised in 2017/18 hence refunded to the CRF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 – 2018
	KShs	KShs
Property Income - Land Rates	110,341,029	45,349,196
Business permits	82,305,514	81,767,749
Cess	24,792,005	24,065,534
Plot rents	7,873,273	9,075,808
Administrative services fees	5,743,000	5,172,598
County's natural resources	83,956,469	45,152,279
Market/trade Centre fee	13,694,293	10,440,847
Vehicle parking fees	71,375,313	54,656,750
Housing	17,668,596	25,603,130
Social premises use charges	157,500	190,695
Education-related receipts	86,100	124,022
Public health facilities operations	321,510,824	273,708,272
Slaughter houses administration	12,852,820	9,614,063
Technical services fees	29,336,289	12,790,019
External services fees	4,229,201	3,138,098
Other miscellaneous receipts-Sale of county minutes and bylaws	-	1,633,322
Consent to charge fee/ Property certificate fee	15,000	63,164
Encroachment fees	4,048,960	1,917,533
Impounding charges	160,050	167,414
Court fines	286,120	495,635
Liquor licences	25,337,800	3,337,656
Total	**815,770,156**	**608,463,784**

a) The significant increase in land rate collections was as a result of the waiver on land rates penalties and interest on penalties during the months of April & May 2019 and engagement of a debt collector service

b) The decline in plot rents was due to lack of up-to date plot rents manual ledger records in Rumuruti

NOTES TO THE FINANCIAL STATEMENTS

Conditional Grants Budget as per CARA vs Actual Receipts

CONDITIONAL GRANTS	APRROVED BUDGET FY 2018/19	ACTUAL RECEIPT FY 2018/19	NOT RECEIVED IN BUDGET FY 2018/19
Kenya Devolution Support Programme (KDSP) Level 2 18/19	-	161,558,585	-
Kenya Devolution Support Programme (KDSP) Level 1 18/19	41,121,027	-	41,121,027
Transforming Health Care System for Universal Project (THUSP)	67,077,728	42,077,093	25,000,635
Danida	15,086,250	15,086,250	-
Kenya Urban Support Programme (KUSP)	41,200,000	41,200,000	-
Kenya Urban Support Programme (KUSP)	50,000,000	50,000,000	-
Kenya Climate Smart Agriculture Project (KCSAP)	117,000,000	39,402,608	77,597,392
Eu ideas	90,000,000	73,027,291	16,972,709
Agriculture Sector Development Support Project (ASDSP)	19,398,638	7,062,611	12,336,027
UNICEF	25,000,000	10,941,217	14,058,783
World bank primary health care grant	20,000,000	-	20,000,000
TOTAL	**485,883,643**	**440,355,655**	**207,086,573**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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)				
Marie Stopes	25-01-19	-	20,000	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)		-	-	-
(Insert name of donor)		-	-	-
Grants Received from other levels of government				
Roads Maintenance Levy Fund	21-11-18	-	26,143,057	120,831,610
Roads Maintenance Levy Fund	05-03-19	-	54,564,487	-
Roads Maintenance Levy Fund	02-05-19	-	27,282,244	-
Roads Maintenance Levy Fund	03-06-19	-	27,282,244	-
Userfee Foregone Compensation	19-06-19	-	9,968,208	9,872,539
Youth Polytechnics (Rehabilitation of village polytechnics)		-	-	33,358,878
World Bank TITS Project	25-07-18	-	4,000	
Medical Leasing Grant			200,000,000	
Total			**345,264,240**	**164,063,027**

The county expected to receive Ksh. 135,272,032 for RMLF comprising Ksh. 26,143,07 for FY2017/18 and Ksh. 109,128,975 for FY 2018/19 which was received in full

The User Fee Foregone Compensation for FY 2018/19 was received in full

The County expected to receive Ksh. 28,525,000 for Youth Polytechnics Grants but no amount was disbursed during the financial year

World Bank TITS and Marie Stopes were receipts in 2018/19 which were not in the 2018/19 budget

5.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	435,785,350	582,823,785
Total Exchequer Releases for quarter 2	1,211,386,501	1,187,164,369
Total Exchequer Releases for quarter 3	633,926,974	1,033,811,320
Total Exchequer Releases for quarter 4	1,802,775,508	1,389,027,286
Total	**4,083,874,332**	**4,192,826,760**

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).

The decrease in exchequer releases from 4,192,826,760 to 4,083,874,332 is a result of decline in the county's equitable share; which was caused by penalty placed on county for not achieving its revenue target of 700 million in the previous financial year.

1A: Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	430,608,000	582,823,785
Total Equitable Share for quarter 2	1,034,986,000	1,156,243,000
Total Equitable Share for quarter 3	583,135,000	1,009,450,000
Total Equitable Share for quarter 4	1,594,789,677	1,256,921,518
Total	**3,643,518,677**	**4,005,438,303**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As per the CARA, the county expected to receive Ksh. 4,113,400,000 Equitable share and the amount was received in full during FY 2018/19. Ksh. 469,881,323 was exchequer by The County Assembly and the balance of Ksh. 3,643,518,677 was recognized by the County Executive

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

There was no provision for this grant in FY 2018/19 in CARA

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

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	15,086,250	15,437,348
World Bank – Transforming Health Care Systems for Universal Care Project (THSUCP)	42,077,093	20,961,790
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme (KDSP)	161,558,585	149,544,069
Kenya Urban Support Programme (KUSP)	91,200,000	-
Agriculture Sector Development Support Project (ASDSP)	7,062,611	-
Kenya Climate Smart Agriculture Project (KCSAP)	39,402,608	-
EU IDEAS	73,027,291	-
UNICEF - Primary Health Care Grant	10,941,217	1,445,250
Total	**440,355,655**	**187,388,457**

Below is a table of donor funds budget as per CARA vs actual receipts

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 entity 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 Laikipia budget was approved as required by Law and as detailed in the County

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was one supplementary budget passed in the year on 13th April 2019. A high-level assessment of the County Government of Laikipia actual performance against the comparable budget for the financial year under review has been included as Summary Statement of Appropriation Recurrent, Development and Combined.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 in the county CRF account.

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.

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 are 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 23,789,616 compared to KShs 110,420,694 in prior period as indicated on note 14.

There were no other restrictions on cash during the year

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.

Further, the financial statements have been prepared in accordance with the prescribed system, Integrated Financial Management Systems (IFMIS). However, where there are differences between IFMIS and the Financial Statements for which ever reason, the statements have been prepared to give a true, fair and faithful position of the County as required by the Public Finance Management Act.

2. Reporting entity

The financial statements are for the County Government of Laikipia. 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 in its CRF account

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

	705020000	Fire Services	6,820,000	6,823,920	(3,920)
	705040000	Alcohol Control Committee	3,000,000	2,838,338	161,662
706000000		**Departmental Administrative Services/ Centralized services**	**30,576,000**	**28,870,793**	**1,705,207**
	706030000	Supply Chain Management Services	5,966,000	6,296,180	(330,180)
	706040000	Revenue Collection Services	24,610,000	22,574,613	2,035,387
707000000		**Financial Services**	**893,623,000**	**857,723,599**	**35,899,401**
	707030000	Accounting and Reporting Services	34,182,000	19,481,499	14,700,501
	707060000	County Treasury Administrative Service	859,441,000	838,242,100	21,198,900
708000000		**Monitoring and Evaluation Services**	**48,335,000**	**46,220,374**	**2,114,626**
	708010000	Integrated Monitoring and Evaluation	42,777,238	40,062,195	2,715,043
	708020000	Corporate Governance	5,557,762	6,158,179	(600,417)
709000000		**Administration and Support Services**	**187,872,500**	**178,748,595**	**9,123,905**
	709030000	Managed Specialized Equipment and Vehicles	187,872,500	178,748,595	9,123,905
714000000		**Research and Feasibility**	**10,417,000**	**3,678,097**	**6,738,903**
	714010000	Research and Feasibility Studies	10,417,000	3,678,097	6,738,903
717000000		**Intergovernmental relations**	**144,261,632**	**78,661,377**	**65,600,255**
	717010000	Grants and Transfers to Government Entities	144,261,632	78,661,377	65,600,255
718000000		**Enhanced Staff Welfare**	**45,000,000**	**0**	**45,000,000**
	718010000	Car and Mortgage	45,000,000	0	45,000,000
721000000		**Economic Planning Services**	**32,085,500**	**31,315,926**	**769,574**
	721090000	Integrated Monitoring and Evaluation Services	32,085,500	31,315,926	769,574
722000000		**Human Capital Management and Development**	**3,344,000**	**3,148,490**	**195,510**
	722030000	Information and Records management	3,344,000	3,148,490	195,510
723000000		**Security and policing support services**	**82,893,000**	**77,635,517**	**5,257,483**
	723010000	County Government Security Services	14,958,000	14,522,852	435,148
	723020000	Urban Facilities Management Services	67,935,000	63,112,665	4,822,335
725000000		**Public Finance Management Services**	**8,354,500**	**7,952,049**	**402,451**
	725030000	Internal Audit Service	6,017,500	5,957,835	59,665
	725040000	Budget Management	2,337,000	1,994,214	342,786
726000000		**Development Planning Services**	**49,716,000**	**46,200,052**	**3,515,948**

	726010000	Integrated Planning Services	8,034,000	8,060,982	(26,982)
	726030000	Research Statistics and Documentation service	10,506,000	10,755,935	(249,935)
	726050000	Youth Development Empowerment Services	7,900,000	6,791,114	1,108,886
	726060000	Strategic Partnership and Collaboration	14,857,000	14,238,525	618,475
	726070000	Revenue Management Infrastructure system	8,419,000	6,353,496	2,065,504
1001000000		**Water Development**	**152,550,000**	**121,797,566**	**30,752,434**
	1001020000	Rural Water Supply and Sanitation	152,550,000	121,797,566	30,752,434
1003000000		**General Administration and Support Services**	**18,700,000**	**17,286,306**	**1,413,694**
	1003010000	Administration and Planning Services	11,700,000	10,595,896	1,104,104
	1003020000	Personnel Services	5,000,000	4,852,882	147,118
	1003030000	Strategic Project Monitoring and Intervention	2,000,000	1,837,528	162,472
1006000000		**Environment and Natural Resources**	**57,450,000**	**46,201,889**	**11,248,111**
	1006010000	Solid Waste Management	36,000,000	32,524,844	3,475,156
	1006020000	Human-Wildlife Conflict Prevention	6,000,000	3,800,369	2,199,631
	1006030000	Natural Resources Management	7,500,000	5,186,675	2,313,325
	1006040000	Climate Change Adaptation & Mitigation	5,950,000	3,953,908	1,996,092
	1006050000	Integrated Range Land Development	2,000,000	736,094	1,263,906
		Grand Total	**6,451,789,465**	**5,443,613,407**	**1,008,176,058**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

The overall budget utilisation was at 84.4% with a variance of 1,008,176,058 on expenditure due to deficit caused by budgeted amounts not received or achieved; thus the county could not execute fully and on time

117000000		**Crop Development and Management**	**115,048,572**	**21,112,104**	**93,936,468**
	117020000	Land and Crop Productivity Enhancement and Management	15,815,088	6,816,689	8,998,399
	117040000	Strategic Food Security Service	99,233,484	14,295,415	84,938,069
118000000		**County Renewable/Green Energy Services**	**2,000,000**	**1,968,050**	**31,950**
	118010000	County renewable/Green energy services	2,000,000	1,968,050	31,950
301004510		**Administration ,Planning and Support Services**	**25,989,000**	**16,307,931**	**9,681,069**
	301010000	Administration Services	18,116,000	8,989,715	9,126,285
	301020000	Personnel Services	7,873,000	7,318,216	554,784
302000000		**Co-operative Development**	**21,500,000**	**21,697,683**	**(197,683)**
	302010000	Co-operative Development	21,500,000	21,697,683	(197,683)
304000000		**Trade Development and Promotion**	**104,000,000**	**41,617,584**	**62,382,416**
	304010000	Market Infrastructure Development/Trade Promotion Services	104,000,000	41,617,584	62,382,416
305000000		**Tourism Development and Promotion**	**19,000,000**	**12,035,056**	**6,964,944**
	305010000	Tourism Promotion and Marketing	8,000,000	7,402,235	597,765
	305020000	Tourism Infrastructural Development	11,000,000	4,632,820	6,367,180
401000000		**Preventive & Promotive Health Services**	**707,027,208**	**619,926,384**	**87,100,824**
	401010000	Communicable Disease Control	136,259,000	129,394,435	6,864,565
	401020000	Health Promotion	79,800,000	41,432,601	38,367,399
	401040000	Policy Management ,Public Mobilisation and Participation	1,000,000	836,118	163,882
	401060000	Emergency Referral and Rehabilitative Services	485,355,059	446,194,399	39,160,660
	401080000	Health Training Center Infrastructural Development	4,613,149	2,068,831	2,544,318
402000000		**General Administrative & Planning Services**	**15,600,000**	**14,145,811**	**1,454,189**
	402020000	Human Resource Development	3,957,302	3,375,432	581,870
	402050000	Health Policy, Governance, Planning and Financing	10,672,262	9,816,202	856,060
	402060000	Health Information Standards and Quality Assurance	970,436	954,177	16,259
405000000		**Preventive Health Services**	**134,905,078**	**74,572,488**	**60,332,590**
	405010000	Family Planning, Maternal, and Child Health Services	983,198	974,949	8,249
	405020000	Non-communicable Diseases Control and Prevention	990,094	610,550	379,544
	405030000	Public Health Promotion and Nutrition Service	25,723,747	23,604,852	2,118,895
	405040000	Community Health Strategy, Advocacy and Surveillance	83,113,978	27,573,615	55,540,363

	405050000	TB/HIV/AIDS Prevention and Control	1,352,961	1,035,900	317,061
	405060000	Social Health Insurance Scheme	22,741,100	20,772,622	1,968,478
501000000		**Education Empowerment Program**	**54,000,000**	**51,444,512**	**2,555,488**
	501090000	Education Empowerment Programme-Bursary	51,000,000	50,744,800	255,200
	501100000	School Infrastructure Support Services	3,000,000	699,712	2,300,288
504000000		**Vocational Training Development**	**71,183,878**	**15,692,365**	**55,491,513**
	504010000	Infrastructure Improvement	71,183,878	15,692,365	55,491,513
505000000		**Information Communication and Technology**	**2,570,000**	**948,700**	**1,621,300**
	505010000	ICT Infrastructure and Connectivity	2,570,000	948,700	1,621,300
506000000		**ECDE development**	**34,000,000**	**3,161,386**	**30,838,614**
	506010000	ECDE Infrastructure Improvement	31,500,000	1,095,397	30,404,603
	506020000	Accredition and Quality Assurance	2,500,000	2,065,989	434,011
507000000		**Sports, Arts and Social Services**	**10,500,000**	**1,479,867**	**9,020,133**
	507020000	Sport Facility Development	10,500,000	1,479,867	9,020,133
509000000		**Child care services**	**13,000,000**	**12,256,732**	**743,268**
	509010000	Child Care Facility Development	13,000,000	12,256,732	743,268
701000000		**General Administration Planning and Support Services**	**2,557,719,500**	**2,618,584,243**	**(60,864,743)**
	701030000	County Administration-Laikipia East	4,505,000	4,359,802	145,198
	701040000	County Administration-Laikipia West	4,800,000	4,872,750	(72,750)
	701050000	County Administration-Laikipia North	4,877,000	4,896,961	(19,961)
	701060000	Compensation to Employee	2,543,537,500	2,604,454,730	(60,917,230)
702000000		**County Administration**	**46,426,000**	**43,955,190**	**2,470,810**
	702010000	County Administration and Decentralised Service	13,055,000	11,770,551	1,284,449
	702020000	County Administration Management	6,540,000	6,220,326	319,674
	702050000	Public Participation	7,050,000	6,770,502	279,498
	702060000	Decentralised Services	8,000,000	7,984,963	15,037
	702080000	County Services Delivery and Result Reporting	11,781,000	11,208,848	572,152
704000000		**Administration and County Management Program**	**11,000,000**	**10,946,752**	**53,248**
	704030000	Legal Dues Fees, Arbitration initiative	11,000,000	10,946,752	53,248
705000000		**Public Safety, Enforce and Disaster management**	**9,820,000**	**9,662,258**	**157,742**

Description	Amount
Opening Bank Balances 2018/19	798,739,607
Grants 2017/18	(181,499,483)
Transfers 2017/18	(168,241,100)
Retention & 3rd party deposits b/f 2017/18	(420,694)
Returns to CRF in 2018/19	25,497,796
Total returns to CRF & Opening Balance	**474,076,126**

d) Transfers to other government units was at 74.6% since the county had not received some of the budgeted amount

e) Other grants and transfers was at 38% since the county had not received much of the budgeted amount

f) Acquisition of assets was at 58.8% since some projects were ongoing at the end of the financial year and hence carried forward as pending bills/commitments

The entity financial statements were approved on 23/09/2019 and signed by:

Chief Officer
Finance, Economic Planning and County Development
Name: Paul Njenga

COUNTY GOVERNMENT OF LAIKIPIA CHIEF OFFICER 23 SEP 2019 FINANCE & ECONOMIC PLANNING

Head of Treasury Accounting
Name: Daniel Ngumi
ICPAK Member Number: 820

COUNTY GOVERNMENT OF LAIKIPIA HEAD OF TREASURY ACCOUNTING 23 SEP 2019 COUNTY TREASURY P.O. Box 1271-10400, NANYUKI

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution By Programmes and Sub-Programmes
Entity: 4510-Laikipia County
Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
103000000		**General Administration and Planning Services**	**54,474,726**	**36,537,503**	**17,937,223**
	103010000	Headquarter Administration Services	24,999,328	31,977,641	(6,978,313)
	103030000	Agriculture Sector Extension Management	29,475,398	4,559,862	24,915,536
104000000		**Livestock Resources Management and Development**	**33,333,056**	**17,782,750**	**15,550,306**
	104020000	Livestock Production and Management	7,454,752	4,725,466	2,729,287
	104040000	Animal Health and Disease Management and Control	25,878,304	13,057,285	12,821,019
109000000		**Livestock Services Support Program**	**117,000,000**	**14,364,862**	**102,635,138**
	109014000	Livestock Branding	117,000,000	14,364,862	102,635,138
110000000		**Fisheries Development and Management**	**4,402,000**	**1,042,000**	**3,360,000**
	110010000	Fisheries Development and Management	4,402,000	1,042,000	3,360,000
111000000		**Irrigation Development and Management**	**34,840,284**	**17,703,278**	**17,137,006**
	111020000	Irrigation Schemes Infrastructure Development	34,840,284	17,703,278	17,137,006
112000000		**Physical Planning and Survey**	**10,000,000**	**5,646,823**	**4,353,177**
	112010000	Physical Planning and Survey	10,000,000	5,646,823	4,353,177
113000000		**Land and Housing Management**	**1,000,000**	**1,105,313**	**(105,313)**
	113010000	Housing Improvement	1,000,000	1,105,313	(105,313)
114000000		**Public Works Service Delivery Improvement**	**5,000,000**	**5,046,400**	**(46,400)**
	114010000	Office Development	5,000,000	5,046,400	(46,400)
115000000		**Road Network Improvement Housing and Urban Development**	**454,806,723**	**195,391,403**	**259,415,320**
	115010000	Road Network Improvement	142,018,721	126,230,796	15,787,925
	115020000	Urban Development	101,515,971	7,072,480	94,443,491
	115030000	Road Network Maintenance	211,272,031	62,088,127	149,183,904
116000000		**Critical Infrastructure Rehabilitation and Construction**	**16,465,308**	**12,037,349**	**4,427,959**
	116010000	Inter ward Bridge Construction Program	16,465,308	12,037,349	4,427,959

c) Opening Balances was at 59.3% since the county did not achieve its targeted opening balance of 800 million, the actual returns to CRF and opening balances are explained in the table;

Description	**Amount**
Opening Bank Balances 2018/19	798,739,607
Grants 2017/18	(181,499,483)
Transfers 2017/18	(168,241,100)
Retention & 3rd party deposits b/f 2017/18	(420,694)
Returns to CRF in 2018/19	25,497,796
Total returns to CRF & Opening Balance	**474,076,126**

d) The compensation of employees was at 107.6% due to Ksh.98 million for PAYE and other deductions from the previous year, Ksh.13 million paid to interns and 74 million being salary increments and new temporary staff within the financial year

e) Transfers to other government units was at 43.4% since the county had not received some of the budgeted amount

f) Other grants and transfers was at 51.6% since the county had not received some of the budgeted amount

g) *Acquisition of assets was at 77% since some acquired assets had not been paid by the end of the financial year and hence carried forward as pending bills/commitments*

The entity financial statements were approved on 23/09/2019 and signed by:

Chief Officer
Finance, Economic Planning and County Development
Name: Paul Njenga

COUNTY GOVERNMENT OF LAIKIPIA CHIEF OFFICER 23 SEP 2019 FINANCE & ECONOMIC PLANNING

Head of Treasury Accounting
Name: Daniel Ngumi
ICPAK Member Number: 8207

COUNTY GOVERNMENT OF LAIKIPIA HEAD OF TREASURY ACCOUNTING 23 SEP 2019 COUNTY TREASURY P.O. Box 1271-10400, NANYUKI

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,123,762,500	-	1,123,762,500	1,127,052,500	(3,290,000)	100.3
Proceeds from Domestic and Foreign Grants	654,622,182	161,842,540	816,464,722	693,369,622	123,095,100	84.9
Transfers from Other Government Entities	-	168,241,100	168,241,100	168,241,100	-	100.0
Return CRF issues	700,000,000	-	700,000,000	414,816,610	285,183,390	59.3
TOTAL	**2,478,384,682**	**330,083,640**	**2,808,468,322**	**2,403,479,832**	**404,988,490**	**85.6**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	241,031,529	108,137,063	349,168,592	350,711,193	(1,542,600)	100.4
Transfers to Other Government Units	372,365,708	5,050,000	377,415,708	281,563,525	95,852,183	74.6
Other grants and transfers	36,016,000	(3,165,506)	32,850,494	12,477,364	20,373,130	38.0
Acquisition of Assets	1,128,971,445	904,619,828	2,033,591,273	1,194,744,267	838,847,005	58.8
Other Payments	700,000,000	(700,000,000)	-	-	-	-
TOTALS	**2,478,384,682**	**314,641,385**	**2,793,026,067**	**1,839,496,349**	**953,529,718**	**65.9**
SURPLUS/(DEFICIT)	**-**	**15,442,255**	**15,442,255**	**563,983,483**	**(548,541,228)**	

a) The 0.3% over utilization on exchequer release was a result of the county executive recognizing the equitable share not withdrawn by the county assembly from the CRF

b) Proceeds from Domestic and Foreign Grants was at 84.9% as some donors did not give the full budgeted amount

c) Opening Balances was at 59.3% since the county did not achieve its targeted opening balance of 800 million, the actual returns to CRF and opening balances are explained in the table;

The entity financial statements were approved on 23/09/2019 and signed by:

Chief Officer
Finance, Economic Planning and County Development
Name: Paul Njenga

COUNTY GOVERNMENT OF LAIKIPIA
CHIEF OFFICER
23 SEP 2019
FINANCE & ECONOMIC PLANNING

Head of Treasury Accounting
Name: Daniel Ngumi
ICPAK Member Number: 8297

COUNTY GOVERNMENT OF LAIKIPIA
HEAD OF TREASURY
ACCOUNTING
23 SEP 2019
COUNTY TREASURY
P. O. Box 1271-10400, NANYUKI

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,518,637,500	-	2,518,637,500	2,516,466,177	2,171,323	99.9
Proceeds from Domestic and Foreign Grants	418,285,005	(193,601,362)	224,683,643	112,167,171	112,516,472	49.9
Transfers from Other Government Entities	-	-	-	-	-	-
County Own Generated receipts	550,000,000	250,000,000	800,000,000	815,770,156	(15,770,156)	102.0
Return CRF issues	100,000,000	-	100,000,000	59,259,516	40,740,484	59.3
TOTAL	**3,586,922,505**	**56,398,638**	**3,643,321,143**	**3,503,663,020**	**139,658,123**	**96.2**
PAYMENTS						
Compensation of Employees	2,423,727,500	6,596,799	2,430,324,299	2,616,158,811	(185,834,512)	107.6
Use of goods and services	717,922,000	79,959,148	797,881,148	788,301,180	9,579,968	98.8
Transfers to Other Government Units	220,285,005	69,130,912	289,415,917	125,690,521	163,725,396	43.4
Other grants and transfers	97,800,000	8,400,000	106,200,000	54,773,370	51,426,630	51.6
Acquisition of Assets	17,188,000	7,754,034	24,942,034	19,193,176	5,748,858	77.0
Other Payments	110,000,000	(100,000,000)	10,000,000	-	10,000,000	-
TOTAL	**3,586,922,505**	**71,840,893**	**3,658,763,398**	**3,604,117,059**	**54,646,339**	**98.5**
SURPLUS/(DEFICIT)	-	**(15,442,255)**	**(15,442,255)**	**(100,454,039)**	**85,011,784**	

a) Proceeds from domestic and foreign grants was 49.9% as some donors did not give the full budgeted amount
b) County own generated receipts are at 102% since the county exceeded its target on revenue collection by Ksh. 15,770,156 due to process re-engineering in the revenue section including staff re-organization, training and process automation

a) The over utilization by Ksh. 1,118,677on exchequer release was a result of the county executive recognizing the equitable share not withdrawn by the county assembly from the CRF

b) Proceeds from Domestic and Foreign Grants utilization was at 77.4% since some grants had not been received by the year end as illustrated in Table 3: Laikipia County Budget for Conditional Grants vs Receipts FY 2018/19

c) County own generated receipts are at 102% since the county exceeded its target on revenue collection by Ksh. 15,770,156 due to re-engineering in the revenue section including staff re-organization, training and process automation

d) Opening Balances was at 59.3% since the county did not achieve its targeted opening balance of 800 million, the actual returns to CRF and opening balances are explained in the table below;

Description	**Amount**
Opening Bank Balances 2018/19	798,739,607
Grants 2017/18	(181,499,483)
Transfers 2017/18	(168,241,100)
Retention & 3rd party deposits b/f 2017/18	(420,694)
Returns to CRF in 2018/19	25,497,796
Total returns to CRF & Opening Balance	**474,076,126**

e) The compensation of employees was at 107.6% due to Ksh.98 million for PAYE and other deductions from the previous year, Ksh. 13 million paid to interns and 74 million being salary increments and new temporary staff within the financial year

f) Transfers to other government units was at 61.1% since the county had not received some of the budgeted amount

g) Other grants and transfers was at 48.4% since the county had not received some of the budgeted amount

h) Acquisition of assets was at 59.0% since some assets had not been paid for and projects were ongoing at the end of the financial year and hence carried forward as pending bills/commitments

i) The changes between the Original and Final Budget were as a result of supplementary budget

j) Variance between actual on comparable basis column in the combined Statement of Appropriation and Statement of Receipts and Payments are explained in the table below;

REVENUE TYPE	STATEMENT OF APPROPRIATION	RECEIPTS & PAYMENTS	VARIANCE	REMARKS ON VARIANCE
	Based on revenue budgeted and realised in 2018/19	*Based on actual revenue received in 2018/19*		
Equitable Share	3,643,518,677	3,643,518,677	-	
DANIDA - Universal Healthcare in Devolved Units Programme	15,086,250	15,086,250	-	
World Bank – Transforming Health Care Systems for Universal Care Project (THSUCP)	42,077,093	42,077,093	-	
Kenya Devolution Support Programme (KDSP)	-	161,558,585	(161,558,585)	Received 2018/19 but had not been budgeted for in 2018/19
Kenya Urban Support Programme (KUSP)	91,200,000	91,200,000	-	
Agriculture Sector Development Support Project (ASDSP)	7,062,611	7,062,611	-	
Kenya Climate Smart Agriculture Project (KCSAP)	39,402,608	39,402,608	-	
EU IDEAS	73,027,291	73,027,291	-	
UNICEF - Primary Health Care Grant	10,941,217	10,941,217	-	
Marie Stopes	-	20,000	(20,000)	Received 2018/19 but had not been budgeted for in 2018/19
Roads Maintenance Levy Fund	135,272,032	135,272,032	-	
Userfee Foregone Compensation	9,968,208	9,968,208	-	
World Bank TITS Project	-	4,000	(4,000)	Received 2018/19 but had not been budgeted for in 2018/19
Medical Leasing Grant	200,000,000	200,000,000	-	
Grants b/f	181,499,483	-	181,499,483	Received 2017/18 but budgeted in 2018/19
Transfers from other Govt Entities	168,241,100	110,000,000	58,241,100	Received 2017/18 but budgeted in 2018/19
Own Source Revenue	815,770,156	815,770,156	-	
Returns to CRF	474,076,126	25,497,796	448,578,330	Received 2017/18 but budgeted in 2018/19
TOTALS	**5,907,142,852**	**5,380,406,524**	**526,736,328**	

[R] Exchequer release for FY 2017/2018 has been restated to conform with the new reporting templates as per Note 1.
[R] On payments the figures have been restated after reclassification of pending bills from other payments to their respective categories
[R] Cash and cash equivalent brought forward in the Cash Flow Statement has been restated after reconciliation with Total Cash and cash equivalent in the Financial Position

The accounting policies and explanatory notes to theses financial statements form an integral part of the financial statements.
The entity financial statements were approved on 23/09/2019 and signed by:

Chief Officer
Finance, Economic Planning and County Development
Name: Paul Njenga

COUNTY GOVERNMENT OF LAIKIPIA CHIEF OFFICER 23 SEP 2019 FINANCE & ECONOMIC PLANNING

Head of Treasury Accounting
Name: Daniel Ngumi
ICPAK Member Number: 8207

COUNTY GOVERNMENT OF LAIKIPIA HEAD OF TREASURY ACCOUNTING 23 SEP 2019 COUNTY TREASURY P.O. Box 1271-10400, NANYUKI

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,642,400,000	-	3,642,400,000	3,643,518,677	(1,118,677)	100.0
Proceeds from Domestic and Foreign Grants	1,072,907,187	(31,758,822)	1,041,148,365	805,536,793	235,611,572	77.4
Transfers from Other Government Entities	-	168,241,100	168,241,100	168,241,100	-	100.0
County Own Generated receipts	550,000,000	250,000,000	800,000,000	815,770,156	(15,770,156)	102.0
Return issues to CRF & Opening Balances	800,000,000	-	800,000,000	474,076,126	325,923,874	59.3
TOTAL	**6,065,307,187**	**386,482,278**	**6,451,789,465**	**5,907,142,852**	**544,646,613**	**91.6**
PAYMENTS						
Compensation of Employees	2,423,727,500	6,596,799	2,430,324,299	2,616,158,811	(185,834,512)	107.6
Use of goods and services	958,953,529	188,096,211	1,147,049,740	1,139,012,373	8,037,367	99.3
Transfers to Other Government Units	592,650,713	74,180,912	666,831,625	407,254,046	259,577,579	61.1
Other grants and transfers	133,816,000	5,234,494	139,050,494	67,250,734	71,799,760	48.4
Acquisition of Assets	1,146,159,445	912,373,862	2,058,533,307	1,213,937,444	844,595,863	59.0
Other Payments	810,000,000	(800,000,000)	10,000,000	-	10,000,000	-
TOTAL	**6,065,307,187**	**386,482,278**	**6,451,789,465**	**5,443,613,407**	**1,008,176,058**	**84.4**
SURPLUS/(DEFICIT)	-	-	-	**463,529,444**	**(463,529,444)**	

The overall budget utilisation was at 91.6% with a variance of Ksh. 544,646,613 on receipts and 84.4% with a variance of 1,008,176,058 on expenditure because some of the budgeted revenue was not received or achieved; thus the county could not execute fully and on time

The entity financial statements were approved on 23/09/2019 and signed by:

Chief Officer
Finance, Economic Planning and County Development
Name: Paul Njenga

COUNTY GOVERNMENT OF LAIKIPIA
CHIEF OFFICER
23 SEP 2019
FINANCE & ECONOMIC PLANNING

Head of Treasury Accounting
Name: Daniel Ngumi
ICPAK Member Number: 8207

COUNTY GOVERNMENT OF LAIKIPIA
HEAD OF TREASURY ACCOUNTING
23 SEP 2019
COUNTY TREASURY
P. O. Box 1271-10400, NANYUKI

5.3. STATEMENT OF CASH FLOWS

	Notes	2018 - 2019 Kshs	2017 - 2018 Kshs	
Receipts from operating income				
Exchequer Releases	1	4,083,874,332	4,192,826,760	R
Proceeds from Domestic and Foreign Grants	2	345,264,240	164,063,027	
Transfers from Other Government Entities	3	110,000,000	12,000,000	
County Own Generated Receipts	4	815,770,156	608,463,784	
Returned CRF Issues	5	25,497,796	25,809,301	
Payments for operating expenses				
Compensation of Employees	6	(2,616,158,811)	(2,416,274,895)	
Use of goods and services	7	(1,139,012,373)	(892,145,811)	R
Transfers to Other Government Units	8	(407,254,046)	(492,199,486)	R
Other grants and transfers	9	(67,250,734)	(50,781,715)	R
Other Payments	11	-	(2,754,997)	R
Retentions and Deposit held for third parties		(86,631,079)	110,420,694	R
Accounts receiveable outstanding imprest		4,206,387	(4,206,387)	
Adjusted for:				
Adjustments during the year	16	-	(100,981,774)	
Net cash flow from operating activities		**1,068,305,869**	**1,154,238,502**	
CASHFLOW FROM INVESTING ACTIVITIES				
Acquisition of Assets	10	(1,213,937,444)	(483,536,491)	R
Net cash flows from Investing Activities		**(1,213,937,444)**	**(483,536,491)**	
CASHFLOW FROM BORROWING ACTIVITIES				
Proceeds from Domestic Borrowings		-	-	
Proceeds from Foreign Borrowings		-	-	
Repayment of principal on Domestic and Foreign borrowing		-	-	
Net cash flow from financing activities		-	-	
NET INCREASE IN CASH AND CASH EQUIVALENT		**(145,631,575)**	**670,702,011**	
Cash and cash equivalent at BEGINNING of the year	15	**798,739,607**	**128,037,596**	
Cash and cash equivalent at END of the year		**653,108,033**	**798,739,607**	R

The accounting policies and explanatory notes to theses financial statements form an integral part of the financial statements.

The entity financial statements were approved on 23/09/2019 and signed by:

Chief Officer
Finance, Economic Planning and County Development
Name: Paul Njenga

COUNTY GOVERNMENT OF LAIKIPIA CHIEF OFFICER 23 SEP 2019 FINANCE & ECONOMIC PLANNING

Head of Treasury Accounting
Name: Daniel Ngumi
ICPAK Member Number: 8207

COUNTY GOVERNMENT OF LAIKIPIA HEAD OF TREASURY ACCOUNTING 23 SEP 2019 COUNTY TREASURY P.O. Box 1271-10400, NANYUKI

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018 - 2019 Kshs	2017 - 2018 Kshs	
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	12A	653,108,032	798,739,607	R
Cash Balances	12B	-	-	
Total Cash and cash equivalent		**653,108,032**	**798,739,607**	
Accounts receivables – Outstanding Imprests	13	-	4,206,387	
TOTAL FINANCIAL ASSETS		**653,108,032**	**802,945,994**	
FINANCIAL LIABILITIES				
Accounts Payables – Deposits and retentions	14	(23,789,616)	(110,420,694)	R
NET FINANCIAL ASSETS		**629,318,417**	**692,525,300**	
REPRESENTED BY				
Fund balance b/fwd	15	692,525,300	128,037,596	
Prior year adjustments	16	-	(100,981,774)	
Surplus/(Deficit) for the year		(63,206,883)	665,469,478	
NET FINANCIAL POSITION		**629,318,417**	**692,525,300**	

[R] The bank balances have been restated to include cash in the deposit account which is held on behalf of 3rd parties

The accounting policies and explanatory notes to theses financial statements form an integral part of the financial statements.

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2018- 2019	2017- 2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	64,118,498.70	-
Transfers to related parties		
Transfers to other County Government Entities		
1. Laikipia County HSSF	-	272,190,379.00
2. Laikipia Enterprise Fund	-	41,802,112.00
3. Laikipia County Co-op Dev Fund	20,000,000.00	20,000,000.00
4. Laikipia County Busary Fund	50,000,000.00	47,000,000.00
Total Transfers to related parties	**70,000,000.00**	**380,992,491.00**
Transfers from related parties		
Laikipia County Car and Mortgage Fund	-	10,000,000
Total Transfers from related parties	**-**	**10,000,000**

OTHER IMPORTANT DISCLOSURES (Continued)

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
Nanyuki Water and Sewerage Company Ltd	14-12-05	Nanyuki	Kenneth Gitonga
Nyahururu Water and Sanitation Company Ltd	18-02-02	Nyahururu	Benrad Mwaura
Laikipia County Bursary Fund	19-06-14	Nanyuki	Annette Muruiki
Laikipia County Enterprise Fund	19-06-14	Nanyuki	Jemmimah Mburugu
Laikipia County Co-opeative Fund	06-01-15	Nanyuki	Jemmimah Mburugu
Laikipia County Executive Car and Mortgage Fund	15-12-14	Nanyuki	Karanja Njora
Laikipia County Development Authority	19-06-14	Nanyuki	Paul Njenga
Laikipia County Revenue Board	19-06-14	Nanyuki	Paul Njenga
Laikipia County Public Service Board	19-06-14	Nyahururu	Timothy Wamiti

OTHER IMPORTANT DISCLOSURES (Continued)

6. DEBTORS

DETAILS	BALANCE 2018/2019	BALANCE 2017/2018	INCREASE/ DECREASE	AMOUNT (KES)
Balance b/d				**4,140,206,103**
Property Debtors				
Land Rate Arrears - Laikipia East & Laikipia North (596&331)	4,805,219,796	3,704,978,240	1,100,241,556	
Land Rate Arrears - Laikipia West (616)	450,929,986	406,367,392	44,562,594	
				1,144,804,150
House Rent Debtors				
House Rent arrears - Laikipia East	6,709,400	22,370,540	(15,661,140)	
House Rent arrears - Laikipia West	7,310,597	6,489,931	820,666	
				(14,840,474)
TOTAL AMOUNT	**5,270,169,779**	**4,140,206,103**	**1,129,963,676**	**5,270,169,779**

OTHER IMPORTANT DISCLOSURES (Continued)

7. COMMERCIAL BANK ACCOUNTS BALANCES AND CASH BALANCES

Name of Bank & Account No. Amount Currency (Kshs.)	Bank Name	Type of Account	2018-2019	2017-2018
Laikipia County Coop Dev A/C 01141366165000	CO-OPERATIVE BANK	REC/DEV	13,556,863.00	319,895.00
Laikipia County Standing Imprest A/C 01141266378701	CO-OPERATIVE BANK	REC/DEV	817.87	332,905.78
Miss Tourism Laikipia County Sponsorship Account. A/C No. 01141369666800	CO-OPERATIVE BANK	REC	500.00	-
Laikipia East Collection - Laikipia County Revenue A/C 01141366378700	CO-OPERATIVE BANK	COLLECTION A/C	247,099.00	1,098,905.00
Laikipia West Revenue Collection A/C 01141501762300	CO-OPERATIVE BANK	COLLECTION A/C	273,623.00	83,842.00
Laikipia County Liquor Licence Collection Account A/C 01141366233700	CO-OPERATIVE BANK	COLLECTION A/C	79,000.00	126,900.00
Laikipia County Debt Collection A/C.01141369499600	CO-OPERATIVE BANK	COLLECTION A/C	-	9,998.00
Laikipia County Car And Mortgage A/C.01141369432600	CO-OPERATIVE BANK	DEV	150,789.60	35,425,800.00
Laikipia -FAO CA Project A/C 01141367861300	CO-OPERATIVE BANK	REC/DEV	-	-
Nyahururu County Hospital FIF Collection A/C.1198224266	KCB BANK	COLLECTION A/C	48,890.00	154,090.00
Laikipia County Amaya Triangle A/C .1227284470	KCB BANK	REC	239,990.00	(10.00)
Rumuruti Sub County Collection Account .A/C No. 123509348	KCB BANK	COLLECTION A/C	29,180.00	-
Doldol Sub-County Hospital Collection Account. A/C No. 1235093808	KCB BANK	COLLECTION A/C	1,382,454.00	-
Nanyuki Teaching & Referral Hospital Collection. A/C No. 1198115610	KCB BANK	COLLECTION A/C	148,371.00	-
Laikipia County Enterprise Fund A/C No.1176375156	KCB BANK	REC/DEV	13,203,971.50	990,879.00
Nanyuki Teaching & Ref Hospital FIF A/C 064000063932	FAMILY BANK	COLLECTION A/C	6,038,600.45	-
Doldol Sub County Hospital Imprest A/C 064000064784	FAMILY BANK	REC/DEV	0.60	411,015.60
Nanyuki Teaching & Ref Hospital Imprest A/C 064000064087	FAMILY BANK	REC/DEV	7,006.95	10,975,046.95
Laikipia County Health Services A/C 064000063891	FAMILY BANK	REC/DEV	0.62	191,328.70
Doldol Sub County Hospital FIF A/C 064000064783	FAMILY BANK	COLLECTION A/C	-	22,360.00
Laikipia County Bursary Fund A/C No. 064000065823	FAMILY BANK	REC	6,982,268.00	5,616,380.00
Nyahururu Dist Hospital FIF A/C 023000027049	FAMILY BANK	COLLECTION A/C	149,810.00	388.00
Rumuruti Sub County Hospital FIF A/C 023000027937	FAMILY BANK	COLLECTION A/C	202,431.00	238,092.00
Rumuruti Sub County Hospital Imprest A/C 023000027935	FAMILY BANK	REC/DEV	564,449.00	-
Nyahururu Dist Hospital FIF Imprest A/C 023000027214	FAMILY BANK	REC/DEV	-	23,344,141.40
Laikipia Agricultural Sector Dvpt Support Program A/C 0270277391768	EQUITY BANK	DEV	-	-
Nyahururu County Hospital FIF Collection A/C 0160277369204	EQUITY BANK	COLLECTION A/C	-	-
Doldol Sub County Hospital FIF Collection A/C.0270277366538	EQUITY BANK	COLLECTION A/C	-	-
Laikipia Health Sector Service. A/C No. 0270277186808	EQUITY BANK	REC/DEV	-	-
Rumuruti Sub County Hospital FIF Collection A/C 0160277369169	EQUITY BANK	COLLECTION A/C	-	-
Laikipia County Kenya Climate Smart Agriculture Project. A/C.0270278624516	EQUITY BANK	REC/DEV	-	-
Laikipia County Enterprise Development Fund A/C No.0270276405340	EQUITY BANK	REC/DEV	-	-
Nanyuki Teaching & Ref Hospital FIF Collection A/C 0270277366573	EQUITY BANK	COLLECTION A/C	-	-
Laikipia County Revenue Board A/C No.01141369182100	CO-OP BANK	REC/DEV	55,935.12	-
TOTAL AMOUNT			**43,362,050.71**	**79,341,957.43**

OTHER IMPORTANT DISCLOSURES (Continued)

These bank balances relate to revenue collections swiped to CRF at the start of the next financial year thus to be recognised as receipts then and Established Funds' balances which do not swipe balances to the CRF at the end of the financial year

Cash In Hand	2018 – 2019	2017 – 2018
	KShs	KShs
Laikipia North – Doldol Hospital	-	1,230
Laikipia West – Salama	9,850	58,230
Laikipia West – Githiga	-	1,645
Laikipia West – Rumuruti Ward	4,900	11,340
Laikipia West – Nyahururu Sub County Hospital	-	18,470
Laikipia North	-	16,050
Laikipia East – Banking Hall	-	417,532
Laikipia North - Chumvi Barrier	11,900	-
Laikipia North - Ethi Barrier	6,500	-
Igwamiti Ward	30,110	-
Ngobit Ward	17,550	-
Sossian Ward	2,200	-
Olmoran Ward	18,340	-
Marmanet Ward	43,050	-
Total	**144,400**	**524,497**

Cash certificates attached
The significant drop in cash in hand is as result of the county's goal towards cashless revenue collection
These cash balances relate to revenue collections not banked in the collection accounts at the close of the financial year and thus shall be swiped to CRF at the start of the next financial year and be recognised as receipts then

OTHER IMPORTANT DISCLOSURES (Continued)

8. 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.

Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: *(Resolved / Not Resolved)*	Timeframe
1	UNBALANCED TRIAL BALANCE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
2	COUNTY OWN GENERATED RECEIPTS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
3	VARIANCES BETWEEN THE FINANCIAL STATEMENTS AND IFMIS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
3.1	STATEMENT OF RECEIPTS AND PAYMENTS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
3.2	STATEMENT OF ASSETS AND LIABILITIES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
3.3	SUMMARY STATEMENT OF APPROPRIATION	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
4	MISALLOCATION OF EXPENDITURE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5	USE OF GOODS AND SERVICES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.1	DOMESTIC TRAVEL AND SUBSISTENCE ALLOWANCES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.1.1	IRREGULAR PAYMENT OF DOMESTIC TRAVEL AND SUBSISTENCE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.1.2	UNSUPPORTED DOMESTIC TRAVEL EXPENDITURE ON REVENUE OPERATIONS AND NATIONAL MUSIC FESTIVAL	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.1.3	UNSUPPORTED KICOSCA GAMES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	

5.1.4	ALLOWANCES TO MEMBERS OF COUNTY ASSEMBLY	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.2	SPECIALIZED MATERIALS AND SERVICES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.2.1	PURCHASE OF MEDICAL DRUGS FROM KEMSA	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.3	INSURANCE COSTS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.3.1	PROCUREMENT OF INSURANCE SERVICES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.4	ROUTINE MANAINTAINANCE - VEHICLES AND OTHER TRANSAPORT EQUIPMENT	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.5	OFFICE AND GENERAL SUPPLIES AND SERVICES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.6	FUEL, OIL AND LUBRICANT EXPENSES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
6	ACQUISITION OF ASSETS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
6.1	PAYMENT FOR GRAVEL HAULAGE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
7	ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
8	PENDING BILLS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
9	SUMMARY OF FIXED ASSET REGISTER	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
	REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
1	FAILURE TO PREPARE FINANCIAL STATEMENTS FOR THE FACILITY IMPROVEMENT FUND	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
2	REVENUE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
2.1	COUNTY OWN GENERATED REVENUE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
2.2	ARREAR OF REVENUE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	

3	BUDGET PERFORMANCE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
3.1	OVERALL BUDGETED AND ACTUAL EXPENDITURE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
3.2	OVER/UNDER EXPENDITURE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
4	ACQUISITION OF ASSETS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
4.1	CONSTRUCTION OF BUS PARK IN NYAHURURU TOWN	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
4.2	PURCHASE OF OFFICE FURNITURE AND GENERAL EQUIPMENT	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
4.3	PURCHASE OF DESKTOP COMPUTERS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
4.4	PROCUREMENT OF HIGH DENSITY POLYTHENE DAM LINNERS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5	TRANSFER TO OTHER GOVERNMENT ENTITIES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.1	DELAYED IMPLEMENTATION OF SOLIO WATER PROJECT	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
5.2	CASUAL EMPLOYMEES AT THE HEALTH FACILITIES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
6	OTHER PAYMENTS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
6.1	REVENUE AUTOMATION SYSTEM	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
7	USE OF GOODS AND SERVICES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
7.1	PROCUREMENT OF GOODS FROM NON-PREQUALIFIED SUPPLIERS	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
7.2	AIRTIME ALLOWANCE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
7.3	PROCUREMENT OF HUMAN RESOURCE CONSULTANCY	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
8	COMPENSATION OF EMPLOYEES	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
8.1	HIGH WAGE BILL	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
9	NON COMPLIANCE WITH ETHNIC DIVERSITY	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	

	REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	
1	LACK OF RISK MANAGEMENT POLICY	ALL NECESSARY EVIDENCE AND EXPLANATIONS SUBMITTED FOR AUDIT REVIEW		RESOLVED	

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CECM Finance, Economic Planning and County Development

Sign.....

COUNTY GOVERNMENT OF LAIKIPIA
P. O. Box 1271-10400,
NANYUKI
23 SEP 2019
COUNTY EXECUTIVE MEMBER
FINANCE, PLANNING AND
COUNTY DEVELOPMENT

Date: 23/09/2019

ANNEX 1 –ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	WORLD BANK - THUSCP	KUSP	ASDSP	KCSAP	EU IDEAS	UNICEF	KDSP	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	430,608,000	-	-	-	-	-	-	5,177,350	-	**435,785,350**
Exchequer Releases for quarter 2	1,034,986,000	7,543,125	6,427,477	50,000,000	-	39,402,608	73,027,291	-	-	**1,211,386,501**
Exchequer Releases for quarter 3	583,135,000	7,543,125	31,619,208	-	7,062,611		-	4,567,030	-	**633,926,974**
Exchequer Releases for quarter 4	1,594,789,677	-	4,030,408	41,200,000	-		-	1,196,837	161,558,585	**1,802,775,508**
Total	**3,643,518,677**	**15,086,250**	**42,077,093**	**91,200,000**	**7,062,611**	**39,402,608**	**73,027,291**	**10,941,217**	**161,558,585**	**4,083,874,332**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

1. DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017/18	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE JUN 2019	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS							
QUALITY TRADING COMPANY LTD	167,608	20-02-19	-	167,608	-	167,608	CONSTRUCTION OF RAIN WATER HARVERSTING FOR LONYIEK SECONDARY SCHOOL
EVEN ME ENTERPRISES	3,900,000	29/03/2019	-	3,900,000	-	3,900,000	CONSTRUCTION OF BOARDROOM @ COUNTY OFFICES NANYUKI - FIRST INTERIM PAYMENT
SUB-TOTAL	**4,067,608**		-	**4,067,608**	-	**4,067,608**	
CONSTRUCTION OF CIVIL WORKS							
SUB-TOTAL	-		-	-	-	-	
SUPPLY OF GOODS							
MUWAN AGENCIES .	160,000	04-03-19	-	160,000	-	160,000	SUPPLY AND DELIVERY OF 2 LAPTOPS.
EXELIENT HOLDINGS	1,549,000	28/05/2019	-	1,549,000	-	1,549,000	SUPPLY OF TENTS
UNCORKED LIMITED	550,000	28/05/2019	-	550,000	-	550,000	SUPPLY OF PA SYSTEM, GENERATOR AND ENTERTAINMENT
SAMEER	147,600	20-02-19	-	147,600	-	147,600	SUPPLY OF 5 TYRES KBQ 158D.
EXELIENT HOLDINGS	1,720,000	28/05/2019	-	1,720,000	-	1,720,000	1000 SEATER DOME TENT FOR TWO DAYS, TENTS FOR EXHIBITION
ELCY ENTERPRISES	1,625,000	28/0502019	-	1,625,000	-	1,625,000	SUPPLY OF MAIZE SEEDS VARIETY DUMA
KAWAI	1,900,000	26/05/2019	-	1,900,000	-	1,900,000	SUPPLY OF MAIZE SEED VARIETY H624
TYPAR	1,999,400	13-05-19	-	1,999,400	-	1,999,400	SUPPLY OF POINT OF SALE (POS) I900 MODEL TI/IGB ROM,512RAM.DDR2,7.4

INTREPID	1,040,000	03-03-19	-	1,040,000	-	1,040,000	SUPPLY OF REVENUE BOOKS
EVEREST	600,000	28/05/2019	-	600,000	-	600,000	SUPPLY AND DELIVERY OF T SHIRTS DURING INNOVATION
ONTIME TECHNICS AND SUPPLIES	1,130,500	19/03/2019	-	1,130,500	-	1,130,500	DESIGNING AND PRINTING OF ROLLER UP BANNERS, BRONCHUERS, FLIERS AND BRANDED BAGS
BLADES EMPIRE	500,000	19/03/2019	-	500,000	-	500,000	DESIGN PRINT AND DELIVERY OF LAIKIPIA REVENUE OPEN DAY MAGAZINES
LEXCAM	1,171,400	28/05/2019	-	1,171,400	-	1,171,400	SUPPLY AND DELIVERY OF TEAR DROP, ROLL UP BUNNER AND SEATS
LANDALE	420,000	04-12-19	-	420,000	-	420,000	SUPPLY OF LAPTOPS & DESKTOP.
ISUZU EAST AFRICA	5,200,000	17/04/2019	-	5,200,000	-	5,200,000	FVR23MR TRUCK, D-MAX 250 4*4
ECLIPSE CROSS LIMITED.	191,284	28-06-19	-	191,284	-	191,284	SUPPLY OF FURNITURE.
JOROSEATE LIMITED.	582,568	28-06-19	-	582,568	-	582,568	SUPPLY OF COMPUTER & LAPTOPS
MARWAGI ENTERPRISES	450,000	15/01/2019	-	450,000	-	450,000	SUPPLY AND DELIVERY OF CARTONS OF MACHINE ROLLS AT 300PCS.
RANY	547,520	04-05-19	-	547,520	-	547,520	BANNERS, FLYERS, A3 POSTERS AND PA SYSTEMS
SUB-TOTAL	**21,484,272**		-	**21,484,272**	-	**21,484,272**	
SUPPLY OF SERVICES							
THE FALLS HIPPO POINT LOUNGE.	439,600	30/05/2019-17/05/2019	-	439,600	-	439,600	PAYMENT OF PAX OF LUNCHES AND BREAKFAST FOR V.I.P.
SCALE & SOFT ENTERPRISES.	7,258,120	05-05-19	-	7,258,120	-	7,258,120	SUPPLY WEIGHBRIDGE SERVICES-BEING CHARGES FOR WEIGHING SERVICES.
THOMSONS FALLS ESTATE LTD.	809,010	29/05/2019.	-	809,010	-	809,010	SUPPLY OF DINNER FOR THE ORGANISATION GOVERNOR AND TEAM BREAKFAST, ACCOMODATION & GROUND HIRE
REGIONAL BUSINESS CONNECTION	498,155	24-05-19	-	498,155	-	498,155	SUPPLY OF DEBT COLLECTION SERVICES.

BUSARA CORE SOLUTIONS.	986,000	22/06/2018	-	986,000	-	986,000	SUPPLY OF RECORD MANAGEMENT SYSTEM.
RYNCAR	770,000	28/06/2019	-	770,000	-	770,000	DECORATIONS
BEISA HOTEL	120,000	14/05/2019	-	120,000	-	120,000	FULL DAY CONFERENCE
64 BUSINESS MACHINE	225,000	16/05/2019	-	225,000	-	225,000	SUPPLY AND DELIVERY OF ORTHOPEDIC SEATS
MUTINDWA ENTERPRISE LTD	425,149	17/05/2019	-	425,149	-	425,149	REPAIR AND MAINTANANCE OF KBQ 158A
INOORO RADIO	175,000	19/03/2019	-	175,000	-	175,000	5 DAYS CLASSIFIED RADIO ADVERSISEMENTFOR REVENUE OPEN DAY
NATION MEDIA GROUP PLC	258,424	07-08-18	-	258,424	-	258,424	SPACE ORDER FOR NEWSPAPER ADVERTISEMENT ON LAND RATE WAIVER ON DAILY NEWSPAPER
KKENYA SCHOOL OF GOVERNMENT.	8,267,552	03-04-19	-	8,267,552	-	8,267,552	CHARGES FOR TRAINING FOR PRE-RETIREMENT COURSE AND FULL BOARD ACCOMODATION
NATION MEDIA GROUP PLC	250,000	27/03/2019	-	250,000	-	250,000	ADVERTISEMENT SPACE ORDER FOR LAIKIPIA PROFESSIONAL MEETING AND REVENUE COLLECTORS JOB VACANCIES
PAYMASTER GENERAL	739,800	26/04/2019	-	739,800	-	739,800	REVENUE BOARD KRA TAX PERMITTANCE FOR THE MONTH OF SEPTEMBER 18-FEBRUARY 2019
BEISA	162,500	18/02/2019	-	162,500	-	162,500	CATERING SERVICES
SPORTMAN ARMS	457,400	26-03-19	-	457,400	-	457,400	CATERING SERVICES
NATION MEDIA GROUP PLC	274,920	08-07-19	-	274,920	-	274,920	ADVERTISING SPACE ORDER IN THE NATION MEDIA
LIONS COURT INN	121,000	26-03-19	-	121,000	-	121,000	HALF DAY CONFERENCE, PROJECTOR HIRE
FALCON HEIGHTS HOTEL	192,400	12-09-18	-	192,400	-	192,400	SUPPLY OF FULL DAY CONFERENCE AND OUTSIDE CATERING SERVICES.
WAVEX	88,700	03-02-19	-	88,700	-	88,700	INTERNET MONTHLY SUBSCRIPTION
SAFARICOM	426,880	04-02-19	-	426,880	-	426,880	USSD APPLICATION FEE
FIESTA HOTEL RUMURUTI	486,500	26/05/2019	-	486,500	-	486,500	TRAINING FACILITY OF 100 PAX FULL BOARD CONFERENCE FOR LAIKIPIA COUNTY AT 4800 PAX

FALCON HEIGHTS HOTEL	280,900	30/01/2018	-	280,900	-	280,900	OUTSIDE CATERING 50 PAX BREAKFAST, LUNCH, SEATS. PA SYSTEM, LCD, FLIP CHART TRANSPORT
TELKOM KENYA	504,252	02-04-19	-	504,252	-	504,252	12MPS DEDICATED AND 6MPS DEDICATED
SUB-TOTAL	**24,217,262**		**-**	**24,217,262**	**-**	**24,217,262**	
GRAND TOTAL	**49,769,142**		**-**	**49,769,142**	**-**	**49,769,142**	

2. DEPARTMENT OF INFRASTRUCTURE, LAND AND URBAN DEVELOPMENT

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017/18	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE Jun-19	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS							
SUPA SUIT SOLUTION	5,040,577	27-06-19	-	5,040,577	-	5,040,577	CONSTRUCTION OF INFRASTRUCTURE OFFICES IN NANYUKI-CDF
SUB-TOTAL	**5,040,577**			**5,040,577**	**-**	**5,040,577**	
CONSTRUCTION OF CIVIL WORKS							
QUADD LIMITED	4,047,657	17TH JANUARY 2019	-	4,047,657	-	4,047,657	PERIODIC MAINTENACE OF OLD MARKET ROAD TO BUTIMOUS STANDARD IN THIGITHU WARD (0.380 KM)-RMLF
DONKING GENERAL AGENCY LTD	5,955,282	17TH JANUARY 2019	2,700,000	3,255,282	-	3,255,282	MAINTENANCE OF GO DOWN ROAD SECTION1 IN NYAHURURU IMPROVEMENT TO BUTIMOUS STANDARD (0.310 KM)-RMLF
WARUGITA GENERAL CONTRACTORS KENYA LTD	10,322,866	17TH JANUARY 2019	2,739,369	7,583,497	-	7,583,497	MAINTENANCE OF GO DOWN ROAD SECTION 2 IN NYAHURURU IMPROVEMENT TO BUTIMOUS STANDARD (0.310 KM)-RMLF
REMERGE CONTRACTORS LIMITED	6,859,034	17TH JANUARY 2019	-	6,859,034	-	6,859,034	MANTENENCE OF NGARE NAROK ROAD IN NYAHURURU IMPROVEMENT OF BUTIMOUS STANDARD (0.200 KM)-RMLF
FIG ENGINEERING SERVICES LTD	683,298	8TH MARCH 2019	-	683,298	-	683,298	MAINTENANCE OF WILLY JIMMY ROAD IN NANYUKI PERIDIC

							MAINTENANCE (BUTIMOUS)(0.370 KM)-RMLF
PAVEKI GENERAL MERCHANTS LTD	4,687,808	8TH MARCH 2019	-	4,687,808	-	4,687,808	MAINTENANCE OF MATHENGE MIRUGI ROAD PHASE 2 (PERIODIC MAINTENANCE OF BUTIMOUS 0.200 KM)-RMLF
CHOGIS GARAGE LIMITED	9,100,408	8TH MARCH 2019	4,659,575	4,440,833	-	4,440,833	MAINTENANCE OF SAMBURU-LENTILE CHIENI ROAD IN NANYUKI (IMPROVEMENT TO BUTIMOUS STANDARD 0.260 KM)-RMLF
MAEWAKS LTD	4,134,576	27TH MARCH 2019	-	4,134,576	-	4,134,576	DRAINAGE REHABILITATION OF MUTHAIGA - SPORTMANS ARMS (DRAINAGE WORKS)-RMLF
ZIKTO LTD	7,992,844	8TH MARCH 2019	-	7,992,844	-	7,992,844	MAINTENANCE OF MUNYUA ROAD IN NYAHURURU TOWN PERIODIC MAINTENANCE OF BUTIMOUS SURFACE 0.150 KM-RMLF
ROKEN CONSTUCTION	1,200,000	17TH OCTOBER 2018	-	1,200,000	-	1,200,000	LENANA ROLL OVER
PACIFIC STERLING CONTRACTORS LTD	18,387,068	26-06-19	-	18,387,068	-	18,387,068	CONSTRUCTION OF BOX CULVERT-KDSP
WILD LION INVESTMENT	23,546,180	18TH NOVEMBER 2018	-	23,546,180	-	23,546,180	SUPPLY OF BUILDING MATERIAL FOR WIYUMIRIRIE-KDSP
JOCES BUILDING & CONTRACTORSLTD	9,149,000	18TH NOVEMBER 2018	-	9,149,000	-	9,149,000	PROVISION OF LABOUR SERVICES FOR THE IMPROVEMENT OF COUNTY ROADS-KDSP
KENTRACK RIFT COMPANY LTD	10,367,380	18TH NOVEMBER 2018	-	10,367,380	-	10,367,380	PROVISION OF PLANT & EQUIPMENT -KDSP
LAIKIPIA JEMROAN CRUCHER & CONSTRUCTION	5,029,423	18TH NOVEMBER 2018	-	5,029,423	-	5,029,423	SUPPLY OF PRE- CAST MATERIALS-KDSP
WENWEE CONTRACTORS LTD	46,751,729	26TH JUNE 2018	-	46,751,729	-	46,751,729	UPGRADING TO COBBLE STONE STANDARD-KUSP
LUGARES LTD	1,648,568	26TH JUNE 2018	-	1,648,568	-	1,648,568	CULVERTS INSTALLATION ACROSS IGWAMITI WARD-CDF
AGENIX ENTERPRISES	3,191,508	26TH JUNE 2018	-	3,191,508	-	3,191,508	CULVERT INSTALLATION-CDF
DUOCOM CO. LTD	2,931,248	26TH JUNE 2018	-	2,931,248	-	2,931,248	ROAD OPENING, GRADING & GRAVELLING OF LIKII FARM

							FENCE ROAD TO NTURUKUMA VILLAGE.-CDF
KIGIMA CONSTRUCTION LTD	526,630	26TH JUNE 2018	-	526,630	-	526,630	CONSTRUCTION OF PERIMETER FENCE AT INFRASTRUCTURE COMPOUND-CDF
LIGHTHOUSE DIVERSIFIED INDUSTRIES LTD	3,904,994	26TH JUNE 2018	-	3,904,994	-	3,904,994	GRADING GRAVELLING AND CURVERT INSTALLATION IN NTRUKUMA TO MUKIMA-CDF
LERAI LTD	3,952,352	27TH MAR 2018	-	3,952,352	-	3,952,352	GRAVEL AND HAULAGE-CDF
THEREMA CONTRACTORS	2,780,600	21ST MAY 2018	-	2,780,600	-	2,780,600	CULVERTS INSTALLATION-CDF
CGP CONSULTING ENGINEERING LTD	2,974,040	21ST MAY 2018	-	2,974,040	-	2,974,040	REVIEW AND DESIGN AND SUPERVISION OF RUMURUTI TOWN ROADS AND RUMURUTI BUS PARK COUNTY CONTRIBUTION -CDF
SUB-TOTAL	**190,124,493**		**10,098,944**	**180,025,549**	**-**	**180,025,549**	
SUPPLY OF GOODS							
SUB-TOTAL	-		-	-	-	-	
SUPPLY OF SERVICES							
BOLDATA SYSTEM LTD	4,529,800	26TH JUNE 2018	-	4,529,800	-	4,529,800	DIGITALIZATION OF REGISTRY-CDF
CGP CONSULTING ENGINEERING LTD	2,500,000	21ST MAY 2018	-	2,500,000	-	2,500,000	REVIEW AND DESIGN AND SUPERVISION OF RUMURUTI TOWN ROADS AND RUMURUTI BUS PARK -KDSP
SUB-TOTAL	**7,029,800**		**-**	**7,029,800**	**-**	**7,029,800**	
GRAND TOTAL	**202,194,870**		**10,098,944**	**192,095,926**	**-**	**192,095,926**	

3. DEPARTMENT OF COUNTY ADMINISTRATION, PUBLIC SERVICE AND OFFICE OF THE GOVERNOR

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017/18	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE Jun-19	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS							
ROSKARD CONSTRUCTION	53,365,297	28/6/2016	45,618,010	7,747,287	-	7,747,287	ROLLING PROJECT - CONSTRUCTION OF RUMURUTI COUNTY HQ OFFICES

MACDAN BUILDING CIVIL CONTRACTORS LTD	5,845,000	18/4/2019	-	5,845,000	-	5,845,000	PROPOSED CONSTRUCTION OF FIRE RESCUE OFFICES
ROSKARD CONSTRUCTION LTD	13,055,000	29/4/2019	11,565,056	1,489,944	-	1,489,944	PROPOSED ADDITIONAL FLOOR TO COUNTY OFFICES IN RUMURUTI
CHARDI LTD	2,274,941	20.5.2019		2,274,941	-	2,274,941	RENOVATION WORKS AT THE OFFICE OF THE GOVERNOR
SUB-TOTAL	**74,540,238**		**57,183,066**	**17,357,172**	-	**17,357,172**	
CONSTRUCTION OF CIVIL WORKS							
SEVENS GENERAL SUPPLIERS LIMITED	3,456,928	04-05-18	-	-	3,456,928	3,456,928	30M LED HIGH MAST FLOODLIGHTS IN GATUNDIA
NALIO INVESTMENT LTD	2,250,864	14/5/2018	-	-	2,250,864	2,250,864	PROPOSED WARD OFFICE IN MUKOGODO EAST
NERICK LIMITED	2,467,355	14/5/2018	-	-	2,467,355	2,467,355	CONSTRUCTION OF WARD OFFICE IN MARMANET WARD
EARTH RESOURSES LIMITED	3,443,541	04-05-18	-	-	3,443,541	3,443,541	30M LED HIGH MAST FLOODLIGHTS IN MUTHAIGA
VESTO SERVICES	3,046,820	04-05-18	-	-	3,046,820	3,046,820	30M LED HIGH MAST FLOODLIGHTS IN MUTANGA
SERVITECH INTERNATIONAL LTD	3,439,300	04-05-18	-	-	3,439,300	3,439,300	30M LED HIGH MAST FLOOD LIGHTS IN KANDUTURA
MASHTECH SUPPLIES LTD	46,968,000	16/4/2019	-	46,968,000	-	46,968,000	PROPOSED SUPPLY INSTALLATION TESTING AND COMMISIONING OF SOLAR POWERED STREET LIGHTS
EUROTIK COMPANY LTD	27,752,320	23-03-16	-	-	27,752,320	27,752,320	ROLLING PROJECT-SUPPLY, DELIVERY, INSTALLSTION,TESTING AND COMMISSIONING OF 30M HIGH MAST FLOOD LIGHTS
SUB-TOTAL	**92,825,127**		-	**46,968,000**	**45,857,127**	**92,825,127**	
SUPPLY OF GOODS							
OLD HOUSE	36,000	9.5.2018	-	36,000	-	36,000	FULL DAY CONFERENCE PACKAGE C/O KIAMA KAARA ON 29TH DECEMBER 2017
OLD HOUSE	54,000	9.5.2018	-	54,000.00	-	54,000	FULL DAY CONFERENCE PACKAGE C/O KIAMA KAARA ON 10TH DECEMBER 2017

OLD HOUSE	18,250	4.5.2018	-	18,250.00	-	18,250	DINNER AND REFRESHMENTS HOSTED BY GOVERNOR ON 31ST JANUARY 2018
OLD HOUSE	3,050	4.5.2018	-	3,050.00	-	3,050	MEALS AND REFRESHMENTS FOR A MEETING HELD ON 27TH MARCH 2018
OLD HOUSE	13,440	4.5.2018	-	13,440.00	-	13,440	MEALS AND REFRESHMENTS MEETING HELD ON 16TH AND 23RD NOVEMBER 2017 AND 17TH DECEMBER 2017
NATION MEDIA GROUP	216,920	17/8/2018	-	216,920.00	-	216,920	ADVERTISING SPACE ORDER FOR INVITATION TO TENDER FOR INSURANCE
NATION MEDIA GROUP	91,640	43,351.00	-	91,640.00	-	91,640	ADVERTISING SPACE ORDER FOR INVITATION TO TENDER FOR INSURANCE
NATION MEDIA GROUP	431,520	43,142.00	-	431,520.00	-	431,520	ADVERTISING SPACE ORDER FOR VACANCIES FOR COUNTY PUBLIC SERVICE BOARD
NATION MEDIA GROUP	91,640	43,169.00	-	91,640.00	-	91,640	ADVERTISING SPACE ORDER FOR INSURANCE ADDENDUM
OLD HOUSE	6,390	9.5.2018	-	6,390	-	6,390	TEA AND SNACKS FOR MATATU STAKEHOLDERS HELD ON6TH DECEMBER 2017
FALL HIPPO POINT LOUNGE BAR AND GRILL	123,200	31.7.2018	-	123,200	-	123,200	88 PAID LUNCH @1400
OLD HOUSE	32,350	4.5.2018	-	32,350	-	32,350	25 PAX MEETING HELD ON 10/02/2018 LUNCH @1000 REFRESHMENTS
OLDHOUSE	30,750	4.5.2018	-	30,750	-	30,750	MEETING HELD ON 31/03/2018 DINNER AND REFRESHMENTS
SPORTSMANS ARMS HOTEL	31,500	27.7.2018	-	31,500	-	31,500	15PAX HALF DAY PACKAGE FOR A MEETING
SPORTSMANS ARMS HOTEL	6,000	21.6.2018	-	6,000	-	6,000	15 PAX TEA AND SNACKS
EASTWARD GARDEN HOTEL NYAHURURU	41,800	21.8.2018	-	41,800	-	41,800	MEETING ON 31/07/2018 DINNER @1000 MINERAL WATER @100
EASTWARD GARDEN HOTEL NYAHURURU	36,300	10.5.2019	-	36,300	-	36,300	33PAX DINNER @1000 33PAX MINERAL WATER @100

BEISA HOTEL	75,000	10.5.2018	-	75,000	-	75,000	CATERING SERVICE
FALLS HIPO POINT LOUNGE AND GRILL	42,000	20.10.2018	-	42,000	-	42,000	47 TEA AND SNACKS 47 LUNCHES HIRE OF CHAIRS ,TABLES AND PROJECTOR
GOLDEN BULLS LTD	44,400	7.5.2019	-	44,400	-	44,400	3 PAX BED AND BREAKFAST FOR 4 DAYS 3PAX DINNER FOR 4 DAYS 3PAX LUNCH FOR 4 DAYS
EVEN ME ENTERPRISES	18,500	20/2/2019	-	18,500	-	18,500	SERVICE FOR KCG 561Z
EVEN ME ENTERPRISES	32,200	43,801.00	-	32,200	-	32,200	SERVICE FOR GKA175M
EVEN ME ENTERPRISES	20,500	27/2/2019	-	20,500	-	20,500	REPAIR OF KAW 221Z
EVEN ME ENTERPRISES	28,800	28/2/2019	-	28,800	-	28,800	REPAIR OF KAW 221Z
GIMAR INVESTMENT LIMITED	132,870	21/5/2019	-	132,870	-	132,870	GIMAX INVESTMENT LTD SUPPLY OF SAND ,CEMENT ,WELDING RODS AND SAND PAPER
UPGRADED GENERAL TRADERS	50,000	30/3/2019	-	50,000	-	50,000	CLEANING OF THE GOVERNORS OFFICE FROM THE MONTH OF JANUARY UPTO MARCH 2019
EASTWARD GARDEN HOTEL	50,000	43,743.00	-	50,000	-	50,000	50 PAX FULL BUFFET LUNCH WITH A COMPLIMENTARY SOFT DRINK GOVERNORS PUBLIC PARTICIPATION ON TOWN PLANNING
EASTWARD GARDEN HOTEL	93,500	15.10.2017	-	93,500	-	93,500	CATERING SERVICES FOR OFFICE OF THE GOVERNOR
EASTWARD GARDEN HOTEL	57,200	18.1.2018	-	57,200	-	57,200	CATERING SERVICES FOR OFFICE OF THE GOVERNOR
EASTWARD GARDEN HOTEL	61,450	2.2.2018	-	61,450	-	61,450	CATERING SERVICES FOR OFFICE OF THE GOVERNOR
EASTWARD GARDEN HOTEL	36,000	24.3.2019	-	36,000	-	36,000	CATERING SERVICES FOR OFFICE OF THE GOVERNOR
EASTWARD GARDEN HOTEL	63,500	24.6.2019	-	63,500	-	63,500	CATERING SERVICES FOR OFFICE OF THE GOVERNOR
LAWICE ENTERPRISES	841,830	16.6.2019	-	841,830	-	841,830	FOOD STUFF FOR POLICE
SPARKLINK INTERNATIONAL LTD	838,500	1.2.2019	-	838,500	-	838,500	65 SECURITY PERSONNEL GUARDING ALL THE OFFICES AND

							INSTALLATIONS IN THE MONTH OF FEBRUARY 2019
SPARKLINK INTERNATIONAL LTD	838,500	1.3.2019	-	838,500	-	838,500	65 SECURITY PERSONNEL GUARDING ALL THE OFFICES AND INSTALLATIONS OF LAIKIPIA COUNTY IN THE MONTH OF MARCH 2019
NATION MEDIA GROUP LIMITED	183,280	20.6.2019	-	183,280	-	183,280	ADVERTISING SPACE ORDER FOR VACANCIES FOR THE DEPARTMENT OF MEDICAL SERVICES AND PUBLIC HEALTH
SUYANAE MERCHANTS	358,000	20.6.19	-	358,000	-	358,000	SUPPLY AND DELIVERY OF TENTS AND CHAIRS (LEGAL WEEK)
NYAHURURU STADIUM BOOKSHOP	392,670	25.6.19	-	392,670	-	392,670	SUPPLY OF SPRING FILES QUIRE BOOKS EXTERNAL HARD DISKS PAPER PUNCH GIANT STAPLER
NYAHURURU STADIUM BOOKSHOP	213,339	15.1.2019		213,339		213,339	SUPPLY OF STATIONERIES
NYAHURURU STADIUM BOOKSHOP	299,360	24.6.2019		299,360		299,360	SUPPLY OF STATIONERIES
EVEREST COMPUTER SYSTEM LTD	71,200	25.6.19	-	71,200	-	71,200	SUPPLY AND DELIVERY OF PRINTER FOR COUNTY SECRETARY OFFICE
FALCON HEIGHTS HOTEL	54,000	30/1/2018	-	54,000	-	54,000	FULL DAY CONFERENCE (CATERING SERVICE)
RUMURUTI FIESTA RESORT	46,400	11.12.2018	-	46,400	-	46,400	LUNCHES FOR 116 PAX
RETTI MERCHANTS LTD	1,590,000	12.5.2018	-	1,590,000	-	1,590,000	LUNCH AND DRINKS @1000 BREAKFAST @400 TENT @10000
BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	25,500	7.8.2018	-	25,500	-	25,500	PROVISION FOR CATERING SERVICES
SPORTSMANS ARMS HOTEL	10,000	28.6.2018	-	10,000	-	10,000	PROVISION FOR CATERING SERVICES
SPORTSMANS ARMS HOTEL	44,400	28.6.2018	-	44,400	-	44,400	PROVISION FOR CATERING SERVICES
SPORTSMANS ARMS HOTEL	6,000	4.7.2018	-	6,000	-	6,000	PROVISION FOR CATERING SERVICES

SPORTSMANS ARMS HOTEL	19,500	11.7.2018	-	19,500	-	19,500	PROVISION FOR CATERING SERVICES
SPORTSMANS ARMS HOTEL	12,000	12.7.2018	-	12,000	-	12,000	PROVISION FOR CATERING SERVICES
SPORTSMANS ARMS HOTEL	34,100	27.6.2018	-	34,100	-	34,100	PROVISION FOR CATERING SERVICES
SPORTSMANS ARMS HOTEL	15,600	5.7.2018	-	15,600	-	15,600	PROVISION FOR CATERING SERVICES
LIONS COURT INN (K) LTD	12,000	1.10.2018	-	12,000	-	12,000	PROVISION OF CATERING SERVICE FOR GOVERNOR,S MEETING AT BOADROOM
LIONS COURT INN (K) LTD	113,200	9.10.2018	-	113,200	-	113,200	80 PAX BUFFET LUNCH @1200 3 TENTS 80 DRESSED SEATS 10 DRESSED TABLES
LIONS COURT INN (K) LTD	88,800	26.10.2018	-	88,800	-	88,800	TEA AND SNACKS(OUTSIDE CATERING)
THE OLD HOUSE NANYUKI	72,000	9.5.2019	-	72,000	-	72,000	FULL DAY CONFERENCE PACKAGE
EASTWARD GARDEN HOTEL	10,000	10.01.2019	-	10,000	-	10,000	PROVISION OF BREAKFAST AT COUNTY BOARDROOM NYAHURURU DURING THE CABINET MEETING
BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	10,000	26.9.2018	-	10,000	-	10,000	PROVISION FOR CATERING SERVICES
BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	35,000	30.8.2018	-	35,000	-	35,000	PROVISION FOR CATERING SERVICES
BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	50,000	14.7.2018	-	50,000	-	50,000	PROVISION OF TEA AND SNACKS
BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	1,426,000	4.9.2018	-	1,426,000	-	1,426,000	FULL DAY CONFERENCE FROM 4TH SEP TO 15TH OCT 2018
BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	414,000	29.10.2018	-	414,000	-	414,000	FULL DAY CONFERENCE FROM 16TH TO 26TH OCT 2018
BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	6,000	9.8.2018	-	6,000	-	6,000	PROVISION FOR CATERING SERVICES

BEISA UNIQUE HOSPITALITY AND COMFORT HOTEL	100,000	5.9.2018	-	100,000	-	100,000	FULL DAY CONFERENCE FOR 5 DAYS DURING INSURANCE EVALUATION
HIVE CLEAN CARE	63,000	25.6.2019	-	63,000	-	63,000	VACCUMING AND DEEP CLEANING OF THE WALL TO WALL CARPETS (WHOLE LIFE)
LORUK LIMITED	46,800	25.6.2019	-	46,800	-	46,800	SUPPLY AND DELIVERY OF 780 LTRS OF MILK FOR THE LAIKIPIA EAST SUB-COUNTY OFFICES IN ANNEX FOR THE MONTH OF OCTOBER2018
THE FALLS HIPPO LOUNGE	361,400	1.6.2019	-	361,400	-	361,400	CATERING SERVCES MADARAKA DAY CELEBRATIONS
LIONS COURT INN (K) LTD	384,800	20.12.208	-	384,800	-	384,800	CATERING SERVICES FOR GOVERNORS MEETINGS
OLYMPIA HOTELS	20,600	9.5.2019	-	20,600	-	20,600	HIRE OF TENTS AND EXECUTIVE SEATS
OLYMPIA HOTELS	23,000	9.1.2019	-	23,000	-	23,000	HIRE OF TENTS AND EXECUTIVE SEATS DURING SUB COUNTY MEETING IN NYAHURURU
STRINGER ENTERPRISES	423,400	12.5.2018	-	423,400	-	423,400	INSTALLATION OF WIFI AT THE NEW OFFICE OF THE GOVERNOR
FALCON HEIGHTS HOTEL	138,400	12.9.2018	-	138,400	-	138,400	OUTSIDE CATERING OFFICE OF THE GOVERNOR
WALKERS KIWETU	15,000	25.5.2019	-	15,000	-	15,000	CATERING DURING GOVERNOR'S MEETING
WALKERS KIWETU	83,000	28.6.2019	-	83,000	-	83,000	CATERING DURING GOVERNOR'S MEETING
NANYUKI VOCATIONAL TRAINING CENTRE	200,000	10.5.2019	-	200,000	-	200,000	CATERING SERVICES FOR THE 3RD QUARTER STAFF MEETING
WACLICK AGENCIES	210,000	14.4.19	-	210,000	-	210,000	STAFF IDENTIFICATION CARDS
WACLICK AGENCIES	471,424	19.4.19	-	471,424	-	471,424	STAFF IDENTIFICATION CARDS
SUB-TOTAL	**12,742,673**		**-**	**12,742,673**	**-**	**12,742,673**	
SUPPLY OF SERVICES							
WCPS	6,046,537	JULY 2017-JUNE2018	-	-	6,046,537	6,046,537	OUTSTANDING WCPS SALARY DEDUCTIONS

WCPS	2,310,195	JULY 2018-NOVEMBER 2018	-	-	2,310,195	2,310,195	OUTSTANDING WCPS SALARY DEDUCTIONS
PAYMASTER GENERAL	37,757,897	01-06-19	-	37,757,897	-	37,757,897	PAYE DEDUCTIONS-JUNE 2019SALARY
UNISON SACCO	9,041,050	01-06-19	-	9,041,050	-	9,041,050	LOAN DEDUCTIONS JUNE 2019
AFYA SACCO	5,744,753	01-06-19	-	5,744,753	-	5,744,753	LOAN DEDUCTIONS JUNE 2019
ASSOCIATION OF PUBLIC HEALTH	19,000	01-06-19	-	19,000	-	19,000	STAFF CONTRIBUTIONS JUNE 2019
BRIGHTWAYS TRAVEL & TOURS LTD	2,138,529	30-11-18	-	2,138,529	-	2,138,529	AIR TICKETS
SUB-TOTAL	**63,057,961**		**-**	**54,701,229**	**8,356,732**	**63,057,961**	
GRAND TOTAL	**243,165,999**		**57,183,066**	**131,769,074**	**54,213,859**	**185,982,933**	

4. DEPARTMENT OF TOURISM, CO-OPERATIVES AND INDUSTRIALIZATION

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017/18	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE Jun-19	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS							
SUB-TOTAL	-		-	-	-	-	
CONSTRUCTION OF CIVIL WORKS							
FINWAB COMPANY LIMITED	1,294,200	08-05-19	-	1,294,200	-	1,294,200	PROPOSED PIT LATRINE AT PESI AT SALAMA WARD
METAGLAS TRADERS	230,777	18-02-18	-	230,777	-	230,777	PROPOSED BODA BODA SHED AT MURUKU- SALAMA
FRABE CONTRACTORS COMPANY LIMTED	679,342	28-05-19	-	679,342	-	679,342	PROPOSED GRAVELLING WORKS AT NANYUKI OLD OPEN AIR MARKET
TORINS HOLDINGS LTD	364,477	30-06-19	-	364,477	-	364,477	PROPOSED BODA BODA SHED AT BARAKA IN THINGITHU WARD
DARESTE LIMITED	2,799,312	28-05-19	-	2,799,312	-	2,799,312	PROPOSED CHALINLINK FENCING AT RUMURUTI JUAKALI IN RUMURUTI

GAKEU CONTRACTORS AND CIVIL ENGINEERING COMPANY LIMITED	1,129,828	28-05-19	-	1,129,828	-	1,129,828	PROPOSED PIT LATRINE AT KIANJOMO IN UMANDE WARD
LAIKITECH ENTERPRISES Ltd	352,999	09-05-19	-	352,999	-	352,999	PROPOSED BODA BODA SHED AT MAHIGA MERU IN UMANDE WARD
MARILEON INTERNATIONAL CONSULTANT LTD	3,221,320	20-05-19	-	3,221,320	-	3,221,320	PROPOSED CHAINLINK FENCE TO DOLDOL LIVESTOCK MARKET IN MUKOGONDO EAST
GIFATT COMPANY LIMITED	3,967,791	28-05-19	-	3,967,791	-	3,967,791	PROPOSED MARKET SHED AT NYAHURURU OPEN AIR MARKET IN IGWAMITI WARD
MELAU INVESTMENT LIMITED	689,453	15-05-19	-	689,453	-	689,453	PROPOSED RENOVATION AT OLGABOLI COMMUNITY CENTRE IN MUKOGONDO WEST
MBISAW ENTERPRISES LIMITED	379,204	30-06-19	-	379,204	-	379,204	PROPOSED BODA BODA SHED AT KWA WANDETO IN MARMANET WARD
SKYLINE HOLDINGS LIMITED	387,266	08-05-19	-	387,266	-	387,266	PROPOSED BODA BODA SHED AT MURUAI IN SALAMAWARD
KEFAN TRADERS	1,581,207	24-06-19	-	1,581,207	-	1,581,207	PROPOSED PAINTING,RAINWATER GOODS AND CIVIL WORKS AT NYAHURURU JUAKALI SHEDS IN IGWAMITI WARD
LAIKIPIA JAMROAN CRUSHERS&CONSTRUCTION SERVICES	1,317,973	30-06-19	-	1,317,973	-	1,317,973	PROPOSED REHABILITATION OF OPEN AIR MARKET DRAINAGE(PHASE 2)
AQUALYS GENERAL MERCHANT LIMITED	1,297,170	14-06-19	-	1,297,170	-	1,297,170	PROPOSED PIT LATRINE AT RUMURUTI IN RUMURUTI WARD
FIELDER GENERAL CONTRACTORS LIMITED	366,096	18-06-19	-	366,096	-	366,096	PROPOSED BODA BODA SHED AT NANYUKI IN NANYUKI WARD
SAGJ LIMITED	379,905	18-06-19	-	379,905	-	379,905	PROPOSED BODA BODA SHED AT RUAI IN THINGITHU WARD
CHAMFLOR WORKS	380,675	18-06-19	-	380,675	-	380,675	PROPOSED BODA BODA SHED AT MAJENGO IN THIGITHU WARD
OPENSKY INVESTMENT LIMITED	1,238,863	18-06-19	-	1,238,863	-	1,238,863	PROPOSED ROOF OVERHANG AND STAIRS TO WIYUMIRIRIE MARKET IN NGOBIT WARD

OIKOSCUT INVESTMENTS LIMITED	2,053,200	27-06-19	-	2,053,200	-	2,053,200	PROPOSED REHABILITATION OF KALALU MARKET IN UMANDE WARD
NAPOLITANA MDC LIMITED	2,484,372	27-06-19	-	2,484,372	-	2,484,372	PROPOSED DRILLING OF ENDANA BOREHOLE IN SEGERA WARD
GITMOH LIMITED	1,206,481	30-06-19	-	1,206,481	-	1,206,481	PROPOSED PIT LATRINE AT GANDUTURA TRADING CENTRE IN SOSIAN WARD
BIZRATE ENTERPRISES LTD	16,583,093	30-06-19	-	16,583,093	-	16,583,093	PROPOSED STAGE STALLS IN NANYUKI TOWN
MARKSONS SUPPLIERS LTD	7,187,789	30-06-19	-	7,187,789	-	7,187,789	PROPOSED DECK CONSTRUCTION AT MANGUO HIPPO POINT VIEW IN IGWAMITI
SARAMBA WORKS LIMITED	1,751,832	08-05-19	-	1,751,832	-	1,751,832	PROPOSED CULTURAL MANYATTA AT TWALA IN MUKOGONDO WEST
TIPANGO LIMITED	1,249,519	06-06-19	-	1,249,519	-	1,249,519	PROPOSED PIT LATRINE AT ILPOLEI IN MUKOGONDO WEST
KOKOO SARAH LIMITED	1,340,345	08-05-19	-	1,340,345	-	1,340,345	PROPOSED PIT LATRINE AT ENDANA IN SEGERA WARD
ANABRA ENTERPRISES Ltd	346,318	08-05-19	-	346,318	-	346,318	PROPOSED BODA BODA SHED AT MATHANGIRO IN UMANDE WARD
VIBER ELECTRONICS LIMITED	1,994,396	08-05-19	-	1,994,396	-	1,994,396	PROPOSED CULTURAL MANYATTA AT NAATUM IN MUKOGONDO WEST
CABAITY VENTURES LIMITED	379,784	28-05-19	-	379,784	-	379,784	PROPOSED BODA BODA SHED AT GATIRIMA IN MARMANET WARD
BLACKROSE INVESTMENT LTD	1,391,165	10-04-19	-	1,391,165	-	1,391,165	PROPOSED PIT LATRINE AT NGARE NDARE
LUCINTAN GENERAL MERCHANT	357,338	12-04-19	-	357,338	-	357,338	PROPOSED BODA BODA SHED AT KWA MWAURA IN UMANDE
WENZHOU CONTRACTORS LTD	1,142,718	13-02-19	-	1,142,718	-	1,142,718	PROPOSED PIT LATRINE AT KALABA IN MARMANET WARD
MAUS PROFESSIONALS SERVICES LIMITED	696,000	10-04-19	-	696,000	-	696,000	PROPOSED ERECTION OF SIGNAGES AT THOMSON FALLS AND HIPPO POINT
CANON BUILDERS AND RENOVATION LTD	373,213	30-06-19	-	373,213	-	373,213	PROPOSED BODA BODA SHED AT KIANJOMO IN UMANDE WARD
JIBUNJEMA HOLDINGS LIMITED	225,098	05-10-18	-	225,098	-	225,098	PROPOSED BODABODA SHED AT MAILI SABA MARMANET WARD

ELONINO TRADING CO.LTD	1,384,054	30-06-19	-	1,384,054	-	1,384,054	PROPOSED PIT LATRINE AT KARUGA
UMEME SERVICES LTD	811,280	30-06-19	-	811,280	-	811,280	PROPOSED SUPPLY AND DELIVERY,INSTALLATION,TESTING AND COMMISSION OF ELECTRICAL WORKS FOR NANYUKI OPEN AIR MARKET
ADY LIMITED	1,260,500	30-06-19	-	1,260,500	-	1,260,500	PROPOSED PIT LATRINE AT OL-ARINYIRO TARDING CENTRE IN
CANON STEEL FABRICATORS	177,480	30-06-18	-	177,480	-	177,480	SUPPLY OF DUSTBINS AND INSTALLATION OF SIGN BOARDS
SUB-TOTAL	**66,453,833**		-	**66,453,833**	-	**66,453,833**	
SUPPLY OF GOODS							
MARMU ENTERPRISES	123,275	30-06-19		123,275	-	123,275	SUPPLY OF FURNITURE
LAIKIPIA WILDLIFE LIMITED	120,000	30-06-19		120,000	-	120,000	LAIKIPIA COFFEE TABLE BOOK
SIXTY BUSINESS MACHINES	199,850	30-06-19		199,850	-	199,850	SUPPLY OF STATIONERIES
SUB-TOTAL	**443,125**		-	**443,125**	-	**443,125**	
SUPPLY OF SERVICES							
WAVEX INTERNET SERVICE	245,850	30-06-19	-	245,850	-	245,850	INTERNET MONTHLY SUBSCRIPTION TO TRADE OFFICE FOR THE MONTHS OF JUN-SEPT 2018
WAVEX INTERNET SERVICE	46,940	30-06-19	-	46,940	-	46,940	INSTALLATION OF INTERNET AND CONFIGURATION,OUTDOOR,CPE ROUTER INSTALLATION
BANTU FILMS LIMITED	160,000	30-06-19	-	160,000	-	160,000	DOCUMENTARY PRODUCTION SERVICE FOR LAIKIPIA MR &MISS TOURISM EVENT
TWINSHIRE TRAVELS	85,345	30-06-19	-	85,345	-	85,345	HIRE OF VEHICLE FRO MR&MISS TOURISM CONTESTANTS FOR 3 DAYS
LIKII AUTO GARAGE	336,022	30-06-19	-	336,022	-	336,022	MOTOR VEHICLE SERVICE&REPAIR FOR VEHICLE NO.31CG007A
JAJEP CO. LTD	80,000	30-06-19	-	80,000	-	80,000	DELIVERY OF CATERING SERVICES FOR INOORO ANNIVERSARY
KIRIMARA SPRINGS	10,500	30-06-19	-	10,500	-	10,500	DELIVERY OF CATERING SERVICES FOR EVALUATION COMMITTEE MEETING

BLESSED EVENTS AND ENTERTAINMENT	30,000	30-06-19	-	30,000	-	30,000	HIRE OF PUBLIC ADDRESS SYSTEM FOR MATATU STAKEHOLDERS MEETING
WALKERS KIKWETU ENTERPRISES	201,100	30-06-19	-	201,100	-	201,100	DELIVERY OF CATERING SERVICES FOR INDUSTRIALIZATION TRAINING
BLESSED EVENTS AND ENTERTAINMENT	26,552	30-06-19	-	26,552	-	26,552	HIRE OF VEHICLE&PUBLIC ADDRESS SYSTEM WITHIN NANYUKI AND ITS ENVIRONMENT FOR MR&MISSS TOURISM
CHAVEISA INVESTMENT LTD	180,172	30-06-19	-	180,172	-	180,172	SUPPLY AND DELIVERY OF BRANDED TSHIRTS AND CAPS
JULITECH SOLUTIONS LTD	145,230	30-06-19	-	145,230	-	145,230	REPAIR OF VEHICLE NO.31CG025A
BRIGHTWAYS TOURS AND TRAVELS	106,330	30-06-19	-	106,330	-	106,330	PROVISION OF AIR TICKET
TWALA WOMEN	600,000	30-06-19	-	600,000	-	600,000	PROVISION OF ACCOMODATION SERVICES AND FOOD FOR MISS TOURISM PAGENTS FOR 7DAYS
AFRIMAXX MEDIA SERVICES	290,000	30-06-19	-	290,000	-	290,000	PROVISION OF VIDEO AND PHOTOGRAPHY FOR INNOVATION
LAWICE ENTERPRISES	200,000	30-06-19	-	200,000	-	200,000	PROVISION OF TENTS FOR INNOVATION FAIR
LEXKAM AGENCIES	700,000	30-06-19	-	700,000	-	700,000	BRANDING OF TSHIRTS,CAPS AND BANNERS FOR INNOVATION FAIR
RANY SUPPLIERS	400,000	30-06-19	-	400,000	-	400,000	PROVISION OF PRINTING SERVICES AND SUPPLY OF OFFICE DIARIES,CALENDERS AND STATIONERIES
JOYET ENTERPRISES	130,000	30-06-19	-	130,000	-	130,000	SUPPLY AND DELIVERY OF MATERIALS FOR LAUNCHING OF NEW NANYUKI OPEN AIR MARKET
RUKIRA AUTO SPARES	163,056	30-06-19	-	163,056	-	163,056	REPAIR OF VEHICLE NO.31CG025A
SOLFATARA INVESTMENT COMPANY LIMITED	85,345	30-06-19	-	85,345	-	85,345	RADIO CLASSIFIED ADVERTISMENT FOR LAIKIPIA INDEGINIOUS TECHNOLOGY FESTIVAL
THOMSON FALLS LODGE	12,050	30-06-19	-	12,050	-	12,050	ACCOMMODATION FOR CECM TRADE

NYAHUWASCO	109,950	30-06-19	-	109,950	-	109,950	EXHAUSTER SERVICES
THOMSON FALLS LODGE	78,100	30-06-19	-	78,100	-	78,100	ACCOMMODATION FOR CECM TRADE
SUB-TOTAL	**4,422,542**		**-**	**4,422,542**	**-**	**4,422,542**	
GRAND TOTAL	**71,319,500**		**-**	**71,319,500**	**-**	**71,319,500**	

5. DEPARTMENT OF EDUCATION, ICT AND SOCIAL SERVICES

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017/18	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE JUN 2019	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS							
BENJEKA INVESTMENTS	1,207,343	18/03/2019	-	1,207,343	-	1,207,343	KAGAA ECDE IN RUMURUTI WARD
BERTWORLD INTERNATIONAL LIMITED	2,296,806	21/05/19	-	2,296,806	-	2,296,806	HAIRDRESSING WORKSHOP AT SIPILI
CHANCE ALLUMIUM	1,378,080	21/6/19	-	1,378,080	-	1,378,080	BAHATI ECDE CLASSROOM AT NGOBIT WARD
ECOSOPHY VENTURES	1,318,080	15/04/19	-	1,318,080	-	1,318,080	KIRIKO ECDE CLASSROOM AT SALAMA
FAIR OPTION INVESTMENT LIMITED	1,378,080	25-04-19	-	1,378,080	-	1,378,080	KALALU ECDE CLASSROOM UMANDE WARD
HOLALE CONSTRUCTION CO. LIMITED	1,298,906	20/03/2019	-	1,298,906	-	1,298,906	OLORUKU ECDE IN MUKOGONDO EAST
KAMWENJE GEN. SUPPLIERS &CONTRUCTION	1,264,497		-	1,264,497	-	1,264,497	KISIMA ECDE CLASSROOM IN GITHIGA
KOKOO SARAH LIMITED	1,340,883	04-05-19	-	1,340,883	-	1,340,883	RIACHO ECDE CLASSROOM IN TIGITHI
MBANDASA BUILDING CONTRACTORS LIMITED	1,375,637	15/05/2019	-	1,375,637	-	1,375,637	MAGADI ECDE CLASSROOM SOSIAN
NEDLIZ SUPPLIER COMPANY LIMITED	1,290,152	14-05-19	-	1,290,152	-	1,290,152	LELESHWA ECDE CLASSROOM IN OL MORAN

ROJAKIMBARU GENERAL CONTRACTORS LIMITED	1,047,948	18/03/19	-	1,047,948	-	1,047,948	KIHATO ECDE TIGITHI
TIPANGO LIMITED	1,264,497	20/03/19	-	1,264,497	-	1,264,497	MURAMATI ECDE IN SEGERA
UGATUZI CONTRACTOR LIMITED	1,298,997	43,621.00	-	1,298,997	-	1,298,997	MATANYA ECDE CLASSROOM THINGITHU
WENWEE CONTRACTORS LIMITED	1,125,692	18/03/19	-	1,125,692	-	1,125,692	GATIRIMA ECDE CLASSROOM AT MARMANET
AIMERS CONSTUCTION LIMITED	3,767,506		-	-	3,767,506	3,767,506	CONSTRUCTION OF A WORKSHOP
FENJOWA VENTURES	1,380,800	06-06-19	-	1,380,800	-	1,380,800	ST LUIS ECDE CLASSROOM AT IGWAMITI WARD
HEPEMA BUILDING & GENERAL CONTRACTORS LTD	2,295,060	26/03	-	-	2,295,060	2,295,060	CONSTRUCTION OF ONE METAL PROCESSING WORKSHOP AT NANYUKI VTC
JEDIDIA SALES LIMITED	2,260,608	27-06-19	-	2,260,608	-	2,260,608	SPETIC TANK 90,000 LTS FOR CEDC
JOCES BUILDING & CIVIL CONTRACTOR	1,235,201	24-04-19	-	1,235,201	-	1,235,201	
MABUNIAN CONSTRUCTION CO LTD	1,295,302	05-06-19	-	1,295,302	-	1,295,302	KIMANJO ECDE CLASSROOM IN MUKOGODO WEST
MURUTHI WA MERCY	2,385,830	14/052019	-	-	2,385,830	2,385,830	ELECTRICAL WORKSHOP AT NANYUKI
NETKIM LIMITED	1,111,885	20/03/19	-	1,111,885	-	1,111,885	SHEMANAI ECDE CLASSROOM AT IGWAMITI WARD
RANYWORKS	1,300,041	14/05/2019	-	1,300,041	-	1,300,041	NYARIGINU ECDE CLASSROOM IN UMANDE WARD
RIFT ROLLERS	2,306,254	14-05-19	-	-	2,306,254	2,306,254	WORKSHOP AT SALAMA V.C.T
RIMIJO CONSTRUCTION BUILDING	1,209,036	20/03/2019	-	1,209,036	-	1,209,036	CONSTRUCTION MUTHAIGA ECDE CLASSROOM NANYUKI
SERBENWACH HOLDINGS LIMITED	1,295,221	10-06-19	-	1,295,221	-	1,295,221	MATHANJI ECDE CLASSROOM
SWAP INVESTMENTS	1,293,168	06-07-19	-	1,293,168	-	1,293,168	MARURA ECDE CLASSROOM OL MORAN WARD

VALONESS GENERAL AGENCIES	1,230,168	05-06-19	-	1,230,168	-	1,230,168	MUTAMAIYU ECDE CLASSROOM AT RUMURUTI
PONTOON VENTURES LIMITED	3,976,184		-	-	3,976,184	3,976,184	CONSTRUCTION OF A WORKSHOP AT SIPILI VOCATIONAL CENTRES
COMPACTOR LOGISTICS LIMITED	798,695	21-05-18	-	-	798,695	798,695	CONSTRUCTION OF 5 UNIT PIT LATRINE AT MUTHAIGA ECDE
SALTOS ENTERPRISES LIMITED	810,436	24-03-18	-	-	810,436	810,436	CONSTRUCTION OF 5 UNIT PIT LATRINE AT EMGWEN ECDE
NJADRI BUILDING & CONSTRUCTION	799,129	01-03-18	-	-	799,129	799,129	CONSTRUCTION OF 5 UNIT PIT LATRINE AT WARERO ECDE CENTRE
DANROBE GENERAL ENTERPRISES	799,124	13-04-18	-	-	799,124	799,124	CONSTRUCTION OF 5 UNIT PIT LATRINE AT MAURUNGAI ECDE IN UMANDE WARD
AMADA LIMITED	789,020	14-03-18	-	-	789,020	789,020	CONSTRUCTION OF 5 UNIT PIT LATRINE KARANDI TOWNSHIP ECDE IN MARMANET WARD
JOHSIMTU LIMITED	781,608	26-03-18	-	-	781,608	781,608	CONSTRUCTION OF 5 UNIT PIT LATRINE AT NYAKIAMBI ECDE CENTRE IN GITHIGA WARD
TEAMUL LIMITED	798,796	11-03-18	-	-	798,796	798,796	CONSTRUCTION OF 5 UNIT PIT LATRINE AT HURUMA ECDE
DESIMA AGENCY	799,008	14-03-18	-	-	799,008	799,008	CONSTRUCTION OF 5 UNIT PIT LATRINE AT HURUMA ECDE IN
NDENJOH CONSTRUCTION	799,588	14-03-18	-	-	799,588	799,588	CONSTRUCTION OF 5 UNIT PIT LATRINE AT NORTH TETU ECDE IN IGWAMITI WARD
SWAP INVESTMENT LTD	799,533	06-06-18	-	-	799,533	799,533	CONSTRUCTION OF 5 UNIT PIT LATRINE IN NORTH TETU ECDE SALAMA WARD
METAGLASS TRADERS	799,775	26-03-18	-	-	799,775	799,775	CONSTRUCTION OF 5 UNIT PIT LATRINE IN KAHUHO ECDE SOSIAN WARD
SAWATA INVESTMENTS LTD	826,007	20-05-18	-	-	826,007	826,007	CONSTRUCTION OF 5 UNIT PIT LATRINE AT NKANDO ECDE
INFINITE GENERAL MERCHANDISE LTD	794,466	06-04-18	-	-	794,466	794,466	CONSTRUCTION OF 5 UNIT PIT LATRINE IN MIRERA ECDE
MASHVILLE COMPANY LIMITED	799,999	14-03-18	-	-	799,999	799,999	CONSTRUCTION OF 5 UNIT PI LATRINE MUTARA ECDE IN

KARWIMA ENTERPRISES LIMITED	783,754		-	-	783,754	783,754	CONSTRUCTION OF 5 UNIT PIT LATRINE AT MAJIMBOGO ECDE CENTRE
LAWICE ENTERPRISES	799,802		-	-	799,802	799,802	CONSTRUCTION OF 5 UNIT PIT LATRINE AT SIPILI SCHOOL FOR THE DEAF
KEISTONE CONSTRUCTION COMPANY LIMITED	799,802	18-03-18	-	-	799,802	799,802	CONSTRUCTION OF 5 UNIT PIT LATRINE AT CHEMICHEMI ECDE CENTRE
DAAROBE GENERAL ENTERPRISES	799,124		-	-	799,124	799,124	CONSTRUCTION OF 5 UNIT PIT LATRINE AT MURUNGAI ECDE CENTRE
TENMYLES ENTERPRISES	799,831	14-04-18	-	-	799,831	799,831	CONSTRUCTION OF 5 UNIT PIT LATRINE AT MOTHER THERESA ECDE CENTRE
TEMBO AFRICA CONSTRUCTION	819,999	26-03-18	-	-	819,999	819,999	CONSTRUCTION OF 5 UNIT PIT LATRINE AT NGARENARO ECDE CENTRE
GREENLAND SUPPLIES LIMITED	798,196		-	-	798,196	798,196	CONSTRUCTION OF 5 UNIT PIT LATRINE AT MURUPUSI ECDE CENTRE
BLUELINE AFRICA AGENCIES	799,785		-	-	799,785	799,785	CONSTRUCTION OF 5 UNIT PIT LATRINE AT NAIPERERE ECDE CENTRE
RIFT ROLLERS CONSTRUCTION	795,085	14-03-18	-	-	795,085	795,085	CONSTRUCTION OF A 5 UNIT PIT LATRINE AT SURUGOI ECDE CENTRE
WENZHOU CONTRACTORS	810,500		-	-	810,500	810,500	CONSTRUCTION OF 5 UNIT PIT LATRINE AT KINGUKA ECDE CENTRE
TRUAN ENTERPRISES	791,004		-	-	791,004	791,004	CONSTRUTION OF 5 UNIT PIT LATRINE AT LEKIJI ECDE CENTRE
CINTANK ESL LIMITED	796,305		-	-	796,305	796,305	CONSTRUCTION OF 5 UNIT PIT LATRINE AT MAHIGAMERU ECDE CENTRE
TRIXLARD COMPANY LIMITED	814,494		-	-	814,494	814,494	CONSTRUCTION OF FIVE UNIT PIT LATRINE AT SWEETWATERS ECDE CENTRE
JOMUDI ENTERPRISES COMPANY	830,676		-	-	830,676	830,676	CONSTRUCTION OF 5 UNIT PIT LATRINE AT ENDANA ECDE CENTRE

STINGERS	690,800		-	-	690,800	690,800	INSTALLATION OF WIFI NANYUKI AND NYAHURURU SOCIAL HALL
CONVOYZONE LTD	2,103,455	28/04/2018	-	-	2,103,455	2,103,455	CONSTRUCTION OF ELECTRICAL WORKSHOP IN SALAMA VTC
MM CONSTRUCTION LTD	3,720,700	26/04/2018	-	-	3,720,700	3,720,700	CONSTRUCTION OF GIRLS DOMITORY
OIKOSCUT INVESTMENTS	3,992,221		-	3,992,221	-	3,992,221	CONSTRUCTION DORMITORY TIGITHI VOCATIONAL CENTRE
SUB-TOTAL	**80,168,580**		**-**	**36,489,250**	**43,679,330**	**80,168,580**	
CONSTRUCTION OF CIVIL WORKS							
BEASTON INVESTMENT	662,650		-	662,650	-	662,650	GATE AND SENTRY CEDC
SWEETVINE COMPANY	988,900	14/05/2019	-	988,900	-	988,900	RENOVATION WORKS AT NYAHURURU STADIUM
VISAVA HOMELAND LIMITED	474,046		-	474,046	-	474,046	SEWERLINE RELOCATION SOCIAL HALL NANYUKI
DAIGA QUARRY LIMITED	3,520,000		-	3,520,000	-	3,520,000	RENOVATION WORKS NANYUKI STADIUM
HEAL-PRIDE MERCHANTS	860,952	18-06-19	-	860,952	-	860,952	REPAIR / RENOVATION DORMITORY WORKS AT CEDC
TORINS HOLDINGS LIMITED	2,750,000		-	2,750,000	-	2,750,000	CONSTRUCTION OF RUMURUTI STADIUM FENCE
SUB-TOTAL	**9,256,548**		**-**	**9,256,548**	**-**	**9,256,548**	
SUPPLY OF GOODS							
BLESSEDGEN ENTERPRISES	770,600	28-06-19	-	770,600	-	770,600	HAIRDRESSING EQUIPMENTS , MARMANET, TIGITHI, RUMURUTI VTC
RAPID MILES	812,900	28-06-19	-	812,900	-	812,900	CARPENTRY & JOINERY EQUIPMENT – NYAHURURU, MARMANET, WIYUMIRIRIE, OL MORAN VTC
PACIFIC BLACK	1,232,794	28-06-19	-	1,232,794	-	1,232,794	FOOD PROCESSING EQUIPMENT NYAHURURU & TIGITHI VTC
STARLIGHTS PRECISION LIMITED	860,000	28-06-19	-	860,000	-	860,000	MOTOR VEHICLE EQUIPMENT NYAHURURU & MARMANET
EXELIENT HOLDINGS LIMITED	1,287,532	14/06/2019	-	1,287,532	-	1,287,532	DRESSMAKING EQUIPMENT NYAHURURU, MARMANET, TIGITHI& WIYUMIRIRIE VTC
ANTOZONE ENTERPRISES	1,095,000	28-06-19	-	1,095,000	-	1,095,000	ICT EQUIPMENT

URBAN BLUE GENERAL SUPPLIES	462,500		-	462,500	-	462,500	FURNITURE FOR LAIRAGWAN ECDE
J.M.W LIMITED	1,899,000	14/06/19	-	1,899,000	-	1,899,000	SUPPLY B/W PRINTERS (LASERJET), LAPTOPS, DESKTOPS, COLOR PRINTERS(LASERJET), TABLETS
NUMERICAL MACHINNING COMPLEX	1,505,000	12-06-18	1,053,500	451,500	-	451,500	SUPPLY,DELIVERY,INSTALLATION, TESTING,TRAINING AND COMMISSIONING OF 2 NMC SUPERTURN LATHE MACHINES
LESSINGAH SUPPLIERS	754,950	28-06-19	-	-	754,950.00	754,950	MASONRY EQUIPMENT NYAHURURU, WIYUMIRIRE, MARMANET, OL MORAN & RUMURUTI VTC
SUB-TOTAL	**10,680,276**		**1,053,500**	**8,871,826**	**754,950.00**	**9,626,776**	
SUPPLY OF SERVICES							
KIRIMARA SPRINGS HOTEL	55,800	27-05-19	-	55,800	-	55,800	CONFERENCE FACILITIES
BEISA HOTEL	135,000		-	135,000	-	135,000	CONFERENCE FACILITIES
SMARTVEWA	445,330	30-05-19	-	445,330	-	445,330	FOODSTUFF FOR CEDC 4TH QUARTER
EMESS HOTEL	22,500	31-05-19	-	22,500	-	22,500	CATERING SERVICES
GLADNESS EVENTS	89,000	29-03-19	-	89,000	-	89,000	DRESSED TABLES,CHAIRS DURING INOAGURATION
KIRIMARA SPRINGS HOTEL	20,500	03-08-19	-	20,500	-	20,500	CATERING SERVICES
GLADNESS EVENTS	43,000	27-03-19	-	43,000	-	43,000	CATERING SERVICES
WALKERS KIKWETU	53,500	21-12-18	-	53,500	-	53,500	CATERING SERVICES
SIPILI VOCATIONAL TRAINING CENTRE	350,000		-	350,000	-	350,000	CAPITATION FEE
LIONS COURT	175,000	13/09/2018	-	175,000	-	175,000	CATERING SERVICES
SALAMA VTC	750,000		-	750,000	-	750,000	CAPITATION FEE
SUB-TOTAL	**2,139,630**		**-**	**2,139,630**	**-**	**2,139,630**	
GRAND TOTAL	**102,245,034**		**1,053,500**	**56,757,254**	**44,434,280.00**	**101,191,534**	

6. DEPARTMENT OF HEALTH AND MEDICAL SERVICES

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017/18	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE JUN 2019	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS							
JAKATHUO CONTRACTORS	653,662	05-05-19	-	653,662	-	653,662	PIT LATRINE KALALU DISP.
WINNET TECHNOLOGIES LTD	3,601,121	20/4/19	-	3,601,121	-	3,601,121	MATERNITY BLOCK BARAKA DISP.
TWO D AND M CONTRACTORS	3,500,167	22/4/19	-	3,500,167	-	3,500,167	MATERNITY BLOCK AT MUGUMO DISP.
VISIOSAT VENTURES	3,890,611	23/4/19	-	3,890,611	-	3,890,611	MATERNITY BLOCK - DEBATAS DISPENSARY
GIMAR INVESTMENTS	3,999,448	25/4/19	-	3,999,448	-	3,999,448	RADIOLOGY BLOCK KIMANJO HOSP.
METAGLASS CONTRACTORS	640,720	20/4/19	-	640,720	-	640,720	PIT LATRINE MAUNDU MERI
SWEETVINE COMPANY LTD	838,309	05-02-19	-	838,309	-	838,309	PIT LATRINE TO MARURA
WINNET TECHNOLOGIES LTD	646,016	05-03-19	-	646,016	-	646,016	PIT LATRINE FARMERS TECHNOLOGIES.
FINWAT COMPANY	1,397,104	05-04-19	-	1,397,104	-	1,397,104	RENOVATION SALAMA HEALTH CENTRE
WENZHOU CONTRACTORS	3,981,595	25/2/19	-	3,981,595	-	3,981,595	MARTENITY BLOCK MELWA DISPENSARY
KAMANDU E.A. LTD	3,796,709	24/5/19	-	3,796,709	-	3,796,709	KAMANDU E.A. LTD-X-RAY BLOCK RUMURUTI
TESIRAN ENGINEERING LTD	2,176,160	24/5/19	-	2,176,160	-	2,176,160	FENCING ETHI DISP.
SWEETVINE COMPANY LTD	827,834	24/5/19	-	827,834	-	827,834	PIT LATRINE SERIA DISPENSARY
TERIRAN ENGINEERING LTD	660,750	24/5/19	-	660,750	-	660,750	PIT LATRINE CHUMVI DISP.
PROVIDENT INTERNATIONAL CONTRACTORS	3,898,000	24/5/19	-	3,898,000	-	3,898,000	MATERNITY BLOCK LOUNIEK DISP.

ORITERE BUILDING AND CONSTRUCTION LIMITED.	4,261,096	24//07/2017	-	4,261,096	-	4,261,096	CONSTRUCTION OF DISPENSARY AT SERIA
PRIME PORT GENERAL SUPPLIES	2,857,473	24//07/2017	-	2,857,473	-	2,857,473	KARUMAINDO DISPENSARY
CHEPCHOK ONTRACTORS	2,601,449	24//07/2017	-	2,601,449	-	2,601,449	NAKWANG DISPENSARY
KIRISIA ENGINEERING CO.	3,500,784	24//07/2017	-	3,500,784	-	3,500,784	RABAL DISPENSARY
MASTER VENTURES LTD	5,124,249	24//07/2017	-	5,124,249	-	5,124,249	BAHATI DISPENSARY
AMAIL CO	1,899,233	30/11/17	-	1,899,233	-	1,899,233	CONSTRUCTION OF SURGICAL THREATRE AT NDINDIKA HOSPITAL
MJENGO AND ALLIED LTD	5,600,000	24//07/2017	-	5,600,000	-	5,600,000	NANYUKI TRH LABORATORY
SUB-TOTAL	**60,352,489**		-	**60,352,489**	-	**60,352,489**	
CONSTRUCTION OF CIVIL WORKS							
SUB-TOTAL	-		-	-	-	-	
SUPPLY OF GOODS							
WEST PHARMACY	150,000	19/3/2019	-	150,000	-	150,000	X-RAYS CDS FOR NYAHURURU HOSP
CHEM LABS LTD	125,184	06-06-19	-	125,184	-	125,184	LAB REAGENTS -NYAHURURU HOSP
BONDENI TREE ENTERPISES	127,120	30/5/2019	-	127,120	-	127,120	FOOD STUFF FOR NYAHAURURU HOSP
ESTHER &DAUGHTER SUPPLIES	81,967	08-09-18	-	81,967	-	81,967	SUPPLY OF FORMALIN NYAHURURU HOSP
WEST PHARMACY	338,000	23-4-19	-	338,000	-	338,000	X-RAYS MATERIALS NYAHURURU HOSP
WEST PHARMACY	36,000	03-05-19	-	36,000	-	36,000	DRUGS NYAHURURU HOSP
WACLIK AGENCIES	135,600	23/5/19	-	135,600	-	135,600	PATIENTS RECORDS /CARDS
MEDIX E.A LTD	392,550	29/3/19	-	392,550	-	392,550	LAB- REAGENTS NYAHURURU HOSP

WEST PHARMACY	213,000	04-10-19	-	213,000	-	213,000	MEDICAL DRUGS RUMURUTI HOSP
LAWICE ENTERPRISES	180,800	22/5/19	-	180,800	-	180,800	FOOD STUFF FOR RUMURUTI HOSP
SCIENCESCOPE	363,830	20/11/18	-	363,830	-	363,830	SUPPLY OF LABORATORY REAGENTS
SCIENCESCOPE	146,855	18/9/18	-	146,855	-	146,855	SUPPLY OF LABORATORY REAGENTS
MEDIX EAST AFRICA	65,500	13/3/19	-	65,500	-	65,500	SUPPLY OF LABORATORY REAGENTS
JOKING HARDWARE	38,364	22/3/19	-	38,364	-	38,364	SUPPLY OF HARDWARE ITEMS
SIPICHEM PHARMACTICAL	210,932	05-06-19	-	210,932	-	210,932	SUPPLY OF NON PHARMACEUTICALS
SIPICHEM PHARMACTICAL	61,000	15/3/19	-	61,000	-	61,000	SUPPLY OF NON PHARMACEUTICALS
SCIENCESCOPE LTD	346,960	18/2/19	-	346,960	-	346,960	SUPPLY OF LABORATORY REAGENTS
MULTIGEN SUPPLIES	153,240	06-06-19	-	153,240	-	153,240	SUPPPLY OF NON-PHARMACEUTICALS
CORE DIMENSIONS HOLDING	251,673	18/6/19	-	251,673	-	251,673	SUPPLY OF STATIONARY
SCIENCESCOPE LTD	375,730	21/5/19	-	375,730	-	375,730	SUPPLY OF LABORATORY REAGENTS
SANCY GENERAL ENTERPRISES	147,000	05-02-19	-	147,000	-	147,000	SUPPLY OF BEEF WITHOUT BONES
SHELBI ENTERPRISES	393,580	05-02-19	-	393,580	-	393,580	SUPPLY OF ASSORTED FOODSTUFFS
MEDIX EAST AFRICA	250,000	06-06-19	-	250,000	-	250,000	SUPPLY OF NON PHARMACEUTICALS
MEDITEAM	160,000	26/6/19	-	160,000	-	160,000	SERVICING OF ANESTHETIC MACHINE
MULTICARE MEDICAL SUP0PLIES	305,800	31/1/16	-	305,800	-	305,800	MEDICAL DRUGS
TOEZ PHARMACY	723,450	31/10/16	-	723,450	-	723,450	MEDICAL DRUGS
BENMED PHARMACEUTICAL	2,361,950	31/10/16	-	2,361,950	-	2,361,950	MEDICAL DRUGS
BENMED PHARMACEUTICAL	1,677,400	31/10/16	-	1,677,400	-	1,677,400	MEDICAL DRUGS

BENMED PHARMACEUTICAL	1,155,800	31/10/19	-	1,155,800	-	1,155,800	MEDICAL DRUGS
CAPITAL MEDICAL	120,000	29/6/18	-	120,000	-	120,000	SUPPLY OF PATIENT TROLLIES
DANVOUR INVESTMENT	285,200	02-04-19	-	285,200	-	285,200	SUPPLY OF TENTS AND CHAIRS
MEDIX E.A LIMITED	434,600	30/06/2019	-	434,600	-	434,600	LAB-REAGENTS NYAHURURU HOSP
MEDIX E.A LIMITED	172,200	30/06/2019	-	172,200	-	172,200	LAB-REAGENTS NYAHURURU HOSP
MEDIX E.A LIMITED	71,900	30/06/2019	-	71,900	-	71,900	LAB-REAGENTS NYAHURURU HOSP
MEDIX E.A LIMITED	117,100	30/06/2019	-	117,100	-	117,100	LAB-REAGENTS NYAHURURU HOSP
MEDIX E.A LIMITED	273,900	30/06/2019	-	273,900	-	273,900	LAB-REAGENTS NYAHURURU HOSP
SCIENCESCOPE LIMITED	210,750	30/06/2019	-	210,750	-	210,750	LAB-REAGENTS NYAHURURU HOSP
SCIENCESCOPE LIMITED	440,450	30/06/2019	-	440,450	-	440,450	LAB-REAGENTS NYAHURURU HOSP
SCIENCESCOPE LIMITED	347,770	30/06/2019	-	347,770	-	347,770	LAB-REAGENTS NYAHURURU HOSP
CHEMOQUIP	180,000	30/06/2019	-	180,000	-	180,000	LAB-REAGENTS NYAHURURU HOSP
CHEMOQUIP	140,000	30/06/2019	-	140,000	-	140,000	LAB-REAGENTS NYAHURURU HOSP
GEEWEST ENTERPRISES	45,000	30/06/2019	-	45,000	-	45,000	LAB-REAGENTS NYAHURURU HOSP
PAIVAL GENERAL SUPPLIES	451,000	30/06/2019	-	451,000	-	451,000	GENERAL OFFICE SUPLIES NYAHURURU HOSP
PAIVAL GENERAL SUPPLIES	451,000	30/06/2019	-	451,000	-	451,000	GENERAL OFFICE SUPLIES NYAHURURU HOSP
PAIVAL GENERAL SUPPLIES	326,200	30/06/2019	-	326,200	-	326,200	GENERAL OFFICE SUPLIES NYAHURURU HOSP
PAIVAL GENERAL SUPPLIES	114,810	30/06/2019	-	114,810	-	114,810	GENERAL OFFICE SUPLIES NYAHURURU HOSP
PAIVAL GENERAL SUPPLIES	394,800	30/06/2019	-	394,800	-	394,800	GENERAL OFFICE SUPLIES NYAHURURU HOSP
PAIVAL GENERAL SUPPLIES	455,100	30/06/2019	-	455,100	-	455,100	GENERAL OFFICE SUPLIES NYAHURURU HOSP
HERI GENERAL MERCHANTS	66,500	30/06/2019	-	66,500	-	66,500	GENERAL OFFICE SUPLIES NYAHURURU HOSP

ZAKIMA VENTURES	18,000	30/06/2019	-	18,000	-	18,000	FOOD STUFF FOR NYAHAURURU HOSP
TAIFA BUTCHERY	173,220	30/06/2019	-	173,220	-	173,220	FOOD STUFF FOR NYAHAURURU HOSP
JACESTO INVESTMENTS	9,000	30/06/2019	-	9,000	-	9,000	FOOD STUFF FOR NYAHAURURU HOSP
MEGAPOT ENTERPRISES	24,210	30/06/2019	-	24,210	-	24,210	FOOD STUFF FOR NYAHAURURU HOSP
GLOBAL INTER JAPAN	477,368	30/06/2019	-	477,368	-	477,368	CLEANISING MATERIALS NYAHURURU HOSP
GLOBAL INTER JAPAN	477,368	30/06/2019	-	477,368	-	477,368	CLEANISING MATERIALS NYAHURURU HOSP
KEMSA	365,800	30/06/2019	-	365,800	-	365,800	SUPPLY OF DRUGS NYAHURURU HOSP
WEST PHARMACY	18,000	30/06/2019	-	18,000	-	18,000	SUPPLY OF NAN-1
SUPPLY SOLUTION ENTERPRISES	522,950	30/06/2019	-	522,950	-	522,950	SUPPLY OF NON PHARMACEUTICALS
MOGERE AGENCIES LTD	105,000	30/06/2019	-	105,000	-	105,000	SUPPLY OF MEDICAL GASES
NYAHURURU SERVICE STATION	593,125	30/06/2019	-	593,125	-	593,125	SUPLY OF FUEL AND LUBRICANTS
NYAHURURU SERVICE STATION	377,856	30/06/2019	-	377,856	-	377,856	SUPLY OF FUEL AND LUBRICANTS
NYAHURURU SERVICE STATION	376,649	30/06/2019	-	376,649	-	376,649	SUPLY OF FUEL AND LUBRICANTS
NYAHURURU SERVICE STATION	312,486	30/06/2019	-	312,486	-	312,486	SUPLY OF FUEL AND LUBRICANTS
NYAHURURU SERVICE STATION	362,574	30/06/2019	-	362,574	-	362,574	SUPLY OF FUEL AND LUBRICANTS
NYAHURURU SERVICE STATION	234,016	30/06/2019	-	234,016	-	234,016	SUPLY OF FUEL AND LUBRICANTS
SUPPLY AND DELIVERY OF LAB EQUIPMENT'S TO KALALU DISPENSARY	1,200,000	25/5/19	-	1,200,000	-	1,200,000	SUPPLY AND DELIVERY OF LAB EQUIPMENT'S TO KALALU DISPENSARY
MULTIGEN AGENCIES	1,621,500	07-02-19	-	1,621,500	-	1,621,500	LAB REAGENTS TO LAIKIPIA WEST HEALTH FACILITIES
ADETCH SOLUTIONS CECS	923,400	26/5/19	-	923,400	-	923,400	LAPTOP,DESKTOP,PRINTER,PHONE

SEMU TECHNOLOGIES	1,325,250	07-02-19	-	1,325,250	-	1,325,250	LAB REAGENTS TO LAIKIPIA EAST AND NORTH HEALTH FACILITIES
RAZOR BRAND COMPANY	7,458,000	06-08-19	-	7,458,000	-	7,458,000	DELIVERY BEDS
CHEM- LABS LTD	1,339,490	07-01-19	-	1,339,490	-	1,339,490	LAB EQUIPMENTS TO WIYUMIRIRIE DISPENSARY
MEDIX COMPANY	1,007,500	07-01-19	-	1,007,500	-	1,007,500	HB METERS
WALKERS KIKWETU	500,000	07-01-19	-	500,000	-	500,000	CATERING SERVICES
SHUTTLE GARAGE	1,054,684	24/5/19	-	1,054,684	-	1,054,684	TUBES, TYRES AND 4 PCS BATTERRIES
BRAYSON ENTERPRISES	285,000	03-06-19	-	285,000	-	285,000	CALENDARS,WRIST BANDS,3D'S
CHAVESIA INVESTMENT	307,000	03-06-19	-	307,000	-	307,000	BRANDED T-SHIRTS ,EXECUTIVE SHIRTS AND BRANDED HOODS
DEVISA AGENCY	3,865,935	06-07-19	-	3,865,935	-	3,865,935	EQUIPPING OF MUGUMO BOREHOLE
ROSANT CONTRACTORS	2,679,000	06-07-19	-	2,679,000	-	2,679,000	EQUIPPING OF MARURA BOREHOLE
MALIBU PHARMANCY LIMITED	1,663,350	30/06/2019	-	1,663,350	-	1,663,350	MEDICAL DRUGS
TRANSMEGA KENYA LIMITED	1,292,675	30/06/2019	-	1,292,675	-	1,292,675	MEDICAL DRUGS
ANTARC HEALTHCARE LIMITED	1,887,550	30/06/2019	-	1,887,550	-	1,887,550	MEDICAL DRUGS
KEIN MEDICAL SUPPLIES	1,432,922	30/06/2019	-	1,432,922	-	1,432,922	MEDICAL DRUGS
AUSTEPHAM CHEMIST	1,301,000	30/06/2019	-	1,301,000	-	1,301,000	NON PHARMACEUTICALS
LIGHT HOUSE PHAMANCY	1,238,800	30/06/2019	-	1,238,800	-	1,238,800	MEDICAL DRUGS
ADTECH SOLUTIONS	923,400	30/06/2019	-	923,400	-	923,400	MEDICAL DRUGS
KIEN CHAKA COMPANY	1,836,300	30/06/2019	-	1,836,300	-	1,836,300	MEDICAL DRUGS
TOEZ PHARMANCY	1,744,040	30/06/2019	-	1,744,040	-	1,744,040	MEDICAL DRUGS

THE STAR PUBLICATIONS LIMITED	169,360	30/06/2019	-	169,360	-	169,360	MEDICAL DRUGS
SEMU MEDICAL TECHNOLOGIES LIMITED	1,071,150	30/06/2019	-	1,071,150	-	1,071,150	MEDICAL DRUGS
SAFARICOM LIMITED	6,540,000	30/06/2019	-	6,540,000	-	6,540,000	CHVS ALLOWANCES
ALLMED MEDICAL SUPPLIES	120,000	04-11-19	-	120,000	-	120,000	MEDICAL DRUGS
ALLMED MEDICAL SUPPLIES	153,000	25/06/2019	-	153,000	-	153,000	MEDICAL DRUGS
ANGELICAL MEDICAL SUPPLIES LIMITED	580,000	25/06/2019	-	580,000	-	580,000	MEDICAL DRUGS
ALLMED MEDICAL SUPPLIES	1,726,300	26/04/2019	-	1,726,300	-	1,726,300	MEDICAL DRUGS
HARLEYS LIMITED	197,500	25/06/2019	-	197,500	-	197,500	SUPPLY OF ORTHOPAEDIC ITEMS
CAPITAL MEDICAL	120,000	25/06/2019	-	120,000	-	120,000	MEDICAL DRUGS
ROSAX AFRICA LIMITED	62,500	19/10/2018	-	62,500	-	62,500	SUPPLY OF ORTHOPAEDIC ITEMS
MISSION FOR ESSENTIAL DRUGS	281,690	11-02-18	-	281,690	-	281,690	SUPPLY OF MEDICAL DRUGS
SIPICHEM PHARMACEUTICALS	52,400	30/4/2019	-	52,400	-	52,400	SUPPLY OF NON PHARMACEUTICALS
SCIENCESCOPE	302,750	30/4/2019	-	302,750	-	302,750	SUPPLY OF LABORATORY REAGENTS
MEDIX EAST AFRICA LIMITED	578,000	28/5/2019	-	578,000	-	578,000	SUPPLY OF LABORATORY REAGENTS
P.G.G ENTERPRISES	20,000	31/05/2019	-	20,000	-	20,000	SUPPLY OF FOODSTUFFS
P.G.G ENTERPRISES	176,000	05-02-19	-	176,000	-	176,000	SUPPLY OF FOODSTUFFS
THINGIA MAMBO	71,305	31/5/2019	-	71,305	-	71,305	SUPPLY OF FOODSTUFFS
SANCY ENTERPRISE	11,200	31/05/2019	-	11,200	-	11,200	SUPPLY OF BEEF WITHOUT BONES
SIFARM DIARIES	90,000	31/05/2019	-	90,000	-	90,000	SUPPLY OF MILK

SIFARM DARIES	75,000	06-03-19	-	75,000	-	75,000	SUPPLY OF MILK
SHELBI ENTERPRISES	103,300	19/12/2018	-	103,300	-	103,300	SUPPLY OF FOODSTUFFS
SHELBI ENTERPRISES	110,400	06-03-19	-	110,400	-	110,400	SUPPLY FOODSTUFFS
ARCHIRAL PHARMAS	37,500	16/04/2019	-	37,500	-	37,500	MEDICAL DRUGS
ZIONVILLE AGENCIES	300,000	04-01-19	-	300,000	-	300,000	SUPPLY OF COOKING GAS
DEKAAN ENG &GASES	227,500	25/04/2019	-	227,500	-	227,500	SUPPLY OF MEDICAL OXYGEN
BUSINESS MACHINE	588,160	25/04/2019	-	588,160	-	588,160	SUPPLY OF GENRAL OFFICE STATIONERIES
EVEREST COMPUTER SYSTEM	227,700	25/04/2019	-	227,700	-	227,700	SUPPLY OF THERMOPRINTERS
LECO CONSULT	856,130	26/02/2019	-	856,130	-	856,130	SUPPLY OF ASSORTED STATIONERIES
SYSTEM PARTNERS	174,000	25/04/2019	-	174,000	-	174,000	SERVICE OF FUNSOFT SYSTEM
GLORY HARDWARE	19,330	13/6/2019	-	19,330	-	19,330	SUPPLY OF HARDWARE ITEMS
GLORY HARDWARE	28,697	18/6/2019	-	28,697	-	28,697	SUPPLY OF HARDWARE ITEMS
KENLINK ELECTRICALS	127,141	04-11-19	-	127,141	-	127,141	SUPPLY OF ELETRICAL ITEMS
MEDIX EAST AFRICA LIMITED	578,000	28/5/2019	-	578,000	-	578,000	SUPPLY OF LABORATORY REAGENTS
LIQUID REFRIGERATION	244,900	11-06-18	-	244,900	-	244,900	SUPPLY AND FIXING OF COLD ROOM SPARES
SUB-TOTAL	**73,422,896**		**-**	**73,422,896**	-	**73,422,896**	
SUPPLY OF SERVICES							
NGERI, OMITI AND BUSH ADVOCATES LLB	6,960,000	25/06/2019		6,960,000	-	6,960,000	DRRAFTING OF BY-LAWS PURSUAT TO SECTION 44 COUNTY HEALTH ACT. 2014
GLOSEC SERVICES	144,000	21/6/19	-	144,000	-	144,000	SECURITY SERVICES RUMURUTI HOSP
WANYONYI AUTO ENTERPRISES	5,000	26/4/2019	-	5,000	-	5,000	MAINTAINANCE OF MOTR VEHICLE
WANYONYI AUTO ENTERPRISES	21,300	19/2/2019	-	21,300	-	21,300	MAINTAINANCE OF MOTR VEHICLE

WANYONYI AUTO ENTERPRISES	25,000	30/06/2019	-	25,000	-	25,000	MAINTAINANCE OF MOTR VEHICLE
KATHINI TRADERS	150,000	30/06/2019	-	150,000	-	150,000	SUPPLY OF MOTORVEHICLE TYRES
GAGA HARDWARE STORES	99,960	30/06/2019	-	99,960	-	99,960	SUPPLY OF ELETRICAL ITEMS
GAGA HARDWARE STORES	185,250	27/05/2019	-	185,250	-	185,250	SUPPLY OF ELETRICAL ITEMS
GALLOP AFRICA	350,000	30/06/2019	-	350,000	-	350,000	MAINTAINANCE OXYGEN PLANT
NETZERO SYSTEMS	318,400	30/06/2019	-	318,400	-	318,400	STATIONARY
SHUTTLE GARAGE	2,000,000	24-04-19	-	2,000,000	-	2,000,000	MOTOR VEHICLE SERVICE AND REPAIRS
PELT SECURITY SERVICES	360,000	30/06/2019	-	360,000	-	360,000	SECURITY SERVICES
NHIF	7,592,970	30/06/2019	-	7,592,970	-	7,592,970	SUBSIDY TO COUNTY RESIDENTS
SUB-TOTAL	**18,211,880**		**-**	**18,211,880**	**-**	**18,211,880**	
GRAND TOTAL	**151,987,265**		**-**	**151,987,265**	**-**	**151,987,265**	

7. DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2018/2019	OUTSTANDING BALANCE 2017/2018	OUTSTANDING BALANCE JUN 2019	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS	-		-	-	-	-	
SUB-TOTAL	-		-	-	-	-	
CONSTRUCTION OF CIVIL WORKS							
MAXCON GENERAL CONSTRUCTION	7,983,145	16-Mar-18	2,147,783	-	5,835,362	5,835,362	CONSTRUCTION OF CHILLER ROOM AT NANYUKI SLAUGHTER HOUSE
ENDS INTERNATIONAL COMPANY LIMITED	4,446,966	19-Mar-18	2,640,574	-	1,806,392	1,806,392	CONSTRUCTION OFBOUNDARY WALL AT NANYUKI SLAUGHTER HOUSE
SPARLEX LIMITED	682,829	16-Mar-18	595,710	-	87,119	87,119	WASHROOM EXTENSION IN CHIEF OFFICERS' OFFICE AT THE DEPARTMENT OF AGRICULTURE NANYUKI

VIBEHEM GENERAL ENTERPRISES LTD	3,985,690	19-Mar-18	3,477,171	-	508,519	508,519	RENOVATIONS TO NANYUKI SLAUGHTER HOUSE IN NANYUKI
DAIS VENTURES LIMITED	683,274	16-Mar-18	630,262	-	53,012	53,012	REHABILITATION OF RUMURUTI LIVESTOCK MARKET
METAGLAS TRADERS	2,049,894	19-Mar-18	1,718,783	-	331,111	331,111	DRAINAGE WORKS AT RUMURUTI FISH FARM AND RENOVATION OF RUMURUTIFISH FARM FENCE IN LAIKIPIA COUNTY
ALVINCO LIMITED	2,594,000	30-May-19	-	2,594,000	-	2,594,000	PROPOSED DRILLING, DEVELOPMENT AND TEST PUMPING OF MUTHENGERA BOREHOLE IN IGWAMITI WARD IN LAIKIPIA COUNTY.
GRATIMO	1,655,320	30-May-19	-	1,655,320	-	1,655,320	ESCAVATION OF HOUSEHOLD WATERPANS IN NGOBIT WARD
ELLERSTON ENTERPRISES	3,886,000	28-May-19	-	3,886,000	-	3,886,000	PROPOSED CONSTRUCTION OF KIAMBOGO DAM DESILT IN GITHIGA WARD
ROHI-TECH GEN	1,952,280	28-May-19	-	1,952,280	-	1,952,280	REHABILITATION ,DESILTING AND REPAIR OF ERODED SPILLWAY FOR MUTIRITHIA COMMUNITY WATER PAN
GUZMANIA	1,609,732	29-Apr-19	-	1,609,732	-	1,609,732	ESCAVATION OF HOUSEHOLD WATERPANS INTHINGITHU WARD
GUZMANIA	1,698,704	29-Apr-19	-	1,698,704	-	1,698,704	ESCAVATION OF HOUSEHOLD WATERPANS IN OLMORAN WARD
SCALE AND SOFTWARE	1,950,000	30-May-19	-	1,950,000	-	1,950,000	PURCHASE DELIVERY AND INSTALLATION OF WEIGHING MACHINES
GRATIMO	1,606,600	30-May-19	-	1,606,600	-	1,606,600	ESCAVATION OF HOUSEHOLD WATERPANS IN RUMURUTI
MBISAW CON. LTD	1,970,000	28-May-19	-	1,970,000	-	1,970,000	MUNDA IRRIGATION SCHEME INTAKE WORKS
ELEPHANT CONSTRUCTION COMPANY	33,687,079	1-Mar-19	3,381,506	30,305,573	-	30,305,573	DESIGN AND CONSTRUCTION OF STORAGE FACILITIES AND SUPPLY DELIVERY INSTALLATION COMMISSIONING OF MAIZE DRYERS
MACHANT CONTRACTORS	22,974,942	7-Mar-19	-	22,974,942	-	22,974,942	DESIGN AND CONSTRUCTION OF STORAGE FACILITIES AND SUPPLY DELIVERY INSTALLATION AND

							COMMISSIONING OF MAIZE DRYERS
WENZHOU CONTRACTORS LTD	33,037,490	7-Mar-19	10,432,203	22,605,287	-	22,605,287	DESIGN AND CONSTRUCTION OF STORAGE FACILITIES AND SUPPLY DELIVERY INSTALLATION AND COMMISSIONING OF MAIZE DRYERS
ALMAHDI CONSTRUCTION COMPANY LTD	1,496,000	7-Jun-19	-	1,496,000	-	1,496,000	SUPPLY AND DELIVERY OF LIVESTOCK AND POULTRY BORAN BULLS,DORPER RAMS AND GALLA BUCKS
SUB-TOTAL	**129,949,945**		**25,023,991**	**96,304,439**	**8,621,515**	**104,925,954**	
SUPPLY OF GOODS							
OX-BOW ENTERPRISES LTD	1,150,000	6-Mar-19	-	1,150,000	-	1,150,000	SUPPLY AND DELIVERY OF AGRICULTURAL MATERIAL EX-DRAWN PLANTER AND BOOM SPRAYER
JAKE DUAL LIMITED	2,700,480	29-May-19	-	2,700,480	-	2,700,480	SUPPLY AND DELIVERY OF ANIMAL EAR TAGGING EAR TAG SCANNER AND EAR TAG APPICATOR
JOROSEATE VENTURES	1,720,425	7-Jun-19	-	1,720,425	-	1,720,425	SUPPLY AND DELIVERY OF OFFICE EQUIPMENTS
AGRI FLORA ORGANIC SOLUTIONS	1,267,200	29-May-19	-	1,267,200	-	1,267,200	SUPPLY OF FERTILIZER
BRIM SUPPLIES AND SERVICES LTD	590,100	30-May-19	-	590,100	-	590,100	SUPPLY AND DELIVERY OF HARDWARE MATERIALS FOR AWARDING
64 BUSINESS	280,000	30-May-19	-	280,000	-	280,000	SUPPLY AND DELIVERY CABINETS
TOTAL KENYA LIMITED	2,900,000	23-May-19	-	2,900,000	-	2,900,000	REPLENISHMERNT OF DEPARTMENTAL FUEL CARDS
JEDA HARDWARE	107,740	17-May-19	-	107,740	-	107,740	SUPPLY OF HARDWARE MATERIALS
WAGAKUMU TRADERS	130,000	6-Jun-19	-	130,000	-	130,000	SUPPLY AND DELIVERY OF HOSPITALITY ITEMS
PAPERGAL SUPPLIERS	256,300	4-Feb-19	-	256,300	-	256,300	PURCHASE OF STATIONERIES
KATHINI TRADERS	169,000	30-May-19	-	169,000	-	169,000	PURCHASE AND DELIVERY OF TYRES
KEVEVAPI	3,678,000	27-Jun-19	-	3,678,000	-	3,678,000	PURCHASE OF VACCINES AND SERA

KARLO MACHAKOS	500,000	27-Mar-19	-	500,000	-	500,000	PURCHASE OF CERTIFIED SEEDS
SIMLAW SEEDS	451,020	27-Mar-19	-	451,020	-	451,020	PURCHASE OF CERTIFIED SEEDS
SOILCARES LIMITED	1,281,060	6-Jun-19	-	1,281,060	-	1,281,060	SUPPLY AND DELIVERY OF HAND RAPID SOIL TESTING KIT
JOMPER ENTERPRISES	1,997,000	6-Jun-19	-	1,997,000	-	1,997,000	SUPPLY OF COMPUTERS AND PRINTERS
MIKAN URBAN LIMITED	2,040,000	27-May-19	-	2,040,000	-	2,040,000	SUPPLY AND DELIVERY OF 0.5MM LDPE FISH POND LINERS
TOP BARGAIN AGENCIES LTD	951,180	30-May-19	-	951,180	-	951,180	SUPPLY AND DELIVERY OF SLAUGHTER HOUSE MATERIAL, DETERGENTS AND HARDWARE.
SUB-TOTAL	**22,169,505**		-	**22,169,505**	-	**22,169,505**	
SUPPLY OF SERVICES							
SHUTTLE GARAGE	278,000	6-Jun-19	-	278,000	-	278,000	REPAIR AND SERVICING OF MOTOR VEHICLE
NYERI MOTOR SERVICES	43,621	27-May-19	-	43,621	-	43,621	REPAIR AND SERVICING OF MOTOR VEHICLE
RUKIRA AUTO GARAGE	189,000	12-Sep-18	-	189,000	-	189,000	REPAIR AND SERVICING OF MOTOR VEHICLE
LIKII AUTO GARAGE	37,931	29-Apr-19	-	37,931	-	37,931	REPAIR AND SERVICING OF MOTOR VEHICLE
SAMEER AFRICA	132,000	2-May-19	-	132,000	-	132,000	PURCHASE OF TYRES
SHUTTLE GARAGE	26,400	17-Sep-19	-	26,400	-	26,400	REPAIR AND SERVICING OF MOTOR VEHICLE
NATION MEDIA GROUP	91,640	9-Apr-19	-	91,640	-	91,640	1/8 ADVERTISEMENT SPACE ORDER
KENYA POWER	123,093	2-May-19	-	123,093	-	123,093	ELECTRICITY BILLS FOR VARIOUS ACCOUNTS
NAWASCO	300,000	2-May-19	-	300,000	-	300,000	WATER BILL FOR VARIOS ACCOUNTS
NATION MEDIA GROUP	173,800	25-May-19	-	173,800	-	173,800	ADVERTISEMENT SPACE ORDER
SAMEER AFRICA	132,000	7-Jun-19		132,000	-	132,000	PURCHASE OF TYRES
SHUTTLE GARAGE	442,076	29-May-19	-	442,076	-	442,076	REPAIR AND SERVICING OF MOTOR VEHICLE
BEISA HOTEL	40,000	29-Apr-19	-	40,000	-	40,000	CATERING SERVICES

STANDARD GROUP	88,160	6-May-19	-	88,160	-	88,160	1/8 ADVERTISEMENT SPACE ORDER
SUB-TOTAL	**2,097,721**		-	**2,097,721**	-	**2,097,721**	
GRAND TOTAL	**154,217,171**		**25,023,991**	**120,571,665**	**8,621,515**	**129,193,180**	

8. DEPARTMENT OF WATER AND NATURAL ENVIRONMENT

SUPPLIER OF GOODS OR SERVICES	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2017/18	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE Jun-19	COMMENTS
	A	B	C	D=A-C			
CONSTRUCTION OF BUILDINGS							
SUB-TOTAL	-		-	-	-	-	
CONSTRUCTION OF CIVIL WORKS							
WINNET TECHNOLOGIES LTD	6,570,628	25/02/2019	-	6,570,628	-	6,570,628	CONSTRUCTION OF DEBATAS WATER PROJECT
MERTUR GENERAL ENTERPRISES	2,778,524	26/06/2019	-	2,778,524	-	2,778,524	CONSTRUCTION OF SALAMA/ NGANOINI MASONRY TANK
YASHINOYA TRADING AND CONSTRUCTION CO.	2,060,102	06-11-19	-	2,060,102	-	2,060,102	DRILLING OF MWIYOGO BOREHOLE
CRATER ENTERPRISES AND SUPPLIES LIMITED	2,995,793	06-08-19	-	2,995,793	-	2,995,793	DRILLING OF MACHUNGURU BOREHOLE
VISAVA HOMELAND LIMITED	2,926,464	05-11-19	-	2,926,464	-	2,926,464	DRILLING OF MLIMA MEZA BOREHOLE
ADY LIMITED	2,729,970	09-03-18	-	-	2,729,970	2,729,970	REHABILITATION OF KAICHAKUN WATER PROJECT
POYELLO PALLIELO CONSTRUCTION LIMITED	1,551,948	17/09/2018	-	-	1,551,948	1,551,948	CONSTRUCTION OF NOSARAI PRIMARY SCHOOL WATER PROJECT
FAMOUS IRURA BUILDING AND CONSTRUCTION LIMITED	3,912,580	10-04-18	-	-	3,912,580	3,912,580	CONSTRUCTION OF NKANDO WATER PROJECT

IFATA ENGINEERING SERVICES LIMITED	3,635,541	-	-	-	3,635,541	3,635,541	CONSTRUCTION OF TIGITHI WATER PROJECT
LOLKERRA INVESTMENT	2,865,200	06-11-19	-		2,865,200	2,865,200	DRILLING OF MATUIKU BOREHOLE IN GITHIGA WARD
KOOJE BUILDING CONSTRUCTION COMPANY LIMITED	2,129,644	14/06/2019	-	2,129,644	-	2,129,644	CONSTRUCTION OF NANYUKI CEMETERY FENCE
METROCODE LIMITED	3,236,191	05-02-19	-	3,236,191	-	3,236,191	DRILLING OF KURUM BOREHOLE
KALISA CONCEPT LTD	3,974,763	27/05/2019	-	3,974,763	-	3,974,763	EQUIPPING OF MWENJE BOREHOLE
SPARLEX LIMITED	1,855,049	06-08-19	-	1,855,049	-	1,855,049	EQUIPPING OF MAHIANYU BOREHOLE
ALVINCO LIMITED	2,499,840	03-04-19	-	2,499,840	-	2,499,840	DRILLING OF MILIMANI BOREHOLE
SKYCITY BUILDERS LIMITED	2,968,399	05-02-19	-	2,968,399	-	2,968,399	EQUIPPING OF KAGAA BOREHOLE
OIKOSCUT INVESTMENT LTD	3,952,520	02-05-19	3,288,769	663,751	-	663,751	EQUIPPING OF NDEMU SECONDARY SCHOOL BOREHOLE
SUB-TOTAL	**52,643,155**		**3,288,769**	**34,659,148**	**14,695,239**	**49,354,386**	
SUPPLY OF GOODS							
PREMIER WATER SOLUTIONS LIMITED	3,925,480	25/06/2019	-	3,925,480	-	3,925,480	SUPPLY OF SALAMA/NGANOINI PIPES
KATHINI TRADERS	192,500	03-12-19	-	192,500	-	192,500	SUPPLY AND DELIVERY OF 5 TYRES SIZE 31.10/50*15 FOR KBT 743A
BRAYSON ENTERPRISES	567,000	25/06/2019	-	567,000	-	567,000	SUPPLY OF NKANDO WATER PROJECT PIPES
LITO AUTO AND HARDWARE	909,150	21/06/2019	-	909,150	-	909,150	SUPPLY OF JERICHO WATER PROJECT PIPES
LOLKERRA INVESTMENT	2,000,000	06-07-19	-	2,000,000	-	2,000,000	SUPPLY AND DELIVERY OF OFFICE FURNITURE
WEBMAX GLOBAL ICT	293,700	27/05/2019	-	293,700	-	293,700	SUPPLY AND DELIVERY OF TREE SEEDLINGS
NANYUKI GENERAL MERCHANTS	634,800	15/3/2018	-	-	634,800.00	634,800	SUPPLY AND DELIVERY OF HEAVY DUTY FENCING EQUIPMENT
SUB-TOTAL	**8,522,630**		**-**	**7,887,830**	**634,800**	**8,522,630**	
SUPPLY OF SERVICES							

MANZ CONSTRUCTION LIMITED	2,431,620	15/06/2019	-	2,431,620	-	2,431,620	REPAIRS AND TRANSPORTATION OF RIG GKA 647(RR4) FROM KAKAMEGA TO NANYUKI
GOLDENWING INVESTMENT LIMITED	1,939,520	06-11-19	-	1,939,520	-	1,939,520	SUPPLY AND INSTALLATION OF GREENHOUSES
NAREDA DEVELOPMENT COMPANY LIMITED	1,945,900	25/06/2019	-	1,945,900	-	1,945,900	CLIMATE CHANGE POLICY BILL
AQUASAN SYSTEMS LTD	551,000	29/05/2019	-	551,000	-	551,000	HYDROGEOLOGICAL SURVEY OF BOREHOLES IN
NEDLIZ SUPPLIERS COMPANY LTD	429,374	19/04/2019		429,374	-	429,374	REPAIR AND SERVICING OF NGAREMARE RDU BOREHOLE
CONSERVATION AFRICA	1,988,540	05-07-19		1,988,540	-	1,988,540	BASE LINE SURVEY FOR KIRIMUN RESERVE
PENJE INVESTMENT	2,500,000	04-01-19	-	2,500,000	-	2,500,000	CONSULTANCY SERVICES FOR NATURAL RESOURCES IN
STANDARD MEDIA GROUP	532,440.00	06-07-19	-	532,440	-	532,440	PROVISION OF SPACE FOR ADVERTISEMENT OF OPEN TENDER IN STANDARD NEWS PAPER
ALPHABEST COMPUTERS AND ICT SOLUTIONS	858,600.00	15/3/2019	-	858,600	-	858,600	PROVISION AND INSTALLATION OF INTERNET SERVICES.
SUB-TOTAL	**13,176,994**		**-**	**13,176,994**	**-**	**13,176,994**	
GRAND TOTAL	**74,342,779**		**3,288,769**	**55,723,971**	**15,330,039**	**71,054,010**	

ANNEX 3 – SUMMARY OF ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Land	4,332,339	-	-	-	4,332,339
Buildings and structures	598,534,053	278,587,009	-	-	877,121,062
Infrastructure assets- Roads, Rails	638,539,630	288,311,869	-	-	926,851,499
Civil works	979,168,584	412,802,894	-	-	1,391,971,478
Transport equipment-Motor Vehicles	261,320,456	118,496,633	-	-	379,817,089
Household Furnitute and Institutional Equipment	17,989,970	5,336,211	-	-	23,326,181
Office equipment, furniture and fittings	34,336,794	9,289,288	-	-	43,626,082
ICT Equipment and Software	55,764,652	10,395,595	-	-	66,160,247
Specialised Plants, Machinery and Equipment	285,612,613	71,570,761	-	-	357,183,374
Intangible assets	203,890,185	4,719,785	-	-	208,609,970
Biological assets-Purchase of certified seeds, Breeding Stock and Live Animals	11,125,375	9,590,585	-	-	20,715,960
Research, Studies, Project Preparation, Design & Supervision	8,771,406	4,591,696	-	-	13,363,102
Strategic Stocks and commodities	6,683,439	245,117	-	-	6,928,556
Total	**3,106,069,496**	**1,213,937,444**	**-**	**-**	**4,320,006,940**

ANNEX 4 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Laikipia County Co-operative Revolving Fund	-	10,000,000.00	-	10,000,000.00	20,000,000.00	20,000,000.00	-	
2	Laikipia County Busary Fund	-	-	-	50,000,000.00	50,000,000.00	50,000,000.00	-	
	Total	-	10,000,000.00	-	60,000,000.00	70,000,000.00	70,000,000.00	-	

Head of Treasury Accounting
County Executive

COUNTY GOVERNMENT OF LAIKIPIA
HEAD OF TREASURY ACCOUNTING
23 SEP 2019
COUNTY TREASURY
P.O. Box 1271-10400, NANYUKI

1. Fund Manager
Laikipia Co-operative Revolving Fund

2. Fund Manager
Laikipia County Bursary Fund

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

ANNEX 5 – PROJECTS IMPLEMENTATION REPORT

DESCRIPTION OF WORKS	LOCATION	CONTRACTOR/ SUPPLIER	CATEGORY	COST OF PROJECT	COMPLETION STATUS
DEPARTMENT OF HEALTH AND MEDICAL SERVICES					
EXTENSION OF OUT PATIENT BLOCK TO NTRH	NANYUKI WARD	TRAGUS TECHNOLOGIES LTD	PWD	3,882,346	COMPLETE
CONSTRUCTION OF MUGUMO MATERNITY BLOCK TO MUGUMO DISPENSARY	UMANDE WARD	TWO D AND D CONTRACTORS	OPEN	3,500,166	NOT COMPLETE
CONSTRUCTION OF MATERNITY BLOCK TO DEBATAS DISPENSARY	SEGERA WARD	VISIOSAT VENTURES	WOMEN	3,987,150	NOT COMPLETE
CONSTRUCTION OF MATERNITY BLOCK TO BARAKA DISPENSARY	THINGITHU WARD	WINNET TECHNOLOGIES	OPEN	3,601,121	NOT COMPLETE
CONSTRUCTION OF MATERNITY BLOCK TO MELWA DISPENSARY	MARMANET WARD	WENZHOU CONTRACTORS LTD	WOMEN	3,981,595	NOT COMPLETE
CONSTRUCTION OF RADIOLOGY BLOCK TO KIMANJO HOSPITAL	MUKOGODO WEST	GIMAR INVESTMENT	OPEN	3,999,448	NOT COMPLETE
CONSTRUCTION OF RADIOLOGY BLOCK TO RUMURUTI HOSPITAL	RUMURUTI WARD	KAMANDU E.A LTD	OPEN	3,796,709	NOT COMPLETE
CONSTRUCTION OF 3 DOOR PIT LATRINE TO MAUNDU MERI DISPENSARY	SOSIAN WARD	META GLASS CONTRACTORS	OPEN	640,720	NOT COMPLETE
CONSTRUCTION OF 3 DOOR PIT LATRINE TO TIMAU FARMERS DISPENSARY	UMANDE WARD	WINNET TECHNOLOGIES LTD	OPEN	646,016	NOT COMPLETE
CONSTRUCTION OF 3 DOOR PIT TO KALALU DISPENSARY	UMANDE WARD	JAKATHUO CONTRACTORS	OPEN	651,000	NOT COMPLETE
RENOVATIONS TO SALAMA DISPENSARY	SALAMA WARD	FINWAB COMPANY LTD	OPEN	1,397,104	NOT COMPLETE
RENOVATIONS TO OL JABET DISPENSARY	MARMANET WARD	SARAMBA WORKS LTD	OPEN	3,498,,450	COMPLETE
CONSTRUCTION OF OPD BLOCK TO LEKIJI DISPENSARY	SEGERA WARD	AKHOIYA BUILDING CONTRACTORS	OPEN	5,575,157	NOT COMPLETE
EQUIPPING OF MARURA BOREHOLE	SEGERA WARD	ROSANT CONTRACTORS LIMITED	OPEN	2,679,000	NOT COMPLETE
EQUIPPING MUGUMO BOREHOLE	UMANDE WARD	DESIMA AGENCIES	WOMEN	2,865,935	NOT COMPLETE
EQUIPPING OF KIWANJA NDEGE BOREHOLE	MUKOGODO EAST WARD	HOLALE CONSTRUCTION LIMITED	OPEN	1,998,854	NOT COMPLETE
REHABILITATION OF SUGUROI DAM	RUMURUTI WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS

PROPOSED GRADING AND GRAVELLING WORKS TO DOLDOL HOSPITAL ROAD	MUKOGODO EAST WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
PROPOSED CULVERT INSTALLATION WORKS TO DOLDOL HOSPITAL ROAD	MUKOGODO EAST WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
FENCING TO NDEMU DISPENSARY	UMANDE WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
CONSTRUCTION OF 3 DOOR PIT LATRINE TO NAIPERERE DISPENSARY	MUKOGODO WEST	EVALUATION STAGE	YOUTH	EVALUATION STAGE	IN PROGRESS
CONSTRUCTION OF 3 DOOR PIT LATRINE TO CHUMVI DISPENSARY	MUKOGODO EAST WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
CONSTRUCTION OF MALE WARD TO DODOL HOSPITAL	MUKOGODO EAST WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
COMPLETION WORKS TO SOLIO HEALTH CENTRE	TIGITHI WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
CONSTRUCTION OF 3 DOOR PIT LATRINE TO MARURA DISPENSARY	SEGERA WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
CONSTRUCTION OF 3 DOOR PIT LATRINE TO SERIA DISPENSARY	MARMANET WARD	EVALUATION STAGE	OPEN	EVALUATION STAGE	IN PROGRESS
DEPARTMENT OF COUNTY SERVICE AND PUBLIC ADMINISTRATION					
PROPOSED CONSTRUCTION OF FIRE RESCUE OFFICES	NANYUKI	MACDAN BUILDING CIVIL CONTRACTORS LTD	OPEN	7,368,950	NOT COMPLETE
PROPOSED SUPPLY INSTALLATION TESTING AND COMMISIONING OF SOLAR POWERED STREET LIGHTS	COUNTYWIDE	MASHTECH SUPPLIES LTD	OPEN	46,968,000	NOT COMPLETE
PROPOSED ADDITIONAL FLOOR TO COUNTY OFFICES IN RUMURUTI	RUMURUTI	ROSKARD CONSTRUCTION LTD	OPEN	44,897,926	NOT COMPLETE
DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT					
CONSTRUCTION OF TREASURY BOARDROOM	COUNTY HEADQUARTERS	EVEN ME ENTERPRISES	OPEN	3,979,842	ONGOING
RENOVATION OF THE HSCM OFFICE, TIMBER PROCUREMENT OFFICE AND AUDIT OFFICES	COUNTY HEADQUARTERS	JELAIKONG ENTERPRISES LIMITED	YOUTH	1,330,914	COMPLETE
SUPPLY AND DELIVERY OF 5 VEHICLES,ISUZU TFS D/CAB	COUNTY HEADQUARTERS	ISUZU EAST AFRICA	OPEN	26,000,000	COMPLETE
TAGGING OF COUNTY ASSETS,IDENTIFICATION,MAPPING,COMING UP WITH SOFT AND HARD COPY REGISTER	COUNTY HEADQUARTERS	MAZINGIRA TAJIRI LIMITED	YOUTH	1,707,008	COMPLETE
DEPARTMENT OF TRADE, TOURISM AND CO-OPERATIVES					

PROPOSED PIT LATRINE AT PESI AT SALAMA WARD	SALAMA WARD	FINWAB COMPANY LIMITED	YOUTH	1,294,200	ON-GOING
PROPOSED PAINTING, AND CIVIL WORKS AT NYAHURURU JUAKALI SHEDS IN IGWAMITI WARD	IGWAMITI	KEFAN TRADERS	WOMEN	1,581,207	ON-GOING
PROPOSED REHABILITATION OF OPEN AIR MARKET DRAINAGE(PHASE 2)	THINGITHU	LAIKIPIA JAMROAN CRUSHERS&CON SERVICES	OPEN	1,317,973	ON-GOING
PROPOSED PIT LATRINE AT RUMURUTI IN RUMURUTI WARD	RUMURUTI	AQUALYS GENERAL MERCHANT LIMITED	OPEN	1,297,170	ON-GOING
PROPOSED BODA BODA SHED AT RUAI IN THINGITHU WARD	THINGITHU	SAGJ LIMITED	OPEN	379,905	ON-GOING
PROPOSED ROOF OVERHANG AND STAIRS TO WIYUMIRIRIE MARKET IN NGOBIT WARD	NGOBIT	OPENSKY INVESTMENT LIMITED	OPEN	1,238,863	ON-GOING
PROPOSED REHABILITATION OF KALALU MARKET IN UMANDE WARD	UMANDE	OIKOSCUT INVESTMENTS LIMITED	OPEN	2,053,200	ON-GOING
PROPOSED PIT LATRINE AT GANDUTURA TRADING CENTRE IN SOSIAN WARD	SOSIAN	GITMOH LIMITED	OPEN	1,206,481	ON-GOING
PROPOSED CONSTRUCTION OF ABLUTION BLOCK AT NYAHURURU OPEN AIR MARKET	IGWAMITI	BEULAH CONSTRUCTION COMPANY LTD	OPEN	1,256,520	ON-GOING
PROPOSED CULTURAL MANYATTA AT TWALA IN MUKOGONDO WEST	MUKOGONDO WEST	SARAMBA WORKS LIMITED	OPEN	1,751,832	ON-GOING
PROPOSED SUPPLY AND DELIVERY,INSTALLATION,TESTING AND COMMISSION OF ELECTRICAL WORKS FOR NANYUKI OPEN AIR MARKET	THINGITHU	UMEME SERVICES LTD	OPEN	811,280	ON-GOING
PROPOSED PIT LATRINE AT OL-ARINYIRO TARDING CENTRE IN RUMURUTI WARD	RUMURUTI	ADY LIMITED	OPEN	1,260,500	ON-GOING
PROPOSED BODA BODA SHED AT MURUKU	SALAMA	METAGLAS TRADERS	WOMEN	230,777	COMPLETE
PROPOSED GRAVELLING WORKS AT NANYUKI OLD OPEN AIR MARKET	NANYUKI	FRABE CONTRACTORS COMPANY LIMTED	WOMEN	679,342	INCOMPLETE
PROPOSED BODA BODA SHED AT BARAKA IN THINGITHU WARD	THINGITHU	TORINS HOLDINGS LTD	YOUTH	364,477	INCOMPLETE
PROPOSED CHALINLINK FENCING AT RUMURUTI JUAKALI IN RUMURUTI	RUMURUTI	DARESTE LIMITED	OPEN	2,799,312	INCOMPLETE
PROPOSED PIT LATRINE AT KIANJOMO IN UMANDE WARD	UMANDE	GAKEU CON & CIVIL ENGINEERING LTD	OPEN	1,129,828	INCOMPLETE
PROPOSED BODA BODA SHED AT MAHIGA MERU IN UMANDE WARD	UMANDE	LAIKITECH ENTERPRISES LIMITED	WOMEN	352,999	INCOMPLETE

PROPOSED CHAINLINK FENCE TO DOLDOL LIVESTOCK MARKET IN MUKOGONDO EAST WARD	MUKOGONDO EAST	MARILEON INTERNATIONAL CONSULTANT LTD	OPEN	3,221,320	INCOMPLETE
PROPOSED MARKET SHED AT NYAHURURU OPEN AIR MARKET IN IGWAMITI WARD	IGWAMITI	GIFATT COMPANY LIMITED	OPEN	3,967,791	COMPLETE
PROPOSED RENOVATION AT OLGABOLI COMMUNITY CENTRE IN MUKOGONDO WEST	MUKOGONDO WEST	MELAU INVESTMENT LIMITED	YOUTH	689,453	INCOMPLETE
PROPOSED BODA BODA SHED AT KWA WANDETO IN MARMANET WARD	MARMANET WARD	MBISAW ENTERPRISES LIMITED	PWD	379,204	INCOMPLETE
PROPOSED BODA BODA SHED AT MURUAI IN SALAMAWARD	SALAMA	SKYLINE HOLDINGS LIMITED	OPEN	387,266	NOT COMPLETE
PROPOSED BODA BODA SHED AT NANYUKI IN NANYUKI WARD	NANYUKI	FIELDER GENERAL CONTRACTORS LIMITED	YOUTH	366,096	COMPLETE
PROPOSED BODA BODA SHED AT MAJENGO IN THIGITHU WARD	MAJENGO	CHAMFLOR WORKS	YOUTH	380,675	COMPLETE
PROPOSED DRILLING OF ENDANA BOREHOLE IN SEGERA WARD	SEGERA	NAPOLITANA MDC LIMITED	OPEN	2,484,372	INCOMPLETE
PROPOSED STAGE STALLS IN NANYUKI TOWN	NANYUKI	BIZRATE ENTERPRISES LTD	OPEN	16,583,093	INCOMPLETE
PROPOSED DECK CONSTRUCTION AT MANGUO HIPPO POINT VIEW IN IGWAMITI WARD	IGWAMITI	MARKSONS SUPPLIERS LTD	OPEN	7,187,789	INCOMPLETE
PROPOSED PIT LATRINE AT ILPOLEI IN MUKOGONDO WEST	MUKOGONDO WEST	TIPANGO LIMITED	OPEN	1,249,519	NOT COMPLETE
PROPOSED PIT LATRINE AT ENDANA IN SEGERA WARD	SEGERA	KOKOO SARAH LIMITED	OPEN	1,340,345	INCOMPLETE
PROPOSED BODA BODA SHED AT MATHANGIRO IN UMANDE WARD	UMANDE	ANABRA ENTERPRISES LIMITED	WOMEN	346,318	INCOMPLETE
PROPOSED CULTURAL MANYATTA AT NAATUM IN MUKOGONDO WEST	MUKOGONDO WEST	VIBER ELECTRONICS LIMITED	OPEN	1,994,396	NOT COMPLETE
PROPOSED BODA BODA SHED AT GATIRIMA IN MARMANET WARD	MARMANET	CABAITY VENTURES LIMITED	PWD	379,784	NOT COMPLETE
PROPOSED PIT LATRINE AT NGARE NDARE IN MUKOGONDO EAST WARD	MUKOGONDO EAST	BLACKROSE INVESTMENT LTD	OPEN	1,391,165	INCOMPLETE
PROPOSED BODA BODA SHED AT KWA MWAURA IN UMANDE WARD	UMANDE	LUCINTAN GENERAL MERCHANT LIMITED	YOUTH	357,338	INCOMPLETE
PROPOSED PIT LATRINE AT KALABA IN MARMANET WARD	MARMANET	WENZHOU CONTRACTORS LTD	WOMEN	1,142,718	INCOMPLETE
PROPOSED PIT LATRINE AT KARUGA	IGWAMITI	ELONINO TRADING CO.LTD	OPEN	1,384,054	NOT COMPLETE

PROPOSED FENCING OF SOLIO COMMUNITY GAME CONSERVANCY(ADDITIONAL WORKS)	TIGITHI	MERNGA INVESTMENTS LIMITED	OPEN	3,443,831	COMPLETE
PROPOSED ABLUTION BLOCK AT ANNEX TRADE OFFICES(ADDITTIONAL WORKS)IN NANYUKI WARD	THINGITHU	BEULAH CONSTRUCTION COMPANY LTD	OPEN	393,840	COMPLETE
PROPOSED PIT LATRINE AT GATUNDIA IN MARMANET WARD	MARMANET	LAFRIQUE INVESTMENTS LTD	OPEN	1,112,148	COMPLETE
PROPOSED BODABODA SHADE AT IRURA STAGE IN NANYUKI WARD	NANYUKI	ESSIWAMU COMPANY LIMITED	WOMEN	300,661	COMPLETE
PROPOSED BODABODA SHED AT MIRERA IN THINGITHU	THINGITHU	CHATEMA INVESTMENT LTD	WOMEN	374,680	COMPLETE
PROPOSED REHABILITATION OF NYAHURURU MARKET STALLS	IGWAMITI	SAMBEAT INVESTMENTS LIMITED	OPEN	1,521,220	COMPLETE
PROPOSED PIT LATRINE AT MUGUMO IN UMANDE WARD	UMANDE	FAIRHEADS CONSTRUCTION AND WATER COMPANY LTD	OPEN	1,158,675	COMPLETE
PROPOSED MODERN MARKET SHADE AT RUMURUTI	RUMURUTI	DANROBE GENERAL ENTERPRISES LIMITED	OPEN	3,344,754	COMPLETE
PROPOSED LANDSCAPE TO KANU GROUNDS PHASE II IN NANYUKI	NANYUKI	TOP BARGAIN AGENCIES LTD	WOMEN	2,857,196	COMPLETE
PROPOSED BODABODA SHADE AT MAILI SABA IN MARMANET WARD	MARMANET	JIBUNJEMA HOLDINGS LTD	WOMEN	225,098	COMPLETE
PROPOSED BODBODA SHED AT THINGITHU IN THINGITHU WARD	THINGITHU	RANY WORKS LIMITED	YOUTH	319,774	COMPLETE
PROPOSED PIT LATRINE AT MAGADI IN MARMANET WARD	MARMANET WARD	BEASTON INVESTMENT LTD	OPEN	1,062,569	COMPLETE
PROPOSED REHABILITATION OF OPEN AIR MARKET DRAINAGE(INITIAL PHASE)	THINGITHU	WILDLION INVESTMENTS LIMITED	OPEN	3,941,854	COMPLETE
PROPOSED PIT LATRINE AT NGENIA IN MUKOGONDO EAST WARD	MUKOGONDO EAST	PITAH ENTERPRISES KENYA	WOMEN	1,154,052	COMPLETE
PROPOSED BODABODA SHADE AT MAILI NANE IN UMANDE WARD	UMANDE	TENMYLES ENTERPRISE	YOUTH	383,913	INCOMPLETE
PROPOSED PIT LATRINE AT THOME CENTRE IN SALAMA WARD	SALAMA	HEAL PRIDE MERCHANTS	WOMEN	1,053,928	COMPLETE
PROPOSED BODABODA SHADE AT LIMUNGA IN MARMANET WARD	MARMANET	LAURENZO ENTERPRISES LIMITED	YOUTH	186,967	INCOMPLETE
DEPARTMENT OF WATER AND NATURAL ENVIRONMENT					
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN MOKOGONDO WEST WARD	MUKOGODOD WEST WARD	LULAKAM LIMITED	YOUTH	347,804	COMPLETE

SUPPLY AND DELIVERY OF TREE SEEDLINGS IN THINGITHU WARD	THINGITHU WARD	LORKERRA CONSTRUCTION	YOUTH	367,714	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN SEGERA WARD	SEGERA WARD	FORTUNE LANDSCAPPERS	YOUTH	298,290	COMPLETE
REPAIR OF DOLDOL II BOREHOLE	DOLDOL WARD	DANBLAQ COMPANY LTD	OPEN	939,983	COMPLETE
DRILLING OF MATWIKU BOREHOLE	MARMANET WARD	LORKERRA CONSTRUCTION	OPEN	2,865,200	COMPLETE
SUPPLY AND DELIVERY OF GENERAL OFFICE SUPPLY	MARMANET WARD	NANAREH GENERAL SUPPLY	WOMEN	797,650	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN OLMORAN	OLMORAN WARD	MT KENYA CFA	YOUTH	347,160	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN GITHIGA WARD	GITHIGA WARD	MT KENYA CFA	YOUTH	347,160	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN SOSIAN	SOSIAN WARD	PHASE AFRICAH	YOUTH	299,947	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLING IN TIGITHI	TIGITHI WARD	MBUIMWA LANDSCAPPERS	WOMEN	253,290	COMPLETE
EQUIPPING OF MUTHENGERA BOREHOLE	MARMANET WARD	NJOWATO INVESTMENT	OPEN	3,797,840	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN NANYUKI	NANYUKI WARD	EVEREST COMPUTER SYSTEMS	WOMEN	347,249	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN UMANDE	UMANDE WARD	JOSS DAY ENTERPRISES	YOUTH	481,232	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN SALAMA	SALAMA WARD	PHASE AFRICAH	YOUTH	299,947	COMPLETE
CHAINLINK FENCING AND OFFICE BLOCK TO SIBERIA CEMENTRY	IGWAMITI WARD	GIMAR INVESTMENT	OPEN	3,499,940	COMPLETE
DRILLING OF KURUM BOREHOLE	MUKOGODO EAST WARD	METROCODE LIMITED	OPEN	3,236,191	COMPLETE
REPAIR OF WANGWACI AND KAHURUKO BOREHOLES	IGWAMITI WARD	TECHLINK HYDROSYSTEMS LTD	OPEN	885,776	COMPLETE
SUPPLY AND DELIVERY OF TREE SEEDLINGS IN RUMURUTI	RUMURUTI WARD	SMARTVEWA TRADERS	WOMEN	364,572	COMPLETE
DRILLING OF MILIMANI BOREHOLE	MARMANET WARD	ALVINCO LTD	OPEN	2,499,840	COMPLETE
WATER HARVESTING FOR TANGI NYEUSI	SEGERA WARD	MABUNIANS CONSTRUCTION	OPEN	400,409	COMPLETE
REPAIR AND SERVICING OF NGAREMARE RDU	MUKOGONDO WEST WARD	NEDLIZ SUPPLIERS CO. LTD	OPEN	429,374	COMPLETE
OVERHAULINGOF GENERATOR SET OF OLMORAN EARTH DAM BOREHOLE 2	OLMORAN WARD	LAVIGNE ENTERPRISES	OPEN	393,340	COMPLETE

BASELINE SURVEY FOR SOCIO-ECONOMIC,ECOLOGICAL AND BIO-DIVERSITY OF KIRIMUN RESERVE	SOSIAN WARD	CONSERVATION SOLUTIONS AFRICA	OPEN	1,988,540	COMPLETE
SUPPLY AND DELIVERY OF PESI WATER PROJECT PIPES	SALAMA WARD	COPYCATE ENTERPRISES	OPEN	1,499,996	COMPLETE
COMPLETION OF RUAI MASONRY TANK	THINGITHU WARD	JACTOR BUILDINGS AND GENERAL CONTRACTOR	OPEN	568,180	COMPLETE
HIRE OF GARBAGE COLLECTION AND TRANSPORT SERVICES	NANYUKI WARD	TWINSHARE TRAVELS	WOMEN	280,000	COMPLETE
COMPACTION AND MURRAMING OF NANYUKI DUMPSITE	NANYUKI WARD	DAPALIN AGENCIES	OPEN	780,100	COMPLETE
EQUIPPING OF SHALOM IDP BOREHOLE	SALAMA WARD	SOLAR RAYS LIMITED	OPEN	3,988,196	COMPLETE
REPAIRS AND SERVICING OF UASO BOREHOLE	MUKOGONDO WEST WARD	UPZ ENTERPRISES	OPEN	249,400	COMPLETE
REHABILITATION OF MBOMBO DAM	RUMURUTI WARD	ELDAN COMPANY LTD	OPEN	3,268,358	COMPLETE
REPAIR AND SERVICING OF GLOISE BOREHOLE ENGINE	SOSIAN WARD	MABI ENTERPRISES	OPEN	581,624	COMPLETE
SUPPLY AND DELIVERY OF 12 TYRES AND BATTERIES	NANYUKI WARD	KATHINI TRADERS	OPEN	956,810	COMPLETE
EQUIPPING OF MILIMANI BOREHOLE	MARMANET WARD	TEXXAS GENERAL STORES LTD	OPEN	3,849,019	COMPLETE
SUPPLY AND DELIVERY OF TYRES,ALTERNATORS AND STARTERS	NANYUKI WARD	KATHINI TRADERS	YOUTH	350,000	COMPLETE
CONSTRUCTION OF MUNYAKA WATER KIOSK	SALAMA WARD	MT KENYA CONTRACTORS	WOMEN	720,507	COMPLETE
SUPPLY AND DELIVERY OF WATER CONNECTION HARDWARE TO DOLDOL WATER PROJECT	MKOGODO WEST WARD	LITO AUTO HARDWARE	OPEN	944,430	COMPLETE
SERVICES FOR GKA 166Y,KAB 320 Q, KUL 909	NANYUKI WARD	EVEN ME ENTERPRISES	YOUTH	137,200	COMPLETE
REHABILITATION OF LONIEK BOREHOLE	SOSIAN WARD	TAMUZI LIMITED	YOUTH	3,999,678	COMPLETE
EQUIPPING EMGWEN BOREHOLE	RUMURUTI WARD	JAKATHUO CONTRACTORS	OPEN	3,268,358	COMPLETE
SUPPLY AND DELIVERY OF 25 METALLIC WATSE BINS	NANYUKI WARD	GIFATT COMPANY	OPEN	2,000,000	COMPLETE
EQUIPPING OF MWIRERI BOREHOLE	THINGITHU WARD	STONEGATE BUILDERS AND SUPPLY SERVICES LTD	OPEN	2,477,354	COMPLETE
EQUIPPING OF NTURUKUMA BOREHOLE	UMANDE WARD	EPICENTER AFRICA	OPEN	3,995,325	COMPLETE

EQUIPPING OF NDEMU SECONDARY SCHOOL BOREHOLE	UMANDE WARD	OIKOSCUT INVESTMENT	OPEN	3,952,520	COMPLETE
REPAIR AND SERVICING OF GKA 426 T	NANYUKI WARD	ASSOCIATED MOTORS LTD	OPEN	524,612	COMPLETE
SUPPLY AND DELIVERY OF 5 TYRES FOR KBT 743 A	NANYUKI WARD	KATHINI TRADERS	OPEN	192,500	COMPLETE
EQUPPING OF SUGUROI BOREHOLE	SALAMA WARD	MORNING STAR HOLDINGS LIMITED	OPEN	3,969,196	COMPLETE
SERVICE FOR GKA 863C	NANYUKI WARD	SHUTTLE AUTO GARAGE	OPEN	34,104	COMPLETE
REPAIRS AND SERVICING OF REFUSE TRUCKS (KAB 230Q, KUL 909, KWE 360	NANYUKI WARD	RUKIRA AUTO HARDWARE	OPEN	923,210	COMPLETE
SUPPLY AND DELIVERY OF PIPES AND FITTINGS TO CHUMVI WATER PROJECT	UMANDE WARD	WEMARK ENTERPRISES	WOMEN	2,406,649	COMPLETE
EQUIPPING OF GATHANJI PRI. SCH BOREHOLE	RUMURUTI WARD	VESTO SERVICES	OPEN	3,442,996	COMPLETE
DRILLING OF MWENJE BOREHOLE	GITHIGA WARD	ABEN LIMITED	OPEN	2,972,340	COMPLETE
PURCHASE OF 10 TON REFUSE COLLECTION TRUCK	NANYUKI WARD	ISUZU EAST AFRICA	OPEN	9,360,000	COMPLETE
DEPARTMENT OF INFRASTRUCTURE, LAND AND URBAN DEVELOPMENT					
PROVISION OF LABOUR SERVICES FOR THE IMPROVEMENT OF COUNTY ROADS IN WIYUMIRIRIE	NGOBIT	JOCES BUILDING& CIVIL CONTRACTORS LTD	OPEN	9,149,000	IN-PROGRESS
CNSTRUCTION OF SHAMANEI BOX CULVERT	IGWAMITI	PACIFIC STRERING CONTRACTRS LTD	YOUTH	18,387,068	IN-PROGRESS
PERIODIC MAINTENANCE OF KFA-WAKABA ROAD PHASE 2 IN NANYUKI TOWN	NANYUKI	JOCES BUILDING & CIVIL CONTRACTORS	OPEN	6,055,902	IN-PROGRESS
PERIODIC MAINTENANCE OF OLD MARKET ROAD IN NANYUKI TOWN	NANYUKI	QUADD LIMITED	OPEN	4,047,657	COMPLETE
PROPOSED REHABILITATION OF PARAMOUNT CHIEF-ST GEORGE ROAD IN NANYUKI TOWN	NANYUKI	FLEXCOM ENTERPRISES	OPEN	5,331,776	COMPLETE
PERIODIC MAINTENANCE OF GO DOWN SECTION 2 NYAHURURU TOWN	IGWAMITI	WARUGITA GENERAL CONTRACTORS KENYA LTD	OPEN	10,322,866	IN PROGRESS
PERIODIC MAINTENANCE OF NGARE NAROK ROAD IN NYAHURURU TOWN	IGWAMITI	REMERGE CONTRACTORS LIMITED	OPEN	6,859,034	IN-PROGRESS
PROPOSED GRAVEL EXCAVATION AND HAULAGE OF GRAVEL FOR GITUMBI-CHUMVI ROAD	MUKOGONDO EAST	KARIMINUGENERAL CONTRACTORS	OPEN	3,960,240	COMPLETE

PROPOSED SPREADING, WATERING AND COMPACTION SERVICES ON GITUMBI-CHUMVI ROAD	MUKOGONDO EAST	MWAKETA ENTERPRISES LIMITED	OPEN	2,894,200	COMPLETE
PROPOSED BUSH CLEARING IN VARIOUS ROADS IN MARMANET WARD	MARMANET	OLJAKEN CONTRACTORS	OPEN	398,808	COMPLETE
PROPOSED GRADING WORKS AT WAISHEKIERI, WAMURA, SOUTH IMENTI, IHIGA-INI AND WIYUMIRIRIE IN NGOBIT	NGOBIT	QUADD LIMITED	OPEN	1,499,880	COMPLETE
PROPOSED CULVERT INSTALLATION IN IGWAMITI WARD	IGWAMITI	LUGARES LIMITED	YOUTH	1,648,568	IN-PROGRESS
PROVISION OF PLANT AND EQUIPMENT FOR IMPROVEMENT OF ROADS IN WIYUMIRIRIE MARKET CENTRE	NGOBIT	KENTRACK RIFT COMPANY LTD	OPEN	10,367,380	IN-PROGRESS
SUPPLY OF BUILDING MATERIALS AND PRECAST ITEMS FOR WIYUMIRIRIE MARKET	NGOBIT	WILDLION INVESTMENTS LIMITED	WOMEN	23,546,180	IN-PROGRESS
SUPPLY OF PRECAST ITEMS FOR WIYUMIRIRIE MARKET	NGOBIT	LAIKIPIA JEMROAM CRUSHER LTD	OPEN	11,900,208	IN-PROGRESS
REQUEST FOR PROPOSAL FOR DESIGN REVIEW AND SUPERVISION OF RUMURUTI TOWN ROADS AND BUS PARK	RUMURUTI	CPG CONSULTING ENGINEERING LTD	OPEN	5,474,040	IN PROGRES
UPGRADING OF RUMURUTI TOWN ROADS TO COBBLE STONE STANDARD;G.G. KARIUKI,SOLOMON KIGURU ROAD, KIHIKA KIMANI ROAD,AND RUMURUTI BUS PARK	RUMURUTI	WENWEE CONTRACTORS LIMITED	YOUTH	46,751,729	IN PROGRESS
REHABILITATION OF LENANA ROAD IN NANYUKI TOWN	NANYUKI	ROKEN CONSTRUCTION LTD	OPEN	25,184,760	90% COMPLETE
PERIODIC ROAD MAINTENANCE OF GO DOWN ROAD (SECTION 1) IN NYAHURURU TOWN	NYAHURURU	DONKING GENERAL AGENCIES LIMITED	OPEN	5,955,282	45% COMPLETE
PROPOSED REHABILITATION OF EROTO ROAD SECTION 1 (KARABA CHERETA) IN MARMANET WARD	MARMANET	FEBI ENTERPRISES	WOMEN	4,154,192	COMPLETE
PERIODIC MAINTENANCE OF WILLY JIMMY ROAD IN NANYUKI TOWN	NANYUKI	FIG ENGINEERING SERVICES LTD	YOUTH	683,298	COMPLETE
PERIODIC MAINTENANCE OF SHARPE ROAD IN NYAHURURU TOWN	IGWAMITI	JOYCOT LIMITED	OPEN	1,972,256	COMPLETE
ROUTINE MAINTENANCE AND COMPLETION OF PUB TO MWIYOGO BRIDGE ROAD TOWARDS THOME ROAD	TIGITHI	MIKAN URBAN LIMITED	YOUTH	3,966,722	COMPLETE

ROUTINE MAINTENANCE OF MATHENGE-MIRUGI ROAD PHASE 2 IN NANYUKI TOWN	NANYUKI	PAVEKI GENERAL MERCHANTS	YOUTH	4,687,809	COMPLETE
ROUTINE MAINTENANCE OF KIMATHI OF KIMATHI ROAD PHASE 2 IN NANYUKI TOWN	NANYUKI	KAYCLAN LIMITED	YOUTH	3,522,340	COMPLETE
ROUTINE MAINTENANCE OF SAMBURU-LENTILE-CHIENI ROAD IN NANYUKI TOWN	NANYUKI	CHOGIS GARAGE LIMITED	WOMEN	9,100,408	COMPLETE
DRAINAGE REHABILITATION OF SPORTSMAN ARM-MUTHAIGA PRIMARY SCHOOL ROAD IN NANYUKI	NANYUKI	MAEWAKS LIMITED	YOUTH	4,134,576	IN PROGRESS
ROUTINE MAINTENANCE OF DESTINY ACADEMY-KIENI AP POST ROADIN GITHIGA WARD	GITHIGA	PATMBICH GENERAL ENTERPRISES LTD	YOUTH	3,994,280	COMPLETE
ROUTINE MAINTENANCE OF LARIAK DAY-KAHARATI PRIMARY-NAIBROM PRIMARY ROAD IN OLMORAN WARD	OLMORAN	HARVWAY LIMITED	WOMEN	3,830,006	COMPLETE
PERIODIC MAINTENANCE MUNYUA ROAD IN NYAHURURU TOWN	IGWAMITI	ZIKTO ENTERPRISES	YOUTH	7,992,844	IN PROGRESS
ROUTINE MAINTENANCE OF NGOMBE MOJA-AYAM ROAD IN RUMURUTI WARD	RUMURUTI	JANE GRANDSOLID ENTERPRISES	WOMEN	4,025,664	COMPLETE
GRADING WORKS FOR VARIOUS ROADS IN SALAMA WARD	SALAMA	SHABEI COMPANY LIMITED	OPEN	3,598,934	COMPLETE
GRADING WORKS IN UMANDE WARD	UMANDE	JOCES BUILDING & CIVIL CONTRACTORS LTD	OPEN	1,684,320	COMPLETE
GRAVELLING WORKS IN UMANDE WARD	UMANDE	HARVWAY LIMITED	WOMEN	3,983,150	COMPLETE
GRADING WORKS IN SEGERA WARD	SEGERA	MUYU CONTRACTORS COMPANY LIMITED	WOMEN	1,580,425	COMPLETE
GRAVELLING WORKS IN SEGERA WARD	SEGERA	LEEKADO CONSTRUCTION KENYA LIMITED	WOMEN	3,762,000	COMPLETE
GRADING WORKS IN NANYUKI WARD	NANYUKI	KIHALA CONSTRUCTION KENYA LIMITED	OPEN	1,439,460	COMPLETE
GRAVELLING WORKS IN NANYUKI WARD	NANYUKI	EGA CONSTRUCTION COMPANY LTD	WOMEN	3,704,250	COMPLETE
GRADING WORKS IN MARMANET WARD	MARMANET	OLJAKEN CONTRACTORS	OPEN	2,262,000	COMPLETE
CULVERT INSTALLATION WORKS IN MARMANET WARD	MARMANET	WENWEE CONTRACTORS LIMITED	YOUTH	3,198,095	COMPLETE
GRADING WORKS IN TIGITHI WARD	TIGITHI	KOKOO SARAH LIMITED	OPEN	1,667,360	COMPLETE
GRAVELLING WORKS IN TIGITHI WARD	TIGITHI	DIPLO CONTRACTORS LTD	OPEN	3,971,550	COMPLETE
GRADING WORKS IN RUMURUTI WARD	RUMURUTI	GREEN RUBY CONSTRUCTION CO. LTD	OPEN	2,226,040	COMPLETE

CULVERT INSTALLATION ACROSS RUMURUTI WARD	RUMURUTI	SIMLEY CIVIL &BUILDING	OPEN	3,559,460	COMPLETE
ROAD WORKS AND CULVERT WORKS AT MATWIKU CENTRE IN GITHIGA WARD	GITHIGA	KAMWENJE GENERAL BUILDERS & CONSTRUCTORS LTD	OPEN	2,419,585	COMPLETE
CULVERT ARMCO INSTALLATION IN GITHIGA WARD	GITHIGA	AGENIX ENTERPRISES	OPEN	3,026,427	IN PROGRESS
CULVERT INSTALLATION IN IGWAMITI WARD	IGWAMITI	SAWA SAWA COMPANY LIMITED	OPEN	2,085,050	COMPLETE
GRADING WORKS IN IGWAMITI WARD	IGWAMITI	NYONJORO EAST AFRICA LTD	OPEN	2,179,100	COMPLETE
ROAD OPENING AND GRADING WORKS IN MUKOGONDO WEST WARD LAIKIPIA NORTH	MUKOGONDO WEST	WILNA ROAD & ENGINEERING LTD	OPEN	3,584,400	COMPLETE
GRADING WORKS IN MUKOGONDO WEST WARD LAIKIPIA NORTH	MUKOGONDO WEST	JAMAKA CO. LTD	YOUTH	2,258,520	COMPLETE
GRADING WORKS IN MUKOGONDO EAST WARD	MUKOGONDO EAST	TESIRAN ENG & CONSTRUCTION LTD	YOUTH	1,576,440	COMPLETE
GRAVELLING WORKS IN MUKOGONDO EAST WARD	MUKOGONDO EAST	LERAI LIMITED	YOUTH	3,952,352	COMPLETE
GRADING WORKS IN THINGITHU WARD	THINGITHU	KADOGOO CONSTRUCTION KENYA LTD	OPEN	1,517,976	COMPLETE
GRAVELLING WORKS IN THINGITHU	MUKOGONDO WEST	UGATUZI CONTRACTORS CO LTD	OPEN	3,712,000	COMPLETE
GRADING AND GRAVEL WORKS AT OL-MORAN	SOSIAN	LAURENZO ENT. LIMITED	WOMEN	3,919,640	COMPLETE
ROAD WORKS AT STADIUM ESTATE ROADS	NANYUKI	JAMAKA CO. LTD	YOUTH	1,286,440	COMPLETE
GRAVELLING WORKS OF MUTHAIGA ESTATE	NANYUKI	MUNENES ENTERPRISES	WOMEN	1,189,032	COMPLETE
GRADING AND GRAVELLING WORKS AT KIAMARIGA CENTER SALAMA WARD	SALAMA	BLUEGUM HOLDINGS COMPANY	WOMEN	2,548,984	COMPLETE
GRADING AND GRAVEL WORKS AT OL-MORAN-CATHOLIC- MUHARATI KWA GIDEON ROAD IN SOSSIAN	SOSIAN	GOLDEN WINGS INVESTMENTS LTD	OPEN	1,557,880	COMPLETE
CULVERT INSTALLATION WORKS AT SIEK KIPSING	MUKOGONDO WEST	MERNGA INVESTMENTS LIMITED	OPEN	3,170,512	COMPLETE
CULVERT WORKS AT MUKOGONDO WEST	MUKONGNDO WEST	UGATUZI CONTRACTORS CO LTD	OPEN	3,652,492	COMPLETE
PROPOSED BOX CULVERT AT DOLDOL TOWN	MUKOGONDO	SASU CONTRACTORS LTD	OPEN	3,960,387	COMPLETE
PROPOSED GRADING WORKS AT KARIGOINI,MARIANA,KIADEGE AND SHALOM AREAS IN NGOBIT	NGOBIT	JOCES BUILDING &CIVIL CONTRACTORSB LIMITED	OPEN	1,618,200	COMPLETE

PROPOSED CULVERT INSTALLATION IN VARIOUS CROSSING IN NGOBIT WARD IN LAIKIPIA COUNTY UNDER COUNTY DEVELOPMENT	NGOBIT	THEREMA ENTERPRISES LIMITED	OPEN	2,746,300	IN PROGRESS
PROPOSED CULVERT INSTALLATIONWORKS AT OLMORAN WARD	OLMORAN	BEGRA CONTRACTORS	OPEN	3,567,232	COMPLETE
GRADING WORKS FOR VARIOUS ROADS IN OL'MORAN WARD	OLMORAN	PERCOM ENTERPRISES LIMITED	WOMEN	1,788,441	COMPLETE
PROPOSED ROAD WORKS AT DOLDOL JUNCTION,THROUGH DOLDOL MISSION HOSPITAAL TO DOLDOL CENTER IN MUKOGONDO EAST WARD	MUKOGONDO WEST	CHAGIT BUILDERS & RENOVATORS LTD	OPEN	3,979,961	COMPLETE
PROPOSED GRADING,SPOT IMPROVEMENTAND DRAINAGE WORKS AT SHAMANEI-NYUMBA TATU ROAD IN IGWAMITI WARD	IGWAMITI	TEXXAS GENERAL STORES LTD	OPEN	2,128,600	COMPLETE
PROPOSED CONSTRUCTION OF INFRASTRUCTURE OFFICE IN NANYUKI	NANYUKI	SUPA SUIT SOLUTIONS	OPEN	5,040,577	IN PROGRESS
PROPOSED ROAD OPENING, GRADING AND GRAVELLING OF LIKII FARM FENCE ROAD TO NTURUKUMA VILLAGE IN NANYUKI WARD	NANYUKI	DUOCOM CO. LTD	YOUTH	2,931,248	IN PROGRESS
CONSTRUCTION OF PERIMETER FENCE AT INFRASTRUCTURE COMPOUND	NANYUKI	KIGIMA CONSTRUCTION LT	OPEN	526,060	IN PROGRESS
GRADING, GRAVELLING AND CULVERT WORKS AT NTURUKUMA TO MUKIMA VILLAGE, NANYUKI WARD	NANYUKI	LIGHTHOUSE DIVERSIVIED INDUSTRIES LTD	PWD	3,904,994	IN PROGRESS
DEPARTMENT OF EDUCATION, ICT AND SOCIAL SERVICES					
MATANYA ECDE CLASSROOM THINGITHU	THINGITHU WARD	UGATUZI CONTRACTOR LIMITED	RFQ	1,298,997	ON GOING
GATE AND SENTRY SOCIAL HALL NANYUKI	NANYUKI WARD	MT KENYA HARDROCK LIMITED	RFQ	699,712	ON GOING
GATE AND SENTRY CEDC	NANYUKI WARD	BEASTON INVESTMENT	SPECIAL GROUP	662,650	ON GOING
ELECTRICAL WORKSHOP AT NANYUKI	NANYUKI WARD	MURUTHI WA MERCY	RFQ	2,385,830	ON GOING
RENOVATION WORKS AT NYAHURURU STADIUM	NYAHURURU	SWEETVINE COMPANY	RFQ	988,900	ON GOING
SEWER LINE RELOCATION SOCIAL HALL NANYUKI	NANYUKI WARD	VISAVA HOMELAND LIMITED	RFQ	474,046	ON GOING

RIACHO ECDE CLASSROOM IN TIGITHI	TIGITHI WARD	KOKOO SARAH LIMITED	RFQ	1,340,883	ON GOING
WORKSHOP AT SALAMA V.C.T	SALAMA WARD	RIFT ROLLER	RFQ	2,306,254	ON GOING
LELESHWA ECDE CLASSROOM IN OL MORAN	OL MORAN WARD	NEDLIZ SUPPLIER COMPANY LIMITED	RFQ	1,290,152	ON GOING
RENOVATION WORKS NANYUKI STADIUM	NANYUKI WARD	DAIGA QUARRY LIMITED	RFQ	3,520,000	ON GOING
MAGADI ECDE CLASSROOM SOSIAN	SOSIAN WARD	MBANDASA BUILDING CONTRACTORS LIMITED	RFQ	1,375,637	ON GOING
HAIRDRESSING WORKSHOP AT SIPILI	SIPILI WARD	BERTWORLD INTERNATIONAL LIMITED	RFQ	2,296,806	ON GOING
KISIMA ECDE CLASSROOM IN GITHIGA	GITHIGA WARD	KAMWENJE GEN. SUPPLIERS &CONTRUCTION	RFQ	1,142,882	ON GOING
MURAMATI ECDE IN SEGERA	SEGERA WARD	TIPANGO LIMITED	RFQ	1,264,497	ON GOING
KIHATO ECDE TIGITHI	TIGITHI WARD	ROJAKIMBARU GENERAL CONTRACTORS LIMITED	RFQ	1,047,948	ON GOING
OLORUKU ECDE IN MUKOGONDO EAST	MUKOGONDO EAST	HOLALE CONSTRUCTION CO. LIMITED	SPECIAL GROUP	1,298,906	ON GOING
KAGAA ECDE IN RUMURUTI WARD	RUMURUTI WARD	BENJEKA INVESTMENTS	RFQ	1,207,343	ON GOING
GATIRIMA ECDE CLASSROOM AT MARMANET	MARMANET WARD	WENWEE CONTRACTORS LIMITED	RFQ	1,125,692	ON GOING
KIRIKO ECDE CLASSROOM AT SALAMA	SALAMA WARD	ECOSOPHY VENTURES	RFQ	1,318,080	ON GOING
MUTHAIGA ECDE CLASSROOM AT NANYUKI WARD	NANYUKI WARD	RIMIJO COMPANY	RFQ	1,209,036	ON GOING
KALALU ECDE CLASSROOM UMANDE WARD	UMANDE WARD	FAIR OPTION INVESTMENT LIMITED	RFQ	1,378,080	ON GOING
BAHATI ECDE CLASSROOM AT NGOBIT WARD	NGOBIT WARD	CHANCE ALLUMIUM	RFQ	1,378,080	ON GOING
SHEMANAI ECDE CLASSROOM AT IGWAMITI WARD	IGWAMITI WARD	NETKIM LIMITED	RFQ	1,111,885	ON GOING
MUNISHOI ECDE CLASSROOM AT MUKOGODO WEST	MUKOGONDO WEST	JOCES BUILDING & CIVIL CONTRACTOR	RFQ	1,235,201	ON GOING
KIMANJO ECDE CLASSROOM IN MUKOGODO WEST	MUKOGONDO WEST	MABUNIAN CONSTRUCTION CO LTD	SPECIAL GROUP	1,295,302	ON GOING
REPAIR / RENOVATION DORMITORY WORKS AT CEDC	NANYUKI WARD	HEAL-PRIDE MERCHANTS	SPECIAL GROUP	860,952	ON GOING
CONSTRUCTION OF ONE METAL PROCESSING WORKSHOP AT NANYUKI VTC	NANYUKI WARD	HEPEMA BUILDING & GENERAL CONTRACTORS LTD	RFQ	2,295,060	ON GOING

MARURA ECDE CLASSROOM OL MORAN WARD	OL MORAN WARD	SWAP INVESTMENTS	RFQ	1,293,168	ON GOING
MATHANJI ECDE CLASSROOM SOSIAN WARD	SOSIAN WARD	SERBENWACH HOLDINGS LIMITED	RFQ	1,295,221	ON GOING
ST LUIS ECDE CLASSROOM AT IGWAMITI WARD	IGWAMITI WARD	FENJOWA VENTURES	RFQ	1,380,800	ON GOING
MUTAMAIYU ECDE CLASSROOM AT RUMURUTI	RUMURUTI WARD	VALONESS GENERAL AGENCIES	RFQ	1,230,168	ON GOING
HAIRDRESSING EQUIPMENT , MARMANET, TIGITHI, RUMURUTI VTC	TIGITHI, MARMANET, RUMURUTI	BLESSEDGEN ENTERPRISES	SPECIAL GROUP	770,600	ON GOING
CARPENTRY & JOINERY EQUIPMENT – NYAHURURU, MARMANET, WIYUMIRIRIE, OL MORAN VTC	MARMANET, OL MORAN, WAYUMIRIE	RAPID MILES	SPECIAL GROUP	812,900	ON GOING
MASONRY EQUIPMENT NYAHURURU, WIYUMIRIRE, MARMANET, OL MORAN & RUMURUTI VTC	MARMANET, OL MORAN, WAYUMIRIE	LESSINGAH SUPPLIERS	SPECIAL GROUP	754,950	ON GOING
FOOD PROCESSING EQUIPMENT NYAHURURU & TIGITHI VTC	NYAHURURU, TIGITHI	PACIFIC BLACK	SPECIAL GROUP	1,232,794	ON GOING
MOTOR VEHICLE EQUIPMENT NYAHURURU & MARMANET	NYAHURURU, MARMANET	STARLIGHTS PRECISION LIMITED	SPECIAL GROUP	860,000	ON GOING
DRESSMAKING EQUIPMENT NYAHURURU, MARMANET, TIGITHI& WIYUMIRIRIE VTC	MARMANET, TIGITHI, WIYUMIRIRIE	EXELIENT HOLDINGS LIMITED	SPECIAL GROUP	1,287,532	ON GOING
ICT EQUIPMENT	VARIOUS WARDS	ANTOZONE ENTERPRISES	SPECIAL GROUP	1,095,000	ON GOING
NYARIGINU ECDE CLASSROOM IN UMANDE WARD	UMANDE WARD	RANYWORKS	RFQ	1,300,041	ON GOING
ELECTRICAL WORKSHOP AT SIPILI	OL MORAN	PANTOON VENTURES LIMITED	RFQ	3,926,184	ON GOING
LATHER MACHINE G TO G	NYAHURURU, MARMANET VTC	NUMERICAL MACHINES	RFQ	1,505,000	ON GOING
SPETIC TANK 90,000 LTS FOR CEDC	NANYUKI WARD	JEDIDIA SALES LIMITED	RFQ	2,260,608	ON GOING
DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES					
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN SOSSIAN WARD LAIKIPIA COUNTY	SOSSIAN WARD	SUPASUIT SOLUTION	YOUTH	1,786,400	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN MUKOGODO EAST WARD LAIKIPIA COUNTY	MUKOGODO EAST WARD	SUPA SUIT SOLUTION LIMITED	YOUTH	1,764,360	COMPLETE

PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN MARMANET WARD LAIKIPIA COUNTY	MARMANET WARD	JACKIDANIEL ENTERPRISES	YOUTH	1,618,200	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN OL'MORAN WARD LAIKIPIA	OL'MORAN WARD	GUZMANIA LIMITED	YOUTH	1,698,704	COMPLETE
DISTRIBUTION AND INSTALLATION OF 35 DRIP KITS OF SIZE 1/8TH FOR KIANGORU SELF HELP GROUP IN SALAMA WARD LIKIPIA WEST	SALAMA WARD	MABI ENTERPRISES	WOMEN	2,067,700	INPROGRESS
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN TIGITHI WARD LAIKIPIA	TIGITHI WARD	KAYCLAN LIMITED	YOUTH	717,883	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN MUKOGODO WEST WARD	MUKOGODO WEST WARD	KAYCLAN LIMITED	YOUTH	1,719,816	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN UMANDE WARD	UMANDE WARD	KAYCLAN LIMITED	YOUTH	1,722,020	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN RUMURUTI WARD	RUMURUTI WARD	GRATIMO HOLDING COMPANY LTD	YOUTH	1,606,600	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN THIGITHU WARD LAIKIPIA	THIGITHU WARD	GUZMANIA LIMITED	YOUTH	1,609,732	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN NANYUKI WARD LAIKIPIA	NANYUKI WARD	QUDD LIMITED	YOUTH	1,571,800	COMPLETE
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN NGOBIT WARD LAIKIPIA	NGOBIT WARD	KAYCLAN LIMITED	YOUTH	1,655,320	COMPLETE
SUPPLY AND DELIVERY OF UHF RFID ANIMAL EAR TAGS AND LOW FREQUENCY SCANNERS	COUNTYWIDE	JAKE DUAL LIMITED	OPEN	2,700,480	INPROGRESS
PROPOSED EXCAVATION OF 13 HOUSEHOLD WATER PANS IN SALAMA WARD LAIKIPIA	SALAMA WARD	JACKIDANIEL ENTERPRISES	YOUTH	1,644,880	COMPLETE
SUPPLY AND DELIVERY OF LPDE FISH POND LINERS GAUGE 0.5mm UV TREATED	COUNTYWIDE	MIKAN URBAN LIMITED	OPEN	2,047,500	INPROGRESS
PROPOSED CONSTRUCTION OF KIAMBOGO DAM DESILT IN GITHIGA WARD LAIKIPIA	GITHIGA WARD	ELLERSTON ENTERPRISES	YOUTH	3,886,000	INPROGRESS
SUPPLY, DISTRIBUTE AND INSTALLATION OF 35 DRIP KITS OF SIZE 1/8TH ACRE FOR KIANGORU SELF HELP GROUP IN SALAMA WARD IN LAIKIPIA WEST SUB-COUNTY	SALAMA WARD	MABI ENTERPRISES	SPECIAL GROUP	2,060,153	COMPLETE

ANNEX 6 – TRIAL BALANCE

Trial Balance Entity: Laikipia County Current Period: JUL-18 To JUN-19		
	Current Period	
Account No and Description	Debit	Credit
	Kshs	Kshs
Exchequer releases - equitable share	-	3,643,518,677
Exchequer releases - donor funds	-	440,355,655
Proceeds from domestic and foreign grants	-	345,264,240
Transfers from other government entities	-	110,000,000
County own generated receipts	-	815,770,156
Returned CRF issues	-	25,497,796
Compensation of employees	2,616,158,811	-
Utilities, supplies and services	41,145,661	-
Communication, supplies and services	23,000,787	-
Domestic travel and subsistence	178,869,709	-
Foreign travel and subsistence	6,813,306	-
Printing, advertising and information supplies & services	26,666,596	-
Rentals of produced assets	10,449,047	-
Training expenses	38,180,542	-
Hospitality supplies and services	75,956,438	-
Insurance costs	160,677,015	-

Specialized materials and services	307,738,102	-
Office and general supplies and services	56,611,932	-
Fuel, oils and lubricants	52,055,726	-
Other operating expenses	116,039,940	-
Routine maintenance – vehicles and other transport equipment	32,973,034	-
Routine maintenance – other assets	11,834,539	-
Current grants to government agencies and other levels of government	180,254,046	-
Other capital grants and transfers	200,000,000	-
Transfers to laikipia county-co-operative fund	27,000,000	-
Scholarships and other educational benefits	56,831,027	-
Emergency relief and refugee assistance	4,240,002	-
Subsidies to small businesses, cooperatives, and self employed	6,179,705	-
Construction of buildings	237,154,408	-
Refurbishment of buildings	41,432,601	-
Construction of roads	288,311,869	-
Construction and civil works	324,887,107	-
Purchase of vehicles and other transport equipment	111,017,829	-
Overhaul of vehicles and other transport equipment	7,478,804	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of household furniture and institutional equipment	5,336,211	-
Purchase of office furniture and general equipment	9,289,288	-

Purchase of ICT equipment	10,395,595	-
Purchase of specialized plant, equipment and machinery	59,746,642	-
Rehabilitation and renovation of plant, machinery and equip.	11,824,119	-
Purchase of certified seeds, breeding stock and live animals	9,590,585	-
Research, studies, project preparation, design & supervision	4,591,696	-
Rehabilitation of civil works	87,915,787	-
Acquisition of strategic stocks and commodities	245,117	-
Acquisition of land	-	-
Acquisition of intangible assets	4,719,785	-
Cash in bank	653,108,032	-
Payables - deposits & retention monies	-	23,789,616
Fund balance b/f	-	692,525,300
TOTAL	**6,096,721,439**	**6,096,721,439**