

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY EXECUTIVE OF KIAMBU**

**FOR THE YEAR ENDED
30 JUNE 2016**



COUNTY GOVERNMENT OF KIAMBU

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

- (b) Kiambu County is constituted as per the constitution of Kenya and is headed by the County executive committee chaired by the County Governor, who collectively are responsible for the general policy and strategic direction of the County.
- (c) The County is located in the Central highlands of Kenya in the former Central Province, close to Kenya's capital, Nairobi. It covers an area of 2,543.42 square kilometers, with a total population of 1,623,282. It is a leading innovative commercial hub that shares its borders with six other counties; Nakuru and Kajiado to the West, Murang'a and Nyandarua to the North, Nairobi to the South and Machakos to the East.
- (d) The County constitutes twelve Sub-Counties; Gatundu South, Gatundu North, Juja, Thika Town, Ruiru, Githunguri, Kiambu, Kiambaa, Kabete, Kikuyu, Limuru and Lari.
- (e) Main Economic Activities/industries include Farming, Food Processing, Manufacturing (Leather), Mining (Carbacid), Textile (Cotton), Motor Vehicle Assembly, Wholesale and Retail trade.

(f) Financial Background

During the Financial Year under review the County had the following:

1. The Kiambu County Integrated Development Plan (CIDP) 2013-17 was adopted. The adoption of this CIDP marked a significant step forward in the overall planning and development of the County. This CIDP was anchored on the five key strategic pillars namely; security, employment, education, health and urban planning with an aim of driving the county towards achieving Kenya vision 2030.
2. The County implemented some of the projects that had been proposed in the plan. Some of these projects were; Maintenance of roads, construction of bridges, parking bays and bus parks, construction of boda boda sheds and green houses, establishment of youth, women and persons with disability Fund and bursary fund, Equipping of boreholes, purchase of garbage trucks, purchase of ambulances, refurbishment and equipping of health centers, dispensaries and youth polytechnics among others.
3. The county prepared the first programme based budget as a tool to track results while implementing projects within the county.
4. The County prepared the second County Fiscal Strategy Paper (CFSP). The Paper sets out the broad strategic priorities and policy goals that guides the County Government in preparing its budget for the coming financial year and over the medium term.
5. The County had a Finance Act 2014 which was implemented. The County budget comprised recurrent, development and revenue as follows:
 - Recurrent KShs.8,298,073,991
 - Development KShs. 3,182,864,864,888
 - Revenue KShs. 11,480,938,879Revenue collected during the year amounted to: 2,446,125,742

(g) Key Management

The County Government of Kiambu's day-to-day management is under the following key structures:

1. The Governor.
2. The Deputy Governor and County Executive Member Trade, Tourism, Industry and Co-operative.
3. The Speaker County Assembly.
4. The Clerk, Kiambu County Assembly.
5. The County Executive Member of Finance & Economic Planning.
6. The County Executive Member of Public Service & Administration.
7. The County Executive Member of Lands, Housing & Physical planning.
8. The County Executive Member of Education, Culture & Social Services.
9. The County Executive Member of Health Services.
10. The County Executive Member of Water, Environment & Natural Resources.
11. The County Executive Member of Youth Sports & Communication.
12. The County Executive Member of Roads, Transport, Public Works & Utilities.
13. The County Executive Member of Agriculture, Livestock, Veterinary & Fisheries
14. The County Secretary.
15. The Secretary County Public Service Board.

(h) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

S/NO	NAME	DESIGNATION	DEPARTMENT
1	Mr John Gicaci	Accounting Officer	Chief Officer Finance & Economic Planning.
2	Mr Dominic Kanyi Gicheru	Accounting Officer	Chief Officer Public Service & Administration
3	Mr David K Gatimu	Accounting Officer	Chief Officer Lands, Physical Planning & Housing
4	Ms Ann Gichohi	Accounting Officer	Chief Officer Education, Culture ICT & Social Services
5	Dr. Stephen Njuguna Waiguru	Accounting Officer	Chief Officer Health Services
6	Mr. John Karonji Muhia	Accounting Officer	Chief Officer Water, Environment & Natural Resources
7	Ms Marie Wanjeri Mugo	Accounting Officer	Chief Officer Youth, Sports & Communications.
8	Dr Samuel Otieno Otieno	Accounting Officer	Chief Officer Trade, Tourism, Industry and co-operative

9	Eng. Lucas M. Wahinya	Accounting Officer	Chief Officer Roads, Transport, & Public Works
10	Mr. John Ndungu Njenga	Accounting Officer	Chief Officer Agriculture, Livestock, Veterinary & Fisheries
11	Mr. John Mutie	Accounting Officer	Clerk County Assembly
12	Mr Martin Njoroge Njeri	Accounting Officer	Secretary County Public Service Board

(i) Fiduciary Oversight Arrangements

(j) County Public Accounts Committee (PAC) and County Public Investment Committees (PIC).

The PAC has the crucial responsibility of checking and overseeing County Government expenditure in all public institutions i.e. ministries, departments and related agencies; while the PIC has an equally daunting task of overseeing public expenditure in investment. The two oversight Committees are absolutely crucial in the fight against corruption because they derive their mandate directly from the people in whose name and for whose interest they are expected to speak and act.

(k) County Government of Kiambu Headquarters

P.O. Box 2344 - 00900
Municipal Hall
Kiambu, KENYA

(l) County Government of Kiambu Headquarters

Telephone: (254) 0675858108
E-mail: kiambucountygovernment@Kiambu.go.ke
Website: www.kiambucountygovernment.go.ke

(m) County Government of Kiambu Bankers

- a) Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

b) The Cooperative Bank of Kenya
Kiambu Branch
P.O. Box 1064 – 00900
Kiambu
Tel. 254-066- 2022720

c) Kenya Commercial Bank
Kiambu Branch
P.o box 81-00900
Kiambu

(n) Independent Auditors

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

(o) Principal Legal Adviser

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

II. FOREWARD BY THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE AND ECONOMIC PLANNING.

Section 163 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government entity in this case County Government of Kiambu shall prepare financial statements in respect of that County Government. Sub Section 3 of the same section requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

It is therefore my pleasure to forward the Kiambu County Government Reports and Financial Statements for the Financial Year ended June 30, 2016. The Statements are prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS).

The Kiambu County budget comprised of recurrent, development and revenue as follow:

- Recurrent KShs. 8,298,073,991
- Development KShs. 3,182,864,888
- Revenue KShs. 11,480,938,879

Internally generated revenue collected during the year amounted to: ksh.2,446,125,742

The budget performance against actual amounts was 92 %

The statements presented includes: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts, (iv) a statement of pending bills as at June 30, 2016 and (v) a summary of significant accounting policies and other explanatory information as required by the PFM Act 2012.

Mary Nguli

Sign Mary Nguli

County Executive Committee Member - Finance and Economic Planning

III. 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 revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

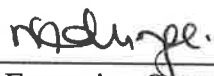
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2015. 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, 2015, 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 17 May 2017.



County Executive Committee member – Finance and Economic Planning



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIAMBU FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Kiambu set out on pages 8 to 73, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, and statement of comparison of budget and actual amounts 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.

Management's Responsibility for the Financial Statements

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 such 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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

Report of the Auditor-General on the Financial Statements of County Executive of Kiambu for the year ended 30 June 2016

the County Executive's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1.0 Accuracy of the Financial Statements - Variances between IFMIS and Financial Statements Balances

Comparison between some of the financial statements and identical account balances extracted from the Integrated Financial Management Information (IFMIS) revealed unreconciled variances as follows:

Details	Amounts as per financial statements- Kshs.	Amounts as per IFMIS Kshs.	Variances Kshs.
Receivables	2,831,288	(2,410,649,493)	2,413,480,781
Payables	91,492,496	18,322,175,953	(18,230,683,097)
Cash/Bank	55,824,588	2,177,795,391	(2,121,970,803)

Consequently, the accuracy and completeness of the County Executive financial statements for the year ended 30 June 2016, cannot be confirmed.

2.0 Acquisition of Assets

Note 18 to the financial statements reflects acquisition of assets amounting to Kshs.1,965,604,322. However, the following observations were noted in relation to the balance:

- (i) The County Executive's financial statements for the period under review did not disclose in an annex the opening balances of assets and liabilities inherited from the defunct local authorities although the County management has taken possession of the assets. Apparently, the report of assets and liabilities from the Inter-Governmental Relations Committee has not been finalized.
- (ii) The County Executive has also not provided a detailed list of assets procured during the year as part of the financial statements. Further, the fixed asset register was incomplete contrary to the Public Finance Management Act, 2012 Section 149 (2) (o) which requires the county management to maintain adequate systems and processes to plan, procure, account for, store and dispose of assets. It was not possible therefore to confirm the accuracy, completeness and ownership of the assets of the county, including those inherited from the defunct Local authorities.

Consequently, the accuracy and completeness of the acquisition of assets balance of Kshs.1,965,604,322 during the year ended 30 June 2016, cannot be confirmed.

3.0 Pending Bills

Annex 2 to the financial statements for the year ended 30 June 2016, reflects recurrent and development pending bills of Kshs.107,801,303 and Kshs.280,562,945 respectively totaling Kshs.388,364,248. However, suppliers' statements, invoices and ledger for the pending bills showing name of supplier, original amounts, dates contracted, amount paid and outstanding balances were not provided for audit verification. Further, had the bills been paid and the expenditure charged to the accounts for 2015/2016, the surplus of Kshs.23,793,153 in the statement of receipts and payments would have decreased to a deficit of Kshs.364,571,095, an indication that the management entered into financial commitments for which no financial resources were available contrary to the Government Financial Regulations and Procedures Section 5.2.1 which provide that expenditure not budgeted for should not be incurred. Also, the bank balances totalling Kshs.55,824,588 as at 30 June 2016 were inadequate to cover these pending bills.

Consequently, the propriety of the pending bills totaling Kshs.388,364,248 as at 30 June 2016 cannot be confirmed.

4.0. Unvouched Expenditure

Examination of expenditure records and vote book payment listing revealed that during the year under review, the department of Water, Environment and Natural Resources made payments totalling Kshs.88,187,665.55. However, propriety of expenditures amounting to Kshs.29,671,966 could not be confirmed due to lack of payment vouchers and other supporting documents.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of County Executive of Kiambu as at 30 June 2016, 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.

Other Matter

1.0 Budget Control and Performance

1.1 Revenue

The County Executive had budgeted to collect receipts amounting to Kshs.11,478,347,957 in the year under review. The County however realized a total of Kshs.10,580,028,127 resulting in shortfall in revenue collection of Kshs.893,319,770. It was also noted that 96% of the shortfall amounting to Kshs.870,529,370 related to own generated income/revenue. Below is an analysis of the budget performance on revenue collection.

	Approved Budget for 2015/2016 (Kshs.)	Actual revenue 2015/2016 (Kshs.)	Under/Over collection- (Kshs.)	Actual as % of Budget Performance
Exchequer Releases	7,463,541,788	7,463,541,788	0	100%
DANIDA grants	19,200,000	19,200,000	0	100%
Road maintenance Fuel Levy	94,811,800	94,811,800	0	100%
User Fees Foregone	37,838,646	37,838,646	0	100%
Free Maternal Health Care	224,785,400	196,995,000	27,790,400	88%
Level 5 Hospital	330,044,000	330,044,000	0	100%
Other Receipts-Local Sources	3,308,126,323	2,446,125,742	862,000,581	74%
Total	11,478,347,957	10,588,556,976	889,790,981	92%

From the analysis, the following were noted:

- i. All projected revenue from equitable share and conditional grants was fully realized except for free maternal health-care grant balance of Kshs.27,790,400.
- ii. During the year under review, the County Government of Kiambu collected an amount of Kshs.2,446,125,742 from local sources against estimated revenue of Kshs.3,308,126,323, resulting in an under-collection of Kshs.826,000,581 or approximately 26% of the projected amount. Although the actual amount-realized was an improvement when compared to collections totalling Kshs.2,110,856,556 in 2014/2015, no explanation has been provided to show how the management is addressing the persistent and undesirable under-collection of projected revenue.

1.2 Analysis of Revenue Collected by Stream

A comparative analysis of local revenue collection per stream is tabulated below:

	Revenue stream	Actual collection- 2014/2015 Kshs.	Approved target2015/ 2016 Kshs.	Actual collection 2015/2016 Kshs.	Over/(Under) collection- Kshs.	% Actual/ Budget
1	Interest Received	-	90,000,000	99,674,506	9,674,506	111%
2	Business Management	243,047,047	160,000,000	473,563,369	313,563,369	296%
3	Land Rates	189,335,395	646,692,961	233,087,134	(413,605,827)	36%
4	Ministry of Health(Health Units)	374,582,489	-	448,694,338	448,694,338	
5	Ministry of	1,364,244	-	35,557,795	35,557,795	

Report of the Auditor-General on the Financial Statements of County Executive of Kiambu for the year ended 30 June 2016

	Agriculture					
6	Weights and Measures	2,708,500	-	2,178,970	2,178,970	
7	Business Permit	296,771,983	380,000,000	276,997,767	(103,002,233)	73%
8	Cesses	116,868,255	220,000,000	111,802,773	(108,197,227)	51%
9	Other Receipts	36,000,889	20,800,000	100,453,145	79,653,145	483%
10	Administrative Services		11,133,362	2,739,400	(8,393,962)	25%
11	Other Administrative Revenue	123,693,410	-	-	-	
12	Land Board Fees	2,022,350	-	-	-	
13	Livestock Cess	3,561,447	-	228,660	228,660	
14	Market/Trade Centre Fee	166,908,815	200,000,000	80,862,070	(119,137,930)	40%
15	Vehicle Parking Fee	242,133,749	460,000,000	289,458,260	(170,541,740)	63%
16	Housing	37,553,573	69,000,000	6,835,641	(62,164,359)	10%
17	Feeding Programme	324,500	-	-	-	
18	School Fees		10,500,000	49,960	(10,450,040)	0%
19	Betting and Control	282,250		176,500	176,500	
20	Liquor Licenses	57,725,723	10,000,000	94,099,895	84,099,895	941%
21	Public Health Services	95,624,992		40,297,574	40,297,574	
22	Medical Services	64,427,230	400,000,000	-	(400,000,000)	0%
23	Environmental Conservancy Administration	-	80,000,000	65,568,433	(14,431,567)	82%
24	Slaughter Houses	27,495,055	50,000,000	46,818,029	(3,181,971)	94%
25	Extension of Users	27,196,530	-	-	-	
26	Fisheries	36,550	-	-	-	
27	Technical Services	-	500,000,000	28,224,574	(471,775,426)	6%
28	Quarry Extension	-	-	-	-	
29	AMS Ruiru Agriculture	1,191,580	-	228,160	228,160	
	Total	2,110,856,556	3,308,126,323	2,437,596,953	(870,529,370)	74%

The above analysis of local revenue collected by stream indicated that liquor license fees recorded the highest performance against projected annual target at 941%. Other revenue stream which surpassed the targets are other receipts at 483%, Business management at 296% and interest received at 111%. All other revenue streams recorded revenue collection below the annual target.

1.3 House Rent

1.3.1 Uncollected House and Market Stalls Rent

Analysis of house and market stalls properties revealed that the County Executive had accumulated house and stalls rent arrears totaling to Kshs.132,406,801 as at 30 June 2016 (Kshs.78,364,911 as at 30 June 2015) as summarized below:

Sub County	No of Houses	Amount (Kshs.)
Gatundu South	1	1,901,800
Kiambu	265	12,587,385
Limuru	125	3,414,147
Ruiru	235	8,781,012
Thika	2839	105,722,456
Total		132,406,801

However, the County Executive has demonstrated little effort to ensure that it recovers the outstanding amounts.

1.3.2 Unremitted Government House Rent

Examination of records indicated that the County Executive deducted House Rent Revenue amounting to Kshs.13,475,421 through the Integrated Personnel Payment and Data System (IPPD) payroll during the financial year under review. However, the amount deducted was not remitted into the County Revenue Fund (CRF) account contrary to Section 109(2) of the Public Finance Management Act, 2012 which require that all money raised or received by or on behalf of the County Executive should be paid into the CRF account.

1.4 Accumulated Ground Rent and Land Rates

Analysis of the properties' data maintained by the management, revealed that the County Executive had accumulated ground rent, land rates and penalties on properties totaling Kshs.1,900,612,228 as at 30 June 2016. Although the arrears reduced significantly by Kshs.752,178,299 from Kshs.2,652,790,527 as at 30 June 2015. However, collections during the year totaled Kshs.286,562,065, and as a result it has not been possible to establish the cause of the huge reduction in arrears which is not commensurate with amount collected during the same period. Further, little effort appears to have been made to collect the much needed outstanding revenue.

1.5 Computerized Revenue Collection Systems

As reported previously, the County Executive has computerized revenue collection by installing revenue collection system and business intelligence analytics system. However, a review of the collection system revealed the following weaknesses and security vulnerabilities:

1.5.1 Unclassified Transaction in the River Bank System

The accounting system applied by the county revenue department did not classify revenue totaling Kshs.25,739,000 in form of specific revenue streams in chart of accounts and in accordance with the 2015/2016 approved budget.

1.5.2 Failure to Provide Business Intelligence (B.I) System Reports

The County during the year used Riverbank, Strathmore and Business Intelligence Systems to collect revenue. Business intelligence system consolidates and analyzes reports from the Riverbank and Strathmore systems. However, the Business Intelligence (B.I.) reports were not presented for audit verification. It has not been possible therefore to ascertain whether or not all revenue collected through the system during the year under review was remitted in whole to the County Revenue Fund account.

1.5.3 Segregation of Duties

Creation of users and allocation of access to the computer system should be restricted. This principle dictates that users be granted only those access rights and permissions that they need to perform their official duties. In addition, there should be adequate segregation of duties regarding the origination and approval of these transactions.

However, a review of access controls revealed users with add/edit/view roles for business permit and/or properties and/or house rental or a combination of the three. Further, there was one officer who had both 'cashier' and 'Business Permits Add/Edit/View'. This makes the user have full control over processing and receipting of cash relating to business permits which could lead to processing of irregular transactions.

1.5.4 Loss of Revenue Arising from Unpaid Cheques

The County Executive accepts cheques as a means of payment for services. Once a cheque is received from a customer, it is updated in favor of the customer account and a receipt issued. The cheque is later updated in a manually maintained incoming cheque register and presented to the bank. A review of some transactions processed through the system showed that the County Executive heavily relies on officers from banks to update them via email on the status of the presented cheques.

Analysis of Cooperative bank statement showed that out of the thirty six (36) cheques that were unpaid, nine (9) were not reversed resulting to possible revenue loss of Kshs.686,596 as shown in table below:

Trans Date	Details	Unpaid Cheque No	Channel Id	Value Date	Debit Kshs.
7/6/2015	UNPD CHQ NO	001063RSN 54	SVR	7/7/2015	16,500.00
11/4/2015	UNPD CHQ NO	058470RSN 04	SVR	11/5/2015	67,500.00
12/17/2015	UNPD CHQ NO	021932RSN 63	SVR	12/18/2015	73,406.00
1/18/2016	UNPD CHQ NO	135787RSN 47	SVR	1/19/2016	123,900.00
1/25/2016	UNPD CHQ NO	135810RSN 04	SVR	1/26/2016	60,190.00
2/22/2016	UNPD CHQ NO	000378RSN 63	SVR	2/23/2016	60,000.00
3/2/2016	UNPD CHQ NO	000928RSN 63	SVR	3/3/2016	6,300.00
4/4/2016	Undp chq001772Rsn04	772RSN 04	SVR	4/4/2016	28,800.00
4/13/2016	UNPD Cheque No	000210RSN 55	SVR	4/14/2016	250,000.00
TOTAL					686,596.00

These unpaid cheques cast doubt on the timeliness and accuracy of the bank reconciliation statements prepared by the county.

1.5.5 Valuation of Properties

As previously reported the County Executive used an outdated valuation roll to value its properties. Further, analysis of properties data maintained by the County Pro system revealed the following:

- i) The County had 41,615 properties including plots and stalls valued at zero shillings and others at negligible values despite being located in prime areas within the county.
- ii) The County has 1173 properties that are neither charged ground rent or land rates with some of these attracting negligible rates.

Revenue loss may occur as a result of the inaccurate records. The County Executive should therefore review the cases noted for remedial action.

1.5.6 Properties with no Physical Address

Physical address of properties is paramount in ensuring efficiency and effectiveness in collection of properties rent and rates. However, it was noted that, out of the seventy nine thousand four hundred and thirty seven (79,437) properties recorded in the County Pro system, two thousand and sixty two (2,062) did not have their physical address captured in the system. In absence of physical addresses of the properties, the County Executive may be unable to enforce the collection of annual ground rent and land rates.

15.7 Incomplete Revenue Collection Reports

The computerized revenue collections reports include:

- i. Banking column as well as waivers issued during the year were not recorded.

- ii. Hospital claims due and receipts from NHIF were not updated regularly as required.
- iii. Other debtors figure remained constant at Kshs.20,000 throughout the 2015/2016 financial year. Movement schedules were not updated to record opening balances, amounts received and balances outstanding at any given time.

As a result, revenue collection may be affected by inadequate controls and checks leading to pilferage and losses.

2.0 Overall Expenditure Budget Performance

During the year under review, the County Executive approved an expenditure budget totaling Kshs.11,480,938,879 comprised of development expenditure budget of Kshs.3,182,864,888 and recurrent budget of Kshs.8,298,073,991. The actual total expenditure was Kshs.10,564,763,823 (92% absorption) comprised of Kshs.2,383,642,180 for development and Kshs.8,181,121,643 for recurrent as summarized below:

Vote	Approved Budget for 2015/2016 (Kshs.)	Actual Expenditure for 2015/2016 (Kshs.)	Under Expenditure (Kshs.)	% Absorption
Development	3,182,864,888	2,383,642,180	799,222,708	75
Recurrent	8,298,073,991	8,181,121,643	116,952,348	99
Total	11,480,938,879	10,564,763,823	916,175,056	92

Analysis of the expenditure showed that the county underspent by a total of Kshs.916,175,056 during the year under review. Further, the development vote expenditure of Kshs.2,383,642,180 constituted about 23% of the total expenditure contrary to provisions of Section 25 (1)(g) of the Public Finance (County Governments) Regulations 2015 which requires at least 30% of the budgetary budget be spent on development items. No explanation was provided for the failure to adhere to the approved budget.

2.1 Development Expenditure

The summary statement of appropriation; development vote for the year ended 30 June 2016 reflected total development vote expenditure of Kshs.2,383,642,180 against an annual budget of Kshs.3,182,864,888 resulting to under-expenditure of Kshs.799,222,708. The County therefore attained an absorption rate of 75% on development expenditure as analyzed below:

	Department	2015/2016 Budget - Kshs	Actual Expenditure 2015/2016 - Kshs	Under Expenditure - Kshs	Absorption rate (%)
1	County Assembly	44,843,954	44,000,000	843,954	98

	(Transfers)				
2	County Executive	7,175,000	6,714,040	460,960	94
3	County Public Service Board				
4	Finance and Economic planning	42,500,000	8,989,775	33,510,225	21
5	Administration and Public Service	135,293,416	114,759,212	20,534,204	85
6	Agriculture, livestock and fisheries	214,515,000	119,014,972	95,500,028	55
7	Water Environment and natural resources	243,500,000	131,807,118	111,692,882	54
8	Health services	893,995,018	609,506,331	284,488,687	68
9	Education, culture, ICT and social services	276,300,000	176,300,229	99,999,771	64
10	Youth, Sports and communications	193,800,000	143,828,973	49,971,027	74
11	Lands, Physical Planning and Housing	121,039,500	117,767,329	3,272,171	97
12	Trade, Tourism, Industry and Cooperative	113,150,000	56,858,032	56,291,968	50
13	Roads, Transport and Public Works	896,753,000	854,096,170	42,656,830	95
	Total	3,182,864,888	2,383,642,181	799,222,707	75

As the tabulation shows, that the County Executive (Governor and CEC department) achieved the highest absorption rate of 94% while the Department of Finance and Economic Planning recorded the lowest absorption rate of 21%.

No explanation was provided for the failure to utilize approved budgetary provisions leading to denial of equivalent expected services to the residents of Kiambu.

2.2 Recurrent Budget Performance

The Integrated Financial Management and Information System (IFMIS) appropriation account reflected total recurrent expenditure of Kshs.8,181,121,643 against an annual budget of Kshs.8,298,073,991 resulting to an under-expenditure of Kshs.116,952,348.

Report of the Auditor-General on the Financial Statements of County Executive of Kiambu for the year ended 30 June 2016

	Department	Approved 2015/2016 Budget - Kshs.	Actual 2015/2016 Expenditure- Kshs.	Under/(Over) Expenditure- Kshs.	Absorption Rate (%)
1	County Assembly (Transfers)	828,000,000	827,458,896	541,104	100
2	County Executive	429,279,922	420,462,820	8,817,102	98
3	County Public Service Board	53,614,745	54,242,173	-627,428	101
4	Finance and Economic Planning	1,332,825,094	1,325,507,435	7,317,659	99
5	Administration and Public Service	520,233,966	522,166,708	-1,932,742	100
6	Agriculture, livestock and fisheries	351,234,950	344,222,638	7,012,312	98
7	Water Environment and Natural Resources	201,701,163	202,392,711	-691,548	100
8	Health services	3,156,351,150	3,142,702,328	13,648,822	100
9	Education, Culture, ICT and Social Services	529,338,560	449,087,150	80,251,410	85
10	Youth, Sports and Communication	139,348,235	140,141,777	-793,542	101
11	Lands, Physical Planning and Housing	135,782,543	133,521,278	2,261,265	98
12	Trade, Tourism, Industry and Cooperative	186,420,727	186,576,441	-155,714	100
13	Roads, Transport and Public Works	433,942,936	432,639,288	1,303,648	100
	Total	8,298,073,991	8,181,121,643	116,952,348	99

Although the county realized overall under-expenditure of Kshs.111,952,348 on recurrent budget, over expenditure totaling Kshs.4,200,974 was recorded in County Public Service

Report of the Auditor-General on the Financial Statements of County Executive of Kiambu for the year ended 30 June 2016

Board, departments of Administration, Water, Youth and Trade. The management has not provided satisfactory explanation for the excess expenditure and the failure to adhere to the approved budgetary provisions.

2.3 Purchase of Vehicle without Budgetary Allocation

During the year ended 30 June 2016, the County Executive procured three (3) motor vehicles from Toyota Kenya at a total cost of Kshs.14,620,325 as follows:

Department	Payee/Description	Payment Voucher No.	Date	Amount-Kshs.
Agriculture, Livestock and Fisheries	Toyota Kenya-14 Seater van	10005254	8-Dec-15	6,921,150
Lands, physical planning and Housing	Toyota Kenya-Double cab 4x2	864	13-May-15	3,105,900
Trade, Tourism and Cooperative Development	Toyota Kenya-Toyota Hilux 4x4 double cab	1894	30-May-16	4,593,275
	Total			14,620,325

A review of the final approved budget for 2015/2016 however revealed that the expenditure was not included and provided for in the budget. Although the management explained that the expenditure was in the original (approved) budget, it appears that the allocation was removed in the supplementary budget. Notwithstanding this fact, the County Executive procured the motor vehicles contrary to Section 154 (2) of Public Finance Management Act, 2012 which states that a procuring entity shall not commence any procurement procedure until it is satisfied that sufficient funds have been set aside in its budget to meet the obligations of the resulting contract. No explanation has been provided for the anomaly and therefore the expenditure is an irregular charge to public funds.

Consequently, the propriety of the expenditure of Kshs.14,620,325 on motor vehicles during the year under review could not be confirmed.

3.0 Department of Finance and Economic Planning - Unsupported Expenditure on a Baseline Customer Satisfaction consultancy

Consultancy Services on baseline survey on user/customer satisfaction on revenue collection was awarded by the County Executive to M/s Beth Theima Tech Solutions at a sum of Kshs.1,972,000.

The contract sum was paid vide payment voucher No.1958 of 11 March 2016. However, no report in respect of the consultancy was presented for audit review. Consequently, the propriety and value-for-money on the expenditure cannot be confirmed.

4.0 Department of Water, Environment & Natural Resources - Construction of Kang'angi Sanitary Block

The County Government started a project for the construction of the Kangangi sanitary block in the financial year 2013/2014. The contract was awarded to the lowest evaluated bidder at a cost of Kshs.2,022,939. A review of the progress of the project revealed that the construction works were stopped through a Court Order dated 2 April 2015 due to civil suit No.78 of 2015 on the disputed land plot No.KIAMBU MUNICIPALITY BLOCK 2/108 on which the sanitary block is located. However, there was no documentary evidence indicating that the county government carried out due diligence on the status of the land before committing public funds to the project. Further, no official search on ownership appear to have been done before commencement of the project. Records indicate that the contractor has been paid a total of Kshs.833,775 through voucher No 474 of 8 January 2016 for some works done before the court order was issued. The amount paid is a loss to the County and could have been avoided had the management carried out due diligence before commencement of the project.

5.0 Department of Health - Construction of Perimeter Fence at Gatundu Sub-County Hospital

Contract No. KCG/HEALTH SERVICES/039/2015-2016 for the construction of a perimeter fence at Gatundu Sub-County Hospital was competitively awarded on 3 December 2015 to a local firm at a cost of Kshs.16,892,850. According to contract agreement signed between the county government and the contractor, the contract period was set to be 16 calendar weeks (4 months) and the works were to commence immediately after execution of the contract on 21 December 2015, thus expected completion date was 20 April 2016. However, an audit inspection carried out on 27 November 2016 revealed that completed works were estimated at 79% (Kshs.13,376,920), while eleven (11) months being 275% of the contract period had elapsed but the contractor was not on site at the time of audit. No reason was provided for the delay and failure to complete the works as per the contract agreement which may lead to cost escalation.

6.0 Department of Education

6.1 Bursary fund

The County Executive had allocated a total of Kshs.180 million for bursary fund during the year under review but only Kshs.90 million was disbursed to Education Bursary Fund account. However, examination of the bursary documents presented for review revealed that the County Government did not rank the needy families in appropriate groups namely total orphan, partial orphan, single parent, or parent in respect of financial need. Further, out of Kshs.76,671,207 bursary cheques issued, only Kshs.219,000 was acknowledged through letters and receipts by the benefiting institutions leaving a balance of Kshs.76,452,207 unconfirmed as having reached the intended beneficiaries. In addition, acknowledgements from the various wards had not been delivered to the education department.

It was also noted that unpresented bursary cheques amounting to Kshs.9,275,450 were already stale as at 30 June 2016 and therefore cannot be cleared by banks. No explanation was provided for the failure to replace the cheques to ensure that the residents of Kiambu benefit from the fund.

6.2 Stalled Construction of Education Facilities

Records maintained by the County Executive indicate that during the year, various projects were initiated in the County. However, some of the projects had stalled due to various reasons including delays in processing of payments to contractors. Some of such projects included the following:

6.2.1 Construction of two Classrooms and a Toilet Block at Kahembeta Secondary School

The contract was awarded to M/s Endaline Construction Limited at a sum of Kshs.3,609,134. The project involved construction of two classrooms to completion. Even though construction works for the two classrooms were completed toilets were left incomplete and further, the veranda area was not done. Further, the contractor was not on site at the time of this inspection in October 2016. The project had apparently stalled and had taken too long to complete. Further, the procurement documents including completed form of tender and evaluation minutes were not made available for audit review. It was therefore not possible to confirm whether the right procedure was followed in awarding the contract as provided for in the Public Procurement and Asset Disposal Act, 2015.

6.2.2 Karuri Community Hall

Similarly, during the year under review, contract for construction of Phase 1 of Karuri community Hall was awarded to M/s Maaya Construction Limited at a cost of Kshs.5,979,180. However, structural drawings for the works and the contract documents and completion certificates and payments were not made available for audit review. As a result, we could not establish the scope of works contained in Phase1 of the project. Further, a site inspection carried out in November 2016 revealed that no construction works were going on. The project appeared to have stalled at walling level.

6.3 Proposed Classroom Rehabilitation and Refurbishment at Gacii ECD Nursery School

The contract for rehabilitation and refurbishment of proposed Early Childhood Development (ECD) classroom at Gacii Nursery School was awarded on 2 December 2014 to M/s Machu Construction at a contract price of Kshs.1,961,200. Records indicate that the contractor had been paid Kshs.1,053,788 vide payment voucher number 349 of 12 January 2016. However, an inspection carried out on the project revealed that the construction was incomplete had been carried out albeit poorly as evidenced by poor workmanship on the floor, no electricity installation, while roofing and the ceiling was not changed as specified in the bill of quantities. Further, the contract included digging and

construction of a toilet block, but instead only a shallow pit about six (6) feet deep was dug which is deemed as inadequate and could be filled up soon.

Consequently, it has not been possible to confirm that the county obtained value for money on Kshs.1,053,788 already spent in the year on this project.

6.4 Rehabilitation of Classrooms and Construction of Toilet Block in Githunguri ECD Centre

Similarly, the County Government on 2 December 2014, awarded a contract for rehabilitation of classrooms and construction of a toilet block at Githunguri ECD Centre to M/s Granjo Contractors Limited at a contract sum of Kshs.1,992,200. Expenditure records presented for audit review showed that the contractor had been paid Kshs.1,438,790 vide payment voucher number 194 of 8 September 2015 for works executed. However, physical verification revealed the following:

- i. The classrooms floor was refurbished with tiles instead of laying out a 40mm thick hard wearing grade terrazzo, mix (1:3) c/w all incidental skirting estimated to cost Kshs.266,000 as specified in the bill of quantities. No evidence of approval for the change of materials and works was provided for verification.
- ii. Painting of the toilet block revealed poor workmanship as paint on some sections of the walls were peeling off or were partly painted.

As a result of these anomalies, it has not been possible to confirm that value for money was realized on the amount spent during the year ended 30 June 2016.

6.5 Ngoliba ECD Centre

Contract for rehabilitation of classrooms and construction of a toilet block at Ngoliba ECDE Centre was also awarded during the year under review to M/s Nichim Construction Company Ltd at a contract price of Kshs.1,633,528. Available information indicate that the contractor was paid Kshs.810,290 vide payment voucher No.87 of 28 August 2015. However, the following issues were noted:

- i) Engineer's estimates were indicating how the works carried out were to be measured and valued were not presented for audit review.
- ii) Included in bill of quantities were provisional sums totaling to Kshs.875,000 comprised of Kshs.650,000 for toilet block, Kshs.75,000 for managers administration and Kshs.150,000 for contingencies. However, as itemized and detailed costing was not provided for audit and as a result it was not clear how these provisional sums were accounted for in completed works.

In view of these anomalies, it has not been possible to confirm that value-for-money was realized on the expenditure of Kshs.810,290 incurred during the year ended 30 June 2016.

7.0 Department of Trade, Tourism, Industry and Co-operatives - Delayed Completion of Dagoreti and Githunguri markets

Records presented for audit showed that M/s Urpida Services Limited a Nairobi based company was awarded contracts for construction of Dagoreti and Githunguri markets at a cost of Kshs.40,642,228 and Kshs.47,969,840 respectively. According to contract agreements signed on 20 May 2015, the works were supposed to run for eighteen (18) calendar weeks(approximately four and half months) to completion and therefore the expected completion date was 15 September 2015. However, at the time of this audit sixteen months after commencement of the contracts, the works were incomplete at only 20% completion level in both markets even though the contract period had elapsed while payments made for Dagoreti and Githunguri markets totalled Kshs.13,448,584 and Kshs.10,590,976 respectively equivalent to 33% and 22% of the contract sums. The county government has not explained the cause of the delay in implementing the projects and whether change of contract period was requested and granted. Further, tender evaluation minutes and the bills of quantities were not made available for audit review and we could not therefore ascertain and confirm the scope of works tendered for. It is therefore not clear if and when the projects will be completed.

8.0 Department of Roads, Transport, Public Service and Utilities

8.1 Stalled Construction of Three (3) Fire Stations

Examination of records relating to construction of three fire station projects initiated by the county government revealed slow progress of work due as follows:

i. Construction of Kiambu Fire Station

Contract for the construction of a fire station in Kiambu town was awarded to M/s Kenafric Builders Limited on 24 April 2015 at a contract sum of Kshs.14,394,180. The contract entailed refurbishment of a hostel for fire fighters, construction of office block, firefighting engine Parking bay, renovation of toilet block, fire drill tower and construction of an open car park using cabro stone. According to acceptance letter and contract agreement dated 15 May 2015, the works were to commence immediately to be completed within a period of ten (10) weeks by 31 July 2015, however, as at the time of this audit in November 2016 (16 months after end of contract period), the contractor had not completed the project and was not on site. Although the management attributed the delay to cash flow constraints, it is not clear whether extension of the contract period had been granted. Physical inspection carried out on the project revealed that the works completed represented about 50% of the entire project, an indication that the delay may cause cost escalation of costs.

ii. Construction of Fire Station at Limuru

Further, the contract for construction of the fire station at Limuru was awarded on 24 April 2015 to Britfs Limited at a tender sum of Kshs.24,249,933. The contract involved construction of a hostel for fire fighters, an office, a fire fighting engine parking bay, construction of toilet block, a fire drill tower and a perimeter fence. Works which

commenced on 7 May 2015 were scheduled to run for a twenty (20) weeks to end on 7 October 2015. However, physical verification carried out in November 2016 indicated that all the structures at the site were incomplete and the contractor was not on site thus the project seemed to have stalled. Although records of payments indicated that the contractor had been paid a total of Kshs.11million equivalent to 45% of the contract sum, against 375% of time elapsed, there was no evidence of approved extension of contract time.

Management has not indicated how they are addressing the unsatisfactory performance.

iii. Stalled Construction of Githunguri Fire Station

Similarly, records maintained in respect of contract No.CGK/RTPW&U/FS/2014-2015/VOL.1/003 for construction of Githunguri Fire station revealed that the contract was awarded on 4 June 2015 to M/s Gishi Building Contractors & Civil Engineering Co. Limited at a contract sum of Kshs.22,961,085. According to contract agreement signed between the county government and the contractor, the contract was to be executed within twenty (20) weeks. Further examination of records indicated that progress of works as at October 2016 stood at 33% against an elapsed contract period of 335%. Physical verification revealed that the project had stalled and the contractor had abandoned the site after receiving payments totaling Kshs.7,546,362 from the County Executive. Therefore, it is not clear when, if at all the project will be completed to serve its intended purpose.

8.2 Upgrading of Ndiko Kahebeta Access Road - Gatundu North Sub-County

The contract for rehabilitation and upgrading works of Ndiko-Kahebeta road were awarded in 2015/2016 to M/s Seranco Construction Company Limited at a contract sum of Kshs.1,253,540. However, records of payments revealed that a total of Kshs.2,386,740 made to the contractor vide payment voucher numbers 123 dated 6 June 2016, of Kshs.1,133,200 and voucher number 48 dated 3 September 2015 of Kshs.1,253,540. No explanation was provided for the excess payments amounting to Kshs.1,133,200 made above the contract sum. Further, the engineer's estimates, quotations and tender evaluation minutes were not provided for audit review. Consequently, the propriety and validity of the excess payment made to the contractor cannot be confirmed.

My opinion is not qualified in respect of these matters.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL


Nairobi

30 August 2017

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer releases	4	7,463,541,788	6,616,244,176
Transfers from Other Government Entities	5	348,845,446	-
Conditional grant	6	330,044,000	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	2,446,125,742	2,110,856,556
TOTAL RECEIPTS		10,588,556,976	8,727,100,732
PAYMENTS			
Compensation of Employees	12	4,315,853,617	4,323,636,541
Use of goods and services	13	2,196,227,674	1,432,376,857
Subsidies	14	-	-
Transfers to Other Government Units	15	871,458,896	-
Other grants and transfers	16	1,155,520,586	828,957,692
Social Security Benefits	17	59,998,728	-
Acquisition of Assets	18	1,965,604,322	2,470,919,818
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	100,000	26,213,935
TOTAL PAYMENTS		10,564,763,823	9,082,104,843
SURPLUS/DEFICIT		23,793,153	(355,004,111)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17 May 2017 and signed by:



 Chief Officer Finance and Economic Planning


 Director Accounting Services

II. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	55,580,698	31,646,310
Cash Balances	22B	243,890	1,315,297
Total Cash and cash equivalent		<u>55,824,588</u>	<u>32,961,607</u>
Accounts receivables – Outstanding Imprests	23	2,831,288	4,388,633
Accounts payables-Deposits and retention	24	91,492,496	
TOTAL FINANCIAL ASSETS		<u>150,148,373</u>	<u>37,350,240</u>
FINANCIAL LIABILITIES			
Accounts Payables –Deposits and retentions	24	91,492,496	2,487,517
		<u>58,655,876</u>	<u>34,862,723</u>
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	25	34,862,723	579,724,587
Prior year adjustments			(189,857,753)
Surplus/Deficit for the year		23,793,153	(355,004,111)
NET FINANCIAL POSITION		<u>58,655,876</u>	<u>34,862,723</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17 May, 2017 and signed by:



 Chief Officer Finance and Economic Planning


 Director Accounting Services

COUNTY GOVERNMENT OF KIAMBU
Reports and Financial Statements
For the year ended June 30, 2016.

Cash and cash equivalent at END of the year	<u>58,655,876</u>	<u>34,862,723</u>
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17 May 2017 and signed by:



Chief Officer Finance and Economic Planning




Director Accounting Services


IV. 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						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	7,463,541,788	-	7,463,541,788	7,463,541,788	-	100%
Transfers from Other Government Entities	472,380,527	(95,744,681)	376,635,846	348,845,446	(27,790,400)	93%
Conditional grant	330,044,000		330,044,000	330,044,000	-	100%
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts	3,683,082,630	(374,956,307)	3,308,126,323	2,446,125,742	(862,000,581)	74%
TOTAL	11,949,048,945	(470,700,988)	11,480,938,879	10,588,556,976	(889,790,981)	92%
PAYMENTS						
Compensation of Employees	4,316,852,535	1,535,860	4,318,688,395	4,315,853,617	(2,534,778)	100%
Use of goods and services	2,122,853,022	137,091,000	2,259,944,022	2,196,227,674	(63,716,348)	97%
Subsidies						
Transfers to Other Government Units	872,843,954		872,843,954	871,458,896	(1,385,058)	100%
Other grants and transfers	1,390,845,985	229,658,415	1,620,504,400	1,155,520,586	(464,983,814)	71%
Social Security Benefits	41,654,400	18,345,602	60,000,002	59,998,728	(1,274)	100%
Acquisition of Asscets	3,203,999,051	(854,740,945)	2,349,258,106	1,965,064,322	(383,653,784)	84%

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 %
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments				100,000	100,000	
TOTAL	11,943,048,947	(468,110,068)	11,480,938,879	10,564,763,823	(916,175,056)	92%

The entity financial statements were approved on 17 May 2017 and signed by:


 Chief Officer Finance and Economic planning

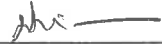

 Director Accounting Services

V. 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						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases						
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts						
TOTAL						
PAYMENTS						
Compensation of Employees	4,316,852,535	1,535,860	4,318,388,395	4,315,853,617	(2,534,778)	100%
Use of goods and services	1,989,353,022	136,891,000	2,126,244,022	2,094,001,134	(32,242,888)	98%
Subsidies						
Transfers to Other Government Units	828,000,000		828,000,000	827,458,896	(541,104)	100%
Other grants and transfers	560,000,000	294,785,400	854,785,400	796,861,637	(57,923,763)	93%
Social Security Benefits	41,654,400	18,345,602	60,000,002	59,998,728	(1,274)	100%

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 %
Acquisition of Assets	244,363,428	(133,707,256)	110,656,172	86,847,631	(23,808,541)	78%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments				100,000	100,000	
TOTAL	7,980,223,385	317,850,606	8,298,073,991	8,181,121,643	(116,952,348)	99%

The entity financial statements were approved on 17 May 2017 and signed by:


 Chief Officer Finance and Economic Planning



 Director Accounting Services

VI. 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						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases						
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts						
TOTAL						
PAYMENTS						
Compensation of Employees						
Use of goods and services	133,500,000	200,000	133,700,000	102,226,540	(31,473,460)	76%
Subsidies						
Transfers to Other Government Units	44,843,954		44,843,954	44,000,000	(843,954)	98%
Other grants and transfers	830,845,985	(65,126,985)	765,719,000	358,658,949	(407,060,051)	47%
Social Security Benefits						

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 %
Acquisition of Assets	2,959,635,623	(721,033,689)	2,238,601,934	1,812,756,691	(359,845,243)	84%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS	3,968,825,562	(785,960,674)	3,182,864,888	2,383,642,180	(799,222,708)	75%

The entity financial statements were approved on 17 May 2017 and signed by:


 Chief Officer Finance and Economic planning


 Director Accounting Services

VII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of Kiambu. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The County Government of Kiambu recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County Government of Kiambu. In addition, the County Government of Kiambu recognises all expenses when the event occurs and the related cash has actually been paid out by the County Government of Kiambu.

3. In-kind contributions

In-kind contributions are donations that are made to the County Government of Kiambu 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 County Government of Kiambu includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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.

5.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 expenditure 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.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7.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 an annex to these financial statements.

8.Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Government of Kiambu 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.

9.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 Kiambu's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Government of Kiambu's actual performance against the comparable budget for the financial year under review has been an annex to these financial statement

10.Comparative figures

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

11.Subsequent events

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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

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts for Health Insurance Contribution		-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
	-		-	-
	-		-	-
Grants Received from Multilateral Donors			-	-

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(International Organisations)				
	-		-	-
	-		-	-
			-	-
Grants Received from other levels of government			-	-
	-		-	-
	-		-	-
Total			-	--

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. EXCHEQUER RELEASES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,865,885,447	1,417,558,401
Total Exchequer Releases for quarter 2	1,903,203,156	1,626,586,720
Total Exchequer Releases for quarter 3	1,865,885,447	1,229,742,737
Total Exchequer Releases for quarter 4	1,828,567,738	2,342,356,318
Total	7,463,541,788	6,616,244,176

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers from Central government entities		
(DANIDA)	19,200,000	-
(Fuel levy)	94,811,800	-
User fee Foregone	37,838,646	-
Maternity Fee	196,995,000	-

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TOTAL

348,845,446

-

6 CONDITIONAL GRANT

	2015 - 2016	2014 - 2015
	Kshs	Kshs
1 ST quarter transfer	84,161,220	-
2 nd quarter transfer	84,161,220	-
3 rd quarter transfer	82,511,000	-
4 th quarter transfer	79,210,560	-
	-	-
	-	-
	-	-
Total	330,044,000	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PROCEEDS FROM FOREIGN BORROWINGS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
	-	-
Total	-	-

8 PROCEEDS FROM SALE OF ASSETS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
	-	-
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees		
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	--	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	--
	-	--
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNS OF EQUITY HOLDINGS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

11 OTHER REVENUES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received		-
Business management		243,047,047
Land rates		189,335,395
Health centers services fee	505,714,876	374,582,489
Receipts of sale from Agricultural goods	40,992,412	1,364,244
Weights and Measures		2,708,500
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business permits current year	298,480,531	296,771,983
Ballast Cesses	100,539,451	116,868,255
Other property charges	286,562,065	-
Enclosed bus park fee	31,818,925	-
Other receipts from administrative fees and charges	96,636,436	36,000,889
Administrative services fees		-
Various fees	-	-
Council's natural resources Exploitation	-	-
Sales of council assets	-	-
Lease / rental of council's Infrastructure assets	-	-
Other miscellaneous revenues		123,693,410
Land board fees		2,022,350
Livestock cess		3,561,447
Medium term loans (1-3 yr repayment)	99,674,506	-
Long term loans (over 3 yr repayment)	-	-

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Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other revenues from financial assets loan	-	-
Market entrance /gate fee	76,394,822	166,908,815
Street parking fees	276,210,778	242,133,749
House rent –local authority revenue	38,632,094	37,553,573
Feeding Program	-	324,500
Vocational/training school fees	5,093,472	-
Betting and control	-	282,250
Liquor licenses	-	57,725,723
Public health services	-	95,624,992
Medical services	-	64,427,230
Environment & conservancy	-	-
Slaughter houses administration	46,675,405	27,495,055
Building plan approval fee	442,149,452	27,196,530
Extension of users	-	-
Fisheries	-	36,550
Technical service fees	-	-
Licence fees	100,550,517	-
AMS ruiru agriculture	-	1,191,580
	2,446,125,742	2,110,856,556

12.COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic salaries of permanent employees	3,570,314,895	3,703,267,407
Basic wages of temporary employees	350,594,394	295,490,064
Personal allowances paid as part of salary	328,568,818	217,603,560
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	66,375,510	104,275,510
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	3,000,000
Other personnel payments	-	-
Total	4,315,853,617	4,323,636,541

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	81,822,855	61,145,853
Communication, supplies and services	46,136,174	48,652,768
Domestic travel and subsistence	162,956,295	269,527,840
Foreign travel and subsistence	39,274,561	89,611,499
Printing, advertising and information supplies & services	176,593,081	72,717,289
Rentals of produced assets	7,300,000	22,537,908
Training expenses	106,094,604	81,954,381
Hospitality supplies and services	85,236,279	59,343,971
Insurance costs	112,250,000	60,712,481
Specialised materials and services	328,009,641	217,762,584
Office and general supplies and services	75,915,407	39,884,961
Other operating expenses	427,451,202	206,002,899
Routine maintenance – vehicles and other transport equipment	72,453,808	31,411,151
Fuel Oil and Lubricants	110,722,020	56,002,669
Routine maintenance – other assets	364,011,747	115,108,603
Total	2,196,227,674	1,432,376,857

14 SUBSIDIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Subsidies to Public Corporations	-	-
	-	-
	-	-
Subsidies to Private Enterprises	-	-
	-	-
	-	-
TOTAL	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to County Assembly		
Recurrent	827,458,896	-
Development	44,000,000	-
	-	-
	-	-
TOTAL	871,458,896	-

16 OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Membership fees and dues	-	1,455,093
Scholarships and other educational benefits	103,088,177	100,000,000
Emergency relief and refugee assistance	64,254,130	21,879,211
Other current transfers, Grants and subsidies	427,848,880	431,154,190
Other capital grants and Transfers	560,329,399	274,469,198
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	1,155,520,586	828,957,692

17 SOCIAL SECURITY BENEFITS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Government pension and retirement benefits	59,998,728	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	59,998,728	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings	-	-
Construction of Buildings	303,686,846	221,661,009
Refurbishment of Buildings	109,516,364	144,638,984
Construction of Roads	697,559,471	678,374,438
Construction and Civil Works	272,217,082	312,298,897
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	123,111,621	367,218,524
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	67,467,858	63,492,304
Purchase of ICT Equipment	-	-
Purchase of Specialised Plant, Equipment and Machinery	235,145,823	290,022,903
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,899,972	14,998,507
Research, Studies, Project Preparation, Design & Supervision	85,378,870	60,365,602
Rehabilitation of Civil Works	58,647,515	-
Purchase of Specialised Plant	7,254,900	36,891,650
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Loans to Other Levels of Government	-	150,457,000
Domestic Loans to Individuals	-	130,500,000
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	1,965,604,322	2,470,919,818

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

21 OTHER EXPENSES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	100,000	26,213,935
Other expenses	-	-
	100,000	26,213,935

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22A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit, revenue e.t.c	Exc rate (if in foreign currency)	2015 / 2016 Kshs	2014/2015 Kshs
Central Bank-1000170646		CRF-Revenue		15,970,320.70	866,291.85
Central Bank-1000170409		Recurrent		1,225,833.20	147,280.85
Central Bank-1000170457		Development		1,411,872.95	121,608.2
Co-op Bank-Kiambu County Revenue Account-01141371543502		Revenue		20,191,902.3	22,642,248.13
Kenya Commercial Bank-1164796372		Revenue		16,743,934.10	7,476,528.90
Co-op bank-01141371543500		Recurrent		36,835,.20	392,352.40
TOTAL				55,580,698.45	31,646,310.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22B: CASH IN HAND

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Cash in Hand – Held in domestic currency	243,890	1,315,297
Cash in Hand – Held in foreign currency		-
Total	243,890	1,315,297

Cash in hand should also be analysed as follows:

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government Imprests	2,831,288	4,388,633
Clearance accounts		-
<i>Total</i>	2,831,288	4,388,633

See annex 3

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. ACCOUNTS PAYABLE

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Retention	71,460,882	2,487,517
Deposits	20,031,614	
Total	91,192,496	2,487,517

See annex 4

25. FUND BALANCE BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	34,862,723	553,360,008
Cash in hand		-
Accounts Receivables		-
Accounts Payables		26,364,579-
Total	34,862,723	579,724,587

26. OTHER IMPORTANT DISCLOSURES

ANNEX 1-SUMMAARY OF FIXED ASSETS REGISTER

ASSET CLASS	HISTORICAL COST 2015/2016 Kshs	HISTORICAL COST 2014/2015 Kshs
Buildings and structures	303,686,846	515,652,554
Transport equipment	123,111,621	-
Office equipment, furniture and fittings	67,467,858	175,110,672
ICT equipment ,software and other ICT assets	-	396,288,152
Other machinery and equipment	235,145,823	627,442,598
TOTAL	729,412,148	1,745,493,576

ANNEX 2 - ANALYSIS OF PENDING ACCOUNTS PAYABLE(RECURRENT)

PAYEE	DEPARTMENT	AMOUNT
		33,836.00
TOYOTA KENYA	ADMINISTRATION	11,684.00
MARY WANJA MUCHINA	ADMINISTRATION	1,423,088.00
BONICA AGENCIES	ADMINISTRATION	28,946.00
KENYA POWER	ADMINISTRATION	59,927.00
LIMURU WATER SEWARAGE	ADMINISTRATION	22,145.00
KENYA POWER	ADMINISTRATION	15,100.00
KIKUYU WATER	ADMINISTRATION	3,400.00
KIAMBU WATER AND SEWARAGE	ADMINISTRATION	63,708.00
KIAMBU WATER AND SEWARAGE	ADMINISTRATION	11,670.00
KIAMBU WATER AND SEWARAGE	ADMINISTRATION	60,335.00
KARURI WATER AND SANITATION	ADMINISTRATION	143,840.00
KIAMBU WATER AND SEWARAGE	ADMINISTRATION	4,495.00
LIMURU WATER SEWARAGE	ADMINISTRATION	63,800.00
CENTRE FOR ADVANCED PROCUMENT	ADMINISTRATION	276,876.00
CMC MOTORS LTD	ADMINISTRATION	102,624.00
CMC MOTORS LTD	ADMINISTRATION	15,000.00
PADA SECURITY AND ALARM	ADMINISTRATION	69,600.00
INSTITUTE OF HUMAN RESOURCE	ADMINISTRATION	46,500.00
BOBBY GUARDS LTD	ADMINISTRATION	6,320.00
K.P.L.C GARAGE & WORKSHOP	ADMINISTRATION	206,111.00
RMA MOTORS K LTD	ADMINISTRATION	61,224.00
CMC MOTORS	ADMINISTRATION	11,251.00
CMC MOTORS	ADMINISTRATION	36,263.00
CMC MOTORS	ADMINISTRATION	43,000.00
LAW SOCIETY OF KENYA	ADMINISTRATION	127,548.00
RUIRU JUJA WATER	ADMINISTRATION	

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ENGINEERING BOARD OF KENYA	ADMINISTRATION	1,700.00
COMMISSIONER OF INCOME TAX	ADMINISTRATION	1,208.00
NHIF	ADMINISTRATION	1,200.00
NCHOMO OMWANZA ADVOCATES	ADMINISTRATION	4,274,600.00
WAWERU GATONYE	ADMINISTRATION	1,500,000.00
		8,726,999.00
BIBLE TRANSLATION	AGRICULTURE	165,500.00
TASS ENTERPRISES LTD	AGRICULTURE	26,257.00
TASS ENTERPRISES LTD	AGRICULTURE	36,934.00
TASS ENTERPRISES LTD	AGRICULTURE	45,621.00
DEKIMU AUTOSPARES	AGRICULTURE	136,300.00
DRYTREE GENERAL CONTRACTORS	AGRICULTURE	300,000.00
MACHU CONSTRUCTION	AGRICULTURE	516,799.00
BLUE LAGOON HARDWARE	AGRICULTURE	100,000.00
FIOVER AGENCIES LTD	AGRICULTURE	30,000.00
TECHLINK HYDROSYSTEMS	AGRICULTURE	198,000.00
STRAIGHT SECURITY SERVICES	AGRICULTURE	139,200.00
KENYA POWER	AGRICULTURE	21,360.00
SOLIDARITY AUTO GENERAL	AGRICULTURE	15,600.00
AIRWAVES TRAVEL	AGRICULTURE	256,500.00
BIBLE TRANSLATION & LITERACY	AGRICULTURE	123,350.00
JOYMOE ENTERPRISES	AGRICULTURE	285,700.00
DEKIMU AUTOSPARES	AGRICULTURE	32,700.00
RATED SYSTEMS	AGRICULTURE	55,500.00
RATED SYSTEMS	AGRICULTURE	126,920.00
TASS ENTERPRISES	AGRICULTURE	26,257.00
KPLC	AGRICULTURE	7,059.00
KPLC	AGRICULTURE	20,257.00

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AFRICA IMPACT SOLUTION	AGRICULTURE	13,700.00
KSG	AGRICULTURE	140,360.00
CRADLE EVENTS	AGRICULTURE	30,624.00
		2,850,498.00
		25,500.00
HIGHWAY MOTORS LTD	C.P.S.B	25,132.00
COMMISSIONER OF DOMESTIC TAXES	C.P.S.B	
NATION MEDIA GRP	C.P.S.B	135,720.00
CMC MOTORS	C.P.S.B	80,826.00
KENYA INSTITUTE OF SUPPLIERS	C.P.S.B	3,000.00
		270,178.00
		25,200
KABETE SC CASUALS	EDUCATION	12,400
GATUNDU NORTH SC CASUALS	EDUCATION	48,050
TUSKER MATRESESS	EDUCATION	33,000
KIKUYU SC CASUALS	EDUCATION	38,570
TIM AGE POULTRY	EDUCATION	46,6260
BLUE GRAVEL LTD	EDUCATION	77,8244
EVOLUTION EVEBT PLANNERS	EDUCATION	459,780
YARROW AGENCIES	EDUCATION	42,750
BLUE GRAVEL LTD	EDUCATION	2,142
PAYEE (COMMISSIONER OF INCOME TAX	EDUCATION	8,519
PAYEE (COMMISSIONER OF INCOME TAX	EDUCATION	
LIMURU SC CASUALS	EDUCATION	50,000
JUJA SC CASUALS	EDUCATION	21,858

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PAYEE (COMMISSIONER OF INCOME TAX)	EDUCATION	6,145
KABETE SC CASUALS	EDUCATION	21,858
PAYEE (COMMISSIONER OF INCOME TAX)	EDUCATION	2,142
PAYEE (COMMISSIONER OF INCOME TAX)	EDUCATION	2,142
KIAMBU SC CASUALS WAGES	EDUCATION	43,980
KABETE SC CASUALS	EDUCATION	28,800
LIMURU SC CASUALS	EDUCATION	46,800
CO.EDUCATION	EDUCATION	214,864
PAYEE (COMMISSIONER OF INCOME TAX)	EDUCATION	70,135
TOYOTA KENYA LTD	EDUCATION	37,100
MIKIMA ENTERPRISES	EDUCATION	333,960
DAVKIN COMMERCIAL LTD	EDUCATION	724,680
POSTAL CORPORTION THIKA	EDUCATION	13,920
PEONIES ENTERPRISES	EDUCATION	437,664
MIKIMA ENTERPRISES	EDUCATION	427,420.80
MERK GENERAL SUPPLIES	EDUCATION	580,716
INTERLINE INVESTMENT	EDUCATION	265,676
EUMAR ENTERPRISES	EDUCATION	716,661
ROSTRIZ ENTERPRISES	EDUCATION	366,700
RUIRU SUB COUNTY	EDUCATION	31,400
ROSEABBY ENTERPRISES	EDUCATION	287,793
ROWESMAN ENTERPRISES	EDUCATION	588,277
TAIKAS EXECUTIVE VENTURES	EDUCATION	1,065,250.80
A PERFORMANCE AGENCY	EDUCATION	635,555
ROSEABBY ENTERPRISES	EDUCATION	782,557.00

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BRIGHT HOUSE ENTERPRISES	EDUCATION	1,086,896.00
KALINGE ENTERPRISES	EDUCATION	825,417.00
KABETE SUB COUNTY	EDUCATION	25,200.00
RUIRU SUB COUNTY	EDUCATION	24,000.00
EUMAR ENTERPRISES	EDUCATION	1,428,399.00
WESTACY ENTERPRISES	EDUCATION	913,507
ROWESMAN ENTERPRISES	EDUCATION	628,560
BLUE GRAVEL LTD	EDUCATION	878,769
KEKIMWA LTD	EDUCATION	377,340
ECLAT ENTERPRISES	EDUCATION	544,293
ROWESMAN ENTERPRISES	EDUCATION	248,106
LIZJIM GENERAL SUPPLIERS	EDUCATION	341,658
KABETE SUB COUNTY	EDUCATION	25,200
KIKUYU SUB COUNTY	EDUCATION	59,200
CO EDUCATION	EDUCATION	176,400
KIKUYU SUB COUNTY	EDUCATION	8,000
KIKUYU SUB COUNTY	EDUCATION	7,200
RUIRU SUB COUNTY	EDUCATION	12,211
COMMISSIONER OF DOMESTIC TAXES	EDUCATION	189
COMMISSIONER OF DOMESTIC TAXES	EDUCATION	189
KABETE SUB COUNTY	EDUCATION	15,200
KIKUYU SUB COUNTY	EDUCATION	42,930.60
KIKUYU SUB COUNTY	EDUCATION	22,800
RUIRU SUB COUNTY	EDUCATION	18,400
GATUNDU NORTH SUB COUNTY	EDUCATION	12,000
GATUNDU NORTH SUB COUNTY	EDUCATION	8,800
RUIRU SUB COUNTY	EDUCATION	8,800

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		6145
COMMISSIONER OF INCOME TAX	EDUCATION	25,355
JUJA SUB COUNTY	EDUCATION	25,355
KIKUYU SUB COUNTY	EDUCATION	30,800
KABETE SUB COUNTY	EDUCATION	71,035
COMMISSIONER OF INCOME TAX	EDUCATION	216,964
CO EDUCATION	EDUCATION	49,270
TURSKER MATRESS LTD	EDUCATION	196,927.50
AHAVA INVESTMENT	EDUCATION	239,274
JIPDEL ENTERPRISES	EDUCATION	31,250
JUJA FARM YOUTH POLYTECHNIC	EDUCATION	235,510
AIRWAVES TRAVEL	EDUCATION	6,960
POSTAL CORPORATION	EDUCATION	1,300
KOMOTHAI YOUTH POLYTECHNIC	EDUCATION	21,640
KAMIRITHU YOUTH POLYTECHNIC	EDUCATION	920,662
MUGUGA YOUTH POLYTECHNIC	EDUCATION	6,145
COMMISSIONER OF INCOME TAX	EDUCATION	21,858
KIKUYU SUB COUNTY	EDUCATION	21,858
KABETE SUB COUNTY	EDUCATION	141,219
PEAK SAFETY PRODUCTS	EDUCATION	3,377
COMMISSIONER OF INCOME TAX	EDUCATION	44,020
KIMUNYU SEC SCH	EDUCATION	15,500
JUJA FARM YOUTH POLYTECHNIC	EDUCATION	64,099
THIKA MOTOR DEALERS	EDUCATION	30,000
CO EDUCATION	EDUCATION	
		20,167
TMD	EXECUTIVE	1,868,900
SEQUENCE ENTERPRISES	EXECUTIVE	139,200
NATION MEDIA GRP	EXECUTIVE	

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		3,600
NHIF	EXECUTIVE	13,508
COMMISSIONER OF INCOME TAX	EXECUTIVE	67,800
KAMALWA ENTERPRISES	EXECUTIVE	17,000
LAW SOCIETY OF KENYA	EXECUTIVE	39,690
MUTHAIGA GOLF CLUB	EXECUTIVE	70,493
AIRWAVES TRAVEL TOURS	EXECUTIVE	711
PAYEE (COMMISSIONER OF INCOME TAX)	EXECUTIVE	124,000
STRAIGHT SECURITY SERVICES	EXECUTIVE	206,155
THIKA MOTOR DEALERS	EXECUTIVE	31,000
STRAIGHT SECURITY SERVICES	EXECUTIVE	62,000
BABS SECURITY LTD	EXECUTIVE	48,400
KABETE SUB COUNTY	EXECUTIVE	10,400
FAITH WANJIRU KURIA	EXECUTIVE	10,000
FAITH WANJIRU KURIA	EXECUTIVE	2,733,024
		19,596
COMMISSIONER OF INCOME TAX	FINANCE	225,000
PRINT OPTIONS	FINANCE	75,400
GOVERNMENT PRINTERS	FINANCE	13,503
COMMISSIONER OF INCOME TAX	FINANCE	57,387
COMMISSIONER OF INCOME TAX	FINANCE	52,556
COMMISSIONER OF INCOME TAX	FINANCE	975,000
ROWESTMAN ENTERPRISES	FINANCE	3,377
COMMISSIONER OF INCOME TAX	FINANCE	17,7000
PRINT OPTIONS	FINANCE	122,148
THE STANDARD GROUP LTD	FINANCE	290,000
GACHWAN SUPPLIES AND SERVICES	FINANCE	114,801
KABETE SC CASUALS	FINANCE	

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GITHUNGURI SC	FINANCE	31,200
KIAMBU SC	FINANCE	8,800
MEDIAMAX NETWORK	FINANCE	348,000
AIRWAVES TRAVEL TOURS	FINANCE	54,850
ACUTE SUPPLIES LTD	FINANCE	389,347
TASS ENTERPRISES LTD	FINANCE	40,019
TASS ENTERPRISES LTD	FINANCE	6,918
TASS ENTERPRISES LTD	FINANCE	6,595
TASS ENTERPRISES LTD	FINANCE	1,890
TASS ENTERPRISES LTD	FINANCE	14,982
TASS ENTERPRISES LTD	FINANCE	91,562
TASS ENTERPRISES LTD	FINANCE	4,912
TASS ENTERPRISES LTD	FINANCE	44,696
TASS ENTERPRISES LTD	FINANCE	72,619
TOYOTA KENYA	FINANCE	398,000
THREE WISE INVESTMENTS	FINANCE	150,000
REDCAB SECURITY LTD	FINANCE	75,000
REDCAB SECURITY LTD	FINANCE	140,360
KSG	FINANCE	295,384
RUIRU JUJA WATER & SANITATION	FINANCE	161,100
GATUNDU WATER & SANITATION	FINANCE	148,600
ADNICOL COMPANY LTD	FINANCE	347,589
GOVERNMENT PRINTERS	FINANCE	180,000
JIMCO OFFICE SUPPLIES	FINANCE	22,505
GATUNDU WATER & SANITATION	FINANCE	708,000
PUNCHLINES LTD	FINANCE	22,205
GATUNDU WATER & SANITATION	FINANCE	1,335
GATUNDU WATER & SANITATION	FINANCE	152,970
GATUNDU WATER & SANITATION	FINANCE	405,000
ELIVY ELECTRICALS GENERAL LTD	FINANCE	

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PAYEE (COMMISSIONER OF INCOME TAX	FINANCE	7,438
AND BEYOND KENYA LIMITED	FINANCE	19,6200
FRONTIERS TRADING COMPANY	FINANCE	100,224
EVOLUTION EVEBT PLANNERS	FINANCE	105,444
COMMISSIONER OF DOMESTIC TAXES	FINANCE	2,877
TMD	FINANCE	77,660
TMD	FINANCE	29,969
GRATOM BABZ	FINANCE	34,800
INSTITUTE OF INTERNAL AUDITORS	FINANCE	174,000
KENYA POWER	FINANCE	78,366
KENYA POWER	FINANCE	5,776
EVOLUTION EVENT	FINANCE	394,400
COMMISIONER OF INCOME TAXES	FINANCE	51,795
GRATOM BABZ SECURITY	FINANCE	69,600
KPLC	FINANCE	40,762
JOYMOE ENTERPRISES	FINANCE	998,400
THE EAGLE KIME ENTERPRISES	FINANCE	80,000
KIKUYU SUB COUNTY	FINANCE	71,600
GRATOM BABZ SECURITY	FINANCE	69,600
GITHUNGURI SUB COUNTY	FINANCE	30,000
KRA	FINANCE	1,791
KIAMBU SUB COUNTY	FINANCE	43,584
COMMISSIONER OF INCOME TAX	FINANCE	11,932.50
THREE WISE INVESTMENT	FINANCE	398,000
BRADON LINK CONTRACTYORS	FINANCE	470,000
ROYAL MEDIA SERVICES	FINANCE	791,700
LUKE HOTEL	FINANCE	225,000

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GOVERNMENT PRINTERS	FINANCE	37,120
NATION MEDIA GRP	FINANCE	135,720
LEONEL GLOBAL LTD	FINANCE	900,000
ELIVY ELECTRICALS	FINANCE	496,500
		12,580,464.50
MUTHAARA HEALTH CENTRE	HEALTH	22,800
NDENDERU DISPENSARY	HEALTH	23,680
NDENDERU DISPENSARY	HEALTH	23,680
MUTHAARA HEALTH CENTRE	HEALTH	24,000
NACHU DISPENSARY	HEALTH	20,000
MAGINA DISPENSARY	HEALTH	20,800
KIMATHI DISPENSARY	HEALTH	20,800
KAMBURU DISPENSARY	HEALTH	17,200
GICHURU DISPENSARY	HEALTH	29,400
GIKAMBURA HEALTH CENTRE	HEALTH	57,600
BARESS ENTERPRISES	HEALTH	236,065
THE STAR	HEALTH	82,336
DRY TREE GENERAL CONTRACTORS	HEALTH	487,900
EVOLUTION PLANNERS	HEALTH	483,836
EVOLUTION PLANNERS	HEALTH	380,000
EVOLUTION PLANNERS	HEALTH	480,000
EVOLUTION PLANNERS	HEALTH	392,776
FREE NET ENTERPRISES	HEALTH	325,000
KPLC	HEALTH	21,764
KINOO WATER TRUST	HEALTH	5,130
KPLC	HEALTH	38,295
STRAIGHT SECURITY	HEALTH	391,000
CROWN HEALTH CARE	HEALTH	1,943,060

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SAMTECH DIAGNOSTICS LTD	HEALTH	378,200
WESTWOOD ENTERPRISES	HEALTH	1369000
LIGHT HOUSES PHARMACY	HEALTH	5,990,363
MAGOGONI COMMUNITY WATER PROJECT	HEALTH	2,300
GOVERNMENT PRINTERS	HEALTH	111,360
THIKA LEVEL 5 HOSPITAL	HEALTH	16,695,284
MERK GENERAL SUPPLIERS	HEALTH	523,250
CO HEALTH	HEALTH	51,200
LANGATA DISPENSARY	HEALTH	64,800
KAMUCHEGE DISPENSARY	HEALTH	8,000
KARIBARIBI DISPENSARY	HEALTH	23,200
UTHIRU DISPENSARY	HEALTH	42,400
ATHI DISPENSARY	HEALTH	40,000
ESCARPMENT DISPENSARY	HEALTH	20,800
GITUAMBA MATHORE DISPENSARY	HEALTH	8,400
KAMUCHEGE DISPENSARY	HEALTH	8,000
MUNDORO DISPENSARY	HEALTH	38,400
GITITHIA DISPENSARY	HEALTH	20,800
KAHUO DISPENSARY	HEALTH	176,400
MBARI YA IGI DISPENSARY	HEALTH	41,600
GATHANGARI DISPENSARY	HEALTH	26,200
MBAU INI DISPENSARY	HEALTH	20,800
EVOLUTION EVENT PLANNERS	HEALTH	498,800
MUGUTHA DISP	HEALTH	43,360
		31,732,039.00
		353,400
PECAR INVESTMENT	PLANNING	252,000
JISTEAN ENTERPRISES	PLANNING	

COUNTY GOVERNMENT OF KIAMBU

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KALIGE ENTERPRISES	PLANNING	163,725
NATION MEDIA	PLANNING	492,194
KENYA INSTITUTE OF SUPPLIES MGT	PLANNING	3,000
		1,264,319.00
MODERN BRAND AGENCIES	ROADS	500,000
CHRISTAL SUPPLIES	ROADS	209,550
YANA TYRE CENTRE	ROADS	461,674
KIKUYU WATER	ROADS	7,790
LILEX ENTERPRISES	ROADS	180,000
MACOMA ENTERPRISES	ROADS	69,750
GLOBAL MATERIAL RESOURCES	ROADS	69,750
GLOBAL MATERIAL RESOURCES	ROADS	360,000
MATCH ELECTRICALS LTD	ROADS	486,000
CHRISTAL SUPPLIES	ROADS	116,000
YANA TYRE CENTRE	ROADS	100,720
LEUMAM ENTERPRISES	ROADS	432,709
KENYA INSITUTE OF SUPPLIES MGT	ROADS	495,000
NATION MEDIA GROUP	ROADS	82,302
EVOLUTION EVEBT PLANNERS	ROADS	154,564
EVOLUTION EVEBT PLANNERS	ROADS	121,800
MATCH ELECTRICALS LTD	ROADS	1,589,200
NATION NEWSPAPER	ROADS	162,400
PHOENICIA HOTEL	ROADS	135,720
TELKOM KENYA	ROADS	500,000
BIBBLE TRANSLATION	ROADS	10,000
KENYA POWER	ROADS	544,500
KENYA POWER	ROADS	50,000
KENYA POWER	ROADS	43,728

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KIAMBU WATER AND SEWERAGE CO.	ROADS	120,000
JAWARO INVESTMENT	ROADS	3,656,000
SANGA WORKS LTD	ROADS	2,084,000
MARGARET WAMBUI	ROADS	10,560
GLOBAL MATERIALS RESOURCES	ROADS	182,500
DT DOBIE	ROADS	88,101
THIKA SUB COUNT	ROADS	161,430
THIKA SUB COUNT	ROADS	82,475
CO ROADS	ROADS	39,226.20
KIAMBU HUSTLER TRADING	ROADS	999,600
KIGWA CONFERENCE	ROADS	120,000
RAELS GENERAL MERCHANTS	ROADS	96,640
CO ROADS	ROADS	361,000
THE STAR NEWSPAPER	ROADS	82,336
THE STAR NEWSPAPER	ROADS	171,007
KIAMBU WATER	ROADS	11,192.35
KIAMBU WATER	ROADS	15,412
		15,109,209.15
REDCAP SECURITY	TRADE	270,000
REDCAP SECURITY	TRADE	90,000
REDCAP SECURITY	TRADE	135,000
DIALCOM LTD	TRADE	159,170
SOLIDALITY AUTOSPARES	TRADE	235,000
RECA TRENDS	TRADE	1,408,260
LIMURU WATER	TRADE	538,000
		2,835,786
KIKUYU SC CASUALS	ENVIROMENT	25,4800

COUNTY GOVERNMENT OF KIAMBU

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BLUE POST HOTEL	ENVIROMENT	73,500
DEKIMU AUTO SPARES	ENVIROMENT	10,8900
DFKIMU AUTO SPARES	ENVIROMENT	89,800
HOTEL RAINBOW	ENVIROMENT	32,000
KIAMBAA SUB COUNTY	ENVIROMENT	332,400
GATUNDU NORTH SUB COUNTY	ENVIROMENT	248,800
JUJA SUB COUNTY	ENVIROMENT	349,200
RUIRU SUB COUNTY	ENVIROMENT	389,000
GATUNDU SOUTH SUB COUNTY	ENVIROMENT	354,800
LIMURU SUB COUNTY	ENVIROMENT	258,200
KIAMBU SUB COUNTY	ENVIROMENT	369,711
KABETE SUB COUNTY	ENVIROMENT	256,000
GITHUNGURI SUB COUNTY	ENVIROMENT	287,200
THIKA SUB COUNTY	ENVIROMENT	1,208,393
TRUMPETS INVESTMENT	ENVIROMENT	60,000
FORAGE AUTO AND ALLIED SUPPLIES	ENVIROMENT	53,766
FORAGE AUTO AND ALLIED SUPPLIES	ENVIROMENT	109,650
KIKUYU WATER CO.	ENVIROMENT	24,000
KENYA POWER	ENVIROMENT	235,400
TMD	ENVIROMENT	67,508
STANDARD GROUP LTD	ENVIROMENT	122,148
TRUMPET INVESTMENT	ENVIROMENT	120,000
TMD	ENVIROMENT	411,997
NATION MEDIA GRP	ENVIROMENT	135,720
RYAN RAY SERVICES	ENVIROMENT	388,000
NATION MEDIA GRP	ENVIROMENT	34,800
TASS ENTERPRISES	ENVIROMENT	221,909
		6,597,662.00

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		574,712
KAM KAM TRANSPORTERS	YOUTH	610,000
HYBRID SYSTEMS LTD	YOUTH	500,000
COMPUSYS OFFICE SUPPLIES	YOUTH	135,720
DAILY NATION	YOUTH	150,000
PRECISION AFRICA MEDIA PRODUCTION	YOUTH	135,200
ARITEG LIMITED	YOUTH	32,500
COSMOPOLITAN TRAVEL	YOUTH	72,000
KIAMBU INSTITUTE OF SCIENCE & TECH	YOUTH	135,720
DAILY NATION	YOUTH	694,000
THREewise INVESTMENT	YOUTH	986,000
KIKINGA HOUSE LTD	YOUTH	86,500
HOTEL RAINBOW	YOUTH	3,224,952.00
GRAND TOTAL		107,801,302.92

COUNTY GOVERNMENT OF KIAMBU

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Pending bills contd

ANALYSIS OF PENDING ACCOUNTS PAYABLE(DEVELOPMENT)

PAYEE	DEPARTMENT	AMOUNT
RIPLES TECHNOLOGIES	ADMINISTRAION	746,500
		746,500
HECTEC OFFICE SOLUTION	AGRICUULTURE	75,000
THIKA REFRIGERATOR	AGRICUULTURE	264,000
SILVER SWAT INVESTMENT	AGRICUULTURE	480,320
THIKA REFRIGERATION	AGRICUULTURE	126,000
GERMMYZ SOLUTION	AGRICUULTURE	460,000
DRYTREE GENERAL CONTRACTORS	AGRICUULTURE	1,045,000
SAFARI WRAPPING SERVISSES	AGRICULTURE	114,370
JOEMOE ENTERPRISES	AGRICULTURE	219,400
JOEMOE ENTERPRISES	AGRICULTURE	109,800
NJOSARU INVESTMENT	AGRICULTURE	136,900
NATIONMEDIA	AGRICULTURE	87,696
THE STAR	AGRICULTURE	82,336.8
JKUAT ENTERPRISES	AGRICULTURE	2,800,000
CHANIA PRINTING WORKS	AGRICULTURE	31,000
		6,031,822.80
NICHIM CONSTRUCTION	EDUCATION	162,164.55
MAAYA CONSTUCTION	EDUCATION	1,994,532
JUJA FARM YOUTH POLYTECHIC	EDUCATION	16,700
		2,173,396.55

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		30,000
MBUGITI SECONDARY	EXECUTIVE	100,000
UNIVERSITY OF NAIROBI	EXECUTIVE	34,000
JODAN COLLEGE OF TECHNOLOGY	EXECUTIVE	164,000.00
		304,750
FREE NET ENTERPRISES	HEALTH	230,000
LIGHTHOUSE PHARMACY	HEALTH	304,370
FREE NET ENTERPRISES	HEALTH	305,000
DRYTREE GENERAL CONSTRUCTION	HEALTH	305,000
DRYTREE GENERAL CONSTRUCTION	HEALTH	305,000
DRYTREE GENERAL CONSTRUCTION	HEALTH	3,383,079
SEREMALA CONSTRUCTION & ENGINEERING	HEALTH	537,170
SAMTECH DIAGNOSTICS LTD	HEALTH	781,198
MOTIVATOR ENTERPRISES	HEALTH	153,132.12
JIMROSE BUILDING CONTRACTORS	HEALTH	7,794,370
JOHLIVE FABLICATIORS	HEALTH	149,998
MACHU CONSTRUCTION	HEALTH	3,741,100.75
NAKIMS MERCHANTS	HEALTH	7,248,292.5
SOSKAH CONTRACTORS	HEALTH	6,593,13.74
OPPORTUNITY ORIENT	HEALTH	2,807,066.7
PARAQUET CRAFT ENTERPRISES	HEALTH	1,572,260
JIMROSE BUILDING	HEALTH	1,672,260
JIMROSE BUILDING	HEALTH	994,699
NAKIMS MERCHANTS	HEALTH	10,252,066
SEREMALA CONSTRUCTION	HEALTH	583,684
ARBEITE ENTERPRISES	HEALTH	1,074,575
MOTIVATOR ENTERPRISES	HEALTH	

COUNTY GOVERNMENT OF KIAMBU

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MOTIVATOR ENTERPRISES	HEALTH	90,000
KOMITO ENGINEERING	HEALTH	3,976,110
DRYTREE GENERAL CONTRACTORS	HEALTH	305,000
INTERKEN MARKETING	HEALTH	304,800
KOMITO ENGINEERING	HEALTH	344,540
LUAMJI EA LTD	HEALTH	259,575
KOMITO ENGINEERING	HEALTH	3,400,200
		53,838,609.81
CO PLANNING	PLANNING	439,761
CO PLANNING	PLANNING	62,000
CO PLANNING	PLANNING	446,611
CO PLANNING	PLANNING	247,372
CO PLANNING	PLANNING	106,784
PAYJOKA ENTERPRISES	PLANNING	1,878,800
		3,181,328.00
MELDAVE ENTERPRISES	ROADS	2,517,250
RYAN RAY SERVICES LTD	ROADS	497,885
RYAN RAY SERVICES LTD	ROADS	493,385
WASEGAS ENTERPRISES	ROADS	3,060,000
SRANCO CONSTRUCTION	ROADS	1,423,500
BRONBUILT ENG. CONSTRUCTION	ROADS	1,150,000
SUMATRA ENTERPRISES	ROADS	3,497,600
KIPRO LTD	ROADS	464,790
KIPRO LTD	ROADS	464,790
YOUNG TRADERS	ROADS	459,560
KINUTHIA HOLDING LTD	ROADS	469,860
GISHI BUILDING	ROADS	4,662,358

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CHARWINS LTD	ROADS	8,642,309
CHARWINS LTD	ROADS	8,054,426
NJUCA CONSOLIDATED	ROADS	27,413,778
NJUCA CONSOLIDATED	ROADS	24,292,349
ONALE INVESTMENT	ROADS	496,980
GICHUNGWA ENTERPRISES	ROADS	1,589,500
RELANCO LTD	ROADS	1,187,500
OUTSOURCING LTD	ROADS	1,617,750
LEINKISEM ENTERPRISES	ROADS	480,000
LEINKISEM ENTERPRISES	ROADS	510,000
BRITS LTD	ROADS	3,242,260
PANAFRICAN EQUIPMENT	ROADS	1,385,172
LEINKISEM ENTERPRISES	ROADS	630,000
KENAFRIC BUILDERS	ROADS	2,680,704.50
FRAGE VENTURES	ROADS	484,470
		101,868,176.50
E.K INSPIRATION CONSTRUCTION	TRADE	499,852
MISS TOURISM KENYA	TRADE	232,000
EARTH BUILDERS CONTRACTORS	TRADE	1,230,000
PLENUM BUILDERS LTD	TRADE	497,626
TRASLINE WAYS LTD	TRADE	499,200
MERAH ENTERPRISES	TRADE	4,124,019
MERAH ENTERPRISES	TRADE	1,361,563
	TRADE	7,402,785
URPIDA SERVICES		
EARTH BUILDERS CONTRACTORS	TRADE	1,081,614
RAKEN LTD	TRADE	1,347,220.63
WIGMA ENTERPRISES	TRADE	434,153

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KONTEL LTD	TRADE	5,024,895
		23,734,928.23
BLUE LAGOON HARDWARE	ENVIRONMENT	193,380
COLLABORATION ENGINEERING	ENVIRONMENT	523,426
NICHIM CONSTRUCTION	ENVIRONMENT	3,749,816
TMD	ENVIRONMENT	8,800,000
TMD	ENVIRONMENT	1,1598,000
NICHIM CONSTRUCTION	ENVIRONMENT	964,541
NICHIM CONSTRUCTION	ENVIRONMENT	271,520
CHRISTAL SUPPLIER	ENVIRONMENT	52,000
PEARL CONSTRUCTION	ENVIRONMENT	1,923,750
PRINT OPTION	ENVIRONMENT	750000
FAGAMEX ENGINEERING	ENVIRONMENT	2,705,316
NICHIM CONSTRUCTION	ENVIRONMENT	155,255
BLUE LAGOON	ENVIRONMENT	1,734,000
KETISCA GENERAL	ENVIRONMENT	313100
SHABRA TRAINING CO.	ENVIRONMENT	486,000
SHABRA TRAINING CO.	ENVIRONMENT	494,000
LINKS TRUCKS AND EQUIPMENT	ENVIRONMENT	60,000
GICHAMUS INVESTMENT	ENVIRONMENT	28,1600
		35,055,704.00
COMMISSIONER OF INCOME TAX	YOUTH	38,953
RINE GENERAL CONTRACTORS	YOUTH	600,000
KARIUWA BUILDING CONTRACTORS	YOUTH	1,096,800
SAWAKA LIMITED	YOUTH	431,100
DAMIKI CONTRACTORS	YOUTH	230,520

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KAM KAM TRANSPORTERS	YOUTH	188,620
INDICUM LIMITED	YOUTH	364,850
SHAYANN ENTERPRISES	YOUTH	137,340
SHAYANN ENTERPRISES	YOUTH	505,268
ALBATROSS GENERAL CONSTRUCTION	YOUTH	239,370
KARIUWA BUILDING CONTRACTORS	YOUTH	266,400
STARYSIA ENTERPRISES	YOUTH	127,350
INDICUM LIMITED	YOUTH	427,300
BRANDON LINK	YOUTH	425,287
KAM KAM TRANSPORTERS	YOUTH	425,287
ZOHARI CONSTRUCTION	YOUTH	425,287
MEGACON CONSTRUCTION	YOUTH	354,023
PALM CARE SOLUTIONS	YOUTH	116,000
GINDU INVESTMENTS	YOUTH	584,000
DAMIKI CONTRACTORS	YOUTH	1,000,000
PASCHAL CONSTRUCTION LTD	YOUTH	9,681,432
SHIMBALINE GEN SERVICES	YOUTH	5,946,077.10
PARAQUET CRAFT ENTERPRISES	YOUTH	2,198,625
KEVMAN INVESTMENT	YOUTH	4,955,591
SIMBALINE GEN SERVICES	YOUTH	3,014,110
NYSAK SERVICES	YOUTH	1,954,02.30
CAREN EA LTD	YOUTH	425,287.35
MARKET VENTURES	YOUTH	425,287.35
MARKET VENTURES	YOUTH	425,287.35
GINDU INVESTMENT	YOUTH	1,088,000
FAR EAST MOTORS LTD	YOUTH	640,000
PALM CARE SOLUTIONS	YOUTH	808,000
BALLOT JA CONTRACTORS	YOUTH	574,712.65

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PARAQUET CRAFT ENTERPRISES	YOUTH	1,391,875
PALM CARE SOLUTIONS	YOUTH	430,000
FAR EAST MOTORS LTD	YOUTH	390,000
GITATHI INVESTMENT	YOUTH	1,092,000
FAR EAST MOTORS LTD	YOUTH	230,000
GEDAND ENTERPRISES	YOUTH	277,452
PARAQUET CRAFT ENTERPRISES	YOUTH	2,200,250
KEVMAN INVESTMENT	YOUTH	7,373,026
STARYSIA ENTERPRISES	YOUTH	959,880
SMART CONSOLIDATED SERVICES	YOUTH	574,712
ZOHARI CONS.	YOUTH	574,712
KAM KAM TRANSPORT	YOUTH	800,000
TMD	YOUTH	4,200,000
KAMKAM TRANSPORTERS	YOUTH	574,712.65
GINDU INVESTMENT	YOUTH	370,114.95
total		59,800,301.70
GRAND TOTAL		280,562,944.79

ANNEX 3.OUTSTANDING IMPRESTS AS AT 30TH JUNE 2016

Date of issue	Payee	Designation	Dept	Warrant No.	Amount (KSh)	Aggregate	Dept Total
26.05.2016	Esther WanjiruNdirangu	CEC Education	Executive	2615637	50,400.00	50,400.00	
20.11.2015	Grace WanguiMurigu	Director Liaison	Executive	2407560	100,000.00		

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26.01.2016	Grace WanguiMurigu	Director Liaison	Executive	2478255	150,000.00	250,000.00	-
22.05.2016	Annc WanjaMburu	Administrative Assistant	Executive	2615156	53,610.00	53,610.00	354,010.00
16.11.2015	David GitauNgugi	Driver	CPSB	2403057	8,400.00		-
13.04.2016	David GitauNgugi	Driver	CPSB	2615306	31,500.00	39,900.00	39,900.00
05.05.2016	Peter KamauMacharia	Accountant	Agriculture	2239284	182,400.00		-
17.05.2016	Peter KamauMacharia	Accountant	Agriculture	2239286	200,000.00	382,400.00	-
14.03.2016	John NdunguNjenga	Chief Officer	Agriculture	1772748	639,000.00	639,000.00	1,021,400.00
12.05.2016	Eunice WanjiruKiragu	Gender Officer II	Education	2615260	100,000.00	100,000.00	100,000.00
13.11.2015	Marie WanjeriMugo	Chief Officer	Youth & Sports	2407708	827,128.00	827,128.00	-
11.09.2015	Mary NjeriWainaina	secretary	Youth & Sports	2327976	41,800.00	41,800.00	868,928.00
14.04.2016	TeresiaWairimuNdungu	Director Marketing	Trade	2478309	130,000.00	130,000.00	130,000.00
12.08.2015	Charles MachariaMwangi	Sub Counter Planner	Lands	2308533	30,000.00		-
28.09.2015	Charles MachariaMwangi	Sub Counter Planner	Lands	2403102	122,050.00		-
25.11.2015	Charles MachariaMwangi	Sub Counter Planner	Lands	2403113	149,000.00	301,050.00	301,050.00
14.04.2016	Michael NjueNgiraba	Engineer	Roads	2327853	16,000.00	16,000.00	16,000.00

COUNTY GOVERNMENT OF KIAMBU
Reports and Financial Statements
For the year ended June 30, 2016

Total (Ksh)	2,831,288.00
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ANNEX 4.ACCOUNTS PAYABLES RETENTION AND DEPOSIT SCHEDULE AS AT 30TH JUNE 2016

RETENTION SCHEDULE FOR FY2015/16.			
MONTH	NAME OF COMPANY	RECEIPT/NO	AMOUNT

COUNTY GOVERNMENT OF KIAMBU**Reports and Financial Statements****For the year ended June 30, 2016**

Jul-15	MACHU CONSTRUCTORS	7429921	46,906.00
	KINGMIND CO LTD	7429922	104,645.00
	MWAS ENTERPRISES	7429923	188,932.00
	JIMROSE CONTRACTORS	7429924	253,565.00
	CARLOTAS ENTERPTISES	7429925	265,953.00
	KOMBITO ENG LTD	7429926	340,020.00
Aug-15	CLEAN KEA LTD	7430601	32,074.00
	JAKESI BUILDING	7430602	70,014.00
	JADE CONSTRUCTION	7430603	155,278.80
	CONTOUR CONSTRUCTION	7430604	161,568.90
	SKY ENTERPRISES	7430605	195,698.10
	JAKESI BUILDING	7430606	10,000.00
	MACHU CONSTRUCTION	7430607	16,628.20
	CORLATA ENTERPRISES	7430608	24,776.00

COUNTY GOVERNMENT OF KIAMBU**Reports and Financial Statements****For the year ended June 30, 2016**

	JIMROSE BUILDING	7430609	29,373.00
	JIMROSE BUILDING	7430610	29,373.00
	MACHU CONSTRUCTION	7430611	30,140.00
	"	7430612	32,074.00
	MACHU CONSTRUCTION	7430613	36,504.40
	BUILD ARCH	7430614	43,160.00
	NYSAK SERVICES	7430615	48,015.00
	NYSAK SERVICES	7430616	60,000.00
	CHARWINS LTD	7430617	78,000.00
	"	7430618	79,500.00
	CARLATASOFT ENTERPRISES	7430619	119,810.00
	SKY ENTERPRISES	7430620	144,347.40
	"	7430621	170,220.00
	OPPORTUNITY ORIENT LTD	7430622	189,487.50
	SRANCO CONSTRUCTION	7430623	209,496.00

COUNTY GOVERNMENT OF KIAMBU**Reports and Financial Statements****For the year ended June 30, 2016**

	IHIGA BUILDING	7430624	210,715.00
	GASTON KENYA LTD	7430625	398,000.00
	"	7430626	435,558.40
	"	7430627	1,024,337.90
	SOUOR	7430628	3,131,875.20
	SASMO LION CONSTRUCTION	7430629	94,685.00
	KONNEXION SYSTEM LTD	7430630	123,115.00
	CONTOUR CONSTRUCTION	7430631	139,553.50
	ASPIRAI ENTERPRISES	7430632	166,206.00
	PROPERTY WORD LTD	7430633	170,734.00
	PEBBLE GEN AGENCIES	7430634	183,856.10
	JOHLIVE BUILDERS	7430635	1,031,726.80
	JIMROSE BUILDING	7430636	38,365.00
	MWAS ENTERPRISES	7430637	55,180.00
	"	7430638	81,063.60

COUNTY GOVERNMENT OF KIAMBU**Reports and Financial Statements****For the year ended June 30, 2016**

	NICALM CONSTRUCTION	7430639	81,029.00
	MSPITAL LIS PROPERTIES	7430640	441,093.20
	"	6784146	32,074.00
	"	6784147	79,500.00
Sep-15	KEVMAN INVESTMENTS	7430641	62,293.15
	TRANSLINE WAYS LTD	7430642	66,942.00
	DRYTREE GENERAL	7430643	109,874.75
	NICHIN CONSTRUCTION	7430644	78,900.00
	BONICAN AGENCIES	7430645	80,547.50
	PROPERTY WORLD LTD	7430646	124,215.55
	FRANS CONSTRUCTION	7430647	128,160.00
	CATSON KENYA LTD	7430648	398,000.00
	MACHI CONSTRUCTORS	7430678	4,475.00
	DRYTREE GENERAL	7430679	

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			29,860.00
	GRAJO CONTRACTORS	7430680	143,879.00
	SANAR CONSTRUCTORS	7430681	4,231,998.20
	ONE DAY ENTERPRISES	7430682	760,280.00
	VISION KING	7430683	167,000.00
	DYNAMIC G.A	7430684	275,000.00
	HARMONIX HOLDINGS	7430685	310,000.00
	WEST GATE AGENCIES	7430686	171,509.25
Nov-15	SEREMALA CONSTRUCTION	6784151	2,689,585.50
	PARQUET CRAFF	6784152	393,578.70
	JOHNLIVE BUILDERS&FABRICATORS	6784153	1,581,373.45
	SALKAH BUILDING CONSTR.	6784154	1,821,205.70
	MACHU CONSTRUCTORS	6784155	120,813.00
	KONTEL LTD	6784156	320,520.50
	ANDREW ENG LTD	6784157	

COUNTY GOVERNMENT OF KIAMBU
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			352,510.40
	ALBATRESS GEN CONSTR.	6784158	19,700.00
	INDICUM LTD	6784159	40,000.00
	RINE GEN CONSTUCTORS	6784160	50,000.00
	GRAINGER COMPANY	6784161	57,471.25
	DAMIKI CONTRACTORS	6784162	60,000.00
	MACHU CONSTRUCTORS	6784163	105,378.80
	SLACON CONSTRUCTORS	6784164	123,950.00
	CHARWINS LTD	6784165	505,500.70
	CHARWINS LTD	6784166	1,039,978.80
	SHYANN ENTRR	6784167	80,000.00
	MELDAVE ENTRE	6784168	232,750.00
	GRAINGER COMPANY	6784169	28,747.50
	TOWN & CITY CONSTRUCTORS	6784170	71,540.30
	PLENUM LTD	6784171	74,863.50

COUNTY GOVERNMENT OF KIAMBU

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	INTEST LTD	6784172	299,012.50
	PITALIS PROPERTIES LTD	6784173	361,406.30
	GISHI BUILDING CONNT.&CIVIL	6784174	371,915.40
	URPIDA SERVICES LTD	6784175	623,539.20
	SAMAR CONSTRUCTION LTD	6784176	3,310,178.95
Dec-15			5,000.00
	NAKIMS MERCHANTS	6784177	1,696,640.00
	MUKINYIA BUILDERS	6784179	796,530.95
	NEPHETS	6784180	299,530.50
	MACHU CONSTRUCTION LTD	6784181	425,316.20
	WASEGE ENTRE	6784182	72,210.50
Jan-16	GRAINGER CO LTD	6784183	47,912.50
	KARIUWA BUILDING	6784184	90,000.00
	BRITS F LTD	6784185	

COUNTY GOVERNMENT OF KIAMBU**Reports and Financial Statements****For the year ended June 30, 2016**

			805,524.00
	NYSAK SERVIES	6784186	217,520.00
	NJUKA CONSOLIDATED LTD	6784187	2,210,058.70
	SKY SERVICES	6784188	56,175.05
	IBRAK CONSTRUCTORS	6784189	272,062.50
	KOMITAR ENGINEERIN	6784190	34,454.00
	PERKIMU CONSTRUCTORS	6784191	71,680.15
	NJUKA CONSOLIDATED LTD	6784192	9,427,281.70
	FINEERLY LTD	6784193	250,000.00
	KARIUWA BUILDING	6784194	90,000.00
	PATALIS PROPERTIES LTD	6784195	113,767.00
	FINEERLY LTD	6784196	250,000.00
	PATALIS PROPERTIES LTD	6784197	229,238.95
	MEGACON CONSTRUCTION	6784198	54,597.70
	BRANDON LINK CONTR	6784199	57,471.25

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	KENYASH INTER BUSINESS	6784200	91,025.00
16-Feb	JANIS CONSTRUCTORS	6789901	275,080.00
	MFI TECH SOLUTIONS	6789902	455,206.90
	JAKASI BUILDING CONSTRUCTOS	6789903	71,895.00
	JIMROSE BUILDING	6789904	236,653.70
	RAVEN LTD	6789905	186,032.40
	WASEGAS ENTR	6789906	72,210.50
16-Mar	PATTERN ENTERPRISES	6789907	57,471.25
	IHINYA BUILDING CONSTRUCTORS	6789908	268,519.25
	NJUCA CONSOLIDATED	6789909	3,950,000.00
	ANDREW ENGINEERING CO LTD	6789910	226,635.05
	GINDU INVESTMENTS	6789911	22,988.50
	KENWAYS BUIKERS	6789912	57,471.25
	JAKESI BUILDING	6789913	

COUNTY GOVERNMENT OF KIAMBU**Reports and Financial Statements****For the year ended June 30, 2016**

			71,895.00
	KENNEXION	6789914	147,381.00
	KENAFRIC BUILDERS	6789915	338,024.00
	GINDU INVESTMENTS	6789916	32,528.75
	KENWAYS BUIKERS	6789917	32,528.75
	GINDU INVESTMENTS	6789918	57,471.25
	PITALIS PROPERTIES	6789919	224,360.40
	MACHU CONSTRUCTORS	6789920	49,425.00
	INDICUM LTD	6789921	60,000.00
	SRANCO CONSTRUCTION	6789922	69,241.00
	SRANCO CONSTRUCTION	6789923	69,241.00
	TOWN & CITY GEN.AGENCIES	6789924	71,540.30
	P.M HARDWARE BUILDING	6789925	71,541.00
	P.M HARDWARE BUILDING	6789926	71,541.00
	PEEBLE GEN AGENCIES	6789927	71,558.00

COUNTY GOVERNMENT OF KIAMBU

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For the year ended June 30, 2016

	PEEBLE GEN AGENCIES	6789928	71,558.00
	KAMKAM	6789929	80,000.00
	HUBS ENGINEERING	6789930	110,307.00
	MUKINYIA BUILDER	6789931	1,060,559.30
	ALBATROSS GEN CONSTRUCTION	6789932	74,720.00
	JAMBOLINE LTD	6789933	695,747.65
16-Apr	CONTOUR CONSTRUCTION	6789934	27,500.00
	JADE CONSTRUCTION	6789935	27,500.00
	JAKES BUILDING	6789936	71,895.00
	MS OPPORTUNITY	6789937	208,345.60
	JOHIVE BUILDERS	6789938	693,841.75
	PEBBLE GEN AGENCIES	6789939	24,740.00
	GRAINGER CO LTD	6789940	76,780.00
	BRAVELITE LTD	6789941	379,005.00

COUNTY GOVERNMENT OF KIAMBU**Reports and Financial Statements****For the year ended June 30, 2016**

	STAVISIA ENTERPRISES	6789942	80,000.00
	THIKA LEVEL 5	6789943	90,000.00
	BUILDARCH IMAGES LTD	6789944	226,336.00
	PITALIS PROPERTIS	6789945	293,601.10
	SAWAKA LTD	6789946	80,000.00
	NAKIMS MERCHANTS	6789947	662,328.15
	MIS KOMITO	6789948	398,990.00
1-May	GEDANY PROPERTIES	6789949	68,273.80
	MUTMAG TRADERS	6789950	80,000.00
	STARYSIA ENTERPRISES		90,000.00
	SKY PRINTER ENTR		65,739.00
	CHARWINS LTD		180,854.00
	CLEANKEA		127,272.00
Jun-16	PITALIS PROPERTIES		

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		190,347.00
	MUKINYIA BUILDERS	746,810.00
	NJUCA CONSOLIDATED	2,447,240.60
	SRANCO CONSTRUCTION	81,205.00
	SAMMAR CONSTRUCTION	4,004,267.40
		71,460,882.10

ACCOUNTS PAYABLE

	2015-2016	2014-2015
	Kshs	Kshs
Deposits	<u>20,031,614.05</u>	5,340,502.00
Retention Funds	<u>71,460,882.10</u>	<u>2,487,517.00</u>
Total	<u>91,492,496</u>	<u>7,828,019.00</u>
	GROSS	
	TOTAL	<u>99,320,515.15</u>

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